



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

Council Offices
16 Church Street
Dumbarton
G82 1QL

13 September 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 **Council Chambers, Clydebank Town Hall, Dumbarton Road, Clydebank G81 1UA** on **Wednesday, 26 September 2018 at 12 noon.**

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
Bailie Denis Agnew, West 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: 13 September 2018

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

WEDNESDAY, 26 SEPTEMBER 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 5 - 9

Submit, for approval as a correct record, the Minutes of Meeting of the Valuation Joint Board held on 29 June 2018.

4 NON-DOMESTIC RATING AND COUNCIL TAX VALUATION 11 - 22
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, including the progress made on the disposal of 2017 Revaluation appeals;
- (b) advising of on-going activities consequent to the 'Barclay' Review of NDR; and
- (c) advising on progress in relation to the Assessor's Council Tax Valuation function.

5 ELECTORAL REGISTRATION 23 - 25

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

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- 6 COUNTER FRAUD AND CORRUPTION STRATEGY AND BUSINESS IRREGULARITIES PROCEDURES 27 - 49**
- Submit report by the Assessor and Electoral Registration Officer seeking approval of a new Counter Fraud and Corruption Strategy and new Business Irregularities Procedures, as detailed within the appendices to the report.
- 7 PERSONNEL POLICY, PROCEDURES AND SCHEMES – 51 - 110 UPDATES**
- Submit report by the Assessor and Electoral Registration Officer seeking approval of:
- (a) a new Attendance Management Policy and Procedure;
 - (b) a new Maternity Leave Scheme;
 - (c) a new Special Leve Scheme; and
 - (d) a new Carers Leave Scheme.
- 8 REVENUE & CAPITAL BUDGETARY CONTROL REPORT TO 31 AUGUST 2018 (PERIOD 5) 111 - 117**
- Submit report by the Treasurer to the Valuation Joint Board advising on the progress of both the revenue budget and the capital programme for 2018/19.
- 9 MANAGEMENT COMMENTARY AND ANNUAL ACCOUNTS – YEAR ENDING 31 MARCH 2018 To Follow**
- Submit report by the Treasurer to the Valuation Joint Board presenting the post audit Management Commentary and Annual Accounts for the year ending 31 March 2018.
- 10 AUDIT SCOTLAND'S ANNUAL AUDIT REPORT TO MEMBERS AND THE CONTROLLER OF AUDIT To Follow**
- Submit report by the Treasurer to the Valuation Joint Board advising of Audit Scotland's Annual Audit Report to Members and the Controller of Audit 2017/18.
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DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

At a Meeting of the Dunbartonshire and Argyll & Bute Valuation Joint Board held in the Helensburgh and Lomond Civic Centre, 38 East Clyde Street, Helensburgh on Friday, 29 June 2018 at 11.00 a.m.

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

*Note: Arrived later in the meeting.

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; Joanne Thomson, Accountant and Nuala Quinn-Ross, Committee Officer.

Also attending: Mary Rocks, Auditor, Audit Scotland.

Apologies: Apologies for absence were intimated on behalf of Councillor Alastair Redman, Argyll & Bute Council; Councillors Jim Gibbons, Denis Johnston and Stewart MacDonald, East Dunbartonshire Council and Councillors Jonathan McColl, Marie McNair and John Millar, West Dunbartonshire Council.

Councillor Richard Trail in the Chair

DECLARATIONS OF INTEREST

It was noted that there were no declarations of interest in any of the items of business on the agenda at this point in the meeting

MINUTES OF PREVIOUS MEETING

The Minutes of Meeting of the Valuation Joint Board held on 16 March 2018 were submitted and approved as a correct record.

NON-DOMESTIC RATING AND COUNCIL TAX VALUATION PROGRESS

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

- (1) advising on the progress in relation to the Assessor's Non-Domestic Rating (NDR) Valuation function, including the progress made on the disposal of 2017 Revaluation appeals;
- (2) advising of on-going activities consequent to the 'Barclay Review' of NDR; and
- (3) advising on progress in relation to the Assessor's Council Tax Valuation function.

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 progress made in relation to disposal of Non-Domestic Rating appeals;
- (2) to note the progress made in relation to the general maintenance of the Valuation Roll;
- (3) to note the progress and planning which was under way consequent to the Barclay Review;
- (4) to note the progress made in relation to the general maintenance of the Council Tax Valuation list; and
- (5) to note the progress made in relation to the disposal of Council Tax appeals.

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 in further explanation of the report and in answer to Members' questions, the Joint Board agreed to note the contents of the report.

*Note: Councillor Thornton arrived during discussion on the above item of business.

BEST VALUE - PERFORMANCE REPORTING AND PLANNING

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

- (1) providing an update of the Joint Board on progress in relation to Best Value and, in particular, advising on external performance reports for the year 2017/18; and
- (2) seeking approval of the Valuation Key Performance Indicator (KPI) targets for 2018/19.

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

- (1) to note the performance in relation to the Valuation Roll and Council Tax List KPIs for 2017/18; and
- (2) to approve the KPI targets for 2018/19.

*Note: Councillor Jamieson arrived during discussion on the above item of business.

BEST VALUE – SERVICE PLANNING

A report was submitted by the Assessor and Electoral Registration Officer seeking approval of the 2018 - 2021 Service Plan.

After discussion and having heard the officers in further explanation of the report and in answer to Members' questions, the Joint Board agreed to approve the Service Plan for the period 2018 - 21.

BEST VALUE – RISK MANAGEMENT UPDATE

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

- (1) seeking approval of a revised Risk Management Strategy and associated Risk Management Procedures; and
- (2) seeking approval of the Joint Board's Risk Register for 2018/19.

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 revised Risk Management Strategy and associated Risk Management Procedures; and
- (2) to approve the Board Risk Register, including the actions shown therein, for 2018.

BEST VALUE – CUSTOMER SERVICE UPDATE

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

- (1) advising on the results from the Customer Consultation process during 2017/18; and
- (2) advising on the outcomes from the Complaints Procedure during 2017/18.

After discussion the Joint Board agreed:-

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

GOOD GOVERNANCE – ROLES OF TREASURER AND CLERK TO THE JOINT BOARD

A report was submitted by the Assessor and Electoral Registration Officer seeking approval of definitions for the roles of Treasurer and Clerk to the Joint Board.

The Assessor and Electoral Registration Officer and Treasurer were heard in further explanation of the report. Thereafter the Joint Board agreed to approve the roles of the Treasurer and Clerk to the Board as detailed within Appendix 1 to the report.

DATA PROTECTION

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

- (1) advising of the recent changes to Data Protection Legislation and measures taken to comply; and
- (2) seeking approval of a revised Data Protection Policy.

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

- (1) to note the steps taken to comply with the new GDPR and Data Protection Act 2018, and
- (2) to approve the revised Data Protection Policy.

DRAFT ANNUAL REPORT AND FINAL ACCOUNTS FOR YEAR ENDING 31 MARCH 2018

A report was submitted by the Treasurer to the Valuation Joint Board presenting the draft Annual Report and Final Accounts for the year ending 31 March 2018.

After discussion and having heard the Treasurer and 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 report and the financial position of the Board as at 31 March 2018;
- (2) to note the Draft Management Commentary and Financial Statements for the year to 31 March 2018; and
- (3) to note that the audited accounts would be reported to a future meeting of the Board, for approval.

DATE OF NEXT MEETING

Having heard the Assessor and Electoral Registration Officer in clarification on Joint Board meetings, the Joint Board agreed that the next meeting of the Valuation Joint Board would be Wednesday, 26 September 2018 at 12 noon in the Council Chamber, Clydebank Town Hall, Clydebank.

PRESENTATION – LONG SERVICE AWARD

A presentation was given by the Chair, Councillor Trail, to mark the completion of 50 years' service by Mr John McFadyen.

The Assessor and Electoral Registration Officer and Councillor Trail thanked Mr McFadyen for his dedication and service to the Valuation Joint Board and its predecessor bodies.

PRESENTATION - FUTURE OF THE NON- DOMESTIC RATING SERVICE

A presentation was given by the Assessor and Electoral Registration Officer on Non Domestic Rates Reform, providing further information on the Barclay Review and how its recommendations currently affect Assessors, and what the future might hold.

The meeting closed at 12:40 p.m.

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 26 September 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 In particular, to advise Members of the progress in relation to disposal of 2017 Revaluation appeals.
- 1.3 To advise the Joint Board of on-going activities consequent to the 'Barclay' Review of NDR.
- 1.4 To advise members of the Joint Board of progress in relation to the Assessor's Council Tax valuation function.

2.0 Background

- 2.1 The Assessor is required to carry out a general Revaluation of all Non-Domestic properties normally every five years. A general Non-Domestic Revaluation took effect from 1st April 2017.
- 2.2 Consequent to the Revaluation, 3,568 appeals against 3,460 subjects with a total rateable value of £252,557,705 were received by the statutory deadline.
- 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 Further to the publication of a review of the Non-Domestic Rating system (The 'Barclay Review') the Scottish Government published its Implementation Plan in December 2017. This Plan included confirmation of the intention to move to a 3-yearly Revaluation cycle after the 2022 Revaluation.
- 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 – Appeals Progress

The disposal of Revaluation appeals has been the major area of work in recent months for our valuation staff and, in alignment with a series of scheduled local Valuation Appeal Committee (VAC) Hearings, good progress has been made. By the end of August, 1,808 appeals, representing 50.7% of those submitted, have been disposed of. Of these, 1,388 (76.8%) have been withdrawn or otherwise disposed of without any alteration of the value and 420 (23.2%) have resulted in an altered valuation. Disposal of appeals will remain a priority, with VAC Hearings scheduled throughout the remainder of the Calendar year.

3.1.2 2005 and 2010 Revaluation Cycle Appeals

Given the focus on 2017 appeals by appellants and their agents, there has only been very limited progress in relation appeals from previous revaluation cycles. Since the last Board meeting, only 1 more has been settled leaving 71 outstanding.

3.1.4 Maintenance of the Valuation Roll

Since the last report to the Joint Board in June, 316 changes have been made to the Valuation Roll, bringing the total in the current financial year to 517.

3.1.5 Maintenance of the Roll – 2017 Appeals

Since the 2017 Revaluation came into effect, and largely arising from maintenance of the Valuation Roll, 436 ‘running roll’ appeals have been received, with 83 of these having been received in the 2018/19 reporting year. Of the total submitted, 44 have been resolved leaving 392 appeals outstanding. These will largely be dealt with in parallel with the 2017 Revaluation appeals.

3.1.6 The Barclay Review of Non-domestic Rates

The Scottish Government published a consultation entitled “Barclay Implementation – A consultation on non-domestic rates reform” in June, seeking views on those Barclay Review recommendations that were accepted by government and which will require to be implemented through legislation. The consultation closed on 17th September.

As was indicated in the June update to the Joint Board, input has been made to the Scottish Assessors Association’s (SAA) submission to the consultation. At time of writing, this submission is in the final stages of drafting and it will be provided to Members for information in due course.

Additionally, I have submitted a separate response reflecting the local position and this is attached (Appendix 1) for members information.

In parallel with the consultation, the SAA has engaged with the Scottish Government on the details of system reform and with both the Scottish Government and COSLA on the funding implications of the proposed changes.

It is understood that draft legislation will be laid in early 2019 for implementation from April 2020.

3.2 Council Tax Valuation

3.2.1 Maintenance of the Council Tax Valuation Lists

Since the last report to the Joint Board in June, 286 dwellings have been added to the Council Tax Valuation List bringing the number of new additions for the financial year to 453. In the same period 90 dwellings have been deleted, bringing the total number of deletions for the 2018/19 year to 156.

3.2.2 Council Tax Proposals and Appeals

Since the start of the 2018/19 financial year, 141 new proposals have been received and 136 have been disposed of, leaving 169 currently outstanding.

4.0 **Recommendations**

4.1 Members are asked to note:-

- (a) The progress in relation to disposal of Non-Domestic Rating appeals,
- (b) Progress in relation general maintenance of the Valuation Roll,
- (c) The submissions made to the Barclay Implementation Consultation,
- (d) Progress in relation general maintenance of the Council Tax List,
- (e) Progress in relation to the disposal of Council Tax appeals.

Person to contact:

David Thomson (Assessor and ERO)

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

Appendix 1: DAB Assessor's submission to Barclay Implementation Consultation

To follow: SAA submission to Barclay Implementation Consultation

Assessor for Dunbartonshire and Argyll & Bute Valuation Joint Board

Response to “Barclay Implementation – consultation on non-domestic rates reform”

The Assessor for Dunbartonshire and Argyll & Bute Valuation Joint Board (DABVJB) welcomes the opportunity to contribute to the Scottish Government’s reform of non-domestic rates.

This response to the consultation is largely complementary to, and should be considered alongside, the submission made by the Scottish Assessors Association (SAA).

This response does not make any submission on recommendations which are outwith the roles, responsibilities and functions of the Assessor.

Question 1 – What are your views on how the growth accelerator and new unoccupied build should be treated in legislation?	
1.1	The legislation must be precise, clear to administrators and give ratepayers absolute clarity ahead of making decisions whether to occupy or alter properties and to minimise the potential for challenges and disputes that would impact on Assessor and ratepayer resources. In particular, a clear understanding of what constitutes ‘new build’ will be essential.
1.2	It is understood from the consultation and BRIA that government anticipates the same outcomes as have been implemented by way of the Non-Domestic Rates (New and Improved Properties) (Scotland) Regulations 2018 could be achieved in a manner that does not rely on ratepayer applications. In the case of the Growth Accelerator this would be achieved by delaying the resultant increase in rateable value (and therefore rates payable) for a prescribed time period. Similarly in the case of unoccupied new build/new entry properties, the property would not be assessed and have a rateable value published in the valuation roll until it became occupied or a prescribed time period had elapsed. The prescribed time period for delaying an increase in rateable value or adding a new property to the valuation roll would be set in law and capable of variation by means of secondary legislation. In both cases, this would mean that the rateable values shown in valuation rolls would not always reflect the existence, nature or extent of non-domestic properties in existence in Scotland.
1.3	<p>The delay for a prescribed time period for increasing the rateable value for an improved and /or extended property requires careful consideration and legislative provision.</p> <ul style="list-style-type: none"> Delays in updating valuation rolls to reflect improvements and/or extensions to properties raise transparency concerns. The current proposals mean that rateable values of improved and/or extended properties would generally not reflect the improvements/extension until the prescribed time period had elapsed. However where the improvement/extension had been part of a subdivision, merger or combination of existing separately assessed properties, there would be no delay applicable to the date that the increased rateable value becomes effective in the valuation roll. This raises issues of consistency and transparency, as some improved/extended properties would have their rateable values increased to reflect the improvements/extension, whereas other would not.

	<ul style="list-style-type: none"> • It may be noteworthy that the current proposals could give rise to new development receiving a generally more beneficial local tax regime than re-development. • It is however possible that some forms of re-development may qualify for additional benefit. One scenario where such additional benefit may arise could be the replacement of (part of) an existing property where demolition/removal (of part), with a consequent reduction in NAV/RV, precedes re-development. In this case there could be a benefit to the ratepayer of reduced rating liability for the period of redevelopment <u>plus one year</u>. • New development and re-development are not always as clearly separable as might first appear and clarity would need to be provided to ensure that all stakeholders have a clear understanding of the position concerning, for example, 'new' development behind retained facades and/or retained shells. • If no rates payments are to be due for a year there is no incentive for the occupier to engage with the Assessor to provide returns of information, allow access for survey etc that could be critical for the valuation of the specific or other premises.
1.4	<p>To indefinitely delay the addition of new properties that remain unoccupied to valuation rolls raises a number of issues –</p> <ul style="list-style-type: none"> • The first is transparency as there would not be a published rateable value on the valuation roll for any unoccupied new properties that met the criteria. This could be to the detriment of a number of stakeholders <ul style="list-style-type: none"> ○ potential occupiers who may wish to forecast potential occupation costs into their business plans; ○ water retailers, licensing authorities and other bodies who may wish to levy rateable value related charges relative to a new but unoccupied property; ○ independent audit of valuation rolls would be difficult as only those that had detailed knowledge of the occupation history of properties would be able to establish whether an entry in the valuation roll for a property should be in existence as some unoccupied properties will be liable to be entered in the roll and others will not; ○ with some new properties not being assessed and therefore not having a published rateable value, stakeholders in local or national government would be unable to quantify the 'cost' of the relief that was being granted. • The necessity to continue to monitor completed properties until such time as they become occupied will lead to an ongoing duty that would be additional to the existing duties of an Assessor and questions of occupation could lead to disputes and uncertainty. The legislation would need clarity as to the extent or otherwise of the occupation, and whether such occupation requires to be beneficial occupation in terms of rating law. Lands and heritages that are subject to assessment for rating take many forms and, apart from the normal buildings that make up the built environment, include more obscure or intangible subjects such as fibre communications networks, energy generation plant, communications infrastructure and property rights where the occupation or otherwise may not be at all detectable or readily defined. • The indefinite delay on making entries in the valuation rolls for new properties that remain unoccupied gives rise to questions as to what remedy would be available to an Assessor or a levying authority where the subsequent

	<p>occupation of a property is not detected, or indeed is actively concealed from an Assessor in order to avoid a rating liability.</p> <ul style="list-style-type: none"> • See also the comment at 1.3 regarding engagement with the assessor if the effective date of the new entry is in the future.
1.5	<p>To address the above issues it is suggested that the provisions of section 2 of the 1975 Local Government (Scotland) Act remain in force so that additions and alterations to the roll are implemented <u>as they occur</u>, regardless of occupancy or new build status. Relevant properties would be entered into valuation rolls on coming into existence (as at present) and could carry markers indicating to levying authorities and potential or actual occupiers the status of the entry in the valuation roll. This would enable a levying authority to grant relief without the necessity of an application. This approach would also address the transparency issues including audit and quantification. It would also allow other authorities or concerns such as water and drainage companies to levy charges based on accurate published rateable values as appropriate.</p>
1.6	<p>At each general Revaluation, section 1 of the 1975 Act requires an Assessor to value <u>all</u> lands and heritages. The current proposals for the growth accelerator and new unoccupied build would conflict with this requirement, however an alternative approach as suggested at 1.5 should remedy the position as all lands and heritages would be included in the assessment process.</p>
Question 2 - Do you have any comments on three yearly revaluations?	
2.1	<p>The benefits of more frequent revaluations are recognised. Regular and frequent revaluations will mean that market values and rateable values will be more closely aligned. The basis of assessments will correspond more closely with the occupiers' expectation in terms of assessed value and this should in turn make the rating system more responsive to and reflective of the property market's strengths and weaknesses.</p>
2.2	<p>As is recognised by both the Barclay Review Report and the consultation BRIA, the requirement for Assessors to revalue all non-domestic properties every three years rather than every five (or more) years will have a very significant impact on Assessors' resources. To deliver revaluations every third year will most likely require revaluation and appeal resolution activities to be carried out in parallel, whereas the current timetable allows these to be carried out, largely, one after the other. It is therefore inevitable that the number of specialist staff required will exceed current levels of provision. Valuation rolls also require constant updating to reflect new additions, deletions and alterations; this is known as running roll and will continue, along with resultant appeal workloads within the new proposals.</p>
2.3	<p>Delivery of 3-yearly Revaluations will be dependent on having complete and accurate information provision, modern IT systems for analysis, valuation processes and outcome delivery, with sufficient specialist experts to analyse, value and defend the resultant assessments. This will mean that Assessors will need to have the resources that are necessary made available to them during period 2019/20 to 2021/22 to develop IT solutions and have their pool of specialist expertise established to deliver the complete service envisaged by these proposals with effect from 1 April 2022.</p>
2.4	<p>In light of the above, government should provide a firm commitment that Assessors will be funded adequately and sufficiently early to allow preparations to proceed.</p>
2.5	<p>Since 1990, the tone dates and revaluation dates for Scotland, England and Wales have coincided. Whilst Scotland and England have embarked on a move to three year revaluations, the tone dates and revaluation dates currently proposed in each</p>

	<p>jurisdiction will not coincide. At present a strong harmonisation theme applies to assessments north and south of the Border whereby the broad approaches to valuations are generally aligned. The significant benefits of sharing methods, rentals, construction costs and other valuation specific information could be lost if Revaluation cycles diverge.</p>
2.6	<p>This will especially be the case for the 'designated' utility subjects such as the gas and electricity networks. The move to unsynchronised revaluations in the different jurisdictions will introduce an additional level of complexity to a significant sector that has a rateable value that currently exceeds £945million or 13% of the total rateable value in Scotland. Locally, the value of designated gas industry subjects in the West Dunbartonshire Valuation Roll amounts to £109,600,000. Divergence of revaluations will also mean that networks which cross national borders will be partly valued in accordance with one jurisdiction's revaluation cycle and partly in line with a completely separate timetable. This is likely to lead to ratepayer uncertainty and duplication of appeal effort.</p> <p>Further, the designated Assessors did not receive enduring funding for this obligation and failure to resource the additional requirements of Revaluing these subjects every three years on a different cycle to England & Wales will result in a significant proportion of the total rateable value being at more risk of loss on appeal.</p>
2.7	<p>The desire to increase the alignment between market values and rateable values by moving the valuation ('tone') date from 24 months prior to rolls coming into force to 12 months prior to rolls coming into force is understood. This will have a number of issues that will impact on stakeholders.</p> <ul style="list-style-type: none"> Assessors will require a reliable, consistent <u>and timeous</u> supply of valuation related data; costs, rents, throughput, turnover and other property occupation specific information that will enable them to carry out, maintain and defend accurate valuation assessments. The inadequacies of the current provision to gather information (section 7 of the Lands Valuation (Scotland) Act 1854) have been previously documented by the SAA. The proposed move to modernise and improve Assessors' powers to obtain information (see Q5, below) is welcome, but it is considered that civil penalties should be available <u>in addition to</u> the existing provisions. For the last two revaluations draft revaluation rateable values have been made available to the Scottish Government before the beginning of October in the year prior to the revaluation coming into force. This has been possible as the tone date was 24 months prior to the roll coming into force and Assessors therefore had some 17 months from the tone date to the provision of the draft values. The provision of draft values by October in the year prior to the revaluation, some 6 months after the tone date, will be unrealistic. In addition, many rent reviews timed to take place on or around the tone date will not generally be finalised until some months later. This is especially the case where the review is subject to third party determinations or where an independent expert or arbiter is appointed. As a result other stakeholders including the government and ratepayers need to be aware that the scope for the early provision of rateable values will be reduced. There may be ratepayer confusion across borders as the tone date is set to remain at 24 months before the revaluation comes into effect in England. A technical issue arising for Assessors is that tender price indices which are often used in the valuation of large value subjects take some time to be

	confirmed. This could lead to risk in defence of these values.
<p>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.</p> <p>Question 5 - What level(s) should this civil penalty be set at?</p>	
5.1	The current powers available to an Assessor to request information are inadequate and that this leads to inefficiencies in the valuation process. The proposal to modernise this aspect of NDR is welcome. It should be noted that, to ensure that provisions are effective for the 2022 Revaluation, they need to be in place by April 2020.
5.2	Penalties for non-compliance should be proportionate to the Net Annual or Rateable Value of the property in question, albeit it has to be recognised that the request for information will pre-date the existence of net annual and rateable values for new subjects. For this reason the level of civil penalty may need to be related to broad value ranges with the Assessor providing an estimate for the likely rateable value to allocate the civil penalty to the appropriate value range where an entry has not yet been made in a valuation roll.
<p>Question 6 - How should the penalty be set? Should it be a fixed penalty or proportionate to/ banded by rateable value?</p>	
6.1	The SAA considers that a penalty should be proportionate to rateable values.
<p>Question 7- Do you have any views on who is responsible for administering the penalty and the process for appeals against the penalty notice?</p>	
7.1	The application of civil penalties should be a discrete exercise, triggered by Assessors who could administer the penalty themselves through existing debtors, and debt recovery, procedures.
7.2	Alternatively, the administration of penalties may be possible through the existing NDR collection processes. This will, however, only work for non-responders who are also already ratepayers in the relevant valuation area. As information may be sought from proprietors, tenants and occupiers of properties, information sources will include bodies that will not be the occupiers of properties in the relevant valuation area and therefore not ratepayers in the valuation area.
7.3	If appeals against penalties are to be accommodated by the proposals, they could be handled by the existing Valuation Appeal Committee and, subsequently, the proposed new Tribunal structures. It should be noted, however, that the provision of the information is <u>time critical</u> and any appeal system would simply open the door to delays in its provision. Any information obtained at a late stage or following a penalty appeals process is likely to have lost much of its usefulness.
<p>Question 8 - Which organisations/ individuals should be required to supply necessary information to the Assessors, where applicable?</p>	
8.1	The almost infinite variety of properties that Assessors are required to value dictates that there is a similarly wide variety of information and sources of that information that would be of relevance to Assessors. Information could include development details and costs, rentals, land transactions, royalties, commercial supply agreements, accounts, income and expenditure, profits and losses, leases, franchises, user agreements, licences, volumes, capacities, load factors, outputs and usage. As acknowledged by the Barclay Review Group and the BRIA, the accuracy of assessments is influenced by the amount of data that is available to inform the

	valuation process. Greater accuracy will impact positively on ratepayers with rateable values being more accurate from the start.
8.2	In relation to the statutory duty to compile and maintain valuation lists for council tax, section 90 of the Local Government Finance Act 1992 makes provision for Assessors to request information from housing bodies, local authorities and owners or occupiers of dwellings and provides for further persons to be prescribed. Thus, although allocation of dwellings to council tax bands is less complex than the valuation to discrete rateable values of non-domestic properties, Assessors have more power to request information in relation to Council Tax than they do in relation to NDR.
8.3	To legislate for specific organisations or individuals who should be required to provide information to Assessors would be an extremely difficult task. As such the prescription of relevant persons or corporate bodies could be complex and unwieldy.
8.4	Most Assessors in Scotland also fulfil the role of Electoral Registration Officers (EROs). Regulation 23 of the Representation of the People (Scotland) Regulations 2001 provides a wide power for EROs to request information required for the officer's duties in maintaining electoral registers from <u>any</u> person. A similar provision that would require any individual or corporate body to provide valuation specific information would provide a simple but effective measure that could improve the availability of important information to Assessors. Failing that, the power should extend to any owner, tenant or occupier of any property for any of the purposes of non-domestic rating, at any time.
Reform of the appeals system is needed to modernise the approach, reduce appeal volume and ensure greater transparency and fairness. Question 15 - How should this change be communicated to ratepayers?	
15.1	The proposal to address the unfairness of the current system where a rateable value cannot be increased as a result of an appeal, possibly as a result of new information being made available, is welcome. This should be communicated to all stakeholders, including ratepayers, when the whole suite of NDR reforms is launched by Scottish Government ahead of the 2022 revaluation.
15.2	This proposed provision should, however, go further. To ensure fairness, powers need to be put in place to permit an Assessor to remedy any rateable value which is clearly incorrect or manifestly wrong, whether or not the subject is under appeal. Such a change should, of course, be open to appeal by the ratepayer.
15.3	It is also proposed that wider reform of the appeals system is necessary in order to ensure that appeals are resolved within the three year revaluation period. When considering reform, and the anticipated benefits, caution must be exercised to ensure that a reduction in appeal volumes is not considered to be commensurate to a reduction in appeal workload on Assessors. Measures to reduce the headline appeal numbers will be necessary simply from a logistical viewpoint given the shorter revaluation timeframe but that alone will not automatically produce a pro-rata benefit in terms of reduced demand for Assessors' resources. The practicalities of the appeal process need to be carefully examined to ensure that any changes secure a system which, on the one hand, is stable, resilient and predictable, and on other is fair and has high credibility for ratepayers
15.4	If the consultation question refers to communication of individual changes to ratepayers, that can be done through the existing requirement to provide a Valuation Notice to interested parties.

Question 16 - Do you have any points about the change to allow valuation appeals to increase?	
16.1	See 15 above.
Question 17 - When the General Anti Avoidance Rule is introduced, do you have any recommendations or principles that this should encompass?	
17.1	Any moves that seek to enable the closure of tax avoidance loopholes are to be welcomed, providing that they are clear and efficient in their objective and outcome.
To counter a known avoidance tactic for second homes, owners or occupiers of self-catering properties must prove an intention to let for 140 days in the year and evidence of actual letting for 70 days. Question 20 - Should there be any local discretion in the application of this policy?	
20.1	It is not clear in the consultation document how the application of the proposed 70 days of actual letting criterion would be administered, but the Barclay Report (see parag 4.102) recommends that the owner should be required to demonstrate actual letting "before they can move onto the valuation roll". This could be effected by amendment of the Council Tax (Dwellings and Part Residential Subjects)(Scotland) Regulations 1992 and would mean that Assessors would be responsible for verifying actual lettings and policing that over time. There would be other ways of implementing such a rule but the following response assumes the above understanding.
20.2	The proposal to refine the criteria which exclude Self-Catering Units from the definition of a dwelling to include a minimum period of actual letting will assist in ensuring that only those properties that are bona-fide holiday letting properties will benefit from being excluded from council tax. There is, however, a risk that a significant number of bona fide self-catering properties would not in fact meet the proposed 70 day letting criterion, due to rural location or otherwise.
20.3	The addition of a criterion related to 70 days of actual letting raises the issue of the effective date for any alteration to the valuation roll and care needs to be taken to ensure that any impact of a backdated (after the 70 days of lettings have been achieved and evidenced) deletion from council tax and addition to the valuation roll is understood, if the decision is made to make such changes retrospectively.
20.4	<p>The proposed new policy does also raise issues of evidencing the actual letting and the constant policing of continued compliance with the 70 day rule. The Dunbartonshire and Argyll & Bute valuation rolls contain a disproportionate number of SCUs in comparison with most valuation areas and the requirement to keep this under continual review would have significant resource requirements.</p> <p>Reliance on a signed statement of compliance by the operator is unlikely to be effective or appropriate where the policy driver is avoidance.</p>
20.5	<p>Both the Barclay Report and the BRIA suggest that the requirement to let for a period of 70 days should apply <u>within each tax year</u>. The concept of applying tax years is alien to rating and does not coincide with the timetable for update to the valuation roll or the effective dates which the Assessor can apply to changes.</p> <p>It is also inherently unfair that a start-up with 69 let days in one (tax) year should have to wait until they achieve 70 further days in the next (tax) year before an entry would be made in the valuation roll. It is therefore suggested that the criterion should relate to a rolling year or, at worst, the normal local government financial year.</p>
20.6	The introduction of local discretion on the application of the actual letting for 70 days policy would introduce a further level of complexity and uncertainty for stakeholders including those that operate such properties. Clearly some localities in Scotland

	<p>enjoy a longer holiday season than others and therefore the period of actual lettings in some areas may struggle to extend to 70 days. Further, there may be any number of specific, localised reasons why a property might be not be able to trade for a sufficiently long period to qualify. For this reason the rationale behind the proposal is recognised. Complexity would however arise as the geographic area for each variation in the rule would require to be clearly defined and the precise provisions made available in a readily accessible manner. Uncertainty would also apply as the duration of any local variation may vary between locations and over time and that may, in turn, impact on the decision-making process over whether to commit to a holiday-letting enterprise or otherwise in a particular area.</p> <p>The consultation document does not make clear what authority would retain the discretion and, in the absence of that, it is unclear what criteria would be used for applying discretion or what recourse a ratepayer might have if it was claimed that discretion should apply.</p>
Question 21 - If your answer to question 20 is yes, under what circumstances should this discretion apply?	
21.1	Local discretion would introduce various degrees of complexity and uncertainty and should therefore be avoided.
Question 23 - To focus relief on economically active properties, only properties in active occupation should be entitled. How should active occupation be defined?	
23.1	Active occupation would be a very difficult concept to define, given that subjects take the form of telecommunications cables, radio masts, rights over land or other entities where physical/human occupation never occur.
Question 26 - 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. How should commercial activity on parks be defined?	
26.1	Section 19 of the Local Government (Financial Provisions etc.) (Scotland) Act 1963 currently exempts lands and heritages which consist of a park vested in or under the control of a local authority (or Crown) and any building comprised in any such park which is used for purposes ancillary to those of the park where the authority (or Crown) does not derive a net profit. The term 'commercial activity' is an alien concept to rating law, with many subjects which are occupied for non-commercial purposes being subject to rating. Thus, the policy objective may be best achieved by reviewing the precise language of s.19 of the 1963 Act. In particular, consideration could be given to separate occupation of any property being the appropriate criterion for consideration of an entry in the valuation roll.
26.2	<p>Revised definitions of which subjects situated in parks are to be excluded from the valuation roll will be critical. The alternative is that extensive litigation will result.</p> <p>The position in respect of such properties within national parks, where national park authorities take on the normal duties of a local authority, should also be clarified.</p>

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 26 September 2018

Subject: Electoral Registration Progress

1.0 Purpose

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

2.0 Background

The report provided to the Joint Board at the last meeting on 29th June 2018 referred to the monthly register updates, the March 2018 door-knock, Individual Electoral Registration (IER) Funding 2018/19, Fresh Signatures for Absent Voters, preparation for the 2018 Autumn Canvass, the Boundary Commission for Scotland (BCS), the Scottish Government (SG) Consultation on Electoral Reform, Canvass Reform, Voter ID Pilots, the 2019 European Parliamentary elections, Community Council elections, and the Loch Lomond and the Trossachs National Park election.

3.0 Current Position

3.1 The 2018 Autumn Canvass

The main activity in relation to electoral registration at this time is the completion of the annual electoral canvass.

Household Enquiry Forms (HEFs) were issued on 2nd July 2018 and, where there was no response, a reminder was issued on 3rd August. Canvassers started personal visits to households on 17th September to attempt completion and collection of the second reminder. The return this year at the 1st and 2nd reminder stage (before the door-knock) was better than 2017 – see below.

2018

	Initial issue	1 st Reminder as at 30/07/18	%age Return as at 30/07/18	2 nd Reminder as at 27/08/18	%age Return as at 27/08/18	%age Return as at 06/09/18
ABC	48,469	16,965	64.99%	10,479	78.37%	79.76%
EDC	46,780	18,371	60.72%	11,181	76.09%	77.46%
WDC	45,197	22,729	49.71%	16,286	63.96%	65.27%
VJB Total	140,436	58,065	58.65%	37,946	72.97%	74.33%

2017

	Initial issue	1st Reminder as at 24/07/17	%age Return as at 24/07/17	2nd Reminder s as at 21/08/17	%age Return as at 21/08/17	Final %age Return 29/11/17
ABC	48,491	20,980	56.73%	12,955	73.28%	85.40%
EDC	46,537	21,780	53.19%	13,013	72.03%	83.07%
WDC	45,017	25,472	43.41%	17,990	60.03%	69.48%
VJB Total	140,045	68,232	51.27%	43,958	68.61%	79.51%

Despite this general improvement, the West Dunbartonshire (WD) Council area continues to have a low return rate compared to the other two council areas. We have supplied some postcode data to WDC's Performance and Strategy Team for data analysis to see if there is any pattern or useful information that could help and/or support our decision-making for future canvassing in the WD area.

3.2 HEFs – Method of Response

As previously reported, a number of return channels are made available to electors. Returns to date have been by the following means:-

Method of Response	2017 Canvass		2018 Canvass as at 06/09/2018	
	No of Returns	%age return	No of Returns	%age return
Post	52,425	37.43%	53,094	37.80%
Electronic (web/phone/SMS)	42,993	30.70%	42,907	30.55%
Phone/Email contact	3,045	2.18%	2,272	1.62%
Door-to-door canvass	6,648	4.75%	0	0%
Verified as second home/empty	5,615	4.01%	5,114	3.64%
Returned/Empty/ Other	619	0.44%	1,008	0.72%
Total	111,345	79.51%	104,395	74.33%

3.3 IER Funding 2018/19 - Cabinet Office (CO) funding for offsetting the additional costs of IER

The CO confirmed financial assistance of £47,818.11 for 2018/19 to help cover the additional costs associated with IER. Funding of £60,000 has been assumed in our budget estimate. We do have the opportunity to submit an evidence-based bid for further funding if the initial grant allocation has not sufficiently covered the net additional costs of IER. The deadline for submission for further funding is 11th January 2019.

3.4 Anonymous Registration

Anonymous registration is available to those electors whose safety would be at risk if their name or address were listed on the electoral register. Any other person in the same household as a person at risk is may also apply for anonymous registration. New legislation, effective from 1st April 2018 in Scotland, broadened the evidence and attestation requirements to make it easier to register to vote anonymously. We highlighted these changes and supplied new application forms to electors who had not submitted application forms which had been provided under the former rules. The change has not, to date, had a significant effect on the number of electors registered anonymously.

4.0 **Recommendation**

Members are asked to note the content of this report.

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DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 26 September 2018

Subject: Counter Fraud and Corruption Strategy and Business Irregularities Procedures.

1.0 Purpose of Report

- 1.1 To seek Members approval of a new Counter Fraud and Corruption Strategy.
- 1.2 To seek Members approval of new Business Irregularities Procedures.

2.0 Background

- 2.1 The 2017 self-assessment of the Joint Board's compliance with the CIPFA framework for Good Governance identified that the Joint Board's existing Strategy for the Prevention and Detection of Fraud and Corruption had not been reviewed since November 2014.
- 2.2 In March 2018 West Dunbartonshire Council (WDC) updated its Counter Fraud and Corruption Strategy. WDC's Business Irregularities Procedures form an integral part of this Strategy. These latter procedures were revised in July 2018.
- 2.3 The Valuation Joint Board generally aligns its Policies with West Dunbartonshire Council and relies on WDC for Internal Audit Services.

3.0 Progress

- 3.1 The Valuation Joint Board's Management Team has developed a Counter Fraud and Corruption Strategy which aligns with WDC's, but which reflects the specific needs and structures of the Joint Board. The Strategy is attached for Members' consideration.
- 3.2 In line with the above, the Valuation Joint Board's Management Team has drafted Business Irregularities Procedures which are based on WDC's, but which reflect the specific needs and structures of the Joint Board. The Procedures are attached for Members' consideration.
- 3.3 The attached drafts have been provided to the Joint Board's Treasurer, the Risk & Audit Manager in WDC and the Strategic Lead – People & Technology in WDC for comment. They have also been shared with the relevant staff union with no adverse feedback being received.

4.0 Recommendations

Members are asked to:

- (a) Approve the new Counter Fraud and Corruption Strategy, and
 - (b) Approve the new Business Irregularities Procedures,
- for implementation within the Joint Board.

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Appendix 1: Counter Fraud and Corruption Strategy

Appendix 2: Business Irregularities Procedures.



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

COUNTER FRAUD AND CORRUPTION STRATEGY

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Document Version Control

Counter Fraud and Corruption Strategy			
Review Driver: Governance self-assessment process identified need for review			
Version	Author	Approved	Date
1.3		2014	Valuation Joint Board
2.1d	D. Thomson	MT approved	31 July 2018

1. Introduction

- 1.1 Dunbartonshire and Argyll & Bute Valuation Joint Board (“the Joint Board”) aims to provide excellent public service and needs to ensure propriety and accountability in all matters. The Joint Board has a zero tolerance approach to fraudulent or corrupt activity whether perpetrated by Elected Members, employees, partner organisations, suppliers, service users or members of the public in general. The Joint Board is determined to protect itself and the public from losses due to fraud and corruption and is committed to the rigorous maintenance of a counter fraud and corruption strategy which will provide a framework for:
- Encouraging fraud deterrence and prevention;
 - Raising awareness of fraud and corruption and promoting their detection;
 - Performing investigations and facilitating recovery;
 - Invoking disciplinary proceedings and referral to the Police; and
 - Monitoring, publicising and updating the policy and its related procedures and performance.
- 1.2 This Strategy demonstrates that the Joint Board is firmly committed to dealing with fraud and corruption and will deal equally with perpetrators from both inside (members and employees) and outside the Joint Board. In addition, there will be no distinction made in investigation and action between cases that generate financial benefits and those that do not.
- 1.3 In addition to this Strategy, the Joint Board has a range of related policies and procedures with which staff and Elected Members are required to comply, including: Financial Regulations, Standing Orders, Business Irregularities Procedures and the Employee Code of Conduct.
- 1.4 The responsibility for creating a strong anti-fraud culture lies with Elected Members and the Joint Board’s Management Team. All members of staff must remain vigilant to the threat of fraudulent activity and should take the appropriate action if suspicions arise.
- 1.5 The Joint Board is also aware that there is a high degree of external scrutiny of its affairs by a variety of bodies such as Audit Scotland, the Local Government Ombudsman, HM Revenue & Customs. These bodies are important in highlighting any areas where improvements can be made.

2. Definitions

2.1 Fraud:

The Joint Board regards Fraud as, “*The intentional distortion of financial statements or records by persons internal or external to the Joint Board which is carried out to conceal the misappropriation of assets or otherwise for gain. Fraud is a deliberate act by an individual or group of individuals and is, therefore, always intentional and dishonest*”.

2.2 Corruption:

The Joint Board regards Corruption as any unethical behaviour including “*the offering, giving, soliciting or acceptance of an inducement or reward which may influence the action of any person*”. In addition, this strategy covers “*the failure to disclose an interest in order to gain financial or other pecuniary gain*”.

2.3 Error:

Error refers to unintentional mistakes such as:

- Arithmetic or clerical mistakes in the underlying records;
- Oversight or misrepresentation of facts; and
- Unintentional misapplication of accounting policies.

2.4 Embezzlement:

Embezzlement refers to “*theft or misappropriation of funds placed in one’s trust or belonging to one’s employer*”.

2.5 Bribery

Bribery refers to “*giving or receiving a financial or other advantage in connection with “improper performance” of a position of trust, or a function that is expected to be performed impartially or in good faith. A bribe may be offered directly to an Officer or influence their actions or it may be given to influence the actions of another Officer.*” (see further at paragraphs 3.10-3.14)

2.6 Money Laundering

Money laundering refers to “*the process in which the proceeds of crime are transformed into what appears to be legitimate money or assets.*”

3. **Key Elements of the Strategy**

Nolan Principles

- 3.1 The Joint Board aims to ensure that the culture of the organisation meets the expectations of the Committee on Standards in Public Life (the Nolan Committee), and is committed to the seven Nolan principles of objectivity, openness, leadership, accountability, honesty, selflessness and integrity. The Joint Board’s culture therefore supports the opposition to fraud and corruption.

3.2.1 **Whistleblowing**

A **whistleblower** is a person who exposes any kind of information or activity that is deemed

- Illegal;
- unethical; or
- not correct.

within an organisation. The information of alleged wrongdoing can be classified in many ways:

- Violation of policy/rules;
- Violation of the Law;
- Violation of Regulation;
- Threat to public interest/national security;
- Fraud and corruption; and
- Abuse of position.

Those who become whistleblowers can choose to bring information or allegations to surface either internally or externally. Internally, a whistleblower can bring their accusations to the attention of other people within the accused organisation such as an immediate supervisor. Externally, a whistleblower can bring allegations to light by contacting a third party outside of an accused organisation such as the media, government, law enforcement (subject to 12.7 below) , or those who are concerned.

3.2.2 The Joint Board wants to encourage Whistleblowing to be open to both employees AND members of the public, and encourage both to report examples of wrongdoing without the fear of repercussion or impunity. This is underpinned by the Public Interest Disclosure Act 1998 which protects employees who decide to make a qualifying disclosure.

3.2.3 The Public Interest Disclosure Act 1998 provides protection for employees to disclose, without fear of retribution, bad work practices which may endanger employees, the public or the environment. The categories of concern in relation to bad work practices are:

- Committing a criminal offence;
- A failure to comply with a legal obligation;
- A miscarriage of justice;
- Danger to the health and safety of an individual;
- Danger to the environment; and
- The deliberate concealment of information in relation to any of the above matters.

3.2.4 The prevention / detection of fraud / corruption and the protection of the public purse are everyone's responsibility and the Joint Board encourages employees to raise any concerns using the Board's Confidential Reporting Policy (Whistleblowing Policy). Within this policy there are various options available to staff to assist and reassure them including reporting issues via:

- Email;
- Post; and
- Intranet (a form is available on the intranet for completion and submission electronically).

3.2.5 The Joint Board's Elected Members play an important role in creating and maintaining this culture. They are positively encouraged to raise concerns

regarding fraud and corruption, immaterial of seniority, rank or status, in the knowledge that such concerns will, wherever possible, be treated in confidence.

3.2.6 The Joint Board will ensure that any allegations received in any way, including by anonymous letters or phone calls, not specifically through the Whistleblowing procedures, will be taken seriously and investigated in an appropriate manner. Where contact details are provided an acknowledgement of the allegation received will be issued to the reporter.

3.2.7 The Joint Board will deal firmly with those who defraud the Joint Board, or who are corrupt, or where there has been financial malpractice. There is, of course, a need to ensure that any investigation process is not misused and, therefore, any abuse (such as employees raising malicious allegations) will be dealt with as a disciplinary matter.

3.3.1 **Bribery Act 2010**

3.3.2 The Bribery Act 2010 created an offence which can be committed by commercial organisations which fail to prevent persons associated with them from bribing another person on their behalf. At stake is the principle of free and fair competition, which is diminished by each bribe offered or accepted. It is expected that these principles should also be applied to public sector organisations. Bribery – the offer or acceptance of a reward to persuade someone to act dishonestly and / or breach the law – is unacceptable at any level.

3.3.3 This Act provides for 4 bribery offences:

- Bribing - the offering, promising or giving of an advantage;
- Being bribed - requesting, agreeing to receive or accepting an advantage;
- Bribing a foreign official; and
- The “corporate offence” where a commercial organisation fails to prevent persons performing services on its behalf from committing bribery.

3.3.4 It should be emphasised that fraud and corruption includes any activities which constitute acts of bribery as described in the Bribery Act 2010.

3.3.5 The Joint Board has practical procedures in place including decision making processes, financial controls and a Code of Conduct for Employees, to prevent persons performing services on its behalf from the risk of committing bribery. Allegations of corruption are dealt with under the Joint Board's Business Irregularities process, including an investigation which may result in a disciplinary sanction. Employees are required to adhere to the Code of Conduct and ensure that they do not breach legislation.

3.3.6 The Code of Conduct for Employees can be accessed from the Joint Board's Intranet.

3.4 **Improvement to systems and procedures**

3.4.1 When fraud or corruption have occurred because of a breakdown in the Joint Board's systems or procedures, the Board's Management Team will ensure that

appropriate improvements in systems of control are implemented to prevent a reoccurrence.

4. Prevention

Elected Members

4.1 The Role of Elected Members

- 4.1.1 As elected representatives, all members of the Joint Board have a duty to citizens to protect the Joint Board from all forms of abuse. This is done through this strategy document and compliance with the national code of conduct for members, the Joint Board's Financial Regulations, Standing Orders and relevant legislation.

Employees

4.2 The Role of Managers

- 4.2.1 Managers at all levels are responsible for the communication and implementation of this strategy in their work area. They are also responsible for ensuring that their employees are aware of Joint Board's Policies, Financial Regulations and Standing Orders, and that the requirements of each are being met in their everyday business activities.
- 4.2.2 Managers are expected to strive to create an environment in which their staff are comfortable in approaching them with any concerns they may have about suspected irregularities. Where they are unsure of the procedures, they must refer to the Confidential Reporting Policy.
- 4.2.3 The Joint Board recognises that a key preventative measure in dealing with fraud and corruption is for managers to take effective steps at the recruitment stage to establish, as far as possible, the honesty and integrity of potential employees, whether for permanent or temporary posts.
- 4.2.4 The Joint Board has a formal recruitment procedure, which contains appropriate safeguards on matters such as receipt of references and verifying qualifications held. As with other public bodies, Disclosure checks will be undertaken on employees and potential employees where appropriate.

4.3 Responsibilities of Employees

- 4.3.1 Each employee is governed in their work by the Joint Board's Standing Orders and Financial Regulations and other codes of conduct and policies (Health and Safety, ICT Acceptable Use & Security Policy). They are also governed by the Joint Board's Code of Conduct for Employees. Associated with the Code of Conduct are guidelines on gifts and hospitality and conflicts of interest. All core employment policies and procedures are available on the Joint Board's intranet.
- 4.3.2 Employees will be aware of and are expected to follow any code of conduct related to their personal professional qualifications.

- 4.3.3 In addition to the requirements of paragraph 4.3.1, employees are responsible for ensuring that they follow the instructions given to them by management, particularly in relation to the safekeeping of the assets of the Joint Board. These will be included in induction training and procedure manuals.
- 4.3.4 Any concerns an employee may have about a suspected irregularity should be raised through the Joint Board's Confidential Reporting Policy.
- 4.3.5 Any offers of gifts or hospitality which are in any way related to the performance of Joint Board duties should generally not be accepted by employees. Offers of, or the acceptance of, gifts or hospitality, other than those offered as an indication of gratitude and of an inconsequential value, must be discussed by employees with their line manager and be recorded in the Register of Gifts and Hospitality. All core employment policies and procedures are available on the Joint Board's intranet.
- 4.3.6 Any fee, commission or other payment collected or received by a Joint Board employee, arising in any way from or through their Joint Board employment, is not permitted to be retained except with the approval of the Assessor & ERO or, in his absence, the Depute Assessor & ERO. Such approval must be formally recorded. Any breach of these regulations will be considered as gross misconduct.

5. Conflicts of Interest

- 5.1 Both elected members and employees must ensure that they avoid situations where there is a potential for a conflict of interest. Such situations can arise with externalisation of services, tendering, etc. Effective role separation will ensure decisions made are seen to be based upon impartial advice and avoid questions about improper disclosure of confidential information.
- 5.2 Employees, including senior managers, must declare any possible conflicts of interest they may have, whether in contracts entered into by the Joint Board or otherwise, in accordance with the Joint Board's Guidance on Conflicts of Interest. Such interests must be noted in the register maintained for that purpose by the Assessor & ERO.

6. The Role of the WDC Internal Audit and Corporate Fraud Teams

- 6.1 Internal Audit is an independent function provided to the Joint Board by West Dunbartonshire Council. The Internal Audit and WDC Corporate Fraud teams operate under the direction of the WDC Audit and Risk Manager and will work together as appropriate on fraud investigations.

Internal Audit

- 6.1.1 The main areas of Internal Audit responsibility are to review, appraise and report on:
- the extent to which the assets and interests are accounted for and safeguarded from loss;
 - The soundness, adequacy and application of internal controls; and

- The suitability and reliability of financial and other management.

6.1.2 Internal Audit plays a vital preventative role in trying to ensure that systems and procedures are in place to prevent and detect fraud and corruption. Internal Audit investigates all cases of suspected irregularity in relation to financial matters in accordance with the Board's Business Irregularities Procedure. This will be carried out in conjunction with colleagues from the WDC Corporate Fraud team as appropriate. They liaise with management within the Joint Board to recommend changes in procedures to prevent losses to the Joint Board.

6.1.3 Internal Audit is also a consultancy service, providing:

- advice on cost effective controls for new systems and activities to balance risk and control;
- advice to highlight opportunities to reduce costs through greater economy and efficiency within systems and activities as part of strategic and service reviews;
- quality assurance on projects involving major change and systems development; and
- an independent and objective assessment of the evidence on progress with implementing action plans to demonstrate continuous improvement.

WDC Strategic Lead-Resources/Audit and Risk Manager

6.2.1 The WDC Strategic Lead-Resources/Audit and Risk Manager are responsible for all fraud investigations within the Joint Board. In cases where employees are involved, they will work with Internal Audit, Human Resources and appropriate senior management to ensure that correct procedures are followed and that this strategy is adhered to.

6.2.2 The Strategic Lead-Resources/Audit and Risk Manager are committed to the prevention, detection, deterrence and investigation of all fraud committed against the Joint Board.

6.2.3 Fraud can be committed by service users, contractors, sub-contractors or employees of the Joint Board.

6.2.4 The Strategic Lead-Resources/Audit and Risk Manager will investigate suspected instances of fraud across all areas of function, as appropriate.

7. Legislation

7.1 Every fraud investigation is conducted at all times in accordance with the following legislation:

Legal Framework Relevant to the Work of Internal Audit

WDC's Strategic Lead-Resources/Audit and Risk Manager is bound and assisted by the following legislation when carrying out investigations.

i) Local Government (Scotland) Act 1973

Makes arrangements for the proper administration of a local government body's financial affairs.

ii) Social Security (Administration) Act 1992

As amended by the Fraud Act 1997. Provides a legal gateway for Local Government bodies to share information to assist in the prevention and detection of fraud in relation to Housing Benefit and Council Tax.

iii) Regulation of Investigatory Powers (Scotland) Act (2000) (RIPSA)

This Act provides a legal framework for authorising covert surveillance by public authorities and an independent inspection regime to monitor activities within the United Kingdom.

iv) Regulation of Investigatory Powers Act (2000) (RIPA)

The Act empowers WDC to obtain communication data relating to members of the public.

v) Freedom of Information Act (Scotland) 2002

This Act makes provision for the disclosure of information held by public authorities or by persons providing services for them.

vi) General Data Protection Regulation

These Regulations make provision for the regulation of the processing of information relating to individuals, including the obtaining, holding, use or disclosure of such information.

vii) Human Rights Act 1998

This Act gives further effect to rights and freedoms guaranteed under the European Convention on Human Rights.

viii) The Criminal Justice and Licensing (Scotland) Act 2010

This Act came into force for Specialist Reporting Agencies (SRAs) other than the Police on 6 June 2011. The Act changes the way disclosure is made to the Crown in Scotland.

ix) The Welfare Reform Act 2012

This Act permits the sharing of information in relation to welfare services in prescribed circumstances.

x) Criminal Procedures (Scotland) Act 1995

This act allows a Police Officer to detain someone at a police office where they can be questioned by a Counter Fraud Officer if either Police Scotland or the Procurator Fiscal allows

NB: This list is not exhaustive.

8. The Role of External Audit

- 8.1 The independence of external audit is an essential safeguard in the stewardship of public money. This role is delivered through the carrying out of specific reviews that are designed to test (amongst other things) the adequacy of the Joint

Board's financial systems and arrangements for preventing and detecting fraud and corruption.

- 8.2 It is not the external auditor's function to prevent fraud and irregularity, but the integrity of public funds is at all times a matter of general concern. External auditors are always alert to the possibility of fraud and irregularity, and will act without undue delay if grounds for suspicion come to their notice. The external auditor has a responsibility to review the Joint Board's arrangements to prevent and detect fraud and irregularity, and arrangements designed to limit the opportunity for corrupt practices.

9. The Role of Senior Management: Control and Prevention of Future Occurrences of the Risk of Fraud

- 9.1 The role of Senior Management includes the maintenance of proper internal controls for all processes and to support the work of Internal Audit and WDC Corporate Fraud. Senior managers must comply with Financial Regulations. Managers are expected to:
- Maintain proper internal controls in all processes for which they have responsibility to ensure probity in systems and operations;
 - Promote the prevention, detection and resolution of fraud and irregularities;
 - Co-operate fully with Internal Audit and ensure that Internal Audit can properly fulfil their role; and
 - Consider and act upon Internal Audit findings and recommendations or accept responsibility for any resultant risk from not doing so.
- 9.2 The Joint Board's Management Team will consider the fraud risk for all areas of function when carrying out its annual assessment of Corporate Risk
- 9.3 The Joint Board's Management Team will take appropriate steps to negate or minimise any risks identified during this annual assessment and may seek advice from WDC Internal Audit and Corporate Fraud.
- 9.4 Implementing appropriate systems of internal control is the most common approach to management of the risk of fraud. Internal control is a management responsibility. All local government bodies are required to have adequate systems and controls in place to ensure the proper administration of their financial affairs. The Joint Board's Financial Regulations, supported by Standing Orders and the Scheme of Delegation, provide a framework through which a satisfactory control environment is established.
- 9.5 Controls depend on the nature and the evaluation of the risk but there are a number of well recognised internal controls that line managers are expected to implement to prevent or control the level of fraud within their area of function. The most common are:
- Clear written rules and procedures which are regularly updated and deployed to all appropriate members of staff;
 - Spot checks on procedures and systems and a record of same retained;
 - Checking the validity of any change in payment details provided by a supplier;

- Robust pre-employment checks e.g. qualifications and references;
- Avoiding accumulation of backlogs;
- Building in safeguards against fraud when designing and developing new systems / processes;
- A committed response to any allegation of fraud reported;
- Reviewing and changing systems and procedures after any incident of fraud;
- Learning about the circumstances surrounding incidences of fraud in other organisations that may have the potential to impact on the Joint Board; and
- Ensuring that staff take their annual leave entitlement.

10. Co-operation with Others

10.1 WDC's Strategic Lead-Resources/Audit and Risk Manager have put in place, and will keep under review, procedures and arrangements to develop and encourage the exchange of information on national and local fraud and corruption activity in relation to local government bodies with external agencies such as:

- Police Scotland, both at local level and nationally through specialist Police units;
- Other Local Authorities;
- Local and national Internal Audit and Corporate Fraud networks;
- The National Anti-Fraud Network (NAFN);
- The Joint Board and WDC's insurers;
- Audit Scotland;
- Chartered Institute of Public Finance and Accountancy (CIPFA);
- Department for Work and Pensions (DWP);
- Other government departments and agencies; and
- Other public bodies.

10.2 Any exchange of information and data will be in accordance with legislative requirements.

10.3 On a biennial basis, the Valuation Joint Board participates in the National Fraud Initiative (NFI), a UK wide Government initiative involving the matching of data within key datasets across local authorities and other public bodies. For Scottish local authorities, this exercise is coordinated by Audit Scotland on behalf of the Cabinet Office. In addition there are also special exercises which the NFI coordinates on a more regular basis.

11. Deterrence

11.1 Disciplinary Action

11.1.1 Theft, fraud and corruption are serious offences against the Joint Board and, if there is evidence to support involvement in an offence, employees will face disciplinary action. An internal disciplinary process will take place in addition to, or instead of, criminal proceedings, depending on the circumstances of each individual case, after consultation with senior HR professionals. The WDC Audit

and Risk Manager will ensure that the correct investigation procedures are followed in a consistent and fair manner, including adherence to this strategy.

11.1.2 Elected Members will face appropriate action under this strategy if they are found to have been involved in theft, fraud or corruption against the Joint Board. Action will be taken in addition to, or instead of, criminal proceedings, depending on the circumstances of each individual case, but in a consistent manner. This may include a complaint to the Standards Commission for Scotland in the event that there has been a breach of the provisions of the constituent Councils' Councillors Code of Conduct.

11.1.3 The Joint Board's Business Irregularities Procedures govern the manner in which all investigations are undertaken.

11.1.4 Where appropriate, investigation interviews carried out by Internal Audit /Audit and Risk Manager will be carried out under caution.

11.2. Reporting and publicity

Elected Members

11.2.1 The Assessor or the Audit and Risk Manager will report any instance of fraud or corruption to the Joint Board as required.

Audit Scotland

11.2.2 The Joint Board reports any identified cases of Fraud and Corruption to Audit Scotland, annually.

Local Media

11.2.3 In order to deter future fraudulent activity, where a case is referred to the Procurator Fiscal for criminal proceedings and is subsequently brought to court, the Joint Board may publicise the details of cases which have become a matter of public record in the local press.

11.2.4 West Dunbartonshire Council will publish general statistical information relating to the work of the Audit and Risk Manager, on an annual basis.

12. Detection and Investigation

12.1 WDC's Internal Audit and Risk Manager plays an important role in the detection of fraud and corruption. Reviews of system financial controls, specific fraud and corruption tests, spot checks and unannounced visits are included in the Annual Audit Plans for the Joint Board and West Dunbartonshire Council.

12.2 In addition to the Internal Audit and Risk Manager, there are numerous systems and controls in place to deter fraud and corruption, but it is often the vigilance of employees and members of the public that aids detection.

- 12.3 In some cases frauds are discovered by chance or 'tip-off' and arrangements are in place to enable such information to be properly dealt with, in accordance with the requirements of Human Rights legislation.
- 12.4 All suspected irregularities are required to be reported (verbally or in writing) either by the person with whom the initial concern was raised or by the originator, as per Procedures - Section 3 'Reporting a Concern' (the Joint Board's Confidential Reporting Policy). This is essential to the strategy, and:
- Ensures the consistent treatment of information regarding fraud and corruption; and
 - Facilitates a proper and thorough investigation by an experienced audit team.
- 12.5 This process will apply to all of the following areas:
- Fraud / corruption by elected members;
 - Fraud / corruption by employees;
 - Fraud / corruption by contractors' employees; and
 - External fraud / corruption (the public).
- 12.6 Any decision to refer a matter to the Police will be taken by the Assessor & ERO, Depute Assessor & ERO or other senior officer acting on their express authority. The Joint Board will normally wish the Police to be made aware of, and investigate independently, offenders where financial impropriety is discovered. Full co-operation will be given to the Police whilst they conduct their enquiries.
- 12.7 No approach is to be made to the Police by any Joint Board officer regarding business irregularities, except by the Assessor & ERO, Depute Assessor & ERO or other senior officer acting on their express authority.
- 12.8 The Joint Board will seek to recover any financial loss it has suffered as a result of fraudulent or corrupt activity, either through Court imposed compensation or by pursuing civil action.
- 12.9 Depending on the nature of an allegation, WDC's Audit and Risk Manager will normally work closely with the Assessor and the WDC Strategic Lead - People & Technology to ensure that all allegations are thoroughly investigated and reported upon.
- 12.10 The Joint Board's Business Irregularities Procedures will be used to facilitate a thorough investigation of any allegations of improper behaviour by employees.

13. Prosecution Policy

General

- 13.1 The Joint Board recognises that fraud is a wrongful or criminal deception intended to result in financial or personal gain and the Joint Board will strongly consider prosecution of that crime against anyone who commits such an offence as well as recovering any monies or assets fraudulently obtained.

- 13.2 In reaching a decision on whether or not to prosecute Fraud cases against the Joint Board, the Section Leader Corporate Fraud, the Audit & Risk Manager and the Assessor & ERO will consider the following criteria:

- a) The value of the benefit / asset obtained by fraud;
- b) Whether there is sufficient evidence of false information;
- c) Whether there is sufficient evidence of fraudulent intent;
- d) The quality of evidence available to determine whether fraud was committed;
- e) Whether a prosecution would be in the public interest;
- f) Any previous offences against the Joint Board or its constituent Councils;
- g) Social factors including the age and health of the offender; and
- h) Literacy problems and language/learning difficulties.

Prosecution

- 13.3 This sanction is generally applied to such cases where the fraud is considered to be of a serious nature. The Joint Board's policy is to apply the prosecution sanction in cases where:

- a) The overpayment/asset is greater than £1,000 (this figure is a guideline only and subject to change); and
- b) There is enough evidence to institute criminal proceedings; and
- c) The investigation has proven criminal intent beyond reasonable doubt; or
- d) There have been previous sanctions applied against the individual

14. Awareness and Training

- 14.1 This policy will be communicated to all employees, Elected Members and external stakeholders and published on the Joint Board's website to promote general awareness.
- 14.2 The Joint Board's Management Team are responsible for ensuring that all employees in their area of operation are aware of this policy and the need for adherence thereto.
- 14.3 Managers should ensure that all members of staff are adequately trained in order to perform their duties. This includes the need for induction and work related training, particularly for those employees involved in overseeing internal controls over processes and systems.

15. Conclusion

- 15.1 This strategy fully supports the Joint Board's desire to provide high quality Best Value Services free from fraud and corruption.
- 15.2 The Joint Board has a network of systems and procedures in place to assist it in dealing with fraud and corruption when it occurs. It is determined that these arrangements will keep pace with any future developments in techniques to both prevent and detect fraudulent or corrupt activity that may affect its operation.
- 15.3 The Joint Board will maintain a continuous review of all these systems and procedures through Internal Audit.

15.4 This Strategy will be regularly reviewed.

Related Documents:

Financial Regulations
Standing Orders
Scheme of Delegation
Code of Conduct for Employees
Disciplinary Policy & Procedures
Grievance Policy & Procedures
Confidential Reporting Policy
Complaints Procedure
Business Irregularity Procedures



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

BUSINESS IRREGULARITY PROCEDURES

July 2018

BUSINESS IRREGULARITY PROCEDURES

Document Version Control

Business Irregularities Procedures			
Review Driver: Alignment with revised Counter Fraud and Corruption Strategy and WDC Business Irregularities Procedures			
Version	Author	Approved	Date
0.1d	D Thomson	Management Team	31 July 2018

Preface

All Internal Audit work for the Valuation Joint Board is carried out by the Audit and Risk Manager of West Dunbartonshire Council. This extends to any investigation of alleged or suspected Business Irregularities relating to finance in line with the Joint Board's Counter Fraud and Corruption Strategy and Disciplinary Procedures. HR&OD support is also provided by WDC and the Strategic Lead – People & Technology will lead on any alleged or suspected breaches of HR policies.

Business Irregularities include, but are not limited to, the following:-

- misappropriation or embezzlement of monies, materials etc. placed in the employee's charge;
- intentional distortion of records for any fraudulent purposes;
- misuse of the Joint Board/WDC's ICT infrastructure;
- misuse of the Assessor/ERO/Joint Board's data and information.

Should the Assessor & ERO be the subject of any alleged or suspected business irregularity the matter should be brought to the attention of the Treasurer who will adopt the roles of the Assessor in the following procedure.

Procedure

No Investigatory work is to be undertaken by any Officer of the Joint Board without the express approval of the WDC Strategic Lead – Resources for allegations relating to financial issues (in his/her absence, the Audit & Risk Manager), or, for alleged breaches of HR policies or procedures, the Strategic Lead – People & Technology (in his/her absence, the Strategic HR Manager).

1. The Joint Board's Management Team will make arrangements to ensure that, where it is suspected or known that business irregularities have occurred the matter will be reported immediately to them in order that an investigation can be considered by either the:
 - **Strategic Lead - Resources (in his/her absence, the Audit and Risk Manager); or**

- **Strategic Lead - People & Technology (in his/her absence, the Strategic HR Manager)**

This includes anonymous allegations and all categories within the Public Interest Disclosure Act (1998).

2. The Assessor & ERO, or in his/her absence, the Depute Assessor & ERO, having been informed of a suspected or known defalcation, shall immediately contact the Strategic Lead – Resources or the Strategic Lead – People & Technology, requesting that an investigation be carried out. The Strategic Lead – Resources and the Strategic Lead – People & Technology will thereafter make preliminary enquiries and report back to the Assessor/Depute as soon as possible. The Treasurer, or his/her appointed representative, has authority of audit as detailed in Financial Regulation I2 to:
 - Enter at all reasonable times any Board premises or land.
 - Have access to all records, documents and correspondence relating to financial and other transactions of the Board.
 - Require and receive such explanations as are necessary concerning any matter under examination, and
 - Require any employee of the Board to produce cash, stores, or any other Board property under his/her control.
3. Only the Strategic Lead – Resources and the Strategic Lead – People & Technology can approve the commencement of an investigation and this expressly includes the gathering of initial information, and intelligence. It is for the Strategic Lead – People & Technology to approve the interrogation of any ICT hardware and/or systems. This authority will be exercised on behalf of the Strategic Lead – Resources or the Strategic Lead – People & Technology by Internal Audit staff or the nominated Investigation Officer. All senior management should ensure that, in relation to suspected or known business irregularities, no work of an investigatory nature is carried out by anyone other than the designated investigation team. Such action may compromise a later investigation, invalidate evidence and prevent a proper resolution of a case being achieved. It is solely for members of the Internal Audit Section or nominated Investigation Officers to carry out investigatory work, although it may be that the assistance of the Joint Board is requested by those Officers carrying out this work as part of the exercise of gathering evidence.
4. Depending on the nature and anticipated extent of the allegations, the Investigation Officer will normally work closely with management and other agencies, such as the Police, to ensure that all allegations and evidence are properly investigated and reported upon. Investigations will be undertaken without unreasonable delay. The Assessor must be made aware of any investigation and kept up to date as appropriate. In circumstances where there has been a potential breach of employee policies/procedures and there is the potential for disciplinary proceedings, HR should be involved and work jointly with Internal Audit to undertake the investigation.

5. If there is reasonable concern, and in appropriate circumstances, the Internal Audit Section is authorised to carry out workplace searches of all furniture, equipment and any devices made available to employees in the course of their employment which are and remain the property of the Joint Board. This shall include employee desks, lockers and work benches. Internal Audit or the Investigation Officer also reserve the right, if warranted in consultation with senior management, to search any furnishings, equipment and other objects used in or brought into the workspace.
6. On the basis of any preliminary investigation from the Audit & Risk Manager or other nominated Manager, a decision shall be taken by the Assessor (or Depute) in consultation with HR, as to whether or not the employee concerned should be allocated adjusted duties or suspended with pay pending the results of further investigation.
7. In accordance with existing procedures, the employee concerned will be called to an interview (accompanied, if they so wish by their trade union representative or a work colleague) and advised of the reason for the interview, of the decision to extend the investigation and whether they are to be moved to another work location or suspended with pay pending the completion of the investigation. If it is determined that a suspension is necessary, then all Joint Board keys, passes and equipment must be removed from the employee's possession at this point.
8. If, in the course of the investigations, further interviews by the Investigation Officer are required with the employee concerned, the employee must be given the opportunity of being accompanied by their trade union representative or other person of their choice if they so wish. If it is deemed appropriate to carry out such interviews under caution (IUC) then these will only be carried out by Officers who have been trained in IUC within WDC's Audit and Fraud team.
9. Where disciplinary procedures appear necessary, the Investigation Officer will advise the Assessor/Depute Assessor and the Strategic Lead – People & Technology of the findings.
10. Where an approved investigation (see paragraph 3 above) is carried out other than by Internal Audit, then the Audit and Risk Manager must be immediately informed if any fraud (see below) is identified or suspected. Thereafter, the investigation should only be progressed under the direction of the Audit and Risk Manager. Relevant senior Officers will be advised by the Audit and Risk Manager of the circumstances of the fraud – this will always include the Assessor and the Treasurer.

Per the Counter Fraud & Corruption Policy, the Joint Board regards fraud as:

“The intentional distortion of financial statements or records by persons, internal or external, to the Joint Board which is carried out to conceal the misappropriation of assets, or otherwise for gain. Fraud is a deliberate act by an individual or group of individuals and is, therefore, always intentional and dishonest”.

11. Where investigatory work is carried out by HR, the Audit and Risk Manager will be provided with an update on the outcome of the investigation although any disciplinary action will remain a confidential matter between Joint Board management and WDC's HR.
12. At the conclusion of the investigations when the findings are known, the employee concerned will be called to a further interview by the Assessor, Depute Assessor or nominated senior officer and advised of the broad nature of the findings and of the proposed course of action (e.g. return to place of work and normal working or possible disciplinary action).
13. In the event of disciplinary action being contemplated, the Disciplinary Policy will apply. The ultimate decision on any sanction is for the hearing manager. The Investigation report will form part of the evidence for the hearing and any relevant information will be taken into consideration by the manager during the hearing process.
14. No approach is to be made to the Police by any Joint Board officer regarding business irregularities, except by the Assessor, Depute Assessor or other senior officer acting on their express authority, normally the Audit and Risk Manager or the Strategic Lead – People & Technology.
15. In the event of any Police involvement in business irregularities, they must be given full co-operation whilst conducting their enquiries.
16. A record of all investigations, regardless of who has carried them out, should be maintained by Internal Audit to record summary information and outcomes of each case, including whether or not Police referral has occurred. The Audit and Risk Manager will provide a report to the Joint Board in relevant circumstances.

Related Documents:

Financial Regulations
Standing Orders
Scheme of Delegation
Code of Conduct for Employees
Disciplinary Policy & Procedures
Grievance Policy & Procedures
Complaints Procedure
Counter Fraud and Corruption Strategy
Confidential Reporting Policy

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 26 September 2018

Subject: Personnel Policy, Procedures and Schemes - Updates

1.0 Purpose of Report

- 1.1 To seek Members approval of the following for application within the Joint Board:-
- (a) A new Attendance Management Policy and Procedure
 - (b) A new Maternity Leave Scheme
 - (c) A new Special Leave Scheme
 - (d) A new Carers Leave Scheme

2.0 Background

- 2.1 As members will be aware, the Valuation Joint Board generally aligns its Personnel Policies with West Dunbartonshire Council (WDC) and relies on WDC HR & OD Service for advice and assistance in the application of these policies and schemes.
- 2.2 In recent months West Dunbartonshire Council have, for various reasons, implemented a number of revised or new personnel policies and strategies, whereas those VJB policies which were in use were last updated between 2009 and 2016. No Special Leave Scheme specific to the VJB was in place.
- 2.3 Several of the drivers for changing policies in WDC were also applicable to the VJB. Further, advice to Joint Board employees and managers from WDC's HR&OD service was often being provided on the basis of the new WDC policies and not the existing VJB policies. This was resulting in confusion and potential inconsistency in application of policies.
- 2.4 Several of the above policies and schemes contain cross-references and have mutual dependencies. It was therefore appropriate to review these all at one time.

3.0 Progress

- 3.1 The Valuation Joint Board's Management Team has adapted the revised WDC policy, procedure and schemes for use within the Joint Board and these are attached for Members' consideration.

- 3.2 The revised policy, procedure and schemes have been provided to the relevant staff union for their consideration but they have not been agreed by the union.
- 3.3 It is understood that the policies and schemes were implemented within WDC without the full agreement of the unions.

4.0 Recommendations

Members are asked to approve the new:-

- (a) Attendance Management Policy and Procedure
- (b) Maternity Leave Scheme
- (c) Special Leave Scheme
- (d) Carers Leave Scheme

for implementation within the Joint Board.

Person to contact:
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Tel: 0141 562 1260
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Appendix 1: Attendance Management Policy and Procedure
Appendix 2: Maternity Leave Scheme
Appendix 3: Special Leave Scheme
Appendix 4: Carers Leave Scheme



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

Attendance Management Policy & Procedure

Document Management - Version Control

Attendance Management Policy and Procedure Rationale/Driver for Review: Review of Policy recommended in 2017 Good Governance self-assessment Action Plan			
Version	Author	Changes	Date
2018 v0.1d	D Thomson	Various changes from existing policy to align with WDC etc	July 2018
2018 v0.2d	D Thomson	Accommodate MT agreed changes	2 August 2018

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2. Scope
3. Key Principles
4. Definitions
5. Application of Policy and Procedure
6. Legislative / Policy Framework
7. Responsibilities
8. Attendance Triggers
9. Review

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Attendance Management Policy

1 Introduction

- 1.1 Dunbartonshire and Argyll & Bute Valuation Joint Board (“the Joint Board”) recognises the value of its employees and is committed to ensuring that employees are supported to deliver and continuously improve the functions that the Joint Board delivers. To do this, promoting employee health and attendance at work is essential and the Joint Board is committed to creating and maintaining a culture where regular attendance at work is the norm.

This policy has been developed to promote and support acceptable attendance at work, and to provide guidelines for the fair, reasonable and consistent management of sickness absence. The purpose of this policy is to ensure that all employees of the Joint Board are given every opportunity to maintain acceptable attendance levels and to address attendance issues where positive levels are not maintained.

- 1.2 The Joint Board aims to act reasonably and in a supportive manner at all times, taking account of all the circumstances including compliance with any relevant legislation

2 Scope

- 2.1 The policy applies to **all** employees of Dunbartonshire and Argyll & Bute Valuation Joint Board.
- 2.2 The Joint Board will ensure that good equal opportunities practice underpins the operation of this policy irrespective of age, disability, sex, gender re-assignment, race, religion and belief, pregnancy and maternity, marriage and civil partnership or sexual orientation.

3 Key Principles

- 3.1 The Joint Board is committed to creating and maintaining a working culture in which optimum attendance at work is the goal. This will be facilitated by implementing this policy in a robust and equitable manner. The key principles of this policy aim to:
- Achieve the right balance between managing absence efficiently and providing support and help to an employee who has health problems or is experiencing personal difficulties. This should be done in conjunction with any relevant supportive policies for example, but not limited to, the Domestic Violence and Abuse Policy and the Carers Leave Scheme;
 - Promote a culture of health and wellbeing with our employees;
 - Ensure employee awareness of the importance of regular and sustained attendance at work and the impact of absence on the reliable and effective provision of services;

- Ensure that there is a primary focus during any discussion with employees on what the employee is able to do rather than what they are unable to do;
- Assist the Joint Board to minimise the number of working days lost through sickness absence and the impact this has on the business and other employees.

4 Definitions

For the purposes of determining management intervention and absence reporting:

Short Term Absence is defined as a period of sickness absence between 1 and 20 calendar days.

Long Term Absence is defined as a period of sickness absence of 21 calendar days or more.

5 Application of Policy and Procedure

- 5.1 The Joint Board has a responsibility and commitment to set acceptable, realistic and measurable attendance standards. These will be made clear to employees as part of their induction and reiterated on an ongoing basis by their line manager as part of the management of attendance processes in operation within the Joint Board at the time.
- 5.2 Where attendance standards are unsatisfactory as determined by the Attendance Management Policy, the Attendance Management Procedure will be invoked.
- 5.3 An Attendance Management Procedure has been developed to support this policy.

6 Legislative / Policy Framework

- 6.1 The Policy and Procedure complies with the Employment Rights Act 2008, the Equality Act 2010 and the Access to Medical Reports Act 1988.
- 6.2 The Policy also complies with ACAS guidance: *Managing Attendance and Employee Turnover*, ACAS Code of Practice: *Disciplinary and Grievance procedures*, and EHRC guidance in the field of employment.

7 Responsibilities

- 7.1 It is the responsibility of all employees, managers, Trades Union representatives and West Dunbartonshire Council's Human Resources (WDC HR) to:
 - ensure attendance at work and that employees maintain good fitness for work by managing their own health sensibly;
 - ensure that employees fully understand the standards of attendance expected, proactively seek support or assistance at an early stage if required, and ensure that employees fully engage in the attendance management policy and procedure;
 - apply this policy and procedure in a fair, reasonable and consistent manner;
 - request advice and support from WDC's Human Resources team;

- attend any relevant training, and to ensure that they are up to date with any policy changes by reviewing the Joint Board's Intranet pages;
- engage in early intervention to support continued attendance at work.

8 Attendance Triggers

- 8.1 Triggers are used to identify points at which the line manager will discuss an employee's absence record. They also identify when an employee's absence has reached a level of concern.

At all stages of the policy the following triggers will apply:

- **4 occasions of absence in a rolling 12 month period or;**
- **8 days in a rolling 12 month period.***

* Number of days trigger will be pro-rated for part time workers as follows:

No of Days Worked Per week	Trigger
2	3 working days
3	5 working days
4	6 working days
5	8 working days

9 Review

- 9.1 The policy will be reviewed in line with any related new or amendments to legislation or as required.

Attendance Management Procedure

1. Introduction

- 1.1 This Attendance Management Procedure has been developed to provide a procedural framework for line managers and employees in line with the key principles of the Attendance Management Policy.
- 1.2 The procedure outlines the steps to be taken when managing intermittent absence (1 – 3 days), short term absence (4 – 7 days), medium term absence (8 days to 20 days) long term absence (21 days plus) and unauthorised absence.
- 1.3 It is the responsibility of all managers to ensure that the procedures outlined below are followed in relation to all employees. Application of this policy should be included in the Personal Development Plans of all managers across the Joint Board and will be monitored as part of that process.

2. When an Employee is Absent

2.1 Absence Reporting and Record Keeping

2.1.1 Reporting

If an employee is unfit for work, they are required to contact their Line Manager to advise of their absence no later than 1 hour after the commencement of the working day. Employees are asked to make the call personally however, in exceptional circumstances, e.g. hospitalisation, a person authorised by the employee may call on their behalf. It is not acceptable to contact managers via text message or email to report an absence however, in exceptional circumstances, and only when an employee is not able to speak directly with their manager, or an alternative manager, a message should be left allowing the manager to return the call at the earliest opportunity.

When an employee reports to the manager to advise that they are not fit, all options should be explored to mitigate the absence or reduce the duration, e.g. alternative duties, working from home, adjusting start time. The focus of this discussion should be on what the employee is able to do rather on what they are not able to do and ultimately the employee determines whether they are fit to work and when.

When an employee has reported sick, they should maintain regular contact with their manager in line with section 2.2 below. During the first week of absence, after the initial notification, contact will be made by the employee on the fourth day to provide the manager with up to date information in relation to the absence.

2.1.2 Falling ill while at work

If, during the course of their duty period, an employee feels unwell and is unable to continue his/her shift, he/she should advise his/her line manager immediately. If the employee feels unable to continue to work he/she may need to go home.

Where an employee works more than half of his/her shift this day will not be recorded as sickness absence but where less than half of the employee's shift is worked, then this day will be recorded as sickness absence. For further information please refer to Section 4.11.

2.1.3 Record Keeping

All records relating to absence shall be held in the employee's personal file and within both the Joint Board's Attendance Management Records and WDC's Workforce Management System in accordance with the Data Protection Act to ensure accuracy and confidentiality.

An employee is required to notify his/her manager if an absence is related to disability or maternity / pregnancy and absences should be identified as such in the employee's sickness records to avoid less favourable treatment under the Equality Act 2010.

2.2 Contact during absence

The employer, through line management, has an obligation to maintain contact with employees who are absent from work. The manager will advise on day 1 when an employee reports sick, the arrangements for the next day of contact. When the absence is expected to be intermittent or short term, where appropriate, contact may be daily. When it is known that absence will be longer term then contact may be agreed on a less frequent basis however both managers and employees are expected to as a general rule, follow the **minimum** contact arrangements:

- Absence under 7 days – the **employee** has an obligation to report on day 1 and day 4.
- Absence over 7 days and up to 21 calendar days– the employee has an obligation to contact the manager on day 8 and the **manager** will contact the employee at least every 7 calendar days thereafter.
- Absence over 21 calendar days –the **manager will** contact the employee at least every 14-21 calendar days, dependent on the circumstances and reason for absence.

Employees are obliged to make themselves available for agreed contact during normal working hours. Contact will be by telephone to the employee's home telephone number, or another number mutually agreed.

Unreasonable failure to make or maintain contact may be treated as a failure to follow procedures see Section 5 – Conduct.

2.3 Certification of Sickness Absence

Absence in excess of seven calendar days must be covered by a Statement of Fitness for Work (Fit Note) which can be obtained from a GP.

Any absence up to 7 days and the first 7 days of any long term absence should be self-certified by the employee. This must be done at the Return to Work meeting using the relevant section on the Return to Work discussion form.

If an employee returns to work within 21 days go to [Section 3 - Following an Absence / Returning to work](#)

2.4 Long Term Absence (exceeding 21 continuous calendar days)

Where an absence exceeds 21 calendar days it is considered a long term absence and in such instances there are a number of actions and considerations that a manager is required to take to underpin the key principles of the Attendance Management Policy.

2.4.1 Occupational Health referral

A referral to occupational health should be made when an employee's absence is, or is expected to be, categorised as long term. The Occupational Health service which is accessed via WDC's HR can provide support and guidance to employees on a range of health related issues. (Please see appendix 1 for further information on Occupational Health)

The line manager will ask Occupational Health to give an informed opinion on the employee's ability to do their job, or a suitable alternative job to the standard reasonably required by the Joint Board in the foreseeable future. The information provided in the occupational health report will allow managers, in consultation with WDC HR, to make informed decisions and provide reasonable support to the employee. While it is the responsibility of Occupational Health professionals to provide a medical opinion, it is for the employer, via the line manager, to make subsequent decisions.

2.4.2 Long Term Attendance Review Meetings

During an absence the manager, employee and an HR adviser (as appropriate) will meet on a regular basis to discuss the employee's progress and support the employee's recovery. This will normally be a minimum of every 21 days however this may not always be appropriate and will be dependent on individual circumstances.

Employees will be invited to Long Term Attendance Review Meetings in writing, a minimum of 5 working days before the date of the meeting, and will be given the right to be accompanied by a fellow worker, a trade union representative or an official employed by a trade union. Should trade union representation be unavailable, the employee should take all reasonable steps to find alternative accompaniment. This should not cause an unnecessary delay to the meeting taking place.

At each of these meetings action points will be set and discussed at the following meeting. This will ensure that the appropriate support is provided and both the employee and the manager are kept up to date with any progress made. Where no progress is being made between the Attendance Review meetings consideration will be given to progress to a Case Review.

2.4.3 Case Review

When an employee has been absent for 13 weeks a case review will be arranged with the employee, their Trade Union representative or colleague, the line manager, a senior manager and an HR adviser. This will be a supportive meeting arranged to discuss the on-going absence, the occupational health and/or additional medical advice and any support that can be put in place to assist the employee to return to work. The manager should ensure appropriate consideration of any related supportive policies. An action plan will be put in place at the case review to ensure appropriate support is in place and to outline, where possible, the potential outcome of the long term absence.

In exceptional circumstances, where the employee is not medically fit to attend the case review, this may take place in the employee's absence. All information will be relayed to the employee at the earliest opportunity. A trade union representative can attend this meeting on behalf of the employee.

2.5 Potential Outcomes of continued long term absence

While it is hoped that all employees will regain fitness and will return to their current role it is recognised that this will not always be possible, in such circumstances there are a number of options which should be considered as part of the case review action plan.

If an employee returns to work with no adjustments go to [Section 3 - Following an Absence / Returning to work](#)

2.5.1 Adjustments to the employee's current role

Where an employee is not currently fit to continue in their current role but could return, with reasonable adjustments, the manager should consider and discuss any adjustments or accommodations that would facilitate a sustained return to work.

This may include a short term rehabilitation plan or phased return (if appropriate) and may involve (but is not limited to):

- A reduction of hours / Phased return – subject to individual circumstances, condition(s) and medical advice available.
- Flexible working hours
- Lighter duties
- Changes to work environment
- Temporary change to work location - this could be an alternative working location or working from home.

Where an employee returns to work following long term absence any outstanding leave from a previous leave year should be utilised to facilitate a phased return.

Where no leave from a previous year is available a phased return will be paid as per normal contract for a **maximum** period of 28 calendar days. Should any further reductions be required, then the employee must use their annual leave entitlement to

facilitate this. If annual leave has been exhausted for the current leave year then this may be unpaid.

Should there be any permanent change to the employee's working arrangements, the employee's contract of employment (including salary, leave, statutory holidays etc.) shall be adjusted accordingly.

2.5.2 Suitable Alternative Employment

Where reasonable adjustments cannot be made to the employee's working environment, advice will be sought from Occupational Health regarding the employee's ability to carry out an alternative role; this advice should be sought at the earliest opportunity and be included in long term review meetings and Case Review discussions. In such instance where the employee is not fit to continue in their current role, and will not regain the required levels of fitness to do so in the foreseeable future but could undertake an alternative role within the Joint Board, every effort will be made to find suitable alternative employment. During and following any redeployment the Attendance Management Policy will still apply. In cases of successful redeployment the new manager should refer to [Section 3 - Following an Absence / Returning to work](#)

2.5.3 Ill Health Retirement (members of LGPS)

Where an employee is not fit to continue in their current role they may be considered for ill health retirement. The manager will refer to Occupational Health and ask for the employee's eligibility for ill health retirement to be assessed. Please refer to guidance on ill health retirement for further information.

2.5.4 Termination on the grounds of Capability

While the preference will always be to retain employees there may be circumstances where this may not be feasible. Where reasonable adjustments cannot be made to the employee's current job, an employee is incapable of undertaking a suitable alternative job, no suitable job is available, the employee refuses to accept a suitable alternative job and does not qualify for ill health retirement or is not a member of the LGPS then the employee's employment will be terminated on the grounds of capability.

When considering termination on the grounds of capability, advice **must always** be sought from WDC Human Resources.

3. Following an Absence / Returning to work

3.1 Return to Work Discussion

Employees should only return to work after an absence due to sickness or injury if they are fit to work. Regardless of the reason and length of the absence, a return to work discussion will be held after **every** absence in order to confirm the employee's fitness to return, to discuss the reason for the absence and to ensure that all reasonable support is offered to the employee to maintain good attendance at work.

The return to work discussion must take place on the day the employee returns to work or as soon as practicably possible thereafter if the line manager is unavailable. Details of the discussion should be recorded using the Return to Work Discussion form, and held securely by the line manager. Employees should also ensure that the self-certification section of the return to work form is completed at this meeting. In exceptional circumstances, the return to work discussion may be carried out via telephone. In such circumstances the employee should ensure that a self-certification form is completed and sent to the manager at the earliest opportunity.

During the return to work meeting the manager will advise the employee if a trigger of the Attendance Management Policy has been reached (see [Section 8 - Attendance Triggers](#).)

3.1.1 Annual Leave

If an employee has been absent for more than 13 weeks the manager should advise at the return to work discussion that the employee's annual leave has been amended. Employees are only entitled to accrue annual leave at 28 days per year (including public holidays) during the sick leave period.

During a period of long term absence an employee can ask to use their annual leave. If the employee is on half pay or nil pay this would provide them with a period of additional full pay. The normal request and approval arrangements would apply.

3.1.2 Overtime

When an employee has been unfit for work it is not appropriate for them to work any additional hours or overtime for a period of seven days during the week following their return to work or during any phased return period. Consequently they will not be asked to work overtime. This is to support the employee's recovery and recuperation and to ensure that the employee has regained full and sustainable fitness before taking on any additional workload.

3.2 Absence Trigger Meeting (ATM)

Absence Trigger Meetings are formal meetings and will be arranged when an employee has reached a trigger within the Attendance Management Policy. ATMs should take place, wherever possible, within 10 working days of the Return to Work discussion, and earlier if possible.

Employees will be invited to Absence Trigger Meetings in writing and will be given the right to be accompanied by a fellow worker, a trade union representative or an official employed by a trade union. Should trade union representation be unavailable, the employee should take all reasonable steps to find alternative accompaniment. This should not cause an unnecessary delay to the meeting taking place.

3.2.1 Stage 1 Absence Trigger Meeting

When an employee has reached a trigger for the first time they will be invited to a Stage 1 Absence Trigger Meeting. The reason for absence, any support that can be

offered and the standards expected will be discussed and the manager will issue the employee with a Stage 1 – Attendance Improvement Note.

A Stage 1 - Attendance Improvement Note will remain on file for **9 calendar months** from the day following the last day of absence.

3.2.2 Stage 2 Absence Trigger Meeting

If an employee has subsequent absence and reaches a trigger during the Stage 1 Review Period the manager should consider a referral to occupational health. The employee will be invited to a Stage 2 Absence Trigger Meeting. An HR Adviser will be in attendance if appropriate. This meeting will give the manager the opportunity to discuss the Occupational Health Report (if applicable), reasons for absences, any support that can be offered, any evidence of patterns of absence or any other concerns. The manager will issue the employee with a Stage 2 – Attendance Improvement Note.

A Stage 2 - Attendance Improvement Note will remain on file for **12 calendar months** from the day following the last day of absence.

3.2.3 Stage 3 Absence Trigger Meeting

If an employee has subsequent absence and reaches a trigger during the Stage 2 Review Period, the manager will refer the employee to Occupational Health (OH) to consider employee's fitness for role. There is no automatic requirement to re-refer an employee who has already been seen by Occupational Health. A decision to re-refer should be informed by how long ago the employee was last seen by Occupational Health and whether or not the employee's circumstances have potentially since changed.

The employee will then be invited to a Stage 3 Absence Trigger Meeting and an HR Adviser will also be in attendance. This meeting will give the manager the opportunity to discuss the occupational health report, reasons for absences, any support that can be offered, any evidence of patterns of absence or any other concerns. The manager will issue the employee with a Stage 3 –Attendance Improvement Note.

This final Stage 3 Review Period will run for **12 calendar months** from the day following the last day of absence.

3.2.4 Stage 4 - FINAL Absence Trigger Meeting

If an employee has subsequent absence and reaches a trigger during the Stage 3 Review Period they will be invited to a Stage 4 Attendance Trigger Meeting where the employee is likely to be dismissed on the grounds of capability. Please refer to the scheme of delegation in appendix 3.

Where there are clear mitigating circumstances the manager may decide to move the employee back to Stage 3 of the policy, however this should only be done in exceptional circumstances and in consultation with HR and the Assessor & ERO.

3.2.5 Improved Attendance

If at any stage of the attendance management process an employee meets the required standards of attendance and does not reach a further trigger for the duration of the review period they will exit the procedure. The improvement note will be removed from their record however it should be noted that the entire absence history will be considered in any future proceedings.

3.3 Discretion

On occasion, and in exceptional circumstances, a manager may feel that it is not appropriate to issue an employee with an Improvement Note. In such circumstances the manager must request approval from the Assessor & ERO using a Discretion Request Form. Further guidance on the use of discretion is available in appendix 2.

3.4 Appeal against Improvement Notes

Employees are entitled to appeal the decision to issue an Improvement Note. Appeals must be lodged with the person or persons specified within the Improvement Note within 10 working days of receipt of the letter. Appeals will normally be held as soon as possible and no later than 4 weeks after receipt of the employee's written appeal. Appeals should be submitted in writing using the standard Improvement Note Appeal Form setting out the grounds for the appeal. Notification of the outcome of the appeal will be confirmed as soon as possible and within 5 working days of the meeting.

3.5 Appeal against Dismissal on the grounds of capability

Any employee whose contract has been dismissed in accordance with this policy will have the right to appeal to the Joint Board's Appeals Committee. The employee must lodge their appeal in writing with the Assessor & ERO within 10 working days of receiving the termination letter. The employee must complete and submit the standard Appeals documentation setting out the grounds of their appeal. The Assessor & ERO will acknowledge receipt of the appeal in writing, and will copy the acknowledgement letter and the appeals documentation to the Strategic Lead People and Technology in WDC who will progress the appeal to the Appeals Committee. The right to appeal expires 10 working days after receipt of the termination letter.

4. Management of particular types of sickness/absence

4.1 Disability

Line managers have a duty to consider, after consultation with the employee and Occupational Health, whether or not an employee has a disability or underlying health condition as defined by the Equality Act 2010. This will determine what actions / interventions will be appropriate to support the employee in continued employment. Where there is a recognised disability and this has an impact on the employee's ability to carry out their role, Managers should consider the use of a Tailored Adjustment Agreement (TAA). Managers should also consider the appropriateness of progression through the stages of this policy and the application of discretion where appropriate.

Should an employee covered by the Equality Act 2010 have sickness absence, either long term, or short term, related to their disability or underlying health condition, the line manager should seek advice from WDC Human Resources. Whilst all possible measures should be taken to improve the attendance of an employee with a disability, or underlying health condition there may be occasions when an employee's employment is terminated due to a lack of capability in accordance with sections 2.5.3, 2.5.4 or 3.2 of the Attendance Management Procedure.

Sickness absence related to a disability must be identified as such in the employee's sickness absence records. This is to ensure that employees with a disability are not treated less favorably in employment decisions and will also assist line managers when considering reasonable adjustments.

4.2 Stress

When an employee has identified either when reporting sick, or through submission of fit notes, that their absence is related to Stress (or similar ie anxiety or debility) the manager must arrange a meeting to complete an individual stress risk assessment with the employee. This meeting should take place within 7 days. The employee must also be referred to Occupational Health and a copy of the completed stress risk assessment form, with agreed actions, should be enclosed with the referral.

4.3 Reactive Stress

When an employee reports absent with stress relating to an ongoing disciplinary or grievance process etc. the absence will continue to be managed under this policy. Early intervention in such cases is essential and employees should be supported to return to work at the earliest opportunity. Employees are required to fully cooperate and be available to participate in ongoing investigations and processes.

4.4 Musculoskeletal Condition or Injury

When an employee has identified either when reporting sick, or through submission of fit notes, that their absence is related to a musculoskeletal condition or injury then the manager must consider when an occupational health referral is appropriate. Advice can be sought directly from occupational health or from WDC Human Resources.

4.5 Pregnancy / Maternity

Should an employee have a period of sickness absence related to a current or recent pregnancy, this must be identified as such in the employee's sickness absence records. This is to ensure that employees absent due to pregnancy are not treated less favourably in employment decisions and these absences will not count towards a trigger. Any other sickness absence, unrelated to the pregnancy, would be counted in line with the procedures set out within the Attendance Management policy.

4.6 Accidents at Work and Workplace Accidents

When an employee has an accident at work this must be reported and investigated in line with the Joint Board's Accident reporting procedure using an HS1 form. If an accident at work results in an absence lasting more than 3 working days a referral should be made to Occupational Health.

Where it had been determined following an investigation that the Joint Board could have reasonably prevented the accident and the employee was not at fault any related absence should be discounted and should not count towards a trigger in this policy. Any decision to discount absences must be made in conjunction with WDC HR.

Where it has been determined that an employee could have reasonably avoided having the accident any related absence will count towards the triggers outlined in this policy.

Where an employee is assaulted at work (for example, but not limited to, by a service user) then this should be reported on an HS1 form and the incident investigated. In such circumstances where the employee is not at fault and could not reasonably have prevented this any resulting absence will not count towards a trigger under this policy.

4.7 Certified and Notifiable Infectious Disease

An employee who is prevented from attending work because of contact with infectious disease (confirmed by a medical certificate) must notify the Assessor & ERO immediately. Any related absence will not count towards the triggers outlined in this policy. Information on notifiable infectious diseases can be found on [Notifiable Diseases](#)

4.8 Alcohol and Substance Misuse

The Joint Board is committed to assisting employees who have serious long-term alcohol or substance misuse problems as well as those whose difficulties are relatively less serious and / or short-term, through preventative action and a range of referral options outlined in the Joint Board's Alcohol and Substance Misuse Policy and Procedure.

If an employee's sickness absence is directly as a result of alcohol and / or substance misuse, this will be treated as sickness absence and recorded accordingly. However, if absence related to alcohol or substance misuse is frequent and recurring then this may be treated as a conduct issue and the Joint Board's disciplinary policy may apply. Employees may still, however, be subject to termination in accordance with section 2.4 or 3.2 of this policy.

4.9 Planned Medical Procedure

If an employee requires time off to attend a medical appointment or to have a medical investigation / procedure, which is expected to take up to a single day, carried out, the Special Leave policy should be applied. If the employee is

subsequently unfit to attend work on the following day(s) then the *subsequent* absence will be considered sickness absence and will count towards a trigger. In conjunction with the employee, managers are encouraged to explore any alternative options to sickness absence, e.g. working from home, alternative duties, use of annual leave.

4.10 Absence and Part Attendance at Work

If an employee is ill and is not able to complete a full day at work (either leaving early or coming in later) the absence should be recorded as follows:

- More than half of the normal working day worked – this day will not be recorded as sickness absence
- Less than half of the normal working day worked – this day will be recorded as a half day of sickness absence.

Employees are responsible for determining their own fitness for work however should an employee present for work and the manager is concerned that they pose a risk to themselves or others a discussion should take place to determine the most appropriate course of action.

4.11 Serious Ill health

Where an illness or medical condition is diagnosed as one from which the employee will not recover and they have a short life expectancy, the most appropriate course of action will be considered. Any referrals to Occupational Health will be made to assist with the employee's wellbeing. At all times the employee will be dealt with sympathetically and treated with respect and dignity. The options available will be discussed at the appropriate time (at the very least after 3 months) taking in to account their individual circumstances.

It is imperative that managers consult a WDC HR representative at the earliest opportunity to ensure that the best pension arrangements available in the circumstances can be made in good time.

5. Conduct

While there is an expectation that all employees will maintain satisfactory levels of attendance, failure to achieve this for any of the reasons set out below will be dealt with under the Disciplinary Policy.

5.1 Failure to Report

Failure to follow absence reporting procedures and/or certification procedures as outlined in sections 2.1 and 2.3 may result in the absence being considered unauthorised and could lead to disciplinary action and withdrawal of occupational sick pay.

5.2 Problematic Absence

Where absences are problematic, for example:

- Repeated intermittent absence that is not medically certified
- Absence without reasonable explanation
- Persistent patterns of absence where no triggers are reached

This may be considered misconduct and where appropriate (with advice from WDC HR) will be managed under the Disciplinary Policy and Procedure. Occupational sick pay may be withdrawn in such circumstances.

5.3 Failure to engage in the Attendance Management Process

It is the responsibility of all employees to fully engage in the Attendance Management Policy and Procedure. This includes appropriate notifications, making themselves available for Long Term Attendance Review Meetings, attending Occupational Health appointments, attending Attendance Trigger Meetings. Should an employee fail to engage fully in this process then this may be considered misconduct and will be managed under the Disciplinary Policy and Procedure and occupational sick pay may be withdrawn.

NB: This section of the policy must be read in conjunction with the Joint Board's Disciplinary Policy.

6. Related Policies

This policy should be read in conjunction with:

- Stress in the Workplace Policy
- Special Leave Scheme
- Disability Leave Scheme
- Carers Leave Scheme
- Cancer Support Policy
- Dignity at Work Policy
- Personal Development Policy
- Disciplinary Policy

Appendix 1 Support Resources

A1.1 Occupational Health Service

Management may require advice about the health of their employees in relation to work in a variety of circumstances and may make a referral to Occupational Health and/or Physiotherapy. The role of OH is to keep workers healthy and at work through protecting them from workplace health hazards as well as rehabilitating injured or ill workers back into the workplace. Physiotherapy is provided for workers suffering from musculo-skeletal conditions and back problems. Its role is to help restore movement and function to as near normal as possible when someone is affected by illness or injury.

Further information on Occupational Health referrals can be found on the WDC Intranet.

A1.2 Employee Counselling

If employees feel that they would benefit from formal counselling, the Joint Board provides a free, confidential counselling service through an independent provider appointed by WDC. Counselling sessions will be tailored to the individual needs of the employee and will be arranged outwith the workplace.

Employees can refer themselves to the service or can ask their line manager to make the arrangements on their behalf. Telephone counselling is available for those who find it hard to attend face to face counselling appointments. Counselling sessions are arranged at a time when the employee can be comfortable and private and the cost of the calls are met by the Joint Board.

Details of this service and contact numbers can be found on the WDC intranet.

Appendix 2 – Guidance on Applying Discretion in Exceptional Circumstances

When an employee has returned to work and has reached a trigger, it is essential that an Absence Trigger Meeting is arranged in order to provide support and assistance to the employee. In the majority of circumstances an employee will be issued with an Improvement Note however, in exceptional circumstances, the manager may consider the application of discretion. When doing so the manager **must** consider what is reasonable and justifiable in relation to the particular circumstances of the case and seek permission to apply discretion using a Discretion Request Form from the Assessor & ERO or Depute Assessor & ERO who are required to sign off any application of discretion. When it has been agreed that discretion will be applied the employee must be notified of this in writing.

Examples of circumstances which **may** lead to the application of discretion are shown below:

- Serious / Life Threatening Illness
- Planned medical procedure where future absence may be prevented
- Bereavement of an immediate family member (in cases where special leave has been exhausted)
- No absence in the last 2 years* (in conjunction with other exceptional circumstances)
- Employee shows best effort to return to work / to consider flexible return (in conjunction with other exceptional circumstances)

This list is not exhaustive; therefore cases are not limited to those examples shown above. In addition, there may be circumstances of cases exemplified above where progression through the stages in the policy *would* be considered appropriate.

The decision to apply discretion rests with the Assessor & ERO //Depute Assessor & ERO, however WDC Human Resources **must** be consulted as part of the decision making process to monitor appropriate and equitable application of the policy on behalf of the Joint Board.

Any decision taken by the line manager and Assessor/Depute will not set a precedent. Decisions will be made on a case by case basis dependent on the individual circumstances.

In reaching a decision, the line manager and Assessor/Depute must consider all circumstances of the individual employee within the context of the Attendance Management Policy and act reasonably.

* if employee has been at work – e.g. not applicable to new employees / long term absence / career break, etc.

Appendix 3 – Scheme of Delegation – Local Government Employees

AUTHORITY TO TAKE ACTION FOR ISSUE OF IMPROVEMENT NOTES AND DISMISSALS

Level of Action		Employees Grade 1-9	Service Managers Grades 10-12
Stage 1 - Attendance Improvement Note		Line Manager	Depute Assessor & ERO
Appeal		Depute Assessor & ERO	Assessor & ERO
Stage 2 - Attendance Improvement Note		Line Manager	Depute Assessor & ERO
Appeal		Depute Assessor & ERO	Assessor & ERO
Stage 3 –Attendance Improvement Note		Line Manager	Depute Assessor & ERO
Appeal		Depute Assessor & ERO	Assessor & ERO
Stage 4 - Dismissal		Assessor & ERO	Assessor & ERO
Appeal		Joint Board Appeals Committee	Joint Board Appeals Committee

Notes:

1. The job evaluation output of the immediate line manager (based on the responsibilities contained within their job profile) will determine the appropriateness of their being asked to undertake duties in relation to attendance management as part of their role (including issuing improvement notes). If not appropriate, the hearing will be conducted by the next most appropriate manager within the structure.
2. The above will apply in generally but where normal reporting lines do not accord with the above, an alternative will be applied at the discretion of the Assessor & ERO.



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

Maternity Leave and Pay Scheme

Document Management - Version Control

Maternity Leave and Pay Scheme: Rationale/Driver for Review: Introduction of Scheme to align with WDC scheme and procedures and to extend existing practice to include surrogacy.			
Version	Author	Changes	Date
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MATERNITY LEAVE AND PAY SCHEME

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MATERNITY LEAVE AND PAY SCHEME

1. INTRODUCTION:

- 1.1 Dunbartonshire and Argyll & Bute Valuation Joint Board (the “Joint Board”) will ensure that good equal opportunities practice underpins the operation of this scheme and will apply to all employees irrespective of age, disability, gender re-assignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex and sexual orientation.
- 1.2 All pregnant employees (including those involved in Surrogacy) of the Joint Board are entitled to take up to 52 weeks statutory maternity leave (SML) around the birth of their child.
- 1.3 This scheme outlines the rights, obligations and entitlements including pay and leave provisions for all Joint Board employees.
- 1.4 During the maternity leave, the employee is entitled to benefit from all her normal terms and conditions of employment, except for remuneration (monetary wages or salary). An employee can do up to 10 days' work during her maternity leave without losing any Statutory Maternity Pay. These days are called Keeping in Touch days (see section 7 of scheme).
- 1.5 At the end of maternity leave, the employee has the right to return to her original job, if that is not possible then a similar job on the same terms and conditions should be offered. If a redundancy situation arises, she must be offered a suitable alternative vacancy if one is available. If there is no suitable alternative work, she may be entitled to redundancy pay.
- 1.6 In terms of how Occupational Maternity Pay and Statutory Maternity pay are calculated the following definitions apply:
 - Statutory Maternity pay is calculated on average weekly earnings further information on SMP can be found by clicking attached link: [Maternity-pay-leave calculation](#)
 - Occupational Maternity pay is calculated on normal weekly pay.

2. MATERNITY LEAVE ENTITLEMENT:

- 2.1 Entitlement to Maternity Leave
 - 2.1.1 Pregnant employees, including those in Surrogacy Arrangements and regardless of length of service, are entitled to up to 52 weeks maternity leave (26 weeks ordinary maternity leave, and 26 weeks additional maternity leave). There is a compulsory maternity period. No

employee may work for any employer for two weeks immediately following the date of childbirth.

Commencement of Maternity Leave

- 2.2 Maternity leave can begin any time after the beginning of the 11th week before the expected week of confinement (due date) providing that the notification procedure has been followed (see section 44).
- 2.2.1 If an employee gives birth before the date they have notified, the maternity leave period will start automatically on the day after the date of birth. The employee must notify the Joint Board as soon as is reasonably practicable of the date of birth. The employee will receive written confirmation within 28 days of notification of the latest date of return.
- 2.2.2 If maternity leave has not started and an employee is absent on pregnancy related grounds 4 weeks or less before the baby is due then Maternity Leave will start automatically. The employee will receive written confirmation within 28 days of notification of the latest date of return.

3. MATERNITY PAY ENTITLEMENT:

Entitlement to Maternity Pay

- 3.1 Employees may be entitled to Maternity Pay for up to 39 weeks of their maternity leave period depending on their length of service and average weekly earnings.
- 3.2 An Employee who has at least 26 weeks continuous service at the beginning of the qualifying week
- 3.2.1 Employees will be entitled to both Statutory Maternity Pay (SMP) and Occupational Maternity (OMP) pay providing they meet the following criteria. Employees:
- Are employed by the Joint Board for all of the qualifying week.
 - Continue to be pregnant at the 24th week of pregnancy.
 - Have average weekly earnings at least equal to the lower earnings limit for payment of National Insurance.
 - Have followed the notification procedure (see section 4)

3.3 Local Government Employees

- 3.3.1 For employees who meet the qualifying conditions for Occupational Maternity Pay (OMP) only, the maternity pay due is calculated as detailed in the OMP column in the table over.
- 3.3.2 For employees who meet the qualifying conditions for Occupational Maternity Pay (OMP) and Statutory Maternity Pay (SMP), the maternity pay due is per the OMP plus SMP column in the table over..

Maternity Weeks	OMP	SMP	OMP plus SMP
Weeks 1 to 6	90% of Normal Weekly Pay	90% of Ave. Weekly Earnings	Higher of OMP <u>or</u> SMP figure
Weeks 7 to 18	50% of Normal Weekly Pay	Lower rate of SMP	OMP + SMP (capped at a maximum of Normal Pay)
Weeks 19 to 39	NIL	Lower rate of SMP	SMP only
Weeks 40 to 52	NIL	NIL	NIL

3.3.3 If an employee does not meet the lower earnings limit for payment of national insurance then they will be entitled to 6 weeks at 9/10^{ths} of normal pay and 12 weeks at half pay

3.3.4 Each employee must return to work for a period of 3 months after Maternity Leave otherwise the 12 weeks at half pay (OMP) must be repaid. If the employee is unsure whether they will return to work after the period of Maternity Leave they can defer payment of the 12 weeks at 5/10^{ths} pay until they return to work.

3.4 An employee who has less than 26 weeks continuous service at the beginning of the qualifying week will have no entitlement to maternity pay. She may, however, be entitled to Maternity Allowance payable through the Department of Work and Pensions and can be claimed using the form SMP1.

End of Entitlement to Maternity Pay

3.5 Payment of Statutory Maternity Pay will end if and when:

- An employee has received 39 weeks payment of SMP;
- An employee returns to work with the Joint Board or another employer (SMP ceases on the Saturday of the week before the week in which the employee starts work)
- An employee dies (SMP ceases on the Saturday of the week in which the death occurred)
- An employee is taken into legal custody (SMP ceases with the last complete week within the maternity pay period before the employee is taken into custody)

3.5.1 Where the Joint Board decides that SMP is no longer to be paid, the employee will be notified in writing within 28 days of:-

- The weeks for which the Joint Board considers SMP is payable
- The amount of SMP payable for these weeks
- The weeks for which the Joint Board considers SMP not payable and the reasons

- Where the reason is because the employee is taken into legal custody the Joint Board shall complete form SMP1 and send this to the employee along with the Mat B1 (this may enable the employee to claim national insurance maternity allowance).

4 NOTIFICATION REQUIREMENTS:

4.1 Notification of Commencement of Maternity Leave

- 4.1.1 Employees must notify the Joint Board, in writing, by the qualifying week (15th week before the expected week of confinement (due date)) using the Form HRP/040/01 of the date they intend to commence maternity leave. A maternity certificate (MAT B1) from a registered medical practitioner or midwife stating the expected date of childbirth should also be attached.
- 4.1.2 To change the date of commencement of maternity leave the employee is required to give 28 days' notice.

Notification of Return to Work

- 4.1.3 Employees will have been notified of the date they are expected to return to work after their maternity leave (see 2.1.1 and 2.2.1 above).
- 4.1.4 When an employee wishes to return to work they must give the Joint Board at least 8 weeks' notice, in writing. If an employee does not give the required notice the Joint Board can postpone the return to work by up to 8 weeks providing that the return to work date is not later the end of the employees maternity leave entitlement.
- 4.1.5 If an employee resigns from employment because of pregnancy, but the child does not live, the Joint Board will make every effort to allow the employee to return to work although there is no guarantee that this will be to the same post, grade, salary or location.
- 4.1.6 Where it is not practical by reason of redundancy, or other circumstances (e.g. Reorganisation) for the employee to return to their existing post, the employee will be offered a suitable alternative vacancy, where one exists.
- 4.1.7 Where an employee is unable to return to work on the expected date due to sickness, the normal notification and certification provisions of the Joint Board's Attendance Management Procedures will apply.
- 4.1.8 If because of an interruption of work, (whether due to industrial action or some other reason) it is unreasonable to expect an employee to return on the notified day, she may instead return when work resumes, or as soon as reasonably practicable thereafter.
- 4.1.9 If no date of return has been notified by the employee and there is an interruption of work (whether due to industrial action or some other reason) which makes it unreasonable to expect the employee to return

to work before the end of the maternity leave period and in consequence she does notify a date of return, the employee may exercise her right of return by giving at least 7 days' notice to the Joint Board that she intends to return at any time before the end of 14 days from the end of the interruption.

5 ANTE-NATAL CARE

- 5.1 Employees will be entitled to take reasonable time off with pay as is needed to attend ante-natal care appointments. Ante-natal care covers any appointment made on the advice of a doctor, midwife or health visitor. This may include relaxation, parentcraft classes and dental appointments in addition to attending ante-natal clinics.
- 5.2 Employees must provide their Line Manager with evidence of appointments, if requested. Whenever possible, these appointments should be arranged out with normal working hours.

6 RISK ASSESSMENT

- 6.1 Following notification that an employee is pregnant the manager will carry out a risk assessment, taking into account any medical advice from the GP or midwife, to ensure that new or expectant mothers are not exposed to any significant risk.
 - 6.1.1 The form which is attached as Appendix 1 can be used for this purpose and completed taking account of the individual's circumstances.
 - 6.1.2 The manager should regularly monitor and review any assessment to take into account possible risks that may occur at different stages of pregnancy, and where applicable breast-feeding.
 - 6.1.3 There may be some instances where confirmation in writing from the employees GP or midwife would be required prior to the manager implementing the findings of the assessment. For example, where there was a significant change in the way the activity is done, excessive change of work routine responsibilities, excessive costs involved etc.
 - 6.1.4 Prior to confirmation in writing, the employee must not be put at risk and has the right to have their work modified as appropriate or offered suitable alternative work. If neither of these options is possible the Joint Board reserves the right to suspend the employee on normal pay until they are no longer at risk. This applies to an employee who is pregnant, has recently given birth, or is breast-feeding and cannot carry out normal duties for reasons related to their health and safety, and that of their baby.
 - 6.1.5 Suitable facilities for expectant mothers or breastfeeding mothers to rest should be provided for example, staff room, first aid room, or other designated room.

7. MAINTAINING CONTACT/KEEPING IN TOUCH DAYS

- 7.1 Throughout the pregnancy and maternity leave period, it is important that communication and information exchange between the Joint Board and the employee is maintained. During the leave period the manager should ensure that the employee is kept informed of changing circumstances at work.
- 7.2 Employees are not obliged to work or attend any events during their maternity leave however they may agree with their manager to work up to 10 days during the leave period. These are known as 'Keeping in Touch' (KIT) days. Such days can only apply where there is agreement with the employee and their manager as to both the activity and the timing. A maximum of 10 days can be taken and employees will receive payment based on their normal daily rate of pay inclusive of SMP.
- 7.3 KIT days are optional and do not affect the employee's entitlement to SMP.

8. ANNUAL LEAVE/PUBLIC HOLIDAYS:

Local Government Employees and Craft Operatives

- 8.1 Employees who are on maternity leave continue to accrue annual leave and Public Holidays throughout the maternity leave period.
 - 8.1.1 Where possible, employees should use a proportionate amount of annual leave before starting maternity leave.
 - 8.1.2 Where an employee returns from maternity leave with accrued annual leave, they should make every effort to use it before the end of the leave year. However where this is not practical employees may, in consultation with their manager, transfer outstanding leave to the next leave year.
 - 8.1.3 On return from maternity leave an employee will be entitled to a day in lieu for each Public Holiday (pro rata'd for part time staff) that coincided with their maternity leave.

9. TRANSFER OF MATERNITY LEAVE

- 9.1 If an employee returns to work early without using their full 52-week entitlement to maternity leave, they may be eligible to transfer up to 26 weeks of their outstanding maternity leave (and outstanding SMP) to their spouse, civil partner or partner, or the father of the child, to be taken as **Shared Parental Leave (formerly referred to as Additional Paternity Leave)**.

DABVJB RISK ASSESSMENT – PREGNANT WOMEN

Many hazards in the workplace can affect the health and safety of new and expectant mothers and their children and therefore working conditions, normally considered acceptable, may no longer be suitable when a worker is pregnant or breast-feeding. Because pregnancy normally goes undetected for the first few weeks after a conception, employers should identify hazards and risks for all female employees of childbearing age, not only those that they know are pregnant. In addition some hazards can present more of a risk at different stages of pregnancy.

Section:	Location:
Name:	Date baby due/born:
Risk Assessor:	Responsible Person Signature:
Assessment Date:	Position:
Job Title/Task:	Review Date:

<u>HAZARD</u>	<u>HOW IT MAY CAUSE HARM</u>	<u>WAYS OF AVOIDING THE RISK AND CONTROL MEASURES</u>	<u>REMAINING RISK</u>	<u>COMMENTS</u>
1. Movement and Posture - a variety of factors linked to pace of work, rest breaks, work equipment and the work area can be involved. Hormonal changes during and shortly after pregnancy can increase chances of injury. Postural problems may get worse as pregnancy advances.	<p>Standing in one position for long periods can cause dizziness, faintness, fatigue. It can also increase chances of premature birth or miscarriage.</p> <p>Sitting for long periods increases risk of thrombosis/varicose veins.</p> <p>Backache is also associated with long periods of standing or sitting.</p> <p>Confined space may be a problem particularly in the latter stages of pregnancy</p>	<ul style="list-style-type: none"> • Avoid standing or sitting for long periods of time. If you are unable to do this, exercise your legs from time to time by moving your feet up & down at the ankles and your legs at the knees. 	1 - Low	

HAZARD	HOW IT MAY CAUSE HARM	WAYS OF AVOIDING THE RISK AND CONTROL MEASURES	REMAINING RISK	COMMENTS
2.Manual Handling - lifting/carrying of heavy loads	<p>Sprains, strains and pains – the hormonal changes in pregnancy increase risk of manual handling injuries. Postural problems can also increase risks as pregnancy progresses. There can also be risks for women who have recently given birth. Breast-feeding mothers may have problems because of increased breast size and sensitivity.</p> <p>Does the job involve twisting, stooping or stretching to lift objects? Does the job involve rapid, repetitive lifting (even of lighter objects)? Does the job involve lifting objects that are difficult to grasp or are awkward to hold?</p>	<ul style="list-style-type: none"> • Do use any equipment provided e.g. Trolley • Check the route for obstructions (doors, chairs, etc) • Bend the knees and lift with your legs • Have a firm grip before lifting • Hold the load close to your body • Make packages smaller if possible - <i>lighter easier to lift and carry</i> • Move feet rather than twist the body • Move an item to the edge of a desk before lifting • Move space constraints • Store heavier items at chest/waist height • Ask for assistance 	1 - Low	
3. Noise	Increased blood pressure/tiredness	<ul style="list-style-type: none"> • Control noise in room • Reduce time spent in noisy environments 	1 - Low	
4. Slips, trips and falls	Death, major Injury, permanent disability	<ul style="list-style-type: none"> • Trailing cables. Try and place equipment to avoid cables crossing pedestrian routes, use cable guards to cover cables where required • Wear suitable footwear • Do not store or abandon articles on the floor 	7 - High	

HAZARD	HOW IT MAY CAUSE HARM	WAYS OF AVOIDING THE RISK AND CONTROL MEASURES	REMAINING RISK	COMMENTS
5. Workstations and posture	Upper limb disorders including aches and pains in the fingers, wrists arms, elbows, shoulders neck and back Headaches, eyestrain, fatigue and stress	<ul style="list-style-type: none"> • use mouse mats and wrist rests • ensure desk is suitable and chair adjustable • suitable lighting, heat & humidity • short, frequent breaks taken away from workstation 	1 - Low	
6. Work-related stress	New and expectant mothers can be vulnerable to stress because of hormonal, psychological and physiological changes around pregnancy. Additional stress may occur if the woman has reason to be anxious about her pregnancy. Increased blood pressure	<ul style="list-style-type: none"> • Regularly monitor and review workload • If unable to remove the risk then rearrange working conditions or hours of work – this could include changing hours of work so that employee does not have to travel to work in the rush hour. • Remove need to deal with irate customers • Colleagues and supervisors should be supportive towards pregnant worker • Is she aware of what to do if she feels she is being bullied or victimised? 	1 - Low	
7. Long working hours	Fatigue	<ul style="list-style-type: none"> • More frequent rest breaks • A suitable resting place for breaks 	1 - Low	
8. Excess travelling	Fatigue	<ul style="list-style-type: none"> • Avoid long journeys • If long journeys have to be made plan for sufficient and regular stops for stretching legs, toilets etc. • Consider emergency arrangements if in isolated situations 	1 - Low	

HAZARD	HOW IT MAY CAUSE HARM	WAYS OF AVOIDING THE RISK AND CONTROL MEASURES	REMAINING RISK	COMMENTS
9. Heat – pregnant women are less able to tolerate heat or extreme cold.	Can cause accidents because concentration level is lowered Dehydration caused by loss of fluids due to perspiration giving rise to cramp, headache and fatigue Heat stress with symptoms of nausea, extreme tiredness, dizziness, clammy skin, racing pulse, fainting, lower levels of concentration and tolerance	<ul style="list-style-type: none"> • Access to cool drinking water at all times, extra breaks, limited amounts of salt • Wear cooler clothing • Increased ventilation, fans or air conditioning • Avoidance of direct sunlight through windows by using shades 	1 - Low	
10. Cold	Tiredness and fatigue due to the body over working to keep warm	<ul style="list-style-type: none"> • Wear warmer clothing • Increase heating through use of fan heaters • Avoid exposure to cold draughts even where the average temperature is acceptable 	1 - Low	
11. Work at heights – because of the risk of fainting and high blood pressure, it is hazardous for pregnant women to work at heights.	Muscle Injury	<ul style="list-style-type: none"> • Avoid reaching high above the head to reach files • Only stretch within a comfortable reach or ask for assistance 	1 - Low	
12. Lone Working and work-related violence	Death, major Injury, permanent disability	<ul style="list-style-type: none"> • use of cybertrak if working out with office • otherwise do not work alone 	7 - High	
13. Welfare Issues	Rest facilities: Rest is particularly important for new and expectant mothers. Hygiene: Easy access to toilets is essential to protect against risks of infection and kidney disease	<ul style="list-style-type: none"> • ensure somewhere quiet for pregnant worker to rest • ensure easy access to toilets and more frequent breaks than other workers, if needed 	1 - Low	



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

Special Leave Scheme

Document Management - Version Control

Special Leave Scheme: Rationale/Driver for Review:

Introduction of Scheme to align with WDC scheme and procedures including amended approach to time off for medical and similar appointments

Version	Author	Changes	Date
2018 v0.1d	D Thomson	Revised Scheme for DABVJB	24 July 2018
2018 v0.2d	D Thomson	MT agreement	2 August 2018

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1. Scheme Statement

- 1.1. Dunbartonshire and Argyll & Bute Valuation Joint Board (the 'Joint Board') recognises that many of its employees balance the demands of work requirements with both caring and domestic responsibilities. The Joint Board is committed to facilitating and promoting flexible arrangements to support employees in balancing their work and family life and other instances where they require time off from attending work.
- 1.2. This Special Leave Scheme encompasses statutory and organisational entitlements for special leave and indicates where special leave will be granted with or without pay.

2. Scope

- 2.1. Special Leave is available to all employees of Dunbartonshire and Argyll & Bute Valuation Joint Board. There should be no less favourable treatment as a result of an employee's working arrangements (i.e. permanent, fixed-term, part time etc.).
- 2.2. The Joint Board will ensure that good equal opportunities practice underpins the operation of this scheme irrespective of age, disability, sex, gender re-assignment, race, religion and belief, pregnancy and maternity, marriage and civil partnership or sexual orientation.

3. Aims of the Scheme

- 3.1. The Joint Board is offering more opportunities to work flexibly as part of its commitment to support employees and their work-life balance. The Special Leave Scheme supports this commitment to providing a flexible and adaptable workforce by allowing employees to effectively manage their work-life balance.
- 3.2. The Joint Board recognises the requirement for fairness and consistency when considering requests for special leave.
- 3.3. While each member of staff is responsible for ensuring that they have appropriate care mechanisms in place to meet their personal responsibilities, the Joint Board will endeavour to assist in circumstances where these arrangements have unavoidably broken down, or where additional pressures arise outwith the norm, for which time off work may be required.

4. Roles and Responsibilities

- 4.1. All employees will:

- Discuss any leave requirements with their line manager, including (where applicable) anticipated travel time and arrangements for working the rest of the day;
- Consider alternatives to special leave (as outlined at 5.1 of this scheme);
- Make a formal application to request special leave, using the Joint Board's Special Leave Request Form;
- Be reasonable and, in all cases, give as much prior notice as possible to the line manager to ensure that all relevant options and support can be considered.
- If emergency special leave is being sought and no prior notice can be given, contact their manager stating the reason for their request at the earliest opportunity;
- Keep their line manager informed of any changes in their circumstances; and
- Provide their manager with a copy of any appointment card or letter relating to the request for time away from work. If this cannot be provided in advance then it would need to be provided retrospectively.

4.2. Managers will:

- Consider alternatives to special leave (as outlined at 5.1 of this scheme);
- Satisfy themselves as to whether the request is justified, requesting evidence where appropriate;
- Be reasonable and consistent when considering requests, following the guidelines within this scheme, and where necessary, obtaining advice from WDC's HR Connect;
- Consider the cover required which may limit the facility to approve leave;
- Consider the operational requirements of their service area;
- Consider the individual circumstances of each request and the number of applications made to-date when deciding if the leave is with or without pay; and

5. Alternatives to Special Leave

5.1. The Joint Board's commitment to flexible working arrangements means that there are a number of alternatives to special leave that allow employees time away from work. Alternatives to special leave should be used in the first instance:

5.1.1. **Flexible Working** – employees can adapt their working day to accommodate leave requirements; this may include working out-with normal hours or at another location/time, possibly including home working.

- 5.1.2. **Term-time Working During Leave** – it may be appropriate for term-time employees to attend work outwith term time to facilitate working back time
- 5.1.3. **Annual Leave** - employees may wish annual leave to be considered to allow them to meet their personal obligations. Employees have the facility to buy additional annual leave to supplement this.
- 5.2. Any time away from work, and how this will be taken, must be agreed between the employee and line manager.
- 5.3. Managers and employees should be aware of related policies to ensure that leave is being requested through the most appropriate route. These include:
- Disability Leave Scheme
 - Annual Leave
 - Flexible Working Scheme
 - Domestic Abuse Scheme
 - Carers Leave Scheme
 - Bereavement Leave Scheme
 - Parental Leave Scheme

6. General Guidance

Types of Special Leave

6.1. There are three types of special leave:

- **Non-discretionary** – when an employee has a statutory right to reasonable time off to fulfil a personal or public commitment (e.g. emergencies involving a dependant, jury duty, and Public Duties).
- **Discretionary** – where there is no legal requirement to be able to take time off (e.g. medical and dental appointments or health screening).
- **Term Time** – leave that only applies to term time employees.

Failure to Follow Procedure

6.2. Any leave taken without following the stated procedure and not authorised by the line manager will be considered as unauthorised and unpaid absence. It will be subject to an investigation that may result in disciplinary action being taken.

Unpaid Leave and Superannuation

- 6.3. For employees that are granted unpaid leave, this period of leave will not count for pension purposes.
- 6.4. Employees who are members of the Strathclyde Pension Scheme can elect to pay Additional Pension Contributions to purchase the membership “lost” during the period of unpaid absence. Payment can be spread over a number of years or by making a one-off lump sum payment. Further information and applications can be obtained from your pension provider, noting timescales for applying for Additional Pension Contributions. More information can be found on the [Strathclyde Pension Fund](#) website.

7. Non-discretionary Special Leave

Emergency Leave for Dependants

- 7.1. A dependant is defined as someone who lives in the same home as the employee and who is a spouse, partner, child, parent, or any other person who reasonably relies on the employee to make arrangements for the provision of care.
- 7.2. Where there is an unexpected event involving a dependant, an employee is entitled to reasonable unpaid leave to deal with the emergency.
- 7.3. Dependant emergencies are defined as:
- Disruption of care arrangements;
 - Illness, injury or assault;
 - Where the employee’s child is involved in an incident during school time such as being involved in a fight, injured on a school trip or suspended from school; or
 - Unexpectedly going into labour where they rely on the employee for transport to hospital.
- 7.4. In relation to the disruption of care arrangements, specifically, the Joint Board enhances the statutory right to a paid provision of up to half a day of paid leave in order to enable an employee to secure alternative care arrangements. The expectation is that once alternative care is secured the employee returns to work immediately thereafter. If there are problems with an immediate return, the employee must contact their line manager to discuss the circumstances.
- 7.5. Where there is no alternative care available, the employee must discuss options, as outlined at 5.1 of this scheme, for continuing the absence from work with their line manager.

- 7.6. Where a dependant is ill, frail or a disabled family member, child, friend or partner then the Carers Leave Scheme should be used.

Court Attendance

- 7.7. An employee receiving a summons to serve on a jury will be granted special leave with pay to attend unless an exemption is secured. Where leave is paid by the court/other party, employees are not eligible to claim for compensation for loss of earnings.
- 7.8. In terms of being a witness or taking civil proceedings there is no statutory entitlement to leave. The Joint Board will support an employee to attend Court and leave of absence will be granted as follows:
- **Witness on behalf of the Joint Board** - in the case of professional witnesses, time away will be treated as part of normal duties;
 - **Witness for any other reason** - where an employee has been called as a witness by person(s) other than the Joint Board, leave is authorised without pay;
 - **Taking civil proceedings** - where an employee is taking civil proceedings against the Joint Board or any other party, leave is authorised without pay.
- 7.9. Where an employee is not called as a juror or witness they are expected to return to work immediately.
- 7.10. Where leave has been granted as unpaid, employees would be entitled to claim for loss of earnings. Information on how to claim will be detailed on the back of the citation inviting you to attend court.

Public Duties

- 7.11. There is a statutory right to reasonable, unpaid leave to attend certain public duties such as;
- Local Councillor;
 - Member of any statutory tribunal (e.g. employment tribunal);
 - Member of the managing or governing body of an educational establishment;
 - Member of a health authority;
 - Justice of the Peace;
 - Member of a school Council or Board in Scotland;
 - Member of a prison visiting committee Scotland;
 - Member of the Scottish Environment Protection Agency; or
 - Member of Scottish Water.

- 7.12. The Joint Board enhances the right to reasonable unpaid leave by giving up to 10 days paid leave (pro rata for part time workers), over a rolling 12 month period, for public duties associated with membership of any Children's Panel or to undertake duties as Justices of the Peace within the Joint Board area.

8. Discretionary Special Leave

Medical/Dental

- 8.1. Routine medical/dental treatment includes attending an employee's GP, Dentist, Orthodontist or Optician: Any appointments should be made out-with working time. However if this is not possible, time to attend should be granted as unpaid or in line with the guidance at 5.1 of this scheme.
- 8.2. In the case of preventative medical treatment, such as one-off health screening (e.g. mammograms, smear tests or prostate checks), where appointments cannot be made out-with working time, time off with pay will be provided in line with the provisions set out below (or the Disability Leave Scheme where applicable).

Clinically Necessary Medical Treatment

- 8.3. If a procedure, surgery or attendance at an outpatient clinic is clinically necessary to treat a recognised medical problem, and is undertaken for the physical or psychological health of the individual, then paid time will be granted to attend the first appointment. It is recognised that employees do not always have control over the time of first appointments.
- 8.4. In respect of recurring or further appointments employees are likely to have more control over the time of appointment and are expected, as far as practicable; to arrange this at the beginning/end of their working day or on non-work days. Time to attend clinically necessary appointments will normally be paid up to a maximum of 3 occasions in a rolling 12 month period (although discretion may be applied in exceptional circumstances). Any appointments beyond this would be granted as unpaid leave (or in accordance with 5.1). Any time granted under 8.2 will count towards the 3 occasions within this provision. Where appointments are related to a disability, employees should refer to the Disability Leave Scheme.
- 8.5. In line with the Attendance Management Policy, any recovery time, where an employee is not fit to attend work, will be considered as sickness absence and count towards a trigger. Employees are encouraged to explore options outlined at 5.1, above, as alternatives to sickness absence.

Aesthetic/Cosmetic/Other Elective Procedures or Surgery

- 8.6. Employees wishing to take time off for appointments and/or treatment relating to aesthetic/cosmetic medical procedures or chosen surgical procedures must use annual leave, flexibility around working hours or request unpaid leave. Time off should be requested well in advance to ensure the leave is authorised for the date of the procedure.
- 8.7. In line with the Attendance Management Policy, any recovery time, where an employee is not fit to attend work, will be considered as sickness absence and count towards a trigger. Employees are encouraged to explore options outlined at 5.1, above, as alternatives to sickness absence.

Supporting Dependants to Attend Medical/Dental Appointments

- 8.8. A dependant is defined as someone who lives in the same home as the employee and who is a spouse, partner, child, parent, or any other person who reasonably relies on the employee to make arrangements for the provision of care.
- 8.9. Where a dependant would be unable to attend a medical or dental appointment without the employee's support, time to take the dependant to such appointments will be granted as paid time. The time granted would be to attend the appointment, up to a maximum of 1 day, on 3 occasions in a rolling 12 month period. For appointments in excess of this provision, employees will be expected to use their own time as outlined at 5.1.
- 8.10. Where a dependant is ill, frail or a disabled family member, child, friend or partner then the Carers Leave Scheme should be used.

Critical Illness

- 8.11. Up to 1 week paid leave will be granted if the continued attendance at hospital/bedside is required due to critical illness (incapacitating or life threatening) of a close relative or dependant.
- 8.12. If further time off is required, this should be considered in line with the provisions outlined at 5.1 of this scheme.

Urgent/Unforeseen Domestic Problems

- 8.13. Employees can request leave in order to deal with urgent domestic problems such as burglary, fire, or flooding. It is recognised that on occasion these circumstances pose a security risk to an employee's home if they are not resolved immediately. Managers would normally grant up to 1 day's unpaid leave for this purpose.

Domestic Violence and Abuse

- 8.14. Where an employee is required to be absent from duty to make arrangements arising from being a victim of domestic violence, leave with pay for up to 5 days, pro rata, will normally be granted for appointments related to the circumstances (e.g. re-arranging housing or childcare, court appointments, attending solicitor or support agencies meetings). Additional information can be found in the Joint Board's Domestic Violence and Abuse Policy.

Academic Examinations

- 8.15. Special leave with pay will be provided for the purposes of attending for an examination for approved qualifying courses in relation to a person's employment. This does not include study time.

Participation in Sporting Events

- 8.16. The Joint Board will support employee requests to:
- Participate in national or international sporting or cultural events;
 - Undertake the role of team manager or coach at national or international sporting or cultural events;
 - Attend as the parent/guardian of a child under the age of 16 who requires to be accompanied while participating in such an event; and
 - Attend disabled sporting events where the employee is the carer of a disabled participant.
- 8.17. Employees may be granted up to 10 days, pro rata, unpaid leave in a rolling year.
- 8.18. Additional leave required over and above this amount may be taken in the employees own time.

Community Emergency Services

- 8.19. All employees who participate in community emergency services (e.g. retained fire-fighters, lifeboat crew) will be granted leave of absence with pay to attend emergencies which occur during working hours.

Volunteering

- 8.20. Employees who volunteer within the Joint Board area may be granted up to 10 days, pro rata, unpaid leave in a rolling year. The organisation may put in place specific arrangements in the case of one-off local events.

Interviews

- 8.21. Reasonable time off with pay will be provided to attend for interview with the Joint Board, its constituent Councils and other Assessors offices. Special leave will not be granted to allow an employee to prepare for interview.
- 8.22. All other interviews should be on employees' own time with permission sought from their line manager to get time off to attend.

9. Leave and Support of the Democratic Process

Election Duties

- 9.1. Paid leave will, subject to operational requirements (See 4.2 above), be granted to allow employees to undertake official duties such as Presiding Officer, Polling Clerk or Enumerator at elections and referenda for which any Officer of the Joint Board's constituent Councils is Returning or Counting.
- 9.2. Employees undertaking these official duties at other local authorities will have to use their own time.

Election Candidates and Agents

- 9.3. Employees who are standing for election or undertaking the duties of an election agent for a candidate for Scottish, Westminster or Local Government Elections within the Joint Board area will be granted unpaid leave for a period not exceeding 2 weeks. Any requests for leave will be considered in line with the needs of the service.

Councillor Duties

- 9.4. Employees who require to undertake duties in connection with being a Councillor will be allowed reasonable time off under Section 10 of the Local Government and Housing Act 1989. The amount of leave with pay is limited to 208 hours in any financial year. This limit does not apply to employees who are appointed as Chair of a Local Authority (e.g. Leader or Provost).

10. Term Time Special Leave

- 10.1. It is recognised that term time employees do not have the same flexibility with regard to their annual leave and there may be occasions when events take place outwith their control. Leave may be granted in the following circumstances:

- **Employee's Own Wedding** – in exceptional circumstances, e.g. where a spouse is in the armed forces and unable to take leave

outwith the term-time period, one day's unpaid leave may be granted;

- **Attendance at Religious Ceremonies or Weddings** – unpaid leave of up to one day may be granted;
- **Participation in Religious Festivals or Holidays** – where time off for the purposes of religious observance is required during the term-time period up to two days unpaid leave may be granted; and
- **Moving House** – in exceptional circumstances up to one day's unpaid leave may be granted.

11. Review

- 11.1. This scheme will be updated to incorporate any relevant change to legislation or best practice as required.



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

Carers Leave Scheme

Document Management - Version Control

Carers Leave Scheme: Rationale/Driver for Review:			
Introduction of Scheme to align with WDC scheme and to improve support for employed with personal difficulties. Additional provision for short term paid Carers Leave			
Version	Author	Changes	Date
2018 v0.1d	D Thomson	Revised Scheme for DABVJB	25 July 2018
2018 v0.2d	D Thomson	Management Team feedback	2 August 2018

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1. Introduction/Background

- 1.1 Dunbartonshire and Argyll & Bute Valuation Joint Board (the 'Joint Board') recognises the implications of, and its responsibilities under, the Equality Act 2010 and this Scheme enhances the support and assistance available to employees who have the responsibility of caring for an ill, frail or disabled family member, child, friend or partner.
- 1.2 For the purposes of this scheme those individuals who are cared for will be called 'dependants'. This does not include children who do not have a disability as relevant provision is made for and detailed in the Special Leave Scheme.
- 1.3 Carers provide unpaid care by looking after an ill, frail or disabled family member, child, friend or partner. These people are called carers but often don't see themselves as such and may simply view themselves as being a good partner, parent, son or daughter, friend or neighbour.
- 1.4 There are 6.5 million unpaid carers in the UK (1 in every 8 adults) and every day another 6,000 people take on a caring responsibility. Carers help with personal activities like getting washed and dressed, turning dependants in their sleep, helping to move about or administering medication. Carers may also help with shopping, laundry, cleaning, cooking, filling in forms or managing money/bills.
- 1.5 Employees who have caring responsibilities should talk to their manager to discuss their responsibilities, the impact of juggling these with work commitments and how the organisation can support them, perhaps with increased flexibility. At this point, the manager should highlight the relevant supports available. A 'Caring Conversations' form should be used to record this discussion (Appendix 1).
- 1.6 Employees of the Joint Board can be supported by the West Dunbartonshire Council (WDC)'s Carers' Support Network for ongoing assistance to all Employee Carers. This is an employee peer support group and is attended by The Carers of West Dunbartonshire Council, Macmillan Cancer Support and Working 4 U. In addition, WDC also operates a Carers' Register. This is a list of employee carers who are signed up to receive email updates on caring issues and meetings. Employees with caring responsibilities should be allowed time to attend this group where possible. Further details can be found on WDC's HR Online.
- 1.7 The Joint Board acknowledges that many of its' employees have to deal with the daily demands of caring for dependants and dealing with emergency situations. However, from time to time employees may find that longer term care for a seriously ill dependant is required. The Carers' Leave Scheme provides a range of leave options.

- 1.8** The following leave provisions should provide employees with good solutions to meet their caring responsibilities. They aim to encourage managers and employees to have open and honest discussions and to resolve these difficulties in a mutually acceptable manner. A flexible approach should be considered to support the employee to balance work and caring responsibilities.
- 1.9** Through the provision of Carers' Leave, the Joint Board aims to maximise employees' ability to remain in employment, when they would otherwise have needed to resign to provide care to a dependant. The Joint Board benefits by retaining valuable skills, knowledge and experience and improving wellbeing, resulting in improved engagement, loyalty and retention.
- 1.10** The impact and progress of the Carers' Leave Scheme will be reviewed in order to assess its effectiveness from both personal and organisational perspectives.

2. Key Facts

- 2.1** There may be occasions when Carers' Leave is required. It may not always be appropriate or possible to use annual leave. The circumstances when the Scheme is applicable may vary, but could include:
- Time off to care for a dependant recovering from surgery/hospital stay.
 - Time off if a dependant has an emergency admission to hospital.
 - Time off to care for a dependant who is terminally ill.
 - Time off to provide respite care.
 - Time off to accompany a dependant to medical appointments.
 - Time off to attend assessments e.g. Single Shared Assessment.
- 2.2** Carers' Leave is considered paid or unpaid time away from work as a result of the employee's need to care for a dependant as defined in 1.1 – 1.4 above.

3. Paid Carers Leave (Short Term)

- 3.1** If a Carer is required to accompany a dependant to attend a medical appointment with a GP, consultant or physician, or to be present for a needs assessment where possible, this should be arranged out-with working time. If this is not possible, time to accompany them would be granted as paid leave.
- 3.2** The Joint Board recognises that Carers may have to cope with an emergency situation and that they will need support and flexibility to manage these situations. In such occasions paid time off up to one day will be granted.

- 3.3 Short term leave will normally be paid up to a maximum of 3 occasions in a rolling 12 month period and should be requested and recorded using the Short Term Carers Leave request form.
- 3.4 Where an employee requires additional time to support dependants they should discuss this with their line manager in order that flexible working arrangements can be considered.

4. Unpaid Carers Leave (Longer Term)

- 4.1 There may be occasions when a longer period of leave is required to provide care for a dependant. In such circumstances a period of up to 12 weeks unpaid leave can be granted. Time can be requested in individual blocks of one week or more.
- 4.2 In order to support good financial management, the period of unpaid leave can be treated in one of two ways. The employee has the choice of an immediate deduction from salary or deductions spread over an extended period of time (up to a maximum of twelve months). The latter option ensuring that the employee does not have any periods of nil pay.
- 4.3 A minimum of 2 weeks notice is required to allow sufficient time for operational arrangements to be made. In exceptional circumstances, applications will be considered within this period.
- 4.4 All Carers' Leave granted will be counted as continuous service for contractual purposes.

5. Guidance on Procedure

Carers' Leave Procedure

- 5.1 If an employee wishes to request Carers' Leave, they must complete the relevant (Short/Long term) Carers' Leave form. Forms should be forwarded to the line manager in the first instance. Forms can be found on the DABVJB intranet and further information can be found on WDC HR Online.
- 5.2 Completed Long Term Leave forms should be passed to WDC Payroll section (see form for details) with a copy retained for inclusion in personnel files. Completed Short Term Leave forms need only be retained in personnel files, locally.
- 5.3 Carers' Leave should normally be granted. However, in exceptional circumstances and where services would be unduly disrupted if leave were taken during the period identified, the leave may be refused or postponed.

- 5.4** For periods of unpaid leave, the employee must decide at the point of application how salary deductions will be taken (e.g. single deduction, or spread over an agreed number of pay cycles).
- 5.5** Should the employee decide to have the immediate salary deduction and is a member of the Local Government Pension Scheme they will have up to one month from their return to work to “buy back” their pension for the unpaid period. Should the employee opt to spread the cost of the unpaid leave, they may opt to make other arrangements to top up their pension, e.g. Additional Voluntary Contributions (AVCs).

Full details can be found on WDC HR Online, by discussing with WDC Human Resources, or by contacting the relevant pension fund administrator.

- 5.6** Where the employee decides to spread the deductions from their pay they will be asked to sign an indemnity form agreeing to the amount and the period covered.
- 5.7** Should the employee leave the Joint Board before the amount owed is repaid, it will be deducted from their final pay. Where the full amount cannot be deducted from the final pay the employee will be issued with the appropriate account for the balance owed.
- 5.8** Additional money advice and support can be obtained from WDC’s Money Advice and Welfare Rights section on 0800 980 9070.
- 5.9** Full supporting information in relation to Carers’ Leave can be found on WDC HR Online, where additional support resources can also be found.

6.0 Related Policies, Schemes and Procedures

- 6.1** Managers and employees should be aware of related policies to ensure that leave is being requested through the most appropriate route. These include:
- Disability Leave Scheme
 - Cancer Support Scheme
 - Special Leave Scheme

Appendix 1**Caring Conversation Form**

DABVJB Employee Notification of Caring Responsibilities					
Name		Employee No		Position	
Location		Section		Line Manager	
Details of Caring Responsibilities					
Date Meeting with Line Manager					
Discussed:		Y/N	Comments		
DABVJB Carer Policy					
WDC Care Network meeting					
Time for Talking					
Carers of West Dunbartonshire					
Adjustments considered- include details of any adjustments agreed.					
WDC HR Notified					
Line Manager Signature				Date	
Employee Signature				Date	

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Treasurer

Valuation Joint Board – 26 September 2018

Subject: Revenue & Capital Budgetary Control Report to 31 August 2018 (Period 5)

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 2018/19.

2. Background

2.1 Revenue

At the meeting of the Joint Board on 2 March 2018, Members agreed the revenue estimates for 2018/19. A total net budget of £2.768m was approved, funded from constituent contributions of £2.611m and reserves of £0.157m.

- 2.2 Following the audit of the Financial Statements (reported under another agenda item at this Board meeting), revenue reserves held by the Board as at 31 March 2018 were as follows:

	£	£
Revenue reserves:		
Earmarked	156,659	
Prudential Target	100,000	
Unearmarked	264,889	
Total usable revenue reserves		521,548

- 2.3 At that meeting, the Board was provided with indicative budgets for 2019/20 and 2020/21 (cumulative budget gaps of £0.229m and £0.307m, respectively) and was also asked to note that a report would be brought to a future Board meeting detailing options for future service efficiencies.

2.4 Capital

Following the 2017/18 year end, £0.018m of capital expenditure was carried forward into 2018/19 (funded from carried forward resources). At the meeting of the Joint Board on 2 March 2018, Members agreed to fund the 2018/19 Capital Plan of £0.003m from unapplied capital resources. This has been incorporated into this 2018/19 budgetary control report, resulting in a capital expenditure budget of £0.021m.

Voluntary Early Retirement / Voluntary Severance (VER/VS)

- 2.5 At the meeting on 17 June 2016, the Board agreed that the Assessor undertake an exercise to identify employees who may be interested in VER/VS on similar terms to West Dunbartonshire Council. The one-off costs were to be funded through free reserves, with any ongoing costs in relation to VER being accounted for in future budgets.

- 2.6** Any approval of an employee granted discretionary VER/VS would be based upon individual cost benefit exercises. Through current delegated authority, the approval of the leavers under such a scheme would be delegated to the Assessor and reported back to the Board at a later date (costs up to a total investment value of the free reserves held).

3. Main Issue

3.1 Revenue

The summary report attached as Appendix 1 highlights a favourable projected year end variance of £0.072m.

- 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 spend on the programme is in line with the budget.

- 3.5** No variance analysis detail was required as no variances are projected over £0.010m.

Update on possible future efficiency option –VER/VS

- 3.6** Currently, management are considering all areas of business to identify any efficiencies which can be managed with minimal detrimental impact on the services provided. One area under consideration is to continue with an exercise being undertaken, to identify employees who may be interested in VER/VS, with due consideration to cost benefits and service impacts. This would be undertaken on the same basis as the previous exercise, with authority delegated to the Assessor, reported to the Board thereafter, with the maximum investment to the value of the free reserve held.

4. Conclusion and Recommendation

- 4.1** Members are asked to:

- i) Note the favourable revenue variance of £0.072m (2.7% of the total budget);
- ii) Note the 2018/19 budgetary position of the capital account; and
- iii) Agree that the Assessor undertakes an exercise to identify and consider employees who may be interested in VER/VS on similar terms to West Dunbartonshire Council, as noted in 3.6 and following the previous process as detailed in 2.5 and 2.6 above.

.....
Stephen West
Treasurer
Date: 11 September 2018

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

Appendix 1 Revenue BCR Period 5
Appendix 2 Revenue Analysis Report
Appendix 3 Capital BCR Period 5

DUNBARTONSHIRE & ARGYLL & BUTE VALUATION JOINT BOARD
REVENUE BUDGETARY CONTROL 2018/2019

MONTH END DATE **31 August 2018**

PERIOD **5**

REVISED ESTIMATE 2018/19	DESCRIPTION	SPEND TO DATE	FORECAST SPEND 2017/18	FORECAST VARIANCE	Variance %	STATUS
£ 2,244,816	EMPLOYEE COSTS	£ 867,382	£ 2,161,518	£ (83,298)	-4%	Favourable
112,204	PROPERTY COSTS	44,243	112,204	-	0%	Nil Variance
20,750	SUPPLIES & SERVICES	9,865	20,750	-	0%	Nil Variance
7,200	PAYMENT TO OTHER BODIES	0	7,200	-	0%	Nil Variance
395,451	ADMINISTRATION COSTS	125,345	394,214	(1,237)	0%	Favourable
51,710	OTHER EXPENDITURE	7,206	51,710	-	0%	Nil Variance
2,832,131	GROSS EXPENDITURE	1,054,040	2,747,595	(84,536)	-3%	Favourable
(64,300)	GROSS INCOME	(47,969)	(52,118)	12,182	19%	Adverse
2,767,831	NET EXPENDITURE	1,006,071	2,695,477	(72,354)	-3%	Favourable
(156,659)	BALANCES USED					
2,611,172	AUTHORITIES CONTRIBUTIONS					

UNDERSPEND	(72,354)	-3%
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DUNBARTONSHIRE & ARGYLL & BUTE VALUATION JOINT BOARD

REVENUE BUDGETARY CONTROL 2018/2019

ANALYSIS FOR VARIANCES

MONTH END DATE

31 August 2018

PERIOD

5

Budget Area	Budget	Spend to Date	% Spend to Date of Total Budget	Forecast Spend	Forecast Variance		Status
	£	£	%	£	£	%	
EMPLOYEE COSTS	2,244,816	867,382	39%	2,161,518	(83,298)	-4%	↑
Variance Narrative							
Main Issues	There is a favourable variance due to vacancies						
Mitigating Action	The service is monitoring the effect on service delivery and the vacancies may persist until the year-end						
Anticipated Outcome	It is likely this budget will underspend by the year end.						
GROSS INCOME	(64,300)	(47,969)	75%	(52,118)	12,182	-19%	↓
Variance Narrative							
Main Issues	Grant income now expected is less than that anticipated within the original budget. The level of the grant award to the Board was unknown at the time of setting the budget. With the Cabinet Office phasing out this grant over a number of years and the timing of the confirmation of the grant, the level of reduction can't be accurately predicted						
Mitigating Action	It is likely that a bid for further grant income will be submitted if additional funds are available via the Cabinet Office, however the award of this is not guaranteed						
Anticipated Outcome	It is likely that the adverse variance will remain						

DUNBARTONSHIRE & ARGYLL & BUTE VALUATION JOINT BOARD
CAPITAL BUDGETARY CONTROL 2018/2019

MONTH END DATE

31 August 2018

PERIOD

5

ORIGINAL 2018/19 BUDGET	2017/18 YEAR END SLIPPAGE	REVISED 2018/19 BUDGET	DESCRIPTION	SPEND TO DATE	FORECAST SPEND	FORECAST VARIANCE	Variance %	STATUS
£ 3,255	£ 4,020	£ 7,275	PC REFRESH	£ 3,966	£ 7,275	£ 0	0%	Nil Variance
0	11,000	11,000	FLEXI TIME SYSTEM	0	11,000	0	0%	Nil Variance
0	3,200	3,200	SERVER UPGRADE	0	3,200	0	0%	Nil Variance
3,255	18,220	21,475	GROSS EXPENDITURE	3,966	21,475	0	0%	Nil Variance
(3,255)	(18,220)	(21,475)	UNAPPLIED CAPITAL RECEIPTS CARRIED FORWARD	(3,966)	(21,475)	0	0%	Nil Variance
0	0	0	AGREED LEVEL OF CONSTITUENT CONTRIBUTIONS	0	0	0	0%	Nil Variance
(3,255)	(18,220)	(21,475)	GROSS INCOME	(3,966)	(21,475)	0	0%	Nil Variance
0	0	0	PROJECTED CAPITAL RECEIPTS CARRIED FORWARD	0	0	0		

