



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

Council Offices
Garshake Road
Dumbarton
G82 3PU

15 June 2018

Dear Sir/Madam

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

You are requested to attend a meeting of the above Joint Board to be held in the **Helensburgh and Lomond Civic Centre, 38 East Clyde Street, Helensburgh, G84 7PG** on **Friday, 29 June 2018 at 11.00 a.m.**

The business is as shown on the enclosed agenda.

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

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

Yours faithfully

PETER HESSETT

Clerk to the Valuation Joint Board

Distribution:-

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

All Substitute Councillors for information

Date of issue: 15 June 2018

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

FRIDAY, 29 JUNE 2018

AGENDA

1 APOLOGIES

2 DECLARATIONS OF INTEREST

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

3 MINUTES OF PREVIOUS MEETING 7 - 12

Submit, for approval as a correct record, the Minutes of Meeting of the Valuation Joint Board held on 16 March 2018.

4 NON-DOMESTIC RATING AND COUNCIL TAX VALUATION 13 - 15 **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 17 - 20

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

6 BEST VALUE - PERFORMANCE REPORTING AND PLANNING 21 - 25

Submit report by the Assessor and Electoral Registration Officer:-

- (a) 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
- (b) seeking approval of the Valuation Key Performance Indicator (KPI) targets for 2018/19.

7 BEST VALUE – SERVICE PLANNING 27 - 89

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

8 BEST VALUE – RISK MANAGEMENT UPDATE 91 - 119

Submit report by the Assessor and Electoral Registration Officer:-

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

9 BEST VALUE – CUSTOMER SERVICE UPDATE 121 - 123

Submit report by the Assessor and Electoral Registration Officer:-

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

10 GOOD GOVERNANCE – ROLES OF TREASURER AND CLERK TO THE JOINT BOARD 125 - 128

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

11/

11 DATA PROTECTION 129 - 176

Submit report by the Depute Assessor and Electoral Registration Officer:-

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

**12 DRAFT ANNUAL REPORT AND FINAL ACCOUNTS 177 - 234
FOR YEAR ENDING 31 MARCH 2018**

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

13 DATES OF NEXT MEETINGS

The following dates, times and venues are suggested for future meetings:-

Finance Sub-Committee	Wednesday, 26 September 2018 at 12 noon in Council Chamber, Clydebank Town Hall, Clydebank; and
-----------------------	---

Valuation Joint Board	Friday, 22 February 2019 at 11.00 a.m. in Council Chambers, Southbank Marina, Kirkintilloch.
-----------------------	--

14 PRESENTATION – LONG SERVICE AWARD

A presentation will be made by the Chair, Councillor Trail, to mark the completion of 50 years' service by a member of staff.

15 PRESENTATION - FUTURE OF THE NON- DOMESTIC RATING SERVICE

A presentation will be given by the Assessor and Electoral Registration Officer on this item of business.

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

At a Reconvened Meeting of the Dunbartonshire and Argyll & Bute Valuation Joint Board held in Committee Room 3, Council Offices, Garshake Road, Dumbarton on Friday, 16 March 2018 at 11.00 a.m.

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

*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; Vicky-Jane Hastings, Finance Officer and Nuala Quinn-Ross, Committee Officer.

Apologies: Apologies for absence were intimated on behalf of Councillors Denis Johnston and John Jamieson, 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 27 September 2017 were submitted and approved as a correct record.

ELECTORAL REGISTRATION

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

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

NON-DOMESTIC RATING AND COUNCIL TAX VALUATION PROGRESS

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

- (1) advising on the progress in relation to the Assessor's Non-Domestic Rating (NDR) Valuation function;
- (2) advising on the actions arising from and the ongoing implementation of the recommendations of 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 to note:-

- (1) the appeal workload arising from the 2017 Revaluation;
- (2) the re-introduction of Shooting Rights and Deer Forests into the Valuation Roll;
- (3) the progress made in the disposal of appeals relating to the 2005 and 2010 Revaluation cycles;
- (4) the progress made in relation to maintenance of the Valuation Roll and the Council Tax Valuation Lists;
- (5) the progress made in relation to the disposal of Council Tax appeals; and
- (6) the issues arising from, and progress made subsequent to, the 'Barclay Review' report recommendations.

CODE OF GOOD GOVERNANCE

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

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

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 Local Code of Good Governance for the Joint Board;
- (2) to note the completion of a self-assessment of the Joint Board's compliance with best practice in Good Governance;
- (3) to approve the Good Governance Action Plan; and
- (4) the Code Of Corporate Governance Self-Assessment Action Plan items, as detailed within Appendix 1 hereto.

PERSONNEL POLICY – RECRUITMENT & SELECTION POLICY

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

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

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

- (1) to approve the revised 'Recruitment & Selection' Policy, as detailed within the report; and
- (2) to approve the associated 'Recruitment & Selection - Managers Guidance' document, as detailed within the report.

PERSONNEL POLICY - FLEXIBLE WORKING

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

After discussion and having heard the Assessor and Electoral Registration Officer in further explanation of the report and in answer to Members' questions, the Joint Board agreed to approve the revised 'Flexible Working' Policy, as detailed within the report.

AUDIT SCOTLAND'S ANNUAL AUDIT PLAN 2017/18

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

After discussion and having heard the Treasurer in further explanation of the report, the Joint Board agreed to note Audit Scotland's Annual Audit Plan for the audit of financial year 2017/18.

REVENUE & CAPITAL BUDGETARY CONTROL REPORT TO 31 JANUARY 2018 (PERIOD 10)

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

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

- (1) to note the favourable revenue variance of £0.125m (5% of the total budget); and
- (2) to note the 2017/18 budgetary position of the capital account.

DRAFT FINANCIAL STRATEGY AND REVENUE ESTIMATES 2018/2019

A report was submitted by the Treasurer to the Joint Board:-

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

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

- (1) the draft Financial Strategy, as detailed within Appendix 1 to the report;
- (2) the draft revenue budget for 2018/2019, as detailed within Appendix 2 to the report;
- (3) that any surplus as at 31 March 2018 be carried forward into 2018/19, for future use;
- (4) to note the indicative budgets for 2019/20 and 2020/21 and that a report would be brought to a future Joint Board meeting, detailing options for future service efficiencies;

- (5) to note that free reserves would continue to be held to help manage future budgets and the level of constituent authority contributions; and
- (6) that the 2018/19 requisition would be based on each council's GAE figures with the apportionment being as detailed within 3.10 of the report.

CAPITAL ESTIMATES 2018/19

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

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

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

DATE OF NEXT MEETING

After discussion, the Joint Board agreed that the next meeting be held on Friday, 29 June 2018 at 11.00 a.m. in the Civic Centre, Helensburgh.

Note:- Councillor MacMillan arrived during discussion on the above item of business.

The meeting closed at 12.00 p.m.

CODE OF CORPORATE GOVERNANCE SELF ASSESSMENT
AGREED ACTION PLAN 2018/19

Action Plan Point	Issue to be considered/decided upon	Decision
1.1.1	Implementation of Joint Board-specific induction training for new Members to supplement the induction training provided by their own Councils.	Members agreed that a briefing session on the functions of the Assessor and Electoral Registration Officer should be provided to members subsequent to the formation of each new Joint Board. A presentation prior to scheduled Board meetings was suggested.
1.1.1	Implementation of a Joint Board Code of Conduct for Members to complement the Codes applied in Members' own Councils.	Members agreed that the constituent Councils' Codes of Conduct extend to all memberships of external bodies so a specific code for the Joint Board was unnecessary. This would be kept under review. Members agreed that the provision of links to the constituent Councils Code of Conduct from the DABVJB web site would be sufficient.
1.1.4	Implementation of a Joint Board Register of Interests for Members to supplement the Registers applied in Members' own Councils.	Members agreed that the provision of links to the constituent Councils Registers of Interests from the DABVJB web site would be sufficient. This would be kept under review.
6.2.3	Joint Board to consider the requirement/appropriateness of establishing a Scrutiny Committee .	Members felt this was unnecessary as the Board provides adequate scrutiny of the actions and performance of the Assessor & Electoral Registration Officer. No action at this time.
6.2.4	Joint Board to consider the adequacy of the Service Planning and Progress Reports provided to the Board by officers.	Members noted that existing reporting arrangements were sufficient but that they would keep this matter under ongoing review.
6.3.5	Joint Board to consider the requirement/appropriateness of establishing an Audit Committee .	Members agreed that the existing audit arrangements were satisfactory and that, with all Audit reports being presented to the Joint Board, there was no requirement for an Audit Committee.

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 29 June 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 It was reported to the Joint Board in March 2018 that, consequent to the Revaluation, 3,566 appeals against 3,457 subjects with a total rateable value of £252,524,355 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

After further enquiry and investigation the number of appeals received was adjusted to 3,568. 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 May, 1,597 appeals, representing 44.8% of those submitted, have been disposed of to date. Of these, 1,231 (77.1%) have been withdrawn or been dismissed by VAC for procedural reasons without any alteration of the value and 366 (22.9%) have been disposed of at an altered valuation. Two substantive VAC Hearings have taken place with the appellant's case being accepted by the Committee in one of these. 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, there has only been very limited progress in relation appeals from previous revaluation cycles. Since the last Board meeting, only 2 more have been settled leaving 72 outstanding.

3.1.4 Maintenance of the Valuation Roll

In the year to March 2018, 989 changes were made to the Valuation Roll to reflect new, deleted and amended properties. In April and May 2018, 201 such changes to the Valuation Roll have been made.

3.1.5 The Barclay Review of Non-domestic Rates

Several of the Barclay Review Group recommendations were effected through Finance Regulations which took effect from 1 April 2018. These included the growth accelerator whereby new properties will be exempt from rates payments for one year following occupation and increases in value arising from physical changes will not result in increased bills for one year.

Other recommendations are being considered by the recently established Barclay Advisory Implementation Group, whilst longer term changes such as the implementation of 3-yearly Revaluations and the quite separate move to transfer the NDR appeals regime into the Scottish Tribunals Service are being taken forward in discussions between the Scottish Assessors Association (SAA), Scottish Government Officials and the Scottish Tribunals Service.

It is understood that the Scottish Government will initiate a consultation on the proposed changes in late June with responses due for submission by September. It is most likely that we will contribute to a collective SAA response.

Mindful of the significant nature of the impending change, the SAA has established a number of work streams to look into issues such as the resources requirement of the proposed new timetable, the redirection of resources from

existing tasks, the potential benefits of increasing sharing of information and technology, improved use of government and other data sources and the risks involved in the change.

3.2 Council Tax Valuation

3.2.1 Maintenance of the Council Tax Valuation Lists

In the year to March 2018, 832 new dwellings were added to the Council Tax bringing the total number of dwellings in the Joint Board area to 144,773. Since April, 167 dwellings have been added to the List and 66 have been deleted.

3.2.2 Council Tax Proposals and Appeals

During the year to March 2018, 284 proposals to change property Bands were received leaving 162 outstanding. Since the start of April, 50 new proposals have been received and 55 disposed of.

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) Progress and planning which is under way consequent to the Barclay Review,
- (d) Progress in relation general maintenance of the
- (e) Progress in relation to the disposal of Council Tax appeals,

Person to contact:

David Thomson (Assessor and ERO)

Tel: 0141 562 1260

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

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 29 June 2018

Subject: Electoral Registration

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 16th March 2018 referred to the 2017 Annual Canvass, the monthly register updates, Individual Electoral Registration (IER) Funding 2017/18, Fresh Signatures for Absent Voters, the Boundary Commission for Scotland (BCS), and the Scottish Government Consultation on Electoral Reform.

3.0 Current Position

3.1 Register Updates/Rolling Registration

In line with the normal rolling registration update timetable, the Register as published on 1st December 2017 was updated on 3rd January, 1st February, 1st March, 2nd April, 1st May, and 1st June resulting in a total of 7,219 additions and 6,551 deletions.

Since the revised Register was published on 1st December 2017, we have issued 9,915 individual voter registration forms as part of our duty to identify potential new electors by using other information sources.

Where the ERO believes that a person is no longer entitled to be registered he must carry out a 'Review' by writing to the elector advising the person of the reason for forming that opinion and that they have 14 calendar days from the date of the notice to request a hearing, otherwise their name will be removed from the register. At time of writing, 3,318 Reviews have been carried out since publication in December.

3.2 March 2018 Follow-Up of Invitations to Register (ITRs)

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

8,464 potential electors had not registered by the end of February and we carried out personal visits to 6,867 households during March.

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

As in previous years, the CO will be providing initial allocations to cover the additional costs of IER. There will also be an opportunity to submit an evidence-based bid for further funding toward the end of the financial year. The CO has said that they will notify authorities of their allocations as soon as they secure the necessary Ministerial and departmental approvals. This was expected to be in early June but, at the time of writing, no notice has been received. Payment of grant will be processed shortly after notification.

3.4 Fresh Signature for Absent Voters

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

Relevant notices were issued on 8th January 2018 and reminders sent on 1st February. Electors who failed to provide a fresh signature by 20th February lost their absent vote. The statistics for the exercise are noted below:-

	Initial Issue		Reminder		Cancelled Absent Votes	
	Postal	Proxy	Postal	Proxy	Postal	Proxy
ABC	759	1	202	0	100	0
EDC	629	2	138	1	59	0
WDC	408	3	110	1	52	1
TOTAL	1,796	6	450	2	211	1

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

4.0 **Preparation for the 2018 Canvass**

- 4.1 The 2018 canvass will start on 2nd July 2018, with publication of the revised register by 1st December 2018.
- 4.2 The annual electoral canvass involves a series of canvass form issues and the printing and mailing services required for the canvass are contracted to a third party. The existing contract with CFH Docmail Ltd is in its second year.
- 4.3 As alternatives to returning forms by mail, we will again offer telephone, internet and short message service/text reply options for the 2018 canvass and the internet option will permit households to report “changes” as well as “no changes” electronically.
- 4.4 A door-to-door canvass will follow for the majority of households where no return is made to the forms issued.

5.0 Boundary Commission for Scotland (BCS)

The 2018 Review of UK Parliament Constituencies remains ongoing. The BCS expect to submit their recommendations for constituencies in Scotland in September 2018 and for the resulting constituencies to be used in the General Election in May 2022.

6.0 Scottish Government (SG) - Consultation on Electoral Reform

The Consultation on Electoral reform was published on the 19th December and closed on the 29th March 2018. The closing date was extended due to disruption to planned stakeholder events caused by the bad weather at the beginning of March.

952 responses were received from a broad mix of the public, academics and organisations with an interest in electoral matters. These responses are now being analysed and the SG expects to publish the analysis and its response to the consultation in late summer. An Electoral Reform Bill is expected in early 2019.

7.0 Canvass Reform

24 pilot projects were undertaken during last year's autumn canvass, including two in Scotland (Glasgow and Dumfries & Galloway). The pilot projects were supervised by the CO and were designed to investigate alternative methods of undertaking the annual canvass with the overall aim at reducing costs, whilst maintaining the accuracy and completeness of the electoral register. The pilots are a direct response to the increase in the complexity and cost of the annual canvass following the introduction of IER.

The Electoral Commission (EC) is due to publish an evaluation of the pilots by the end of June 2018 and the CO is also compiling its own analysis in parallel to this. The evidence from the pilots will inform any proposed changes to the canvass process. The intention now is that any changes will be in place for the 2020 canvass, whereas previous indications were that changes would be effected in 2019.

8.0 Voter ID Pilots

Voters at five English local authorities were required to show ID before they could vote at the local government elections in May 2018. The pilots trialed both photo ID and non-photo ID. The pilots were part of the UK Government's commitment to legislate on voter ID requirements and improve the elections process so that elections are secure. The pilots will be evaluated by the CO and the EC and their reports will be issued in due course.

9.0 2019 European Parliamentary Elections

Following the EU Referendum and the European Union (Notification of Withdrawal) Act 2017, the UK will cease to be a member of the European Union on 29 March 2019. As such, the UK will not be taking part in the European Parliamentary (EP) elections due to be held from 23 to 26 May 2019.

10.0 Community Council Elections

Electoral Register data was provided to Argyll and Bute Council for Community Council elections on 26th April and for a further by-election process on 28th June.

A by-election for Bowling and Milton Community Council will be held on 27th September and we will provide West Dunbartonshire Council with elector data from the register to be published on 1st August.

11.0 Loch Lomond and The Trossachs National Park Authority

Residents of the National Park will elect five members to the National Park Board by postal ballot during June 2018 with the Count taking place at the National Park Headquarters in Balloch on 5th July 2018.

One Board Member will be elected for each of the National Park's five Wards. Electoral Register data was provided to Stirling Council on 30th May and 18th June. Ballot papers were issued between 14th and 19th June to all registered voters living the National Park area.

12.0 Recommendation

Members are asked to note the content of this report.

Person to contact:

June Nelson-Hamilton (Principal Administration Officer)

Tel: 0141 562 1262

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

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 29 June 2018

Subject: Best Value - Performance Reporting and Planning

1.0 Purpose of Report

- 1.1 To update the Members of the Joint Board on progress in relation to Best Value and, in particular, to advise on external performance reports for the year 2017/18.
- 1.2 To seek approval of the Valuation Key Performance Indicator (KPI) targets for 2018/19.

2.0 Background

2.1 Best Value – General

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

2.2 Performance Monitoring/Key Performance Indicators

2.2.1 Performance in Valuation Functions

Assessors have, for some years now, provided measures of, primarily, Council Tax List and Valuation Roll performance to the Scottish Government. These also form the basis of the Board's Public Performance Reports. The performance targets for 2017/18 were approved by the Board at its meeting on 23 June 2017.

3.0 Progress

3.1 Performance Monitoring/Key Performance Indicators (KPIs)

3.1.1 Performance in Valuation Functions

The KPIs for the Joint Board area for the year 2017/18 have been compiled and are attached (Appendix 1).

Our performance in respect of maintenance of the Valuation Roll showed a significant improvement over 2016/17, with the target at 3 months being achieved and the target at 6 months being only narrowly missed. Generally, the service returned to the levels of previous years which had been the main aim for the year.

Whilst our targets in relation to Council Tax maintenance were met and service levels remained very high, this was not the case across the whole Joint Board area and this is an area where we will look to improve in 2018/19.

Appendices 2(a) and 2(b) show performance over the period since the year 2000/01.

The statistics contained in Appendix 1 and our targets for the year 2018/19 have been submitted to the Scottish Assessors' Association for collation and onward transmission to the Scottish Government.

4.0 Next Steps

4.1 Performance Monitoring/Key Performance Indicators (KPIs)

- 4.1.1 The proposed KPI targets for 2018/19 are presented today for approval (see Appendix 1). Performance will remain a regular item for consideration and scrutiny at Management Meetings.
- 4.1.2 The above KPIs will be included in our Public Performance Reports which will be reviewed before being posted on our web site.

5.0 Recommendations

Members are asked to:

- (a) Note the performance in relation to the Valuation Roll and Council Tax List KPIs for 2017/18.
- (b) Approve the KPI targets for 2018/19.

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

Appendices

Appendix 1: KPI Statistics and 18/19 Targets
Appendix 2(a): KPI trends – Valuation Roll
Appendix 2(b): KPI trends – Council Tax List



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

Best Value - Performance Reporting and Planning

KPI STATISTICS 2017/2018

Valuation Roll

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

During the year, 989 amendments were made to the Valuation Roll within the following periods

Period	Actual 2016/17	Target 2017/18	Actual 2017/18	Target 2018/19
0-3 months	73%	83%	85%	85%
3-6 months	10%	12%	9%	9%
>6 months	16%	5%	6%	6%

Total No of entries as @ 31st March 2018 14,581
Total Rateable Value @ 31st March 2018 £372.69 million

Council Tax

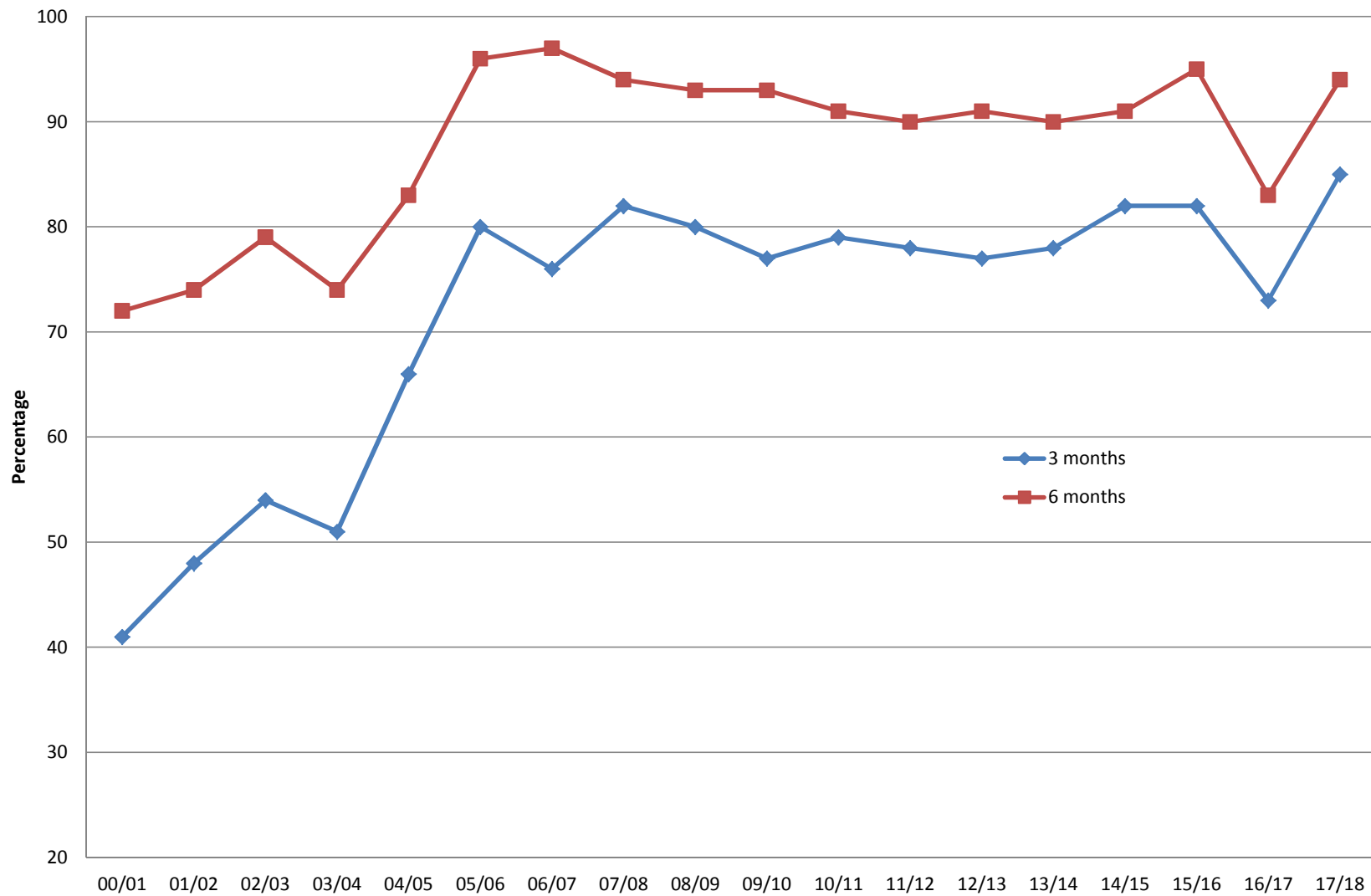
Total Number of entries @ 1st April 2017 144,388

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

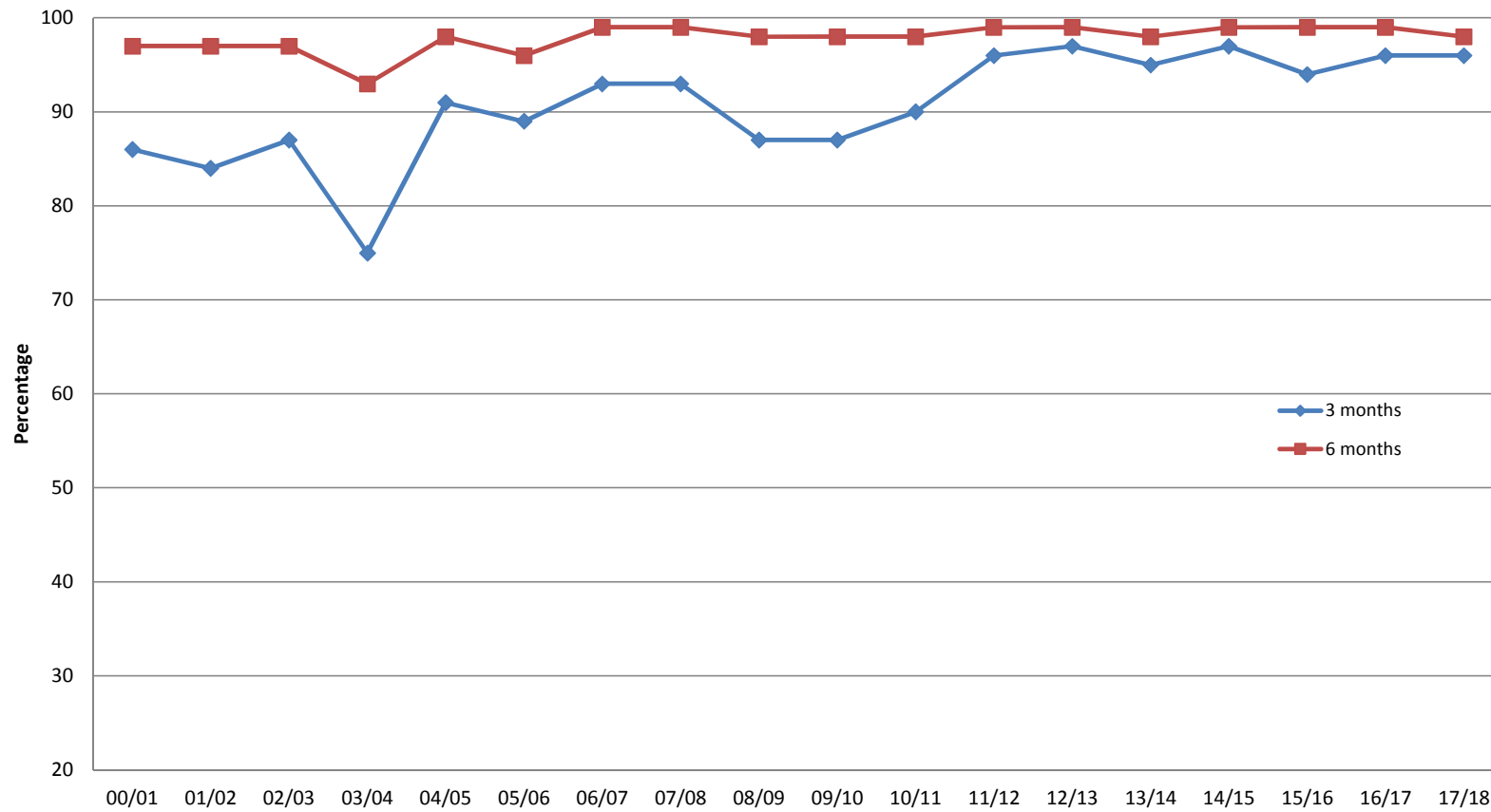
Period	Actual 2016/17	Target 2017/18	Actual 2017/18	Target 2018/19
0-3 months	96%	95%	96%	96%
3-6 months	3%	3%	2%	2%
>6 months	1%	2%	2%	2%

Total Number of entries @ 31st March 2018 144,773

Appendix 2a DABVJB Valuation Roll KPIs 2000-2018



Appendix 2b DABVJB Council Tax KPIs 2000-2018



DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 29 June 2018

Subject: Best Value – Service Planning

1.0 Purpose of Report

- 1.1 To seek Joint Board approval of the 2018-21 Service Plan.

2.0 Background

- 2.1 Service Planning on a 3-year cycle forms part of the Joint Board's Corporate Governance framework.
- 2.2 In June 2017 the Board approved a 3-year Service Plan for the period 2017-20 reflecting the strategic aims, operational and legislative requirements of the organisation over that period.

3.0 Progress

- 3.1 Normally during the currency of a 3-year Service Plan the Assessor & ERO would report annually on variations to the Plan which reflect the continually changing environment that the Joint Board operates within.
- 3.2 A number of significant changes have taken place since the 2017/20 Plan was approved by the Joint Board. These include:-
- (a) Publication of the Barclay Review of the Non-domestic Rating system and the Government's response to the Review's recommendations. Most notable of these is the plan to move to a 3-yearly Revaluation cycle.
 - (b) An external audit of the Joint Board's Governance arrangements required the implementation of an annual governance self-assessment.
 - (c) The move, during 2017, to external arrangements for Electoral canvass, and other, printing and mailing services.
 - (d) The revision to the Valuation Joint Board's meeting cycle agreed in June 2017
- 3.3 As a result, and particularly taking account of the need to plan in advance for 3-yearly Revaluations, it was deemed appropriate to re-set the 3-yearly Service Planning cycle to cover the period 2018-2021. A new Service Plan covering that period has been agreed by the Management Team and is attached for Board Members consideration and approval (Appendix 1).

4.0 Next Steps

- 4.1 An Annual Service Calendar which details operations throughout 2018/19 has been derived from the Service Plan and this will be used by the Joint Board's Management Team to plan resources and monitor progress.
- 4.2 The Service Plan will be updated on an annual basis to reflect changes in legislation, policy and practice and any update will be presented to the Joint Board for approval each year.

5.0 Recommendations

- 5.1 Members are asked to approve the Service Plan for the period 2018-21.

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

Appendices

Appendix 1: DABVJB Service Plan 2018-21



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

ASSESSOR AND ELECTORAL REGISTRATION OFFICER

SERVICE PLAN 2018-2021

April 2018

SERVICE MISSION AND VISION

WHO WE ARE

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

WHAT WE DO

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

OUR AIMS

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

COMMITMENTS

Within the constraints of the increasingly tight public finance regime, we are committed to:

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

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

ASSESSOR AND ELECTORAL REGISTRATION OFFICER

SERVICE PLAN 2018-2021

PART ONE
SERVICE FUNCTION

1.0 INTRODUCTION

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

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

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

As at April 2018, the service has a total of 50 full-time equivalent staff with recruitment under consideration in respect of two vacant posts. Staff are situated in two main locations, at 235 Dumbarton Road, Clydebank and Kilbrannan House, Bolgam Street, Campbeltown. The Campbeltown office, in turn, has a sub-office/store at the Old Quay Pier Building, Campbeltown.

The Joint Board normally operates a 3-year Service Planning cycle with interim updates being produced annually. A number of significant changes have taken place since the 2017-20 Service Plan was approved, including:-

- In August 2017 The Barclay Review published its findings in relation to the Non-Domestic rating system. Although the Review Group recognised that:-
 - “Assessors are well qualified for what they do and they generally carry out their functions diligently and to a high professional standard”,
 - “The current structure of the Assessors provides a good model of efficiency and has a key strength in its local knowledge”, and
 - “It is also as strength of the system that Assessors are independent of Government and value property... without political interference”the Report did note a number of areas where Assessors should act to provide more transparency and consistency of approach across Scotland. It also recommended a range of changes to the rating system, in the short, medium and longer term which will impact on Assessors’ resources. Most notably, it proposed the introduction of three-yearly Revaluations from 2022.
- The External Audit of the VJB in 2016/17 recommended the introduction of a local Code of Good Governance for the Joint Board and required that the VJB complete an annual self-assessment against the requirements of the CIPFA ‘Delivering Good Governance in Local Government: Framework’. The same Audit also recommended a move to longer term budget forecasting which included scenario planning in that process.
- During 2017 the VJB moved from procuring its Electoral canvass printing and mailing arrangements on an annual basis to a 2-year contract (with an option to extend) which required a review of the existing Electoral planning timetable.
- The new Valuation Joint Board, established following elections in May 2017, revised its meeting cycle and this has an impact on the timing of a number of areas of function, including budget planning and reporting.

As a result, and particularly taking account of the need to plan in advance for 3-yearly Revaluations, it was deemed appropriate to re-set the timing of the Joint Board’s Service Planning cycle by developing a fully revised 3-year Plan which includes the 2020/21 financial year, as plans for the new cycle will need to be, at least, well developed by then.

1.1 VALUATION ROLL

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

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

At the time of the Revaluation, the Valuation Rolls for the three council areas contained 13,830 subjects, with a total rateable value at the 2017 Revaluation of £364,654,734. Since then a significant number of entries have been made in respect of Shooting Rights and Deer Forests resulting in the valuation rolls containing 14,581 subjects at 1st April 2018.

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

The closing date for submission of appeals against values entered in the Valuation Roll as at 1st April 2017 was 30th September 2017 and at that date 3,566 appeals had been submitted against the NAV for 3,457 subjects. The deadline for disposal of these appeals by Valuation Appeal Committees is 31st December 2020.

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

1.2 VALUATION LIST

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

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

At 1st April 2018 there were 144,773 properties in the Council Tax Valuation Lists for the Joint Board area.

Also on 1st April 2017 the charging ratios for houses in bands E to H were increased and this led to a small increase in banding enquiries being made and proposals being submitted.

1.3 REGISTER OF ELECTORS

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

The Revised Register is updated by a canvass of all households, which is normally carried out during July - November each year. At publication of the registers on 1st December 2017, the total electorate of the Joint Board area was 222,507.

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

In 2017 the UK Government's Modernising Electoral Registration Programme (MERP) led on a number of canvass pilots with a view to streamlining the system and it is expected that changes to the canvass will be extended to all electoral areas in 2019.

The Scotland Act devolved the legislative responsibility for electoral registration in respect of Scottish Parliamentary and Local Government elections to the Scottish Government. This opens up a whole new prospect of differing legislation regulating registration in respect of the local government register and the UK Parliamentary Register. Reflecting these new powers, the Scottish Government (SG) launched a consultation on various areas of potential Electoral Reform, including an extension of the franchise, changes to duplicate voting, the format of ballot papers and changes to the elections cycle in Scotland, on 19th December 2017 with a closing date of 12th March 2018. The ERO contributed to a Scottish Assessors Association response to the consultation and any change arising will need to be implemented the coming months and years.

1.4 OTHER FUNCTIONS

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

Corporate Governance procedures and practices and a Local Code of Good Governance have been implemented and are adhered to at member and official level. These will be continually reviewed and improved with particular reference made to such good practice and good governance guidance as is provided by Audit Scotland. In particular, an annual self-assessment of the Board's Good Governance arrangements will be completed and reported to the Joint Board. Risk Management forms an integral part of the corporate governance framework.

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

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

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

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

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

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

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

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

In compliance with the Public Records (Scotland) Act 2011, The Joint Board's Records Management Plan was approved in February 2016, subject to an Action/Improvement Plan. Implementation of the Improvement Plan will be a focus during 2018/19 and it is probable that the Board will be invited by The Keeper to complete a Process Update Review (self-assessment) of progress against the Plan.

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

DUNBARTONSHIRE AND AGYLL & BUTE VALUATION JOINT BOARD

ASSESSOR AND ELECTORAL REGISTRATION OFFICER

SERVICE PLAN 2018-21

PART TWO **CORE OBJECTIVES**

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

2.1 THE VALUATION ROLL

- 2.1.1 Maintenance of the Valuation Roll, including the addition of new subjects and the amendment of existing subjects, will continue, year-on-year, in accordance with the Joint Board's established procedures for completion within the statutory timescales and annual targets. Valuation Notices will be issued to all Proprietors, Tenants and Occupiers and all relevant changes will be notified to the billing authorities timeously.
- 2.1.2 Revaluation appeals received during the period 1st April to 30th September 2017 will be administered and disposed of in accordance with the appeals timetables. The statutory timetable for disposal of 2017 Revaluation appeals is 31st December 2020. Disposal of these appeals will be a main focus for our valuation function during the early period of the Service Plan.
- 2.1.3 Running roll appeals in respect of the 2010 valuation roll have, with the exception of those referred to the Lands Tribunal, largely been disposed of. Appeals against changes to the 2017 roll will be received on an ongoing basis and will be disposed of in accordance with the Valuation Timetable Order.
- 2.1.4 The Assessor, in conjunction with the Secretary and Assistant Secretary to the local Valuation Appeal Panel, will schedule Valuation Appeal Committee Hearings to facilitate the timeous disposal of all of the above appeals in accordance with their varying timetables.
- 2.1.5 The Assessor for DAB VJB is responsible for the maintenance of the gas utility valuations for all of Scotland, including the appeals made against these. The requirement to deal with the appeals made in respect of the 'Gas Distribution Network' and 'Gas Meters' valuation roll entries may place significant additional obligations on the organisation. Close liaison with the Valuation Office Agency will be retained at all times.
- 2.1.6 A number of appeals in respect of both the 2005 and 2010 Valuation Rolls, having been referred to the Lands Tribunal, remain outstanding. The issues in the majority of these cases are national and it is unlikely that DAB VJB staff will be directly involved to any significant extent in the presentation of these cases to the Lands Tribunal but the Assessor will need to remain aware, and effect the outcomes, of these appeals. Although there is unlikely to be direct involvement in the cases, there may well be legal costs incurred in disposing of these appeals which will be shared with other Assessors.
- 2.1.7 The Assessor's staff will continually ingather and analyse rental (and other) information pertinent to valuation. Once collated the rents and other relevant information will be analysed as appropriate and used to support the valuations for the 2017 Revaluation. Additionally, staff will actively participate in the Working Groups and Committees of the Scottish Assessors' Association to review and, where appropriate, amend the 'Practice Notes' produced by the SAA.
- 2.1.8 Consideration will be given to the issues and actions arising from the Report of the Barclay Review. In particular, the Assessor and/or the Joint Board will need to implement actions arising from:-
 - (a) The Scottish Assessors Association's 'Barclay Review Action Plan',
 - (b) The Scottish Government's 'Implementation Plan in response to the Barclay Review',
 - (c) The recently established Barclay Review Advisory Group,
 - (d) Pertinent Statutory Instruments, effective from 1st April 2018, and any subsequent legislation arising from, for example, the ongoing review of the Plant & Machinery Order.

Further, during the currency of this Service Plan, specific consideration will need to be given the significant additional resource requirements of delivering 3-yearly Revaluations.

This is likely to require additional (trainee) surveyor/technical staff and investment in ICT system development. As these could all result in changes to the Assessor's functions and processes, the Service Plan will be reviewed as appropriate.

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

2.2 THE COUNCIL TAX VALUATION LIST

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

2.3 REGISTER OF ELECTORS

- 2.3.1 The Annual 'Electoral' (or 'Full') Register and 'Open' (formerly known as 'Edited') Register will be published annually, by 1st December, following a canvass. The objective of the canvass will be to ensure the maximum return of satisfactorily completed Household Enquiry Forms (HEFs) and Invitation to Register (ITRs) Forms and that the register accurately reflects the information contained on them. This process will be supported by provision of telephone, internet and SMS ('text') return services as well as the Government Digital (on-line) Service. A door-to-door canvass to follow up on non-return of postal canvass forms will be carried out annually. The approach to the annual canvass will be reviewed annually to reflect lessons learned, canvasser feedback and any other issues of significance.
- 2.3.2 The full Electoral Register will be updated on a monthly basis out with the canvass period each year and the Edited/Open Register will be updated monthly throughout the year. Full Register updates take the form of Lists of Additions, Deletions and Alterations but the Open Register will be republished each month. All statutory Notices and Lists will be timeously provided to relevant parties. The ERO will continue to use change information from housing bodies, Registrars, other EROs, education authorities and council tax records to be pro-active in pursuing new/changed elector information. A door-to-door canvass to follow up on

non-return of Invitations to Register (ITRs) will be carried out as required. An Electoral Participation Strategy is in place and will be reviewed annually.

- 2.3.3 Election Registers and Lists of Absent/Postal/Proxy voters etc will be produced as required by statute and by agreement with Returning Officers. Community Council Elections and National Park Elections are scheduled for 2018, following which the next planned national electoral event is the Scottish Parliamentary election due in May 2021. It is possible, however, that there will also be a referendum on Scottish Independence at some point during the period of the Service Plan and/or that the ongoing uncertainties of 'Brexit' settlement could result in either a further referendum or a UK Parliamentary General Election.
- 2.3.4 The Personal Identifier (PIs) regime introduced for Absent Voters by the Electoral Administration Act 2006 and its secondary legislation has been well established. PIs require to be refreshed every 5 years, normally in January.
- 2.3.5 Additionally, the quality of signatures and completeness of date of birth data will be checked and, where necessary, refreshed in advance of any election. Where mis-matches with Postal Voting Statements occur, requests for refreshed PIs will be issued in accordance with legislative requirement.
- 2.3.6 The Individual Electoral Registration (IER) regime is now well settled but the Cabinet Office has established the Modernising Electoral Registration Programme (MERP) and its effects will have to be considered and implemented, along with system developments, process change and training. In particular, it is hoped that a less prescriptive canvass regime might be implemented for autumn 2019.
- 2.3.7 Any constituency or ward boundary changes will require to be actioned timeously, including the 2018 review of UK Parliamentary Boundaries, as will the UK Parliament Review of Polling Districts and Places when they are completed by Returning Officers. Depending on the timing of the implementation of these latter reviews by Returning Officers, the register may have to be republished.

2.4 CORPORATE GOVERNANCE

- 2.4.1 The Local Government elections May 2017 resulted in changes to the elected membership of all three constituent Councils and, subject to one vacancy, a new Joint Board was established. The new Convenor is Councillor Richard Trail of Argyll & Bute Council and the new Vice-convenor is Councillor Vaughan Moody of East Dunbartonshire Council. The new Members took the opportunity to review the meeting cycle and the Board will now meet three times per year. Members will be required to act in accordance with the Code of Conduct for Councillors, which is approved by the Scottish Government.
- 2.4.2 The Valuation Joint Board will ensure that the Assessor and Electoral Registration Officer is adequately resourced to perform his statutory functions. It will meet to discuss and approve Budgets, Policies and Practices as is deemed necessary.
- 2.4.3 The officers of the Valuation Joint Board will act in accordance with the relevant Schemes of Delegation, Financial Regulations, Standing Orders and Codes of Conduct. These will be reviewed on at least a three-yearly basis, or as required.
- 2.4.4 Strategic and detailed Annual Service Plans will be implemented, maintained and actioned. The Strategic Plan will cover a three year period, whilst noting matters of relevance beyond that timescale.
- 2.4.5 Policies covering Defalcation Procedures and Fraud Prevention have been implemented and will be reviewed on a three-yearly basis.

- 2.4.6 An overarching Corporate Governance Statement and a Local Code of Good Governance have been implemented and will be reviewed regularly. An self-assessment against the latter will be carried out annually. Any actions outstanding from the 2017 Governance self-assessment will be progressed during 2018/19.
- 2.4.7 The Management Team will continue to be the primary forum for the development and implementation of Strategy and Policy and it will oversee all operational matters. Actions will be communicated to staff by means of team briefings, written bullet notes and approved Minutes of meetings.
- 2.4.8 Effective performance management systems continue to be used, with the Assessor's Management Team also forming the principle forum for matters relating to Performance Management, Planning and Reporting. A Reporting Framework has been implemented and is subject to continual review.
- 2.4.9 Specific operational matters will be within the remit of various Internal Working Groups who will report to the Assessor's Management Team. The format, remit and membership of these groups will continue be reviewed on a regular basis.
- 2.4.10 The Valuation Joint Board will continue to generally align its Personnel and other related policies, as appropriate, with those of West Dunbartonshire Council.
- 2.4.11 The finances and operations of the Valuation Joint Board will be subject to internal and external audit (see later).
- 2.4.12 A Risk Management Policy is in place and is reviewed regularly. Risk Registers and Action Plans will be reviewed annually, with progress against the Action Plans being reported to regular Management Meetings.

2.5 ACCOUNTABILITY

- 2.5.1 Annual Accounts will be submitted for external audit. They will be published in accordance with the requirements of Audit Scotland and the Board's Publication Schemes.
- 2.5.2 The procedures and practices of the Valuation Joint Board will also be subject to external audit, in accordance with a plan to be agreed with Audit Scotland who will remain the Board's external auditors for the duration of this Service Plan.
- 2.5.3 Audit Plans encompassing the requirements of the external and internal auditors will be drawn up annually.
- 2.5.4 All Audit recommendations will be reported to the Joint Board and all progress against agreed actions will be reported to and monitored by the Management Team. In particular, the recommendations of the 2017/18 Internal Audit of Council Tax and Non-Domestic appeals processes will be investigated and, where relevant, implemented during 2018/19.
- 2.5.5 Performance will be managed, monitored and reported internally and externally. Our Reporting Framework provides details of various annual, quarterly, monthly, statutory, KPI and internal management reports which are regularly monitored. This Framework will, in response to changing external requirements and management need, be subject to continuous review.
- 2.5.6 Decisions of the Management Team and the Working Groups will be minuted and available for inspection. In accordance with the Publication Scheme/Guide to Information, all papers presented to the Valuation Joint Board, which are not subject to an exclusion, will be published on the DAB VJB web site.

- 2.5.7 A Procurement Policy has been implemented which will improve the transparency and accountability of our procurement processes. In tandem with this, a Contracts List of all contracts with an annual value in excess of £10,000 is maintained and published. A further list of all contracts is maintained for internal management purposes.

2.6 BEST VALUE

- 2.6.1 Best Value is statutorily defined as 'continuous improvement in the authority's performance'. The Valuation Joint Board is committed to the principle of Continuous Improvement. In support of this, Performance will be planned, targeted and monitored (see 2.5.4 above). Key Performance Indicators for the Valuation functions were implemented in conjunction with the, then, Scottish Executive and the Scottish Assessors' Association and are reported to the Government and other key stakeholders annually. In accordance with the Electoral Administration Act, a set of performance standards as defined by the Electoral Commission (EC) must be adhered to and a suite of performance statistics is submitted to both the Cabinet Office and the EC during and following the canvass each year. The EC performance regime is under constant review, however, so any new requirements will be incorporated into service planning when they become known.
- 2.6.2 Performance Indicators will be used for year-on-year comparisons as well as comparisons with other Assessors/EROs' offices, Local Authorities and other bodies.
- 2.6.3 In accordance with Section 13 of The Local Government in Scotland Act 2003, the performance of DAB VJB in relation to its functions will be reported to all stakeholders of the Valuation Joint Board, including staff, in an appropriate manner.
- 2.6.4 Stakeholder Consultations will be continually reviewed and improved with stakeholder requirements being taken account of in Service Planning. A revised Customer Satisfaction process was implemented in April 2018 and the new system will remain under review.
- 2.6.5 There is a Customer Comments and Complaints procedure in place which is in line with the Scottish Public Sector Ombudsman's Model Complaints Handling Procedure. All comments/complaints will be considered by the Management Team for improvement action and reported as required by the procedure. A new recording system and associated procedures will come into effect in April 2018 and these will facilitate better management of the process and better reporting of outcomes.
- 2.6.6 A relevant set of Customer Service Standards have been implemented, along with systems for the monitoring of, and reporting on, these.
- 2.6.7 DAB VJB will give consideration to any guidance issued under the terms of Section 2(1)(b) of The Local Government in Scotland Act (2003). This is an external factor over which the Joint Board has no control and which may result in variations to the Service Plan.

2.7 EQUAL OPPORTUNITIES

- 2.7.1 The Valuation Joint Board is committed to equality in respect of race, ethnicity, ability, age, religion, gender and sexual orientation, both in staffing and service provision. The Board's combined Equalities Scheme has been reviewed in light of the requirements of The Equalities Act 2010 and the Board will report on progress as required by the Act. Specifically, a report will be prepared every two years which will update on progress towards achieving our equalities outcomes as well as reporting on a variety of employment matters. New outcomes will be established every 4 years.

- 2.7.2 Personnel etc policies will be reviewed on a rolling basis to ensure compliance with all Equalities duties and commitments. Equality Impact Assessments are in use to examine the effect of any new or amended policies on relevant protected groups.
- 2.7.3 Reporting on all aspects of equalities is in place and will continue to be developed as detailed in the Joint Board's Reporting Strategy. Specifically, a report on how the Board mainstreams its Equalities actions, its progress towards achieving the stated 'Outcomes' and reporting pay gap information and will be published in the spring of 2019.
- 2.7.4 Staff will continue to be trained in all aspects of equalities both at induction and when policies or procedures are changed.

2.8 STAFFING AND PERSONNEL MATTERS

- 2.8.1 The Valuation Joint Board will continue to generally align its Personnel and other related policies, as appropriate, with those of West Dunbartonshire Council.
- 2.8.2 A Training and Development Policy, which aims to ensure that adequate training is provided to all members of staff, is in place. It provides a systematic approach to management that is based on assessing performance, appraising achievement and identifying ways to improve through training and development, at both an organisational and individual level. The Management Team is committed to a review of this Policy over the period of this Service Plan. Staff will review their training needs with their managers on an annual basis.
- 2.8.3 Staffing reviews, normally including a staff consultation process, will be carried out annually, in a manner that integrates with Service and Budget Planning. In particular, staffing levels and structures will remain under review to help facilitate closing the projected budget gaps.
- 2.8.4 To ensure that the Joint Board's personnel policies and procedures are kept up to date, regular contact will be maintained with West Dunbartonshire Council's Human Resources & Organisational Development (HR&OD) service.
- 2.8.5 In line with the current Health and Safety Policy, Risk Assessments covering all areas of function will be reviewed annually.
- 2.8.6 In line with the new GDPR requirements (see elsewhere) a Data Sharing Agreement will be agreed to cover the sharing of personal data between the Joint Board and WDC for HR&OD, Payroll, Pension and related activities.

2.9 FINANCE AND BUDGETING

- 2.9.1 The officers of the Valuation Joint Board will act in accordance with the relevant Financial Regulations and Standing Orders, which will be reviewed on a three-yearly basis or as circumstances demand.
- 2.9.2 In partnership with the Treasurer of the VJB, budgets will be prepared annually and approved by the Joint Board. A detailed report on the make up of the budget will also be prepared for internal management use annually. The budget processes will take account of any grant funding which may be received from central government to assist with the additional costs of IER.
- 2.9.3 A Procurement Policy which accords with statutory and EU procurement rules and is aligned with that of West Dunbartonshire Council has been implemented, as has a process for authorisation of and payment for all purchases. These procedures also include electronic procurement and use of approved frameworks.

- 2.9.4 In conjunction with West Dunbartonshire Council, a procedure for dealing with all aspects of debtor accounts has been produced. Reports detailing outstanding amounts, arrears, write-off etc are presented to the Management Team on a regular basis.
- 2.9.5 Adequate training in respect of all financial procedures will be provided to relevant staff.
- 2.9.6 Financial monitoring reports are received from West Dunbartonshire Council and verified on a monthly basis. These are used to prepare reports detailing variances from budget and any corrective actions to the Management Team on a monthly basis and to the Joint Board in accordance with its cycle of meetings.
- 2.9.7 Year-end Accounts will continue to be prepared, audited and made available for public inspection.
- 2.9.8 Payroll checks are carried out monthly, in accordance with the Reporting Strategy, and reports presented regularly to Senior Managers.
- 2.9.9 The current UK and Scottish Government Policies in relation to Public Sector expenditure are likely to establish the context for many of the operational decisions and changes which require to be made in the foreseeable future.

2.10 INFORMATION TECHNOLOGY

- 2.10.1 The procurement and maintenance of Information Technology assets, systems and services are carried out under the terms of a Service Level Agreement with West Dunbartonshire Council's ICT Department and in accordance with the Joint Board's Information Technology Strategy. Regular 'IS Liaison Meetings' will be held between VJB and WDC staff.
- 2.10.2 The assets of the VJB will be refreshed in accordance with the IT Strategy. In particular, it is intended that PCs be refreshed on a rolling 5-yearly basis. The network infrastructure to our Campbeltown office has recently been upgraded and the performance of the new connection will be monitored on an ongoing basis.
- 2.10.3 The Board's security for .PSN network accreditation is largely founded upon the Board's systems being contained within the WDC network envelope and any changes to that may affect the Board.
- 2.10.4 DAB VJB adheres to the principles of Data Protection and reviews all Notifications to the Information Commissioner annually. At time of writing the requirements of the new General Data Protection Regulation (GDPR) regime are under consideration and a number of changes, including the appointment of a Data Protection Officer (DPO) will require to be implemented by May 2018. A Data Processor Agreement with WDC is in place and will be reviewed as required. Data Sharing Agreements are in place, or are being developed, with relevant partners. The existing DSAs we have with Education Authorities are due for renewal in February 2019.
- 2.10.5 Systems to deal with Freedom of Information requests are in place and are reviewed annually in light of the ongoing demands of the request regime.
- 2.10.6 The Assessor's 'Progress' information technology system will continue to be developed to facilitate improvement and changing external requirements in respect of the non-domestic rating and council tax valuation functions. The internal audit carried out on appeals processes in 2017 made recommendations for improvement which may well require, or be best delivered through, system development. Such development will normally be completed

by an 'in-house' programmer. Further, the system will be developed in line with the requirements of the SAA web portal.

- 2.10.7 Associated with the above, the 'Document Hub' will continue to be developed in accordance with operational requirements and, if funding becomes available, a larger scale project to digitise valuation files will be undertaken.
- 2.10.8 The electoral registration function will be supported by the EROS II system, supplied by Idox/Halarose. The system will be developed to comply with legislative change, government policy and user group requirements.
- 2.10.9 Satellite systems to support primary functions and reporting requirements will continue to be maintained and developed as required
- 2.10.10 DAB VJB will commit resources to the Scottish Assessors Association's Assessors Portal project. The project continues to develop a single point source of information on Assessor and ERO data across Scotland to the public and other stakeholders, as well as providing a facility for the dissemination of information within the Assessors community. The SAA is currently carrying out a review of its 'e-vision' and the portal is likely to be developed to deliver such a vision. Several of the recommendations of, and actions arising from, the Barclay Review will be delivered through the portal.
- 2.10.11 The form and content of the DAB VJB Web Site will be reviewed on an on-going basis. In particular, the web site will continue to be used to publish information as required through our commitment to the local government Model Publication Scheme. A Migration of the web site to a more modern platform is under way and will continue during 2018/19.
- 2.10.12 DAB VJB has implemented an intranet site which is the definitive source of all internal policies, procedures and guidance documents. The storage and access to such documents is under review with consideration being given to the use of web and other approaches to making them available.
- 2.10.13 A secure shared directory structure is in place and is being further developed to fully support improved records management as identified in the Records Management Improvement Action Plan.

2.11 FREEDOM OF INFORMATION

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

2.12 KEY PARTNERSHIPS

- 2.12.1 The support services provided by West Dunbartonshire Council are essential to the operations of DAB VJB. A Service Level Agreement governing the provision of these services has been implemented and updated in February 2017. The services will continue to be managed by regular contact with relevant persons in each of the supporting Resources and the SLA is scheduled to be revisited by February 2020.
- 2.12.2 Being the primary recipients of operational outputs (Valuation Rolls, Councils Tax Valuation Lists and Electoral Registers), DAB VJB recognises its constituent Councils as key stakeholders, and will consult with these bodies in all areas relating to these matters.
- 2.12.3 The Joint Board will continue to commit resources to the workings of the Scottish Assessors Association (SAA). In this respect, it will participate in Plenary, Committee and Working Group meetings and fully engage in the exchange of information, ideas and knowledge provided by this Association.
- 2.12.4 Through the SAA, DAB VJB will maintain liaison with bodies such as the Scottish Government, Scotland Office, Valuation Office Agency (England and Wales), the Land & Property Services Agency (Northern Ireland), the Eire Valuation Office, The Royal Institution of Chartered Surveyors, IRRV, The Scottish Business Ratepayers Group, the Ratepayers Forum and the Elections Management Board. The SAA will also participate in and with a number of 'post-Barclay' consultative bodies.
- 2.12.5 Joint Board staff will continue to participate in the workings and proceedings of the Association of Electoral Administrators.
- 2.12.6 DAB VJB recognises the role of, and support provided by, The Electoral Commission in respect of Electoral Registration matters.
- 2.12.7 For the duration of the Modernising Electoral Registration Programme, the Cabinet Office will be a significant stakeholder in terms of direction, operation and finance.
- 2.12.8 Staff are recognised both as key assets of the Valuation Joint Board and primary stakeholders, and consultations with staff and their representatives will continue on a regular basis.
- 2.12.9 Relationships with external suppliers of systems and services are subject to contract and/or Service Level Agreement and are managed through liaison with the relevant account manager or similar representative. In particular, Idox/Halarose who supply the EROS II electoral registration system under contract are also seen as development partners through the system development necessary for changing legislative requirements and in providing continuous service improvement.

2.13 RECORDS MANAGEMENT

- 2.13.1 The Public Records (Scotland) Act 2011 requires public bodies to implement proper records management procedures in accordance with the Act. A Records Management Plan was submitted for approval in September 2015 and was approved, with an Improvement Action Plan in 2016. The actions required to meet the terms of the action plan will continue to be effected and monitored.
- 2.13.2 It is expected that the Joint Board will be invited to complete a Process Update Review (PUR) on its progress in implementing the Improvement Action Plan. The PUR takes the form of a self-assessment.

2.14 MISCELLANEOUS

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

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

ASSESSOR AND ELECTORAL REGISTRATION OFFICER

SERVICE PLAN 2018-2021

PART THREE
KEY ACTIVITIES AND OUTCOMES

Key To Business Objectives

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

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

3.1 THE VALUATION ROLL

3.1.1 Maintenance of the Valuation Roll

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Record all known development activities, including planning permissions and building control warrants granted, in accordance with the DAB VJB Guidance/ Clerical Instructions and within the agreed timescales.	1,4,10,11	Divisional Assessors/ Admin Supervisors	On receipt in accordance with schedules
(b)	Survey of all new, amended or demolished non-domestic properties in accordance with DAB VJB Survey Guidance.	1,4,10,11	Divisional Assessors	Continual basis
(c)	Valuation of above in accordance with the SAA approved Practice Notes, and with reference to relevant 'Narratives'	1,4,10,11	Divisional Assessors	Continual basis
(d)	Authorise all value changes as per DAB VJB Guidelines	1,4,10,11	Divisional Assessors/ Divisional Valuers	Continual basis
(e)	Amend the Valuation Roll by input to the Assessors 'Progress' computer system.	1,4,10,11	Admin Supervisors	Continual basis
(f)	Check and authorise all such amendments in accordance with DAB VJB procedures, making changes or referring back as appropriate.	1,4,10,11	Admin Supervisors	Weekly
(g)	Transfer all running roll changes to relevant billing authorities in accordance with annually agreed schedules.	1,4,10,11	Admin Supervisors	Weekly
(h)	Issue Valuation Notices to all interested parties as required by statute.	1,4,10,11,12,14	Admin Supervisors	Weekly
(i)	Update data at SAA Portal in accordance with agreed schedules	7,9,11,12	Systems Officers	Fortnightly
(j)	Complete the above in accordance within the annually reviewed targets relating to Key Performance Indicators	11,13	All staff	Continual basis
(k)	Compile and present Running Roll statistics, including time lag statistics, to Management Team in accordance with Reporting Framework	4,11,13	Admin Manager/ Divisional Assessors	Monthly
(l)	Issue Returns of Information requesting information on ownership, tenancy and occupation of the property along with information relating to physical alterations and rental details.	4,10,12,14	Admin Supervisors	Annually in June/July (as required)
(m)	Answer all ad-hoc enquiries from current, past and potential ratepayers in accordance with DAB VJB Working Practices.	4,7,10,12,14	All staff	Continual basis
(n)	Issue rental, and other, questionnaires in accordance with agreed schedules.	4, 10,13,14	Admin Officers	Various schedules
(o)	Complete year-end procedures for creation of refreshed Valuation Roll in accordance with Year-End Timetable.	1,4	Systems Officer/ Support Analyst	Annually, March/April
(p)	Complete reconciliation of Valuation Roll with billing department records	1,7,11,12,13	Admin Manager	Quarterly
(q)	Produce and circulate revised Valuation Rolls	1,4,7,10,11,12,14	PAO	Annually in May/June
(r)	Ingather all-Scotland connections data for IGTs	1,4,7,11,12,13	Assessor	Annually in April

3.1.2 2017 Revaluation Appeals

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Negotiate and settle appeals with ratepayers and their agents, with recourse where necessary, to the Local Valuation Appeal Committee, Lands Tribunal or Lands Valuation Appeal Court.	1,4,10,11,12	Divisional Assessors	Continuous (up to Dec 2020)
(b)	Liaise with VAC Secretaries re the citation of all outstanding Revaluation Appeals, in accordance with the statutory timetable (see below)	1,4,10,11,12	Divisional Assessors	Continuous (up to Dec 2020)
(c)	Prepare VAC, LT and/or LVAC cases including rental analysis, valuations, photographs, plans and other productions	1,4,10,11,12,14	Divisional Assessors	As required
(d)	Where appropriate, amend the Valuation Roll to reflect appeal settlements or VAC/LT/LVAC decisions in accordance with procedures as above.	1,4,10,11,12	Divisional Assessors /Admin Supervisors	Continuous
(e)	Check and authorise all such amendments in accordance with DAB VJB procedures, making changes or referring back as appropriate.	1,4,10,11,12	Admin Supervisors	Weekly
(f)	Where appropriate, issue Valuation Notices to reflect appeal settlements.	1,4,10,11,12,14	Admin Supervisors	Weekly
(g)	Compile and present Revaluation Appeal statistics to Management Team in accordance with Reporting Framework	11,13	Admin Manager	Monthly
(h)	Compile and present Revaluation Appeal statistics (RVAPP) to Scottish Government in accordance with requirement	7,11,12,13,16	Admin Manager	Quarterly

3.1.3 Running Roll Appeals

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

(i)	Check and authorise all such amendments in accordance with DAB VJB procedures, making changes or referring back as appropriate.	4,10,11,12	Admin Supervisors	Weekly
(j)	Where appropriate, issue Valuation Notices to reflect appeal settlements.	4,10,11,12,14	Admin Supervisors	Weekly
(k)	Compile and present Running Roll Appeal statistics to Management Team in accordance with Reporting Framework	11	Admin Manager	Monthly
(l)	Review appeal handling and monitoring processes and implement improvements	4,7,8,9,11,13	Assessor/ Depute Assessor	September 2018

3.1.4 Valuation Appeal Committee Hearings

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Liaise with Valuation Appeal Panel (Asst) Secretaries and relevant venues to schedule VAC hearings.	4,10,11,12	Divisional Valuers	Annually/6 monthly as agreed with (Asst) Secretaries
(b)	In Liaison with (Asst) Secretaries, prepare VAC citation lists and issue citations for Hearing	4,10,11,12	Divisional Assessors/Clerical supervisors	As per above schedules
(c)	Manage cited appeals in accordance with Appeal Regulations including exchange of necessary submissions and Notices	4,10,11,12	Divisional Assessors	As per above schedules
(d)	Prepare VAC cases including rental/cost analysis, valuations, photographs, plans and other productions	4,10,11,12	Divisional Assessors*	As required
(e)	Produce 'on-the-day' VAC Lists and administer VAC Hearings	4,10,11,12,14	Divisional Assessors*	As scheduled
(f)	Liaise with Counsel to schedule attendance at, and preparations for, VAC Hearings	4,10,12,13	Depute Assessor	As required
(g)	Process any changes arising from appeal settlements or decisions in accordance with processes described above.	4,10,13	Divisional Valuers/ Clerical Supervisors	Ongoing
(h)	Consider VAC decisions and make arrangements for any case transcript, stated case, appeal or appeal responses.	4,10,13	Assessor/ Depute Assessor	As required
(i)	Consider any requests for referrals to Lands Tribunal and arrange for relevant responses/	4,10,13	Assessor/ Depute Assessor	As required

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

3.1.5 Gas Utility Valuations

The maintenance and appeal procedures for these subjects follow similar procedures to 3.1.1, 3.1.2 and 3.1.3 above with an added emphasis on liaison with the VOA. Note too, the potential financial consequences and resource requirement of any protracted LT hearing.

3.1.6 Revaluation 2005 and 2010 – Lands Tribunal Appeals

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

3.1.7 Valuation Evidence – General

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

(h)	Make comment on and provide input to proposed amendments to Practice Notes.	1,4,10,11,12,13,14	SAA Members	As req'd
(i)	Adopt and issue amended practice notes for use within DAB VJB (Make available through SAA on Web Portal)	1,4,7,10,11,12,13,14	Divisional Assessors	As req'd

3.1. 8 The Barclay Review

Note: the SAA will take forward several recommendations of the Barclay Review and DABVJB will make inputs as and when required. The specific SAA actions will not be included here unless they have specific actions for the VJB.

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Aim to improve transparency and consistency of approach across Scotland through use of the SAA issues Log	1,4,7,9,10,11,12,14	Assessor/SAA	Ongoing
(b)	Ensure consistency with other Assessors in relation to the making of new entries in the valuation roll	1,4,7,9,10,11,12,14	Assessor/SAA	Ongoing
(c)	Continue to provide ratepayers with estimates for proposed builds and alterations (see 3.1.1(m) above)	1,4,7,9,10,11,12,14	Divisional Assessors	Ongoing
(d)	Liaise with finance departments to confirm the implications of the various Barclay-driven Statutory Instruments which come into effect in April 2018	1,4,7,9,10,11,12,14	Assessor	March 2018 et seq
(e)	Consider the staffing and other implications of moving to a 3-yearly Revaluation cycle	1-6,7,9,10,11,12,13,14	Assessor	Continual
(f)	Make such contributions to the ongoing plant & machinery review as are required	4,7,9,10,12,13	SAA members	As per Review timetables
(g)	Introduce such processes and procedures as are required to implement civil penalties for non-compliance with requests for information.	1,4,7,9,10,11,13,14	Assessor	Dependent on legislation
(h)	Prepare for and implement the new '70-day letting rule' for self-catering subjects in line with forthcoming legislation (expected before 2020)	4,5,9,10,12,13	Assessor	Dependent on legislation
(i)	Prepare for and enter currently exempt commercial subjects situated in public parks into the valuation roll in line with forthcoming legislation (expected before 2020)	4,5,9,10,12,13	Assessor	Dependent on legislation

3.1.9 Review of Scottish Tribunals

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

3.2 THE COUNCIL TAX VALUATION LIST

3.2.1 Maintenance of the Council Tax Lists

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

3.2.2 Amendments to Bands following Alteration and Subsequent Sale

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

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

3.2.3 Proposals and Appeals

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Record proposals received in respect of entries in the Council Tax List, including those received via the SAA web portal, and monitor their status through appeals to VAC or Court of Session.	5,10,11,12	Admin Supervisors Divisional Assessors	On receipt Ongoing
(b)	Negotiate and settle proposals/appeals with council taxpayers and their agents, including defence, where appropriate, to Valuation Appeal Committee or Court of Session.	5,10,11,12	Divisional Assessors	Ongoing
(c)	Facilitate the settlement of appeals by scheduling of VAC Hearings on an annually agreed basis.	5,10,11,12	Divisional Assessors	Ongoing
(d)	Prepare VAC cases including sales analysis, valuations, photographs, plans and other productions	5,10,11,12	Divisional Assessors	As required
(e)	Produce 'on-the-day' VAC Lists and administer VAC Hearings	5,10,11,12	Divisional Assessors	As scheduled
(f)	Where appropriate, amend the Valuation List to reflect appeal settlements in accordance with procedures as above.	5,10,11,12	Divisional Assessors	Ongoing
(g)	Where appropriate, issue Banding Notices to reflect settlement of proposals and appeals.	5,10,11,12,14	Admin Supervisors	Weekly
(h)	All of the above to be completed in accordance with the DAB VJB procedures	5,11	All staff	Continuous
(i)	Compile and present Council Tax Proposals and Appeal statistics to Management Team in accordance with Reporting Framework	2,5,11	Admin Manager	Monthly
(j)	Review appeal handling and monitoring processes and implement improvements	4,5,7,8,9,10,11,13,14	Assessor/ Depute Assessor	September 2018

3.2.4 Council Tax Revaluation

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

3.3 THE ELECTORAL REGISTER

3.3.1 Annual Register of Electors

For the purposes of this service plan it has been assumed that the publication of new registers will be 'by 1st December' based on an annual canvass which extends from July– November. Note that for 2018, 1st December falls on a Saturday and that Friday 30th November, being St Andrews Day, is a *dies non*. Publication will therefore need to be complete by Thursday 29th November.

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review canvass procedures, including door-to-door canvass, and telephone/Internet/SMS facility.	3,7,9,10,11,12,13	ERO/PAO	April//June annually.
(b)	Invite tenders for printing and mailing of canvass forms (HEFs).	3,9,10,11,12,13,14	PAO	Late 2019/Early 2020
(c)	Consider tenders and award contract for above.	3,9,10,11,12,13,14	ERO/PAO	April 2020
(d)	Provide canvass timetables, expected volumes and, where possible, sample templates to Print & Mail contractor	3,9,10,11,12,13,14	PAO	Annually in April
(e)	Confirm the facilities and requirements of the electronic canvass provider (Note: new for 2018)	3,9,10,11,12,13,14	PAO	Annually in April
(f)	Recruit door-to-door canvassers and order resources	3,8,9,10,13	PAO	Annually, July/ August
(g)	Train door-to-door canvassers, and provide resources	3,8,10,11,13	PAO	Annually, September
(h)	Obtain potential 'attainer' and young voter information from education authorities and populate EROS as appropriate	3,6,9,10,11,12,13,14	Admin Supervisors	Quarterly
(i)	Prepare file of properties to be issued with HEFs	3,9	PAO/Admin Manager	Annually, June
(j)	Issue of HEF Forms and ITR forms and, where appropriate, reminders to all households in accordance with annually established timetables.	3,9,10,11,12,13,14	PAO/Admin Manager /Admin Supervisors	Annually, July– September
(k)	Check all initial non-returns to Council Tax and other data sources and discount empty properties from further enquiry	3,9,10,11,13	Admin Supervisors	Annually, July– November
(l)	Complete door-to-door canvass in accordance with annually established timetables.	3,7,9,10,11,13	PAO/Admin Manager /Admin Supervisors	Annually, September – October
(m)	Collect and collate canvass returns, including door-to-door returns	3,7,9,10,11,13	PAO/Admin Manager /Admin Supervisors	Annually, July – November
(n)	Scan and reference canvass returns.	3,9,10,11,13	Admin Supervisors	Annually, July – November
(o)	Receive returns electronically from telephone/internet/SMS service returns	3,7,9,10,11,13	Admin Supervisors	Annually, July – November
(p)	Process changes, flags etc., including opt-outs, in EROS system and follow-up enquiries, absent vote applications etc.	3,9,10,11,13	Admin Supervisors	Annually, July – November
(q)	Provide Senior Managers with canvass progress reports, including electronic service returns	3,9,11	Admin Manager	Weekly during canvass

(r)	Produce and publish 'Full/Electoral' and 'Edited/Open' Registers, in accordance with statutory timetables.	3,7,9,10,12,14	PAO/Admin Manager	Annually, by 1 st December
(s)	Timeous provision of Registers to appropriate bodies and places, including places of public display, in accordance with statute and EC Performance Requirements	3,7,9,10,12,14	Admin Supervisors	Annually, 5 days after publication December
(t)	Answer all ad-hoc enquiries from current, past and potential electors in accordance with DAB VJB Working Practices.	3,7,10,12,14	All relevant staff	Continuous
(u)	Maintain a record of sale and supply of registers in accordance with auditor requirements	7,10,12	Admin Supervisors	Continuous
(v)	Production of Electoral statistics to NRS in line with statutory requirement	7,11	Admin Manager	Annually, December
(w)	Provision of performance statistics to Electoral Commission and Cabinet Office	7,9,11,12,13	PAO/Admin Manager	Annually, December or as requested
(x)	Maintain address Data Standards in EROS database	3,6,7,9,10,11,12,13	PAO	Ongoing

3.3.2 Maintenance of Register of Electors

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Interrogate various data sources including Council Tax systems, Housing records etc, to identify potential change	6, 7,10,11,12,13,14	Admin Supervisors	As required
(b)	Issue ITRs and HEFs, 'Application to Vote by Post' and 'Review' forms/letters timeously to all parties requesting such, and as required from checks of change information received from council and other sources.	6, 7,10,11,12,13,14	Admin Supervisors	As required
(c)	Issue Reminders to non-responses from the above	6, 7,10,11,12,13,14	Admin Supervisors	As required
(d)	Arrange for door-to-door canvass for non-responses to (c) above	6, 7,10,11,12,13,14	Admin Supervisors	Normally in February/March
(e)	Record returns of these and receive applications via Government Digital Service	6, 7,10,11,12,13	Admin Supervisors	As required/daily
(f)	Maintain a list of Applications.	6, 10,12,13	Admin Supervisors	As required
(g)	With reference to the Integrity Checking staff guidance notes, process 'determined' changes via EROS system as above.	6,10,12	Admin Supervisors	Monthly, Jan – Sept. As per timetable
(h)	Issue, receive returns and process all Absent Voter Forms	6,7,10,12,14	Admin Supervisors	As required
(i)	Timeous production of monthly 'Lists of Alterations' and 'Notices of Alteration' to the Register of Electors.	6,10,11,12,14	Admin Supervisors	Monthly, Jan – Sept. As per timetable
(j)	Republish the Open Register.	6,10,11,12,14	Admin Supervisors	Monthly, as per timetable
(k)	Timeous supply of changes to appropriate persons and bodies in format of choice.	7,9,10,11,12,14	Admin Supervisors	Monthly, Jan – Sept. As per timetable
(l)	Compile and present monthly update statistics to Management Team in accordance with Reporting Framework	11,13	Admin Manager	Monthly
(m)	Answer all ad-hoc enquiries for supply of Electoral Registers	7,9,10,11,12,14	Admin Supervisors	As requested
(n)	Answer all ad-hoc queries in line with DAB VJB working practices	7,9,10,11,12,14	All relevant staff	Continuous

(o)	Triennial enquiry to proxy voters in line with statutory regulations	6,10,11,12,13	Admin Supervisors	Annually, April –July
(p)	Liaise with Nursing Homes etc re applications to register and for absent votes.	6,7,10,11,12,13	Admin Supervisors	Regularly
(q)	Issue and process Absent Voter forms, including signature waiver requests, in accordance with staff guidance and above timetables.	3,6,7,9,10,11,12	Admin Supervisors	Ongoing
(r)	Review Participation Strategy/Activities	3,6,7,10,11,12,13,14	PAO	Annually prior to canvass
(s)	Issue such forms, take part in such initiatives etc as are included in annual Participation Strategy.	3,6,7,9,10,11,12	All staff	As required
(t)	Receive and process applications for anonymous registrations in accordance with staff guidance notes.	3,6,7,9,10,11,12	Admin Supervisors	Continuous
(u)	Revise staff guidance notes for anonymous applications to take account of changes in 2018 RoP Statutory Instruments	6.7.9.10.12.13	PAO	April/May 2018

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

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

				electoral event
(l)	Receive returns from (k) above and process as per normal procedures.	6,7,9,10,12,13,14	Admin Supervisors	ASAP following electoral event
(m)	Ensure that Caveats are renewed	3,6,13	ERO	March annually

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

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

3.3.6 Modernising Electoral Registration Programme

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

3.3.7 Boundary Changes

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Provide assistance and advice to Boundary Commission and constituent authorities to inform the re-drafting and legislative processes.	6,7,9,10,12,13	PAO/ Admin Manager	As required
(b)	Adjustments to Register to accord with new ward or constituency boundaries as	3,6,7,9,11,13	PAO/ Admin	As required

	required by any boundary review or voting system. Specifically, implement the outcomes of the 2018 review of UK Parliamentary constituencies and UK Parliament Review of Polling Districts and Places		Manager	Canvass 2019. WDC have indicated that republication, possibly in Feb 2019, is likely
(c)	Assisting Returning Officers by allocating streets to Polling Districts to be used in the event of an election	3,6,7,9,10,11	PAO/ Admin Manager	As required

3.4 CORPORATE GOVERNANCE

3.4.1 3.4.2 Valuation Joint Board Meetings

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Agree timetable for Valuation Joint Board Meetings which incorporates Committee meeting to receive and approve the audited financial statements before their final certification and submission to the Accounts Commission	7,12,13	Assessor/Board/ Clerk to DAB VJB	Provisionally in June, September and February/March, annually
(b)	Agree timetable for pre-Agenda meetings	7,12,13	Convenor/Assessor	If required
(c)	Nominate Report authors for VJB Meetings	13	Assessor	As required
(d)	Prepare Board Reports for VJB Meeting	8,12,13,14	Relevant Officers of VJB and WDC	As agreed above
(e)	Publish Board papers to the DABVJB web site and make available at offices for public inspection	7,8,10,11,12,14	Depute Assessor/ Clerk to Board	In advance of meetings
(f)	Attend Agenda Meetings of VJB	7,8,12	Assessor	As agreed above
(g)	Attend meetings of VJB	7,8,12	Assessor	As agreed above

3.4.3 Probity and Propriety

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Liaise with Treasurer to the Valuation Joint Board to review Financial Regulations and present to Board for approval (Most recently revised in February 2017)	7,12	Assessor	3-yearly. Feb 2020 or as required
(b)	Liaise with Clerk to the Valuation Joint Board to review Standing Orders and present to Board for approval (Most recently revised in February 2017)	7,12	Assessor	3-yearly. Feb 2020 or as required
(c)	Liaise with Clerk to the Valuation Joint Board review Schemes of Delegation and present to Board for approval (Most recently revised in November 2013)	7,12	Assessor	3-yearly, or as required
(d)	Review Codes of Conduct for officers of the Valuation Joint Board. (Last amended September 2017)	7,12,14	Assessor	September 2020 and annually
(e)	Prepare and review internal procedural guides to ensure adherence to Schemes of Delegation, Financial Regulations, Standing Orders and Codes of Conduct	7,12,14	Assessor	Following approval of above and as required

(f)	Check RICS membership of professional staff	7,10,12	Depute	Annually in April/May
-----	---	---------	--------	-----------------------

3.4.4 Service Plans

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Prepare and Review 3-year strategic Service Plan (Revised cycle 2018/21)	1-6,7,9,11,12,13,14	Assessor	Update annually in March/April.
(b)	Prepare and Review Annual Service Plan/Calendar	1-6,7,9,11,12,13,14	Assessor	Revise for April, annually
(c)	Seek Joint Board approval of Service Plans	1-6,7,9,11,12,13,14	Assessor	Annually in June
(d)	Review progress against Annual Service Calendar	1-6,7,9,11,12,13,14	Management Team	At each regular meeting

3.4.5/3.4.6 Corporate Governance, Defalcation Procedures and Fraud Prevention

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review Corporate Governance Statement	12	Assessor	September annually
(b)	Review Defalcation procedures	12	Depute Assessor	September 2018 and 3-yearly
(c)	Review Fraud Prevention procedures	12	Depute Assessor	June 2018 and 3-yearly
(d)	Review and adapt West Dunbartonshire Policies to meet DAB VJB requirements	7,8,12,14	Management Team	As received/required
(e)	Implement and review DAB VJB Policies and Procedures to meet changes in legislation and good working practices	7,8,9,12,13,14	Management Team	As required
(f)	Complete actions arising from 2017 Code of Corporate Governance self-assessment action plan	7,8,9,12,13,14	Management Team	Various schedules – see Action Plan
(g)	Carry out Code of Corporate Governance self-assessment, identify actions and implement these.	7,8,9,12,13,14	Assessor & ERO	Self-assessment annually in autumn

3.4.7 Strategic Management

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Strategy and Policy to be developed, implemented and reviewed by Management Team at regular, minuted meetings	1-6,7,9,11,12,13,14	Management Team	6-8 weekly
(b)	Review Vision and Mission statements and strategic objectives	7,9,10,11,12,13,14	Management Team	Annually in March
(c)	Communicate Vision, Mission and strategic objectives to all staff by means of team briefings, written bullet notes and Minutes of meetings	7,9,10,11,12,13,14	Management Team	As required
(d)	Assess progress in relation to objectives	1-6,7,11,13	Management Team	6-8 weekly

(e)	Provide direction and remit, receive reports and consider outcomes of working groups.	1-6,7,11,13	Management Team	6-8 weekly
(f)	Review progress in relation to Audit Actions, Risk Actions, Financial Expenditure and Annual Service Plan/Calendar	1-6,7,11,13	Management Team	6-8 weekly
(g)	Receive Budget Monitoring Reports, consider variations and any required actions	1-6,7,11,13	Management Team	6-8 weekly

3.4.8 Performance Management, Planning & Reporting

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

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

3.4.9 Internal Working Groups

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Meet to ensure compliance with Health and Safety law and the DAB VJB Health and Safety Policy	7,8,9,11,13	Health and Safety Committees	Quarterly

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

3.4.10 Personnel etc Policies and Procedures

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

3.4.11 Internal and External Audit

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Present Annual Accounts for external audit	12	Treasurer to VJB	Annually in May
(b)	Agree audit plan with External Auditors	11,12,13	Assessor	Annually
(c)	Agree audit plan with Internal Auditors	11,12,13	Assessor	Annually
(d)	Co-operate with internal and external auditors in completion of audit investigations	7,11,12,13	All Managers	As per audit plan

(e)	Consider WDC Corporate Audits for actions required by DAB VJB	7,9,11,12	Assessor	As required
(f)	Add agreed audit actions to Collated Audit Actions List and report progress to Management Team	11,12,13	Assessor	As required. Report to MT 6-8 weekly
(g)	Co-ordinate implementation of actions arising from audit recommendations	9,11,13	Management Team	As required

3.4.12 Risk Management

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review Risk Management Policy (as recommended by Governance self-assessment)	1-6,9,11,12,13	Management Team	June 2018 and 3-yearly
(b)	Review Risk Register in accordance with the methodology contained in Policy	1-6,9,11,12,13	Assessor	Annually in February
(c)	Implement/Amend Risk Action Plan	1-6,9,11,12,13	Assessor	Annually in February
(d)	Monitor progress against Action Plan	11,13	Management Team	6-8 weekly
(e)	Review Business Continuity/Disaster Recovery Plan	1-6,12,13	Depute Assessor	Annually May
(f)	Liaise with WDC Legal advisors to review all insurances.	1-6,8,11,13	Assessor/ Depute Assessor	Annually in June
(g)	Review Electoral Risk Registers/Action Plans for canvass, rolling registration and elections	3,6,11,12,13	PAO/ERO	Annually
(h)	Review ICT systems Risk Registers/Action Plans	1-6,11,12,13	Depute Assessor	Annually

3.5 ACCOUNTABILITY

3.5.1 Annual Accounts

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Process, authorise and pass all Invoices to Creditors and Debtors sections, WDC Finance	9,12	Depute Assessor/PAO	Weekly on a Thursday and as required
(b)	Pass Internal Charges to Creditors section, WDC Finance	9,12	Depute Assessor/PAO	As required*
(c)	Pass Accruals Forms (Including annual leave balances) to Creditors section, WDC Finance	9,12	Depute Assessor/PAO	Annually*
(d)	Pass Manual Journals to Creditors section, WDC Finance	9,12	Depute Assessor/PAO	Monthly
(e)	All Revenue Accounts to be finalised	12	Treasurer/ WDC Finance	Annually, May*
(f)	Consolidation of Abstract Accounts and completion of Financial Statements for Annual Report	12	Treasurer/ WDC Finance	Annually, May*
(g)	Annual Report Produced	7,9,10,12,14	Treasurer/ WDC Finance	Annually in May

(h)	First Public Inspection	12	Treasurer/ WDC Finance	Annually, July/August
(i)	Final Audit Reports to be received	12	Treasurer/ WDC Finance	Annually, September
(j)	Joint Board or Finance Sub-Committee meeting to receive and approve the audited financial statements before their final certification and submission to the Accounts Commission	7,12	Board/Clerk/ Treasurer	Annually, normally September
(k)	Submission of Annual Report and Accounts to Audit Commission	7,9,10,12,14	Assessor and ERO	Annually, September
(l)	Final Public Inspection (including appropriate advertisement)	12	Treasurer/ WDC Finance	Annually

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

3.5.2 External Audit

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

3.5.3 Audit Plan

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Identify priorities for audit including areas of DAB VJB management concern and internal audit priorities.	1-6,7,10,11,12,13	Assessor	By agreement with Auditors
(b)	Develop and implement an Audit Plan taking account of both internal and external auditors	1-6,7,10,11,12,13	Assessor	By agreement with Auditors
(c)	Co-operate with internal and external auditors in completion of audit investigations	7,12	Managers	As audit plan
(d)	Co-ordinate actions arising from audit recommendations	1-6,7,10,11,12,13,14	Management Team	As required
(e)	Provide Joint Board with all Audit Reports and seek approval of Action Plans	1-6,7,10,11,12,13	Assessor	See cycle of Board meetings
(f)	Investigate the issues and effect the recommendations of the 2017 Internal Audit of CT and NDR appeals processes	4,5,7,8,9,10,11,12,13	Assessor	Various timetables – see Action Plan

3.5.4 Performance Management, Monitoring and Reporting

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review suite of performance reports contained in existing Reporting Framework	1-6,7,9,11,13	Assessor	Continually
(b)	Collate established suite of Key Performance Indicators for valuation functions	7,11	Depute Assessor	Annually, April
(c)	Report above KPIs to Scottish Government (via Scottish Assessors Association)	7,11,12	Depute Assessor	Annually, normally June
(d)	Produce and publish Public Performance Reports	7,11,12	Depute Assessor	Annually in June
(e)	Produce and return CIPFA Rating Review Budget figures to West Dunbartonshire Council	7	Divisional Assessors	Annually in April

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

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

3.5.5 Management Team Meetings

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

			Management Team	
--	--	--	-----------------	--

3.5.6 Procurement

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Ensure all procurement is carried out in accordance with new Policy	9,10,11,12,13	Assessor	Ongoing
(b)	Start procurement of Print and Mail contract for 2020 and beyond	3,6,7,9,10,11,12,13	ERO/PAO	Autumn 2019
(c)	Liaise with WDC regarding procurement of insurance policies	9,10,11,12,13	Assessor	Annually in July/ August
(d)	Update Contracts Published and Management Contracts Lists	9,10,11,12,13	Assessor/Secretaries	As renewed/awarded

3.6 BEST VALUE

3.6.1 Performance Monitoring and Measurement

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

3.6.2 Trends and Comparisons

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

3.6.3 Public Performance Reporting

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

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

3.6.4 Stakeholder Consultation

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Develop Public Performance Reports to encourage stakeholder feedback	7,9,10,11,12,14	Assessor, Depute	To concur with publications
(b)	Review Implementation and success of revised Customer Satisfaction procedures	7,9,10,11,12,14	Assessor	Continually from April 2018
(c)	Transfer Customer Satisfaction responses from web site to database	1-6,7,9,10,11,12,13,14	Systems Programmer	As required
(d)	Prepare Customer Satisfaction reports for Management Team	7,11,12,13	Depute Assessor	Twice-yearly, Annually
(e)	Further develop Web Site to encourage interaction, particularly in respect of interactive forms	1-6,7,9,10,11,12,14	Depute, Systems Officer	Ongoing
(f)	Meet on regular basis with staff representative(s)	7,8	Assessor/Depute	As appropriate
(g)	Present suggestions from Staff Suggestions boxes to Management Team	7,8,9,11,13	Assessor	6-8 weekly
(h)	Complete a Staff Satisfaction Survey including report of actions to MTM	7,8,10,11,13,14	Assessor	Annually, in June/July
(i)	Complete door-to-door Canvasser feedback survey	3,7,8,9,10,11,12,13	PAO	Annually, following canvass
(j)	Hold scheduled and ad-hoc meetings with range of stakeholders	7,9,10,11,12	Various	See later
(k)	Consider stakeholder requirements received by SAA from Scottish Government, Ratepayers Forum and Scottish Business Rating Group etc	7,9,10,11,12	Management Team	See schedules of meetings
(l)	Consider stakeholder requirements received by SAA Portal from User Group meetings	7,9,10,11,12	Assessor	As received
(m)	Consider stakeholder requirements received directly from service users via SAA Portal	7,9,10,11,12	Assessor	As received

3.6.5 Customer Comments and Complaints

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Implement new procedures and systems for recording Comments and Complaints	1-6,7,9,10,11,12,13,14	Management Team/ Depute Assessor	1 st April 2018
(b)	Monitor the success of the above	1-6,7,9,10,11,12,13,14	Management Team/ Depute Assessor	From 1 April 2018
(c)	Prepare Customer Comment and Complaints reports for Management Team	1-6,7,9,10,11,12,13,14	Admin Manager	6-8 weekly
(d)	Take actions to deal with any learning points arising from Customer Comment and Complaints responses	1-6,7,9,10,11,12,13,14	Management Team	As required
(e)	Publish 'Lessons Learned' and other actions taken arising from Comments and Complaints	7,9,11,12,13	Depute Assessor	Quarterly
(f)	Report Customer Comment and Complaint outcomes to Joint Board and Ombudsman	7,9,10,12,14	Assessor/Depute	Annually in April

3.6.6 Customer Service Standards

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

3.7 EQUAL OPPORTUNITIES

3.7.1 Encouraging Equal Opportunities and Ensuring Compliance

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Provide multi-language assistance on regularly used documents	7,10,11,12	PAO	As required
(b)	Provide regularly used documents in variable formats	7,10,11,12	PAO	As required
(c)	Subscribe to Language line facilities	7,9,10,11,12	PAO	Annually
(d)	Ensure compliance with accessibility requirements for all buildings	7,9,10,11,12,13	Management Team	Continuous
(e)	Consider accessibility in web design	7,9,10,11,12	Depute Assessor	Ongoing
(f)	Complete staff Equalities/Protected characteristics Survey	7,9,10,11,12	Depute Assessor	Annually
(g)	Produce and publish statutory Equality Reports including how Equality actions are mainstreamed, progress against stated 'Outcomes' and gender gap information.	7,9,10,11,12	Depute Assessor	Every 2 years

3.7.2 Policy Review

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review Single Equality Scheme	7,8,10,11,12,14	Depute	December 2018 and

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

3.7.3 Equalities Reporting

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Maintain Staff Profile to record protected characteristics	8,9,10,12	Depute	Ongoing
(b)	Equalities Reporting in relation to Recruitment	8,9,10,11,12	Depute	Annually
(c)	Equalities Reporting in relation to Training, Promotion, Grievances, Disciplinary Action etc.	8,9,10,11,12	Depute	Annually
(d)	Include summaries of Equalities Reports in Public Performance Reports	8,9,10,11,12,14	Depute	Annually in June
(e)	Include summaries of Equalities Reports in Annual Reports	8,9,10,11,12,14	Assessor	Annually in June
(f)	Report Equalities statistics to Management Team and to public	8,11	Depute	Annually – December
(g)	Report/Publish progress against 'stated 'Outcomes', mainstreaming of equalities actions and gender pay-gap information	8,11	Depute	Every 2 years

3.7.4 Promotion and Training

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Train/Brief staff in relation to Equalities duties and Outcomes	8,10,11,13,14	Assessor/Depute	At induction and annually in accordance with Core Training reqts
(b)	Include aspects of Equality in all Induction Procedures	8,10,11,13,14	Depute, all Managers	As required
(c)	Language Line training, including refresher training, to be completed on-line	8,10,11,12,14	All staff	Annually as required
(d)	Provide Accessibility training to web designers/managers	8,9,10,11,12,14	Depute	As required
(e)	Review Equal Opportunities training requirements at Training and Development reviews	8,9,10,11,13	Relevant managers	Annually, in February

(f)	Attend relevant Conferences and Learning opportunities	7,8,9,10,11,12,13	Management Team	As required
-----	--	-------------------	-----------------	-------------

3.8 STAFFING AND PERSONNEL MATTERS

3.8.1 Development and Review of Personnel Policies

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

3.8.2 Training and Development Policy

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

(m)	Provide Equalities training (see 3.7.4(a) above)	7,8,9,10,11,13	Various	As required
(n)	Provide Induction training	7,8,9,10,11,13,14	Various	As required
(o)	Provide Health and Safety training	7,8,9,10,11,13,14	H & S Committees	As required

3.8.3 Staffing Review

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Issue, collect and analyse staff questionnaires (The practice of carrying this out annually will be kept under review)	7,8,10,11,13,14	Assessor	Annually, in June/July
(b)	Follow up questionnaire results/outcomes where appropriate	7,8,10,11,13,14	Assessor	Annually, in July
(c)	Report outcomes to Management Team and agree actions	7,8,10,11,13,14	Assessor	Annually, in September
(d)	Consider budgetary implications of agreed actions	7,8,10,11,12,13,14	Management Team	Annually in November/December
(e)	Report outcomes and actions to staff	7,8,10,11,13,14	Management Team	Annually in autumn
(f)	Refer staff suggestions to Management Team	7,8,10,11,13,14	Assessor, Depute	6-8 weekly
(g)	Review staffing at retirements, resignations and as budget pressures require	9,11,12,13	Management Team	Continually
(h)	Review staffing in light of changing external factors.	7,9,11,12,13	Management Team	Continually
(i)	Recruit to fill vacant post(s)	1,2,4,5,8,13	Management Team	TBC, possibly summer 2018

3.8.4 Co-operation with West Dunbartonshire Council

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

3.8.5 Health and Safety Policy

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

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

3.9 FINANCE AND BUDGETING

3.9.1 Financial Regulations and Standing Orders

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

3.9.2 Budget Preparation

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

3.9.3 Financial Procedures

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

3.9.4 Financial Procedures – Debtor Accounts

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

3.9.5 Training

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

3.9.6 Financial Monitoring Reports

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

3.9.7 Annual Accounts

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

(e)	Include Annual Report in Accounts and present to Valuation Joint Board	7,11,12,13,14	Assessor	Annually, June
(f)	Consider External Audit Report	7,11,12,13	Treasurer/Assessor	Annually, September
(g)	Implement any Actions from External Audit of Accounts	7,11,12,13	Treasurer/Assessor	As required by Action Plan
(h)	Joint Board or Finance Sub-Committee meeting to receive and approve the audited financial statements before their final certification and submission to the Accounts Commission	7,12	Board/Clerk/ Treasurer	Annually, normally September
(i)	Present Final Accounts and External Audit Report, including any Action Plan, to Valuation Joint Board	7,11,12,13	Treasurer/Assessor	Annually, at first full meeting following submission to AC

3.9.8 Payroll Checks

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

3.9.9 Public Sector Expenditure

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

3.10 INFORMATION TECHNOLOGY

3.10.1 Business Systems Support

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

			Systems Officers	
--	--	--	------------------	--

3.10.2 ICT Asset Management

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review PCs, lap-tops and other hardware which are faulty, obsolete, impeding performance or due (in accordance with the IT Strategy) for replacement	1-6,11,12,13	Systems Officers	Annually, autumn
(b)	Investigate options for procurement, costs of replacement etc, via WDC ICT	11,12,13	Systems Officers	Annually, autumn
(c)	Consider operational requirements, costs etc and prioritise purchase plan for following year	1-6,11,12,13	Depute Assessor	Annually, autumn
(d)	Complete Capital Budget Bid and Submit to Joint Board at budget planning meeting	1-6,11,12,13	Assessor, Depute	Annually, February/ March
(e)	Procure items and install in accordance with timetables to be agreed with WDC ICT.	1-6,11,12,13	Depute	As scheduled
(f)	Monitor operation of fixed line communications to Campbeltown office	1-6,11,12,13	Depute Assessor/ Systems Officer	Continual
(g)	Complete assessment of requirement, procure and implement contingency for EMS	3,6,7,9,11,12,13	Depute Assessor	During 2018/19
(h)	Procure and install new flexi-time system including new server (if required)	7,9,11,12,13	Depute Assessor	During 2018/19

3.10.3 PSN Accreditation

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

3.10.4 Data Protection

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review Data Protection Notification to Information Commissioner (new format/process from May 2018)	10,12	Depute	Annually
(b)	Review Forms to comply with Data Protection Requirements	7,9,10,14	Various	As required
(c)	Review Data Processor Agreement with WDC (or other data handlers)	12,13	Depute	By May and as required
(d)	Implement or Review Data Sharing Agreements	1-6,7,9,10	Assessor/ERO	As required
(e)	Continue to prepare for, and implement the requirements of, the new General Data Protection Regulation which takes effect in May 2018.	1-6,7,9,10	Depute Assessor/ERO	May 2018
(f)	Implement new and revise existing Data Sharing Agreements, specifically including DSA with WDC for HR&OD/Payroll services	1-6,7,9,10,11,12,14	Various	Various schedules

3.10.5 Freedom of Information

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

3.10.6/3.10.7 Assessors 'Progress' System

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Maintain System to receive and utilise outputs from Corporate Address Gazetteers	7,8,9,11,13	IT Team/Valuation Staff	Ongoing
(b)	Maintain System to provide BS7666 compliant outputs to billing systems of constituent Councils	7,8,9,11,13	As above	Low priority
(c)	Maintain and further develop system to meet agreed business requirements of internal working groups and Management Team. Specifically to liaise with working group reviewing appeals procedures	1,2,4,5,7,8,9,11,13	Depute, Systems Officers, Analyst/Programmer	Ongoing By September 2018
(d)	Maintain and further develop system outputs to enable delivery of agreed data to SAA Portal	1,2,4,5,7,8,9,11,12,13	Depute, Systems Officers, Analyst/Programmer	As per Portal project plans
(e)	Amend System to meet agreed business requirements of stakeholders, including billing departments of constituent councils	1,2,4,5,7,8,9,11,13	Assessor, Depute, Systems Officers, Analyst/Programmer	By agreement
(f)	Amend System to facilitate requirements of Reporting Framework	1,2,4,5,7,8,9,11,13	Assessor, PAO, Systems Officers, Analyst/Programmer	As required
(g)	Continue to seek and develop additional facilities and data to make available through 'Data Hub'	1,2,4,5,7,8,9,11,13	Depute, Valuation Group, Analyst/Programmer	Ongoing

3.10.8 EROS II Electoral System

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Attend EROS II User Group meetings	3,6,7,8,9,10,11,13	PAO/Admin Manager as required	Twice/year
(b)	Liaise with EROS II Customer Account Manager and Idox/Halarose staff to arrange/manage compliance with legislative changes etc.	3,6,7,8,9,10,11,13	PAO/Admin Manager	Ongoing/As Required
(c)	Liaise with other EROS II Users within Scotland to discuss system improvements and changes to comply with Scottish Legislation	3,6,7,8,9,10,11,13	PAO/Admin Manager	As required

	(including attendance at meetings of SHUG)			(As scheduled)
(d)	(Where appropriate, test and) Implement upgraded versions of EROS, specifically to implement/accommodate requirements of MERP.	3,6,8,9,10,11,13	PAO/Systems Officers	Normally ASAP on receipt but bearing operational requirements in mind
(e)	Amend data in EROS system to reflect new electoral boundaries	3,6,7,9,10,11,13	PAO	As required
(f)	Provide training for changes to system and processes	3,6,7,8,9,10,11,13	PAO	As required
(g)	Complete assessment of requirement, procure and install back-up server for EMS	3,6,7,9,11,13	Depute	During 2018/19

3.10.9 Satellite Systems

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review use and functionality of Rental Questionnaire databases	1,4,7,8,9,11,13	DAs to lead on any change required	As required
(b)	Review use and functionality of Training/Equalities spread sheets	7,8,9,10,11,12	Depute/Assistant Systems Officer	Complete but continually review going forward
(c)	Review use and functionality of Time Management System	7,8,9,11,13	Depute	Annually, May
(e)	Provide Management Team with Customer Satisfaction Reports from database	1-6,7,8,9,10,11,12,13	Depute	½-yearly
(f)	Review use and functionality of Customer Satisfaction Database	1-6,7,8,9,10,11,12,13	Assessor	Annually
(g)	Amend guidance to staff on use of satellite systems	7,8,9,13,14	Various	As required
(h)	Refresh Mail Logging system and report performance in line with Customer Standards Policy	7,9,10,11,12,13,14	Depute	Annually in April
(i)	Procure and Implement new Flexi-system server & procedures (see 3.10.2 above)	7,8,9,10,11,13	Depute	During 2018/19

3.10.10 Assessors Portal Project

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

(h)	Amend Portal extract routines in accordance with future development requirements	7,8,9,10,11,12,13	Systems Officer, Programmer/Analyst	As per Portal Project Plans
-----	--	-------------------	--	-----------------------------

3.10.11 Web Site

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review general content and appearance of web site, and complete migration to new platform	7,8,9,10,11,12,14	Systems Officer	Q2 2018/19 and continually thereafter
(b)	Refresh to reflect changes to documents and information included in the Model Publication Scheme and Guide to Information	7,8,9,10,11,12,14	Systems Officer	As relevant documents are updated
(c)	Update Public Performance Report	7,8,9,10,11,12,14	Depute, Systems Officer	Annually in June
(d)	Provide information on elections and provide relevant forms for making applications	3,6,7,8,9,10,11,12,14	Systems Officer/PAO	As required

3.10.12 Intranet

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

3.10.13 Shared Directories

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

3.11 FREEDOM OF INFORMATION

3.11.1 Freedom of Information Policy

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

3.11.2 Publication Scheme and Guide to Information

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

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

3.11.3 Freedom of Information Procedures

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

3.11.4 Codes of Practice

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

3.12 KEY PARTNERSHIPS

3.12.1 Support Services – West Dunbartonshire Council

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

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

3.12.2 Constituent Councils – Recipients of Operational Outputs

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

3.12.3 Scottish Assessors Association

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

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

3.12.4 Scottish Assessors Association Partners

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

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

3.12.5 Association of Electoral Administrators

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

3.12.6 The Electoral Commission

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

3.12.7 Cabinet Office

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

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

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

3.12.8 DAB VJB Staff

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Training and Development Interviews	7,8,9,10,11,13,14	Line Managers	Annually, in February
(b)	Staff Consultation Questionnaires	7,8,9,10,11,13,14	Assessor	Annually, in June/July
(c)	Senior Managers Interviews/Discussions with staff	7,8,9,10,11,13,14	Senior Management	Regularly/Ad Hoc
(d)	Receipt, consideration and implementation of Staff Suggestions	1-6,7,8,9,10,11,13,14	Management Team	6-8 weekly
(e)	Meetings of Health and Safety Committees	7,8,9,10,11,13,14	Depute/Divisional Assessor	Quarterly
(f)	Liaison with staff	7,8,9,10,11,13,14	All Managers	Ad-hoc, Daily basis
(g)	Meetings with staff representative(s)	7,8,9,10,11,12,13,14	Assessor	As required
(h)	Management Team Meetings	1-6,7,8,9,10,11,12,13	Assessor	6-8 weekly
(i)	Post-Management Team Meeting, Team Briefings	1-6,7,8,9,10,11,12,13,14	PAO/ DAs	6-8 weekly
(j)	Staff Training and Briefings relating to new Policies etc	1-6,7,8,9,10,11,12,13,14	Management Team	As required
(k)	Complete door-to-door Canvasser survey	3,7,8,9,10,11,12,13	PAO	Annually, December

3.12.9 External Suppliers

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Procure new contract for printing and mailing of mail, including canvass stationery.	3,10,11,12,13	Assessor/Depute/PAO/ WDC Procurement	May 2019 or 2020
(b)	Management of above contract and general liaison with printing and mailing company.	3,7,9,10,11,13,14	PAO	As required
(c)	Meetings/Liaison with suppliers of office equipment, including Multi-Functional Devices (MFDs), scanners, letter openers, alarm systems , water supplies etc	7,11,13	Depute/PAO	As required
(d)	Review telephone suppliers and maintenance arrangements	1-6,7,8,9,11,12,13	Depute	As required
(e)	Attend EROS II User Group meetings	3,6,7,8,9,10,11,13	PAO/Admin Manager as required	December and June annually

(f)	Liaise with EROS II Customer Account Manager and idox/Halarose staff to arrange/manage compliance with legislative changes.	3,6,7,8,9,10,11,13	PAO/Admin Manager	Ongoing/ As Required
(g)	Liaison with telephone, internet and SMS canvass service providers to implement and manage process	3,7,9,10,11,12,13,14	PAO	Annually as per canvass plans

3.13 RECORDS MANAGEMENT

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

3.14 MISCELLANEOUS

3.14.1 Consultations

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Provide input and assistance in preparation for changes to the Council Tax regime associated with the Government's ongoing commitment to revise the system	7,12,13	SAA/Assessor	As required
(b)	Provide input/responses to any Cabinet Office/MERP proposals for change/pilots	3,6,7,9,11,12,13	ERO/PAO	As required
(c)	Provide input to any consultations arising from Barclay Review	4,7,11,12,13	SAA/Assessor	As required
(d)	Provide input to any consultations on the transfer of VACs to Tribunals Service	7,11,12,13	SAA/Assessor	As required

3.14.2 Corporate Address Gazetteers

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

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Revise Data Protection Policy	7,9,11,12,13	Depute Assessor	By May 2018
(b)	Appoint a Data Protection Officer	9,12,13	Assessor	By May 2018
(c)	Revise and implement Privacy Notices for all personal data gathered	7,9,11,12,13	Depute Assessor	By May 2018
(d)	Complete Personal Data Audit	7,9,11,12,13	Depute Assessor	By May 2018
(e)	Provide training and guidance to staff on new GDPR	7,8,9,11,12,13	Depute Assessor	By May 2018

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

ASSESSOR AND ELECTORAL REGISTRATION OFFICER

SERVICE PLAN 2018-2021

PART FOUR **PERFORMANCE MANAGEMENT**

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

2.1 THE VALUATION ROLL

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

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

2.2 THE COUNCIL TAX VALUATION LIST

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

		Schedules of Valuation Appeal Committee Hearings agreed in advance with VAC Secretaries	As required by workloads and by agreement with Secretary		
--	--	---	--	--	--

2.3 REGISTER OF ELECTORS

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

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 29 June 2018

Subject: Best Value – Risk Management Update

1.0 Purpose of Report

- 1.1 To seek Board approval of a revised Risk Management Strategy and associated Risk Management Procedures
- 1.2 To seek Board approval of the Joint Board's Risk Register for 2018/19.

2.0 Background

- 2.1 Risk Management and Planning form vital parts of both the Best Value and Performance Management process and the Joint Board's Governance framework.
- 2.2 The recently completed self-assessment of the Joint Board's compliance with Good Governance arrangements identified that the Joint Board's Risk Strategy and associated Risk Management Procedures had not been reviewed in a number of years.
- 2.3 The Joint Board's Risk Management Policy requires that the Risk Registers and Action Plans are revised annually.

3.0 Progress

- 3.1 The Management Team reviewed the Risk Management Strategy and a revised Strategy is attached (at Appendix 1) for Members consideration, as is an updated version of the associated Risk Management Procedures (Appendix 2).
- 3.2 The Management Team reviewed all risks in March 2018 and the revised Board Risk Register is presented (See Appendix 3) for approval today. New risks added to the Register for 2018 include the planned move to a 3-yearly Non-domestic Rating revaluation cycle and the potential for significant electoral change arising from the Scottish Government's recent consultation on electoral reform.
- 3.2 Members should note that officers also utilise an Operational Risk Register and Risk Action Plan for the management of more day-to-day, operational, matters along with other process or project specific Risk Registers.
- 3.3 The Operational Risk Register and Risk Action Plan can be made available to members on request.

4.0 Next Steps

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

5.0 Recommendations

- 5.1 Members are asked to:-

- (a) Approve the revised Risk Management Strategy and associated Risk Management Procedures, and
- (b) Approve the Board Risk Register, including the actions shown therein, for 2018.

Person to contact:

David Thomson (Assessor and ERO)

Tel: 0141 562 1260

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

Appendices

Appendix 1 – Risk Management Strategy

Appendix 2 – Risk Management Procedures

Appendix 3 – Board Risk Register



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

RISK MANAGEMENT STRATEGY

Document Management - Version Control

Risk Management Strategy			
Rationale/Driver for Review: Review of Policy recommended in 2017 Good Governance self-assessment Action Plan			
Version	Author	Approved	Date
1.0	D Thomson	Joint Board	November 2004
2.0d	D Thomson		29 March 2018
2.1d	D Thomson	Management Team	April 2018

CONTENTS

<u>SECTION</u>	<u>PAGE No.</u>
1. INTRODUCTION	3
2. POLICY CONTEXT	4
3. AIMS AND OBJECTIVES	4
4. SCOPE	4
5. PROCESS AND METHODOLOGY	4
5.1 Approach	5
5.2 Risk Register	5
6. ROLES AND RESPONSIBILITIES	6
7. IMPLEMENTATION AND REVIEW	7
8. FINANCING RISK AND INSURANCES	7
9. COMMITMENT	7
APP 1. RISK DEFINITIONS	8
APP 2. RISK EVALUATION MATRIX	9

1. **INTRODUCTION**

Risk management is the process of identifying risks, evaluating their potential consequences and determining the most effective methods of controlling them. The aim is to reduce the likelihood and frequency of risk events occurring, wherever these are possible, and minimise the severity of their consequences if they do occur.

Risk management offers a number of benefits. It is not simply about insurance or health and safety risks. Rather, effective risk management will provide the Valuation Joint Board with a means of improving its strategic, operational and financial management. It can also help to minimise financial losses, service disruption, bad publicity, threats to public health or claims for compensation.

Risk management is a key task for managers in every organisation. Failure to pay proper attention to the likelihood and consequences of risks could cause the Joint Board serious problems. The effective management of risk is therefore a critical part of the Joint Board's approach to delivering sound Governance and Best Value.

Risk management is integral to policy planning and operational management. Identifying, analysing, controlling and monitoring risk will help elected members and managers make informed decisions about the appropriateness of adopting policy or service delivery options.

This is Dunbartonshire and Argyll & Bute Valuation Joint Board's Risk Management Strategy. It sets out policy in respect of business risk and provides a framework to structure the risk management approach.

2. **POLICY CONTEXT**

Dunbartonshire and Argyll & Bute Valuation Joint Board (DAB VJB) aims to provide high quality, transparent, effective and responsive services to all of our stakeholders.

In order to achieve this DAB VJB is committed to the management of risks within its control in order to safeguard its employees and service users, protect its assets, preserve and enhance service delivery and maintain effective stewardship of its funds.

3. **AIMS AND OBJECTIVES OF THE STRATEGY**

The aims and objectives of the strategy include:-

- Identification of risks
- Quantification of risks
- Control of risks
- Financing of risks

4. **SCOPE OF THE STRATEGY**

All risks associated with

- Compliance with Statutory Duties and delivery of services
- Staff
- Assets
- Infrastructure
- Systems
- Stakeholders

will be included in the risk management process. Risk management is a continuous process which will incorporate all strategic and operational risks. Categories of strategic and operational risks to be considered are provided in Appendix 1.

5. **PROCESS AND METHODOLOGY**

To manage risk effectively, the internal and external risks affecting, or potentially affecting, service delivery or operational areas need to be systematically identified, analysed, controlled and monitored.

The Joint Board has approved an approach to risk management where the Joint Board annually approves a strategic, or 'Board', Risk Register highlighting the main areas of risk to the Board. All other corporate level risks are contained in an Operational Risk Register which is maintained and managed by the Management Team.

Further, a number of additional registers continue to be maintained for a number of specific tasks or projects including for the Annual Electoral Canvass, Rolling Registration procedures, Electoral Integrity and the Electoral Management System.

A four stage approach to risk management is adopted for each of these Registers

5.1 Approach

5.1.1 Risk Identification

Actual losses and failures which may have occurred as well as those which will, or potentially will, threaten the Joint Board will be identified and listed in the relevant Risk Register.

5.1.2 Risk Analysis

Each risk identified will be systematically and accurately assessed. The process will assess:-

- Likelihood - the probability of a risk event occurring, and
- Impact - the potential severity of the consequences should such an event occur.

Using managers' knowledge and experience, judgements will be made about the likelihood and severity of events occurring and these will be categorised as low, medium or high risk. The probability and severity will then be assessed together, normally, using the matrix in Appendix 2*, and prioritised for control action.

*Note, however, that a number of registers are derived from approaches recommended by, for example, the Electoral Commission and these may contain differing analysis methods.

5.1.3 Risk Control

Actions will be taken or planned to minimise the likelihood of each risk occurring or the severity of the consequences should it happen. This may require the identification and implementation of projects or revisions to operating practices. The appropriate action may be to transfer risk to another body or insure against the risk.

All planned actions will be included in a Risk Action Plan.

5.1.4 Risk Monitoring

Using the above Action Plan, the implementation and effectiveness of any actions or amendments to operating practices will be monitored and reviewed and the nature of risks will be assessed for change over time.

5.2 Risk Registers

- The Joint Board's Management Team will be responsible for developing and maintaining the corporate 'Board' and 'Operational' Risk Registers.
- The Valuation Joint Board will be responsible for approving the strategic 'Board Risk Register and Action Plan'

- The Risk Action Plan will be reviewed by the Management Team at their regular meetings.
- Relevant managers will be responsible for developing and managing Risk Registers for specific areas of function or individual projects.
- The Assessor and ERO will have overall responsibility for the risk management within the Joint Board.

Further details of the procedures for identifying, assessing and controlling risk are included in the Joint Board's "Risk Management Procedures" document.

6. **ROLES AND RESPONSIBILITIES**

	Role
Elected Members	Oversee the effective management of risk by officers of the Joint Board and approve 'Board' Risk Register.
Assessor and ERO	Ensure that the Joint Board manages risk effectively through the maintenance and review of a Risk Management Strategy. Overall responsibility for the development and maintenance of corporate risk registers Report 'Board' Risk Register to Joint Board, annually for approval. To liaise with West Dunbartonshire Council in all matters relating to insurances.
Management Team	Input into the development, implementation and review of a Risk Management Strategy. Input into the development and maintenance of corporate Risk Registers To ensure risk is effectively managed across all areas of function Organise relevant training and raise awareness of the Risk Management Strategy. Monitor and Review success of risk control actions and procedures.
Line Managers	Assist in the implementation of the Risk Management Strategy and Risk Actions across relevant area of function
Employees	Make every effort to be aware of situations which place themselves, others or service delivery at risk and report hazards. Provide information on any risks or hazards to Management Team for inclusion within risk register.
West Dunbartonshire Council	Provide assistance, advice and training on budgetary planning and control. Provide assistance and advice on insurance and risk. Assist in the handling of any litigation claims Negotiate insurance cover.
Internal Health & Safety Committees	Advise on any health and safety implications of the chosen or preferred arrangements for service delivery

7. IMPLEMENTATION AND REVIEW

Implementation of this revised Strategy will include the following:-

- The Strategy will require the Approval of the Joint Board
- The Management Team will annually review risk registers including the identification, analysis and controls required for existing and future risks.
- The Management Team will review progress against Risk Action Lists at its regular meetings.
- The Risk Management Strategy will be reviewed at 3-yearly periods or more frequently, if required.

8. FINANCING RISK AND INSURANCES

Risk financing and the securing of appropriate insurances are important elements of risk management. The approach to these will be to reduce the total cost of risk, which includes;

- The amount of uninsured losses met by the Joint Board's funds
- Insurance premiums for the external insurance cover obtained
- Excesses applied to individual claims
- Management and administration costs associated with risk and insurance
- The cost of preventative measures taken to reduce risk.

Insurance, broking and loss adjusters will be procured in liaison with the Strategic Lead for Resources in West Dunbartonshire Council.

Revenue budgets will carry the costs relating to risk prevention and loss.

9. COMMITMENT

This strategy has been approved by the Valuation Joint Board. It provides a robust framework for the continuous improvement of risk management practices across the Joint Board's areas of function.

Strategic Risks are hazards and risks which need to be taken into account in judgements about the medium to long term goals and objectives of the Valuation Joint Board. These may include:-

Risk Category	Description
Political	Those associated with failure to deliver either local/central government policy.
Economic	Those affecting the ability of the Joint Board to meet its financial commitments, including budgetary pressures, failure to purchase adequate insurance cover and changes in the economy.
Social	Those relating to the effects of changes in demographic, residential or socio-economic trends on the Joint Boards ability to deliver its services
Technological	Those associated with the Joint Board's capacity to deal with the pace/scale of technological change, its ability to use technology to address changing demands, or the consequences of failure of technologies on the Joint Board's ability to deliver its services.
Legislative	Those associated with current or potential changes in national or European law. Those associated with failure to meet statutory duties
Environmental	Those related to the environmental consequences of delivering the Joint Boards services.
Competitive	Those affecting the competitiveness of the service in terms of cost or quality
Customer/Citizen	Those associated with failure to meet the current and changing needs, expectations and aspirations of customers and services

Operational Risks are hazards and risks which managers and staff will encounter in the daily course of their work. These may include:-

Risk Category	Description
Professional	Those associated with the particular nature of each profession
Financial	Those associated with financial planning and control and the adequacy of insurance cover
Legal	Those related to possible breaches of legislation
Physical	Those related to fire, security, accident prevention and health & safety
Contractual	Those associated with the failure of contractors to deliver services or products to the agreed specification and cost and within agreed timescale.
Technological	Those related to reliance on operational equipment (e,g IT systems etc)
Environmental	Those related to pollution, noise or energy efficiency of ongoing service operation.

Risk Evaluation Matrix

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

<ul style="list-style-type: none"> • <u>Likelihood</u> - “Probability of a risk event occurring” <ol style="list-style-type: none"> 1. Unlikely but could happen (Low) 2. Likely to happen (Medium) 3. Very likely or already happening (High) 	<ul style="list-style-type: none"> • <u>Impact</u> - “Severity of the consequences should such an event occur” <ol style="list-style-type: none"> 1. This will cause some problems but could be managed (Low) 2. This will cause significant delay or interruption to our services (Medium) 3. This could cause our services to fail (High)
---	--



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

RISK MANAGEMENT PROCEDURES

Document Management - Version Control

Risk Management Procedures			
Rationale/Driver for Review: Review of Policy recommended in 2017 Good Governance self-assessment Action Plan. Review of Procedures naturally follows			
Version	Author	Approved	Date
1.0	D Thomson	Management Team	January 2005
2.0d	D Thomson		29 March 2018
2.1d	D Thomson	Management Team	April 2018

RISK MANAGEMENT PROCEDURES

1. Background

Dunbartonshire and Argyll & Bute Valuation Joint Board is assessed on its Corporate Governance arrangements by both internal and external Auditors and by self-assessment.

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

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

Risk Management is recognised as an essential tool in delivering Good Governance, helping, as it does, with decision making, control and process design. The management of risk is completed in a stepped manner:-

- Maintain a Risk Management Strategy
- Identify and Evaluate risks
- Prepare a Risk Register
- Introduce mechanisms for managing risk and actions to reduce risk.

The Valuation Joint Board's approved Risk Management Strategy should be considered along with this document.

The procedures for the identification, evaluation and mitigation of corporate risks are outlined below but it is to be noted that the approach to risk management for specific areas of function or projects may vary where, for instance, a partner provides or prefers alternative approaches, templates or scoring matrices.

2. Identification and Evaluation of Risks

The Management Team will complete an annual exercise, usually in February, to identify the risks, and the potential risks, to the Service Aims and Objectives of DAB VJB. These include:-

- The production and maintenance (including appeals etc) of Valuation Rolls, Council Tax Lists and Electoral Registers.
- Our Mission, Vision and Commitments statements
- Other statutory and non-statutory obligations
- Key Performance Indicators
- Other performance indicators

An annual review of risks is contained in the Service Plan.

2.1 Methodology

Managers will, using their business experience and knowledge, identify the internal and external factors affecting, or likely to affect the service provision of DAB VJB. The categories of risk described in Appendix 1 of the Risk Management Strategy should be used to facilitate consideration of risks.

Each risk will be entered onto a Risk Scorecard (see Appendix 1).

Initially, each risk will need to be considered for inclusion in either the strategic 'Board Risk Register' or the 'Operational Risk Register'.

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

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

These can be evaluated using the definitions in Appendix 2. These are, to an extent, subjective but managers' opinions and experience will be extremely important.

The likelihood and severity/impact scores will then be used to identify overall risk, normally, using the Risk Matrix, also contained in Appendix 2. Note, however, that a number of registers are derived from approaches recommended by, for example, the Electoral Commission and these may contain differing analysis methods.

Initially, these will be assessed in a 'no controls' world – i.e. if no controls were in place or mitigating actions taken.

Thereafter, the controls which are currently in place will be considered and the above evaluation process should be repeated to determine the 'Residual Risk', which can be considered as the real or current risk.

3. Risk Register

Following completion of the Risk Identification and Evaluation stages of the process, a 'Board Risk Register' and an 'Operational Risk Register' will be compiled and this will be used to identify and prioritise areas for action.

4. Managing and Mitigating Risk

On completion the resultant Risk Registers will be used to prioritise actions to avoid or mitigate risk.

An Action Plan, which will contain a description of the risk, the person responsible for carrying out the action and the target date for completion will be completed, with progress against this Action Plan being reviewed at regular Management Team Meetings.

RISK SCORECARD

Category	Strategic/ Operational	Risk			
Severity		Likelihood		Risk	
<u>Existing Controls</u>					
Residual Severity		Residual Likelihood		Residual Risk	
<u>Actions required</u>					
Accept					
Avoid					
Reduce					
Transfer					

RISK EVALUATION

- **Likelihood** - “Probability of a risk event occurring”
 1. Unlikely but could happen (Low)
 2. Likely to happen (Medium)
 3. Very likely or already happening (High)
- **Impact** - “Severity of the consequences should such an event occur”
 1. This will cause some problems but could be managed (Low)
 2. This will cause significant delay or interruption to our services (Medium)
 3. This could cause our services to fail (High)

MATRIX FOR DECIDING RISK LEVEL

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

CONTROL ACTIONS**Accept**

The risk is adequately controlled.
 The risk cannot be controlled but will be monitored.
 Cost of control outweighs benefit.

Avoid

Opt not to take a current or proposed activity because it is too risky.
 Completely change the way an outcome is achieved.

Reduce

Implement projects, procedures or actions which will:-

- minimise the likelihood of an event occurring, and/or
- limit the severity of the consequences should it occur.

These actions fall into two categories:-

- Pre-loss reduction actions aimed at reducing the likelihood of a damaging event occurring.(eg install firewalls in IT systems)
- Post-loss reduction actions aimed at reducing the consequences of the event should it happen (eg introduce procedures for dealing with computer virus ‘infections’)

Transfer

Transfer liability for the consequences of an event to another body, either by:-

- Contracting out
- Insuring



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

BOARD RISK REGISTER 2018

Version Control

Version	Originator	Summary of Changes	Date
2018 v0.1d	David Thomson	Draft of MT Annual Review outcome	12 March 2018
2018 v0.2d	David Thomson	MT approval	April 2018

Introduction

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

Thus the approach taken by the Management Team at annual reviews since 2015 has been to identify and include all the main strategic risks in a 'Board Risk Register'. Other risks are contained in an Operational Risk Register. Further, a number of additional registers continue to be maintained for a number of specific functional areas such as the list below.

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

This document constitutes the Board Risk Register for 2018/19 but, for consideration of the Board's full Risk Management Regime, reference should also be made to the Risk Management Strategy, the Operational Risk Register and these other documents referred to above.

Methodology

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

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

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

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

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

<u>Likelihood</u> - “Probability of a risk event occurring” 1. Unlikely but could happen (Low) 2. Likely to happen (Medium) 3. Very likely or already happening (High)	<u>Impact</u> - “Severity of the consequences should such an event occur” 1.This will cause some problems but could be managed (Low) 2.This will cause significant delay or interruption to our services (Medium) 3. This could cause our services to fail (High)
--	---

The likelihood and severity/impact scores will then be used to identify overall risk using the following Risk Matrix:-

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

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

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

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

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

The removal or closure of certain risks is also part of the review process and in reviewing the Board Risk Register in March 2018 the Management Team removed a risk related to the, now historic, loss of storage space at the Argyll & Bute Council offices in Witchburn Road, Campbeltown.

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

Board Risk Register

Operational Area		All Functions			
<u>Risk Title/Description</u> Failure to comply with Legislation, including:- (a) Council Tax (b) Electoral Registration (c) Rating Valuation (d) Best Value, Health & Safety, Freedom of Information, Equalities, Records Management, Data Protection etc					
Likelihood	3	Impact	3	Risk Score	9
<u>Controls</u> (a) <u>Council Tax</u> Professional staff, checking procedures, authorising signatories. Performance targets, monitoring and reporting. Regular supply of planning and development information from councils and sales info from RoS. Audit and control systems. Staff training and shadowing. Tailor made IT system. Review of procedures such as survey method, timetables for amendment of lists by Valuation Group. Retain copies of existing legislation and monitor all new legislation. Membership of SAA Domestic Subjects Committee. Awareness of relevant cases. Council Tax Staff Guide in place. (b) <u>Electoral Registration</u> Appropriate staff, checking procedures, authorising signatories. Performance targets, monitoring and reporting. Audit and control systems. Staff training and shadowing. Tailor made IT system with input restrictions. Review of procedures such as canvass method by Electoral/Admin working group. Retain copies of existing legislation and monitor all new legislation. Membership and active involvement in SAA Electoral Registration Committee and AEA. Additional staff at peak times as required. Input to new legislation. Liaison with Electoral Commission. Compliance with ER legislation and good practice confirmed by internal audits in 2013 and 2017. (c) <u>Rating Valuation</u> See CT legislation above. Collection of necessary rentals, costs etc. Involvement in variety of SAA Committees and application of SAA Practice Notes. Provide sufficient training. Monitor progress of running roll monthly. All relevant Revaluation appeal processes in place. (d) <u>Best Value, Health & Safety, Freedom of Information, Equalities, Records Management, Data Protection etc</u> Relevant Policies and processes are in place. Training and induction have been provided as appropriate and regular reports are provided to the Management Team and Joint Board as appropriate. Alternative language, translation, Braille etc facilities available. Customer Service appropriately monitored. Operational targets and monitoring in place. Compliance with Local Government Model Publication Scheme and Guide to Information revised to include Open Data. In line with above, much more information is now published on a pro-active basis. Fire Risk Assessments in force (and reviewed regularly). Fire and smoke detectors, intruder alarm system installed, routinely maintained and tested. Fire/evacuation drills completed. H&S Risk Assessments reviewed annually. Induction procedures in place. Lone Working arrangements in place with Safelocate phones in use by staff on survey. Training provided in First Aid, Asbestos Awareness and Violence in the Workplace policies. Trained First Aiders in place. Annual PAT tests completed. H&S Task register in place. Core Training Plan created for all staff. Approved Records Management Plan in place. Awareness and training in relation to new Data Protection Regulation which comes into effect in 2018. Various Drafts and an Action List for GDPR compliance in place.					

Likelihood	1	Impact	3	Residual Risk	4
Action		Resp Person	Target Date		Progress
(a) Council Tax					
Ensure survey records are current		DAs	Ongoing		
(b) Electoral Registration					
Maintain links to SAA, Scottish Government, AEA, Scotland Office, Electoral Commission, EMB and CO re changes in legislation. Respond to consultations etc.		ERO/ PAO	Ongoing		
Continue to review budgetary provision, including availability of government grants.		ERO	October		
(c) Rating Valuation					
Continue to dispose of Revaluation appeals.		Assessor/ DAs	Ongoing		
(d) Best Value, Health & Safety, Freedom of Information, Equalities etc					
All policies and procedures, including Core Training, to be subject to regular reviews		Assessor/ Man Team	As required		
Effect the Records Management Improvement Action Plan and complete Progress Update Review process		Depute Assessor	Ongoing		
Complete Annual Core Training		All Staff	Annually		
Ensure Implementation of the requirements to comply with the General Data Protection Regulation		Assessor/ Depute Assessor	May 2018 and thereafter		Note that a specific risk relating to the implementation of GDPR has been added to Operational Risk Register to reflect the fact that new legislation brings a higher risk than the more established statutory regimes.
Publish Equalities Mainstreaming report taking account of progress to delivery of outcomes and new reporting requirements		Depute Assessor	April 2019		

Operational Area		All Functions			
<u>Risk Title/Description</u>					
Current and expected future local government settlements, with static or reduced funding, bring a number of related financial risks and/or risk of failure to meet statutory duties or maintain service/performance levels.					
Whilst the additional costs of Individual Electoral Registration have been reduced slightly, they are still significant. The UK Government has committed to (reducing) levels of funding for the term of the current government but there is a real risk that the amount of grant provided does not cover actual expenditure and/or is less than included for in budget estimates. The excess space at 235 Dumbarton Road remains vacant resulting in non-remunerative overhead costs.					
An annual budget gap remains in estimates projected for 2018/19 and beyond					
Note also the resource implications of disposing of the 2017 Revaluation appeals.					
Likelihood	3	Impact	3	Risk Score	9
<u>Controls</u>					
Financial Regulations and Standing Orders in place and updated. Liaison with Treasurer and constituent councils, Statutory requirement to fund Assessor and ERO. Budget monitoring reports to MTM have been improved in line with audit recommendations. Commitment by Cabinet Office to fund 'additional' IER costs (in decreasing amounts). Procurement processes aligned with WDCs. Joint procurement of IS systems and services through WDC. Using 'We-Buy' procurement system and other approved procurement frameworks. Inflation considered in budget process. Planned delays in recruitment where appropriate etc. Various money saving changes made. Retirements and resignations used as opportunities to restructure/reduce costs. Advance planning of processes and resources. Board approval of use of reserves. Voluntary Early Retirement/Severance (VER/S) scheme in place with criteria which require the VJB to consider financial viability and service provision. Staff have been released under this scheme with significant year-on-year savings. Complete review of budgetary need completed in preparation for 2018/19 budget. Door-to-door canvass reduced to one visit per household.					
Likelihood	3	Impact	3	Residual Risk	9
Action		Resp Person	Target Date	Progress	
Legal advice if necessary.		Assessor	As required		
Continue to closely monitor budget spend and cost of various processes.		Assessor/ Man Team	Ongoing		
Implement further structural changes as required.		Assessor/ Man Team	As required		
Continue to consider each budget line for cut in budgetary planning. Continue to include inflationary uplift in budget process where appropriate.		Assessor	Annually, October	Full consideration given to operational requirements in drafting the approved 2018/19 budget along with indicative budgets for following years. Accrued surplus to be used to offset expenditure in forthcoming years.	
Planned delays in recruitment and retention of vacancies where necessary.		Assessor/ Man Team	As required	Various vacancies vs complement already exist.	

Continue to review and plan processes in advance	Man Team	Ongoing	
Meet with Finance Officers of constituent Councils	Assessor/ERO	As required	
Take actions arising from any such meeting	Assessor/ERO	As required	
Seek new tenants for vacant part of 235 Dumbarton Road, Clydebank	Assessor/ERO	Ongoing	
Consider options for further sweep for VER/S	Assessor/ERO	TBC	
Submit Justification led Bid(s) for IER funding	Assessor/ERO	As required	
Continue to monitor effect on service provision/performance arising from VER/S staff losses.	Assessor/ERO/ Man Team	Ongoing	

Operational Area		All Functions			
Risk Title/Description					
The Barclay Review of NDR, and the Government’s response to it represent a number of risks, from fairly minor operational matters right up to the possibility that the VJB ceases to exist in its current form.					
The Barclay Report on Non-Domestic Rating noted a number of areas where Assessors across Scotland should act to provide more transparency and consistency of approach. If Assessors fail to do so the proposed action is that that their statutory powers be transferred from local independent Assessors to the Scottish Assessors Association. It also recommended a range of changes to the rating system, including three-yearly Revaluations from 2022, which could have significant impacts on Assessors’ resources.					
A separate risk specific to the implementation of 3-yearly Revaluations is now included as an Operational Risk and, as detailed proposals emerge consequent to the Barclay Report, additional, specific risks will be added to that Register. Board Members should, however, remain aware of the implications of the change to 3-yearly Revaluations.					
Any major change to the role of the Assessor is likely to have implications for the post of ERO.					
Likelihood	3	Impact	1/2	Risk Score	4-7
Controls					
Statutory functions met continually, in line with statutory requirements and established methodologies.					
Expected Performance Standards are regularly met or surpassed.					
Customer satisfaction is at high levels.					
SAA and Assessor input to consultative groups and draft legislative proposals. SAA meetings with Government officials in respect of all functions.					
SAA Issues Log and Action Plan in place and being actively considered/monitored at regular meetings of the Association.					
Government committed to council tax in short term.					
Landscape around Electoral Registration is more settled than at previous times.					
However, the potential for major structural change is largely beyond the control of the Assessor & ERO/the VJB.					
Likelihood	3	Impact	1/2	Residual Risk	4
Action	Resp Person		Target Date	Progress	
Input to consultations, comment on draft legislation, formally and/or informally, via SAA. Maintain high profile with Government and officials, through SAA, IRRV and RICS. Lobby government etc as required.	Assessor		Ongoing		
React to any legislation arising from any of the above	Assessor/ Joint Board		As req’d		
Continue to promote professionalism, performance levels (including KPI areas of function) and customer satisfaction.	All Staff		Ongoing		
Maintain good relationships with constituent councils.	Assessor/ ERO		Ongoing		
Deal with 2017 Revaluation appeals in a professional, open and transparent way.	All valuation staff		Ongoing		

Implement change required arising from SAA Issues Log and Action Plan to improve consistency and transparency	Assessor	Ongoing	
---	----------	---------	--

Operational Area		All Functions			
<u>Risk Title/Description</u>					
VJB is very dependant for delivery of its statutory functions and its day to day operations on various uses of ICT. Failure of these systems presents a significant risk to the operations of the Assessor and ERO. The recent takeover of the Board's Electoral Management System suppliers could bring about risks ranging from process change, to cost increases, to risks in delivery of statutory, or other system, functionality.					
Likelihood	3	Impact	3	Risk Score	9
<u>Controls</u>					
Systems are tested and robust. SLA with WDC to provide support, in particular for e-mail, internet access, security etc Systems and data are backed-up/ back-up server in place where relevant. Back-ups stored off-site. Risk Registers and action plans exist and are regularly reviewed Contingency provided for in infrastructure Staff trained and user manuals available Security controls, requirement for passwords and protocols are all in place. Contract in place covering supply and maintenance of EMS software. Maintenance and support arrangements are in place and a rolling programme of hardware replacement. ESCROW agreement covers Electoral Management System Paper/alternate procedures could be implemented for several functions Current versions of software in use PSN accreditation Business Continuity Procedure in place and regularly reviewed. Contingency arrangements with Government Digital Service tested during 2016. Regular liaison meetings with WDC Task Manager used to log issues and keep track of progress towards resolution. Knowledge base created as a resource to help resolve issues. Regular IT Team meetings, which are minuted and reported to the Management Team. Board approved IT Strategy IT team members and WDC support staff are made aware of critical timetables etc. High speed fibre communications installed to Campbeltown office, with appropriate maintenance service levels.					
Likelihood	2	Impact	3	Residual Risk	7*
Action		Resp Person	Target Date	Progress	
Maintain and keep current all of the above		Assessor/ Depute Assessor	Ongoing		
Carry out contingency/continuity testing (Electoral Registration Disaster Recovery Server etc)		Depute Assessor/ Systems Officer	Timetables to be agreed	Note that Contingency arrangements with Government Digital Service tested during 2016.	
Consider options for filling ICT staff vacancy		Depute Assessor	Ongoing	Post not funded for 2018/19	

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

Operational Area		All Functions			
Risk Title/Description					
<p>The Devolution of legislation governing Electoral Registration for Scottish Parliamentary and Local Government elections could result in operational complexity, EMS/GDS development requirement, additional cost, and elector confusion.</p> <p>The likelihood of such divergence is significantly increased by the Scottish Government’s “Consultation on Electoral Reform” published in December 2017. As issues crystallise they will be added to relevant Risk Registers, if necessary.</p>					
Likelihood	3	Impact	2	Risk Score	8
Controls					
Scottish Government and CO recognise the risk and have committed to working together to minimise divergence.					
Likelihood	3	Impact	1	Residual Risk	6
Action		Resp Person	Target Date	Progress	
Monitor draft legislation and make comments as appropriate		ERO	Ongoing		
Input into “Consultation on Electoral Reform”		ERO	March 2018		
Maintain liaison with EMS suppliers to inform development		ERO/PAO	As required		

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 29 June 2018

Subject: Best Value – Customer Service Update

1.0 Purpose of Report

- 1.1 To advise members of the results from the Customer Consultation process during 2017/18.
- 1.2 To advise members of the outcomes from the Complaints Procedure during 2017/18.

2.0 Background

2.1 Customer Satisfaction Survey

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

2.2 Complaints Procedure

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

3.0 Progress

3.1 Customer Satisfaction Survey

During the year 2017/18, recent users of the Joint Board's services were randomly sampled and issued with questionnaires seeking their perception of the service. A summary of the results is provided below and these show that:-

- By far the majority of our stakeholders (99%) find us professional, courteous and helpful.
- 62% of queries or transactions are completed at the first point of contact and only 3% of matters are not concluded to the satisfaction of the stakeholder.
- Most users of Joint Board services (97%) are satisfied with the information and/or advice provided to them.
- Very high satisfaction levels are being maintained on a year-to-year basis, as is shown in the summary over.

	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
Survey Return Rate	23%	28%	27%	21%	18%	19%	21%
Was the person with whom you communicated professional, courteous and helpful?	98%	97%	98%	99%	97%	97%	99%
Was the matter brought to a satisfactory conclusion immediately?	62%	58%	55%	67%	62%	68%	62%
Was the matter brought to a satisfactory conclusion?	98%	98%	96%	97%	96%	97%	97%
Are you satisfied with the quality of the information or advice given to you?	96%	96%	96%	97%	94%	97%	96%

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

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

Characteristic	Category	Percentage
Race	White	97.4%
	Non-white	2.6%
Gender	Male	45.6%
	Female	54.4%
Disability	Disabled	6.9%
	Able-bodied	93.1%
Sexual orientation	Heterosexual	98.9%
	Other	1.1%
Marital status	Married	67.2%
	Never Married	13.1%
	Other	19.7%
Age	16-21	2.4%
	22-30	4.4%
	31-40	9.8%
	41-50	18.6%
	51-60	25.0%
	61-65	13.2%
	66-70	9.8%
	70+	16.7%

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

3.2 Complaints Procedure

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

There were a total of 15 Complaints received during 2017/18, compared to 31 in 15/16 and 14 in 2016/17, with 10 relating to Electoral Registration, 2 to NDR, 2 to Council Tax and one relating to equality of access to services. One complaint was not pursued when clarification was sought. Of the remainder, 8 complaints were resolved at the Frontline Resolution stage with 6 being escalated to the Investigation stage. None were referred to the Ombudsman.

The nature of the complaints received was very varied, though a number do relate to the timetables and processes required for registering or obtaining an absent vote in advance of electoral events. This was magnified in 2017 because of the overlapping timetables for the two national electoral events.

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

- Procedures were revised in respect of provision of rateable value estimates to enquirers
- The Joint Board's web site was amended to improve the accessibility of our services.

4.0 **Next Steps**

- 4.1 Results of both the Customer Satisfaction Survey and the Complaints Procedure will continue to be used by the Management Team, where possible, to identify further improvement action.
- 4.2 In an attempt to improve and modernise the process a new, on-line, Customer Satisfaction procedure was implemented in April 2018. Responses will be monitored to gauge public reaction to this format.

5.0 **Recommendations**

Members are asked to:

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

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

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 29 June 2018

Subject: Good Governance – Roles of Treasurer and Clerk to the Joint Board

1.0 Purpose of Report

- 1.1 To seek Board approval of definitions for the roles of:
(a) The Treasurer to the Joint Board, and
(b) The Clerk to the Joint Board

2.0 Background

- 2.1 During the 2017/18 self-assessment of the Joint Board's Good Governance arrangements it was identified that there were no written roles for either the Treasurer or the Clerk to the Joint Board.
- 2.2 The Joint Board's Good Governance Action Plan, which was approved by the Joint Board at its meeting on 16 March 2018, contained an action to develop written definitions of the roles of Treasurer and Clerk to the Joint Board with a target date of June 2018.

3.0 Progress

- 3.1 Roles for the positions of Treasurer and Clerk to the Joint Board, which are based on the statutory requirements of these posts, the Board's Standing Orders and the Board's Financial Regulations, have been drafted and are attached at Appendix 1 for the Members' consideration.
- 3.2 The Treasurer and Clerk to the Board have contributed to these drafts and they are satisfied that they properly reflect their respective roles.

4.0 Recommendations

- 4.1 Members are asked to approve the roles of the Treasurer and Clerk to the Board as detailed in Appendix 1.
-

Person to contact: David Thomson (Assessor and ERO)

Tel: 0141 562 1260

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

Appendices

Appendix 1 – Roles of the Treasurer and Clerk to the Valuation Joint Board

Dunbartonshire and Argyll & Bute Valuation Joint Board

Roles of Treasurer and Clerk

Background

The Valuation Joint Boards (Scotland) Order of 1995 states, at sub-paragraph 4(1) of Schedule 2, that “Each board shall appoint a clerk and a treasurer”. At 4(2) the Order allows that “A board may appoint an officer of one of its constituent authorities to hold a post referred to in sub-paragraph (1) above”.

By standing agreement, the Joint Board appoints an appropriate Finance Officer from West Dunbartonshire Council as Treasurer. Similarly, the Clerk to the Joint Board is an officer of West Dunbartonshire Council.

The Roles of the posts are derived from the terms of the above Order, the Joint Boards Standing Orders and its Financial Regulations. These include, but are not limited to the following:-

Treasurer

The Treasurer to the Joint Board shall be responsible, under the general direction of the Board, for the proper administration of the Board's financial affairs. This will include:-

- Reporting to Board the revenue estimates and capital programme proposed in each financial year
- Production and provision of annual accounts to the Joint Board
- Lead interaction with the Board's external auditors
- Lead engagement with constituent authority finance services around funding arrangements for the Board
- Provide the Assessor & ERO with financial advice
- Approve virements proposed by the Assessor & ERO
- Provide the Assessor & ERO with regular (normally monthly) reports showing payments and receipts actually made to date
- Make adequate arrangements to record all monies due to and manage all monies received by the Board
- Make adequate banking arrangements
- Make all executive decisions on borrowing, investment or financing
- Approval of all arrangements made by the Assessor for inventory control
- Compiling a list of all authorised signatories for the purposes of ordering, authorising and payment of goods and service
- Determining all accounting procedures and records
- Directing the provision of Internal Audit
- Providing the Assessor & ERO with cash imprest accounts
- Jointly with The Strategic Lead - People and Transformation of WDC, make arrangements for the administration and regulation of claims for expenses and allowances to employees and Members of the Board.
- Effecting and maintaining adequate insurance cover for all aspects of the Board's activities.
- Development and review of Financial Regulations as circumstances demand.

Clerk

The Clerk to the Joint Board shall be responsible, under the general direction of the Board, for the proper administration of the Board's affairs. This will include:-

- Receipt of Member nominations from constituent Councils.
- Receipt of Member resignations and terminations
- Arranging all meetings of the Board and its Sub-Committees
- Except in the case of emergency, the calling of all meetings by circular containing the Agenda of the Meeting, no less than 3 clear working days before the date of the meeting
- Circulation of reports and other papers to Members in advance of all meetings of the Joint Board
- Publicly advertising all meetings of the Joint Board as required by the Standing Orders
- Providing the Members of the Joint Board with advice in relation to proceedings and procedures to be followed at meetings, in accordance with the Standing Orders.
- Accurately recording the outcomes and decisions of all Joint Board Meetings and preparing Minutes of meetings.

In accordance with the Financial Regulations, the Clerk shall:-

- Provide advice to the Assessor & ERO on the procurement of goods and services
- Provide advice to the Assessor & ERO on the completion of contract terms and conditions
- Determine the applicability of EU and other procurement rules to any proposed purchase
- Assist in the evaluation of procurement tenders
- Provide advice on competitive procedures in procurement

June 2018

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Depute Assessor & Electoral Registration Officer

Valuation Joint Board – 29 June 2018

Subject: Data Protection

1.0 Purpose

(a) To inform members of the recent changes to Data Protection Legislation and measures taken to comply.

(b) To seek members approval of a revised Data Protection Policy.

2.0 Background

- 2.1 The way in which Data Protection is governed changed on the 25th May 2018 when the provisions of the European General Data Protection Regulation (GDPR) and the Data Protection Act 2018 (DPA) came in to force. The GDPR and the Act place duties on Data Controllers when using personal information. The Valuation Joint Board (VJB) is a data controller, and separately the Assessor and the Electoral Registration Officer (ERO) is also a data controller for personal information gathered while performing his statutory duties. This report outlines the principle relevant changes in legislation alongside the action that has been undertaken to comply with GDPR and the Act.

3.0 Summary of Relevant Changes

- 3.1 The GDPR altered the definition of personal data to bring it more into line with current technologies and lifestyles, however, in practical terms the new definition does not alter the scope of personal information currently held by the VJB or the Assessor and ERO. GDPR does replace the previous concept of sensitive personal data with a definition of special category data, examples of this are: information about racial or ethnic origin, health or trade union membership data. There are additional requirements when processing special category information.
- 3.2 GDPR introduced conditions that require to be met to allow a data controller to process personal information. Before processing information a lawful basis requires to be identified, there are six lawful bases and for the vast majority of the information held by the VJB and the Assessor or ERO the lawful basis will either be:
- (a) Processing is necessary for the performance of a task carried out in the public interest or in the exercise of an official authority vested in the controller, or
- (b) Processing is necessary for the performance of a contract to which the data subject is party or in order to take steps at the request of the data subject prior to entering into a contract.

- 3.3 The concept of transparency has also been introduced. This requires the Data Controller to inform data subjects of certain information at the time of collecting their information. It governs the type of information to be provided and the point at which it should be provided. Transparency is provided by the provision of Privacy Notices.
- 3.4 The rights of an individual have also been introduced or amended under GDPR, examples of these rights include, the right of access, the right to rectification, the right to object to processing and the right to restrict processing.
- 3.5 In addition to rights given to individuals there are also responsibilities imposed on Data Controllers. It is the responsibility of the data controller to implement appropriate technical and organisational measures to ensure and to be able to demonstrate that processing is in accordance with the regulations.
- 3.6 The requirement to inform the Information Commissioner and in some instances the data subject where there has been a data breach has been amended and a time limit of 72 hours for notification has been introduced. Where a breach has occurred the maximum fine has risen dramatically from £500,000 to €20 million.
- 3.7 Public Authorities are required to appoint an appropriately trained and resourced Data Protection Officer (DPO). The DPO will, amongst other tasks, inform and advise the data controller on fulfilling their obligations and act as a point of contact with the Information Commissioner's Office. The DPO should not be a member of the management team but should have a good understanding of the operations carried out, as well as the information systems, data security and data protection needs of the controller.

4.0 Action Taken

- 4.1 Planning for the introduction of the changes to Data Protection has taken place over several months, both independently and collaboratively through the Scottish Assessors Association (SAA) Governance Committee.
- 4.2 The Joint Board's Data Protection Policy has been completely reviewed and is attached for Members' consideration and approval (See Appendix 1).
- 4.3 A data audit has been undertaken for data held by the VJB, the Assessor and the ERO. A legal basis for all processing of personal information undertaken has been identified. Contracts with our Data Processors and key suppliers have been reviewed and amended to ensure compliance with the new legal requirements. A number of Data Sharing Agreements (DSAs) have been reviewed or put in place with organisations that we share information with. DSAs are not generally a legal requirement under the new legislation but are widely recognised as best practice.
- 4.4 The new legislation requires that all data subjects are aware of the uses to which their information will be put so, to that end, Privacy Notices have been created for the VJB, the Assessor and the ERO (See Appendix 2). These Privacy Notices are available on our website at www.saa.gov.uk/dab-vjb/privacy-notices. The notices are signposted on appropriate forms and letters and inform individuals of the information required under Article 13 of the GDPR. Where we are processing

special category information there is a requirement to have appropriate policy documents in place. These have been created for the VJB and the ERO only as the Assessor does not process any personal information that falls within the definition of special category information. These are available on our website at www.saa.gov.uk/dab-vjb/privacy-notices (See Appendix 3).

- 4.5 The right of access by data subjects has been significantly amended. Under the Data Protection Act 1998 the data controller could charge a £10 fee for a subject access request (SAR). This is no longer permitted and the timescale for responding to a request has reduced from 40 calendar days to 'without delay' and certainly within a month. To assist with the process Subject Access Request Guidance has been produced (See Appendix 4) and this will be posted on our website.
- 4.6 To comply with the changes to the data breach notification requirements a Data Security Breach Procedure has been created (See Appendix 5). This outlines the process to be followed and is an important document in ensuring we can properly deal with any data breach that may arise.
- 4.7 A Data Protection Officer (DPO) has been appointed to fulfil the required role. This is being undertaken by Gavin Oag, Depute Assessor for Grampian Valuation Joint Board. The requirement for the DPO to be independent of the management team but still have the required knowledge and understanding of our operations and data protection needs led us to seek a reciprocal arrangement with another VJB, Assessor and ERO. As a consequence Robert Nicol has been appointed DPO for Grampian Valuation Joint Board and the Assessor and ERO. Both the DPOs have received training and recently gained a GDPR Practitioner Certificate.

The DPO has reviewed the documents attached to this report.

- 4.8 All staff, other than those on long-term absence such as maternity leave, have received training sessions about the changes to Data Protection and either have or will be completing a e-learning module in the near future.

5.0 Future Developments

- 5.1 The Data Protection Act 2018 received Royal Assent on 23rd May 2018, the Act further enhances some of the provisions of GDPR. The Information Commissioner has yet to update her guidance to reflect the Act. Due to the lateness of this legislation being passed and the lack of guidance from the Commissioner there are likely to be areas where procedures or processes will require to be revisited.
- 5.2 Significant progress has been made in the provision of Data Sharing Agreements, however it is acknowledged that this is an ongoing process and discussions are taking place with a number of partners with a view to finalising or revising agreements.
- 5.3 Compliance with Data Protection Legislation is an ongoing process and we will continue to review processes and procedures in light of revised guidance and best practice.

6.0 Recommendation

Members are asked to:-

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

Person to contact:

Robert Nicol Depute Assessor & ERO

Tel: 0141 562 1263

E-Mail: robert.nicol@dab-vjb.gov.uk

Appendices

Appendix 1: Data Protection Policy

Appendix 2: Privacy Notices

Appendix 3: Special Category Data Policy

Appendix 4: Subject Access Request Guidance

Appendix 5: Data Security Breach Procedures



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

Data Protection Policy

Version	Originator	Summary of Changes	Date
V 1.0	Depute Assessor	Policy Revised to take account of GDPR	June 2018
V1.1	Depute Assessor	Revised to take account of MTM and DPO comments	11 June 2018

Contents

Policy Statement.....	5
1. Introduction	6
2. Definitions	7
Personal Data	7
Special Category Data	7
Record	7
Vital Record	7
Format.....	8
Records Management.....	8
Processing	8
Data Controller	8
Data Processor	8
Data Subject	8
3. Roles and Responsibilities	9
Data Controller	9
Senior Information Risk Owner	9
Management Team	9
Data Protection Officer	9
Individual Members of Staff and Elected Members	10
4. Lawful Bases for Processing Personal Information	10
Consent:.....	10

Contract:	10
Legal obligation.....	10
Vital interests:	10
Public interest:	10
Legitimate interests:	10
5. Rights of Individuals	11
6. The Data Protection Principles.....	12
7. Notifying the Information Commissioner	12
8. Processing Personal Information	13
9. Training.....	13
10. Information Security	14
11. Complaints	14
12. Breaches of Security	14
13. Monitoring and Reporting.....	14
14. Related Policies and Procedures	15
15. Further Information and Guidance	15

Policy Statement

To operate efficiently, Dunbartonshire and Argyll & Bute Valuation Joint Board and the Assessor & Electoral Registration Officer for Dunbartonshire and Argyll & Bute (collectively known as DABVJB for the purposes of this policy) must collect and use information about people with whom it works. These may include members of the public, current, past and prospective employees, clients and customers, and suppliers. In addition, it may be required by law to collect and use information to comply with the requirements of government.

DABVJB regards respect for the privacy of individuals and the lawful and careful treatment of personal information as very important to its successful operations and to maintaining confidence between DABVJB and those with whom it carries out business. DABVJB will ensure that it treats personal information lawfully and proportionately.

To this end DABVJB is committed to protecting the rights and privacy of individuals including those rights set out in the General Data Protection Regulation and other data protection legislation.

DABVJB's principal aim is to ensure that all personal data processing carried out by it, or on its behalf, complies with the six data protection principles and other key legislative requirements.

This Policy applies to all employees and Board Members as well as consultants, contractors, agents or any other individuals performing a function on behalf of the DABVJB.

1. Introduction

In 1998, when the previous Data Protection Act was enacted by Parliament, the internet was in its infancy, social media and smart telephones had not been invented and the way we shared information was very different. The General Data Protection Regulation protects the rights of individuals in these new circumstances. This policy sets out how DABVJB will protect the rights of individuals and comply with the law.

To comply with the current legislation, all employees, Board Members, consultants, contractors and other agents of DABVJB who use its computer facilities or paper files to hold and process personal information must comply with the Policy.

2. Definitions

Personal Data

This is data which relates to a living individual (“data subject”) who can be identified:

- From the data or.
- From the data and other information which is in the possession of, or is likely to come into the possession of, the data controller.

This includes the person’s name, address, telephone number, national insurance number as well as any expression of opinion about the individual and any indication of the intentions of the data controller or any other person in respect of the individual.

Special Category Data

This is personal data consisting of information as to any of the following:

- Racial or ethnic origin.
- Political opinions.
- Religious or philosophical beliefs.
- Trade union membership.
- Genetics.
- Biometrics (where used for ID purposes).
- Health.
- Sex life.
- Sexual orientation.

Special category personal data is subject to much stricter conditions of processing.

The various policy statements on Special Category Data can be found at www.saa.gov.uk/dab-vjb/privacy-notices

Record

A record is recorded information, in any form, including data in systems created, received and maintained by DABVJB and kept as evidence of such activity.

Vital Record

This is a record without which an organisation would be unable to function or to prove that a key activity had taken place.

Format

A record can be in any format including (but not limited to) paper files, e-mail, audio/visual, electronic documents, systems data, databases, digital images and photographs.

Records Management

Is the control of DABVJB's records during their lifetime, from creation to storage until archiving or destruction.

A copy of DABVJB's records management plan can be found at www.saa.gov.uk/dab-vjb/public-records-act

Processing

The definition of processing covers everything from obtaining and gathering in information to using the information and, eventually, destroying the information.

Data Controller

A Data Controller is a person or organisation that decides how any personal information can be held and processed, and for what purposes. Dunbartonshire and Argyll & Bute Valuation Joint Board is a Data Controller as is the Assessor and Electoral Registration Officer for Dunbartonshire and Argyll & Bute.

Data Processor

This role is carried out by any person other than a DABVJB employee (for example, contractors and agents) who process personal information on behalf of DABVJB.

Data Subject

This is the person whose information has been given to the Data Processor

3. Roles and Responsibilities

Data Controller

The Assessor and ERO, in addition to being a data controller in his/her own right, has responsibility for the information held by Dunbartonshire and Argyll & Bute Valuation Joint Board

Senior Information Risk Owner

The Depute Assessor and ERO is the Senior Information Risk Owner (SIRO) and has overall strategic responsibility for governance in relation to data protection risks. The SIRO:

- Acts as advocate for information risk at Management level.
- Drives culture change regarding information risks in a realistic and effective manner.
- Oversees the reporting and management of information incidents.

The DABVJB's SIRO is the Depute Assessor & ERO.

Management Team

Their role is to understand what information is held by their service, what is added and what is removed, how information is used and moved, and who has access and why. Through the Management Team they must ensure that written procedures are in place and followed relating to these activities, risks are assessed, mitigated and the risk assessment processes are audited.

The overall responsibility and accountability for ensuring that all staff and associated third parties comply with information legislation, this Policy and associated policies and procedures, lies with the Management Team.

Data Protection Officer

The role of the Data Protection Officer (DPO) is to:

- Inform and advise DABVJB and its employees about their obligations to comply with the General Data Protection Regulation and other data protection laws.
- Monitor compliance with the General Data Protection Regulation and other data protection laws, including the assignment of responsibilities, awareness raising and training of staff involved in the processing operations and related audits.
- Provide advice about data protection impact assessments and monitor their performance;

- Co-operate with the supervisory authority (the Information Commissioner's Office).
- Act as the contact point for the Information Commissioner's Office on issues related to the processing of personal data.

DABVJB's DPO is the Depute Assessor & ERO for Grampian Valuation Joint Board.

Individual Members of Staff and Elected Members

Individual members of staff and elected members are responsible for protecting personal information held or processed on computer, or held in paper records, within their care.

4. Lawful Bases for Processing Personal Information

The lawful bases for processing are set out in the General Data Protection Regulation. At least one of these must apply whenever DABVJB processes personal information:

Consent: the individual has given clear consent for DABVJB to process his/her personal data for a specific purpose.

Contract: the processing is necessary for a contract that DABVJB has with the individual, or because the individual has asked the DABVJB to take specific steps before entering into a contract.

Legal obligation: the processing is necessary for DABVJB to comply with the law (not including contractual obligations).

Vital interests: the processing is necessary to protect someone's life.

Public interest: the processing is necessary for DABVJB to perform a task in the public interest or in the exercise of official authority vested in DABVJB.

Legitimate interests: the processing is necessary for the purposes of legitimate interests pursued by DABVJB or a third party unless there is a good reason to protect the individual's personal data which overrides those legitimate interests. However, this basis is not applicable to processing carried out by DABVJB in the performance of its official tasks.

5. Rights of Individuals

The General Data Protection Regulation provides individuals with the following rights regarding their personal information:

- The right to be informed about how their information will be used.
- The right of access to their personal information.
- The right to rectification, which is the right to require DABVJB to correct any inaccuracies.
- The right to request the erasure of any personal information held by DABVJB where DABVJB no longer has a basis to hold the information.
- The right to request that the processing of their information is restricted.
- The right to data portability.
- The right to object to DABVJB processing their personal information.
- Rights in relation to automated decision making and profiling.

The legal basis used for processing the information determines what rights are applicable. Further information on data subjects' rights can be found at www.ico.org.uk

6. The Data Protection Principles

The General Data Protection Regulation sets out six principles for the processing of personal information which are legally binding on DABVJB. The personal information must be:

1. Processed lawfully, fairly and in a transparent manner in relation to the data subject.
2. Collected for specified, explicit and legitimate purposes and not further processed in a manner that is incompatible with those purposes; further processing for archiving purposes in the public interest, scientific or historical research purposes or statistical purposes shall not be considered to be incompatible with the initial purposes.
3. Adequate, relevant and limited to what is necessary in relation to the purposes for which they are processed.
4. Accurate and, where necessary, kept up to date; every reasonable step must be taken to ensure that personal data that are inaccurate, having regard to the purposes for which they are processed, are erased or rectified without delay.
5. Kept in a form which permits identification of data subjects for no longer than is necessary for the purposes for which the personal data are processed; personal data may be stored for longer periods insofar as the personal data will be processed solely for archiving purposes in the public interest, scientific or historical research purposes or statistical purposes subject to implementation of the appropriate technical and organisational measures required by the General Data Protection Regulation in order to safeguard the rights and freedoms of the data subject.
6. Processed in a manner that ensures appropriate security of the personal data, including protection against unauthorised or unlawful processing and against accidental loss, destruction or damage, using appropriate technical or organisational measures.

7. Notifying the Information Commissioner

DABVJB must advise the Information Commissioner's Office that it holds personal information about living people.

8. Processing Personal Information

DABVJB will hold and process personal information only to support those activities it is legally entitled to carry out.

DABVJB may on occasion share personal information with other organisations. In doing so, DABVJB will comply with the provisions of the Information Commissioner's [Data Sharing Code of Practice](#).

The individual from whom the personal information is collected must be advised of the purpose for which the information will be held or processed and who the information may be shared with. This is done through the provision or availability of a Privacy Notice. These can be viewed at www.saa.gov.uk/dab-vjb/privacy-notices

9. Training

All staff will be provided with training or awareness information in basic data protection law and practice as soon as reasonably practicable after starting to work for DABVJB. All staff have a confidentiality clause in their contracts of service.

Staff who work on computer systems that hold or process personal information, or who use the information associated with those systems, will receive relevant training. If written procedures for using such systems are not yet in place, staff will be trained in legitimate ways of finding and providing information and told which information must not be recorded.

Information security training forms part of our core training requirements and must be undertaken annually.

Any training requirements identified during data breach investigations will be fulfilled as soon as practicable

10. Information Security

The DABVJB's approach to Information Security is set out in West Dunbartonshire Council's ICT Acceptable Use and Information Security Policy and in the 'West Dunbartonshire Council Information Security Staff Guidance' document both of which have been adopted by DABVJB.

11. Complaints

Any complaints received by, or on behalf of, a member of the public containing allegations of inappropriate disclosure of information must be notified in line with DABVJB's Data Breach Procedures in addition to being dealt with through DABVJB's Complaints Handling Procedure.

12. Breaches of Security

Organisations which process personal data must take appropriate measures against unauthorised or unlawful processing and against accidental loss, destruction of or damage to personal data. Despite the security measures taken to protect personal data held by DABVJB, a breach can happen.

If a breach occurs the Depute Assessor or Assessor must be notified immediately to allow a review of the incident to be carried out and to take appropriate action as required.

A copy of DABVJB's Data Breach Procedure can be found on our website.

More information on breach management can be found on Information Commissioner's Office [Guidance on Data Security Breach Management](#).

13. Monitoring and Reporting

This policy will be reviewed as required but no less than bi-annually.

14. Related Policies and Procedures

- DABVJB Records Management Policy.
- West Dunbartonshire Council ICT Acceptable Use and Information Security Policy.
- DABVJB Records Retention Schedule.
- DABVJB Freedom of Information Policy.
- DABVJB Complaints Handling Procedure.
- DABVJB Subject Access Request procedures
- DABVJB Personal Data Audit
- DABVJB Data Protection Impact Assessment Procedures
- DABVJB Data Breach Procedures

15. Further Information and Guidance

Dunbartonshire and Argyll & Bute Valuation Joint Board
235 Dumbarton Road
Clydebank
G814XJ
E-mail: assessor@dab-vjb.gov.uk
Tel: 0141 562 1200

Further information is also available from the [Information Commissioner's website](#)

Privacy statement for the compilation publication and maintenance of the Electoral Registers

Who am I?

As the Electoral Registration Officer for Dunbartonshire and Argyll & Bute I have been appointed by Dunbartonshire and Argyll & Bute Valuation Joint Board in accordance with the Representation of the People Act 1983. My head office is located at 235 Dumbarton Road, Clydebank G81 4XJ and you can contact my Data Protection Officer by post at Dunbartonshire and Argyll & Bute Valuation Joint Board, 235 Dumbarton Road, Clydebank G81 4XJ by email at: DPO@dab-vjb.gov.uk and by telephone on 01224 664331.

Why do I need your personal information and what do I do with it?

You are giving me your personal information to allow me to compile, publish and maintain the Electoral Registers as required by law. I may also use your information to contact you by post, email or telephone to maintain my records. If you do not wish me to contact you by email or by telephone please let me know. You can do this by phoning the Electoral Registration Office on 0141 562 1200 or by emailing assessor@dab-vjb.gov.uk

Legal basis for using your information:

You can find more details of my duties at www.saa.gov.uk/dab-vjb/individual-electoral-registration Processing your personal information is necessary for the performance of my public task to compile, publish and maintain the Electoral Registers in accordance with the Representation of The People Act 1983 and associated regulations

Some of the information that I collect is classified as special category personal data. This is processed by reason of the substantial public interest as set out in the Representation of the People Act 1983 and associated regulations. You can find a copy of my special category personal data policy at www.saa.gov.uk/dab-vjb/privacy-notices

I may also collect information on Criminal Convictions to check that you are still eligible to remain as a registered elector, this is necessary for the performance of my public task to compile, publish and maintain the Electoral Registers in accordance with the Representation of The People Act 1983 and associated regulations.

Failure to provide information:

If you do not complete an Invitation to Register (ITR), when required to do so you could face a fine of £80. This fine does not apply to 14 & 15 year olds. If you do not complete a Household Enquiry Form (HEF), if convicted you may be fined £1000. If you knowingly supply false information on either a HEF or an ITR, if convicted, you may be imprisoned for up to six months and /or fined up to £5000.

Who do I share your information with?

To verify your identity, the data you provide will be processed by the Individual Electoral Registration Digital Service managed by the Cabinet Office. As part of this process your data will be shared with the Department of Work and Pensions and the Cabinet Office suppliers that are data processors for the Individual Electoral Registration Digital Service. You can find more information about this here: <https://www.register-to-vote.service.gov.uk/register-to-vote/privacy>.

I am legally obliged to safeguard public funds so I am required to verify and check your details internally for fraud prevention. I may share this information with other public bodies for the same purpose. I am also legally obliged to share certain data with other public bodies such as HMRC and will do so where the law requires this. I will also generally comply with requests for specific information from other regulatory

and law enforcement bodies where this is necessary and appropriate. Your information is also analysed internally to help us improve our services. This data sharing is in accordance with our statutory obligations and relevant data sharing agreements. It also forms part of our requirements in line with our Records Management Plan approved in terms of the Public Records (Scotland) Act 2011.

In addition to publishing the Electoral Registers I sometimes need to share the personal information with other organisations. Where this is necessary I am required to comply with all aspects of the Data Protection Act 2018. What follows is a description of the types of organisation I may need to share some of the information I process for one or more reasons.

Where necessary or required I may share information with:-

- Other Electoral Registration Officers.
- The Cabinet Office
- Organisations who buy the Open Register
- Organisations who take part in the National Fraud Initiative
- Other occupants of your address
- Permitted recipients of the full Electoral Register. The Electoral Commission provide further details on their website. www.electoralcommission.org.uk
- Returning Officer(s) or Counting Officers to enable them to conduct elections and referendums.

- Organisations who process your personal data on my behalf, for example, delivery organisations, mailing houses and contractors or consultants. These organisations are carefully selected and measures are put in place to protect your information

Transferring information overseas

Other than corresponding with you I will not transfer your information overseas.

How long do we keep your information for?

I only keep your personal information for the minimum amount of time necessary. Sometimes this is set out in law, but in most cases it is based on the business need. I maintain a Records Retention and Disposal Schedule which sets out how long I hold different types of information for. You can view this on www.saa.gov.uk/dab-vjb/public-records-act or you can request a hard copy from the contact address stated above.

Your rights under data protection law:

- **access to your information** – you have the right to request a copy of the personal information that I hold about you.
- **correcting your information** – I want to make sure that your personal information is accurate, complete and up to date. Therefore you may ask me to correct any personal information about you that you believe does not meet these standards.
- **Deletion of your information** – you have the right to ask me to delete personal information about you where:
 - I. you think that I no longer need to hold the information for the purposes for which it was originally obtained
 - II. you have a genuine objection to my use of your personal information –
 - III. my use of your personal information is contrary to law or our other legal obligations

Please contact me as stated above if you wish to exercise any of these rights.

Information you have given me about other people:

If you have provided me with anyone else's details, please make sure that you have told them that you have given their information to me. I will only use this information to compile, publish and maintain the Electoral Register.

If they want any more information on how I will use their information they can visit my web site at www.saa.gov.uk/dab-vjb/individual-electoral-registration or email assessor@dab-vjb.gov.uk

Automated Decision Making:

Where I receive information that you may be eligible to register to vote I may make automated decisions during the determination of your eligibility to vote or to issue you with an Invitation to Register.

Complaints

I aim to directly resolve all complaints about how I handle personal information. However, you also have the right to lodge a complaint with the Information Commissioner's Office, who can be contacted by post at: Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire, SK9 5AF. By phone on 0303 123 1113 (local rate) or 01625 545 745. Visit their website for more information at- <https://ico.org.uk/concerns>

More information:

For more details on your information rights please visit www.ico.org.uk

If you do not have access to the internet you can contact me via telephone or write to me requesting paper copies of my documents.

4th June 2018

Privacy Statement for the compilation publication and maintenance of the Valuation Roll & Council Tax Valuation List

Who am I?

As the Assessor for Dunbartonshire and Argyll & Bute I have been appointed by Dunbartonshire and Argyll & Bute Valuation Joint Board in accordance with the Local Government etc (Scotland) Act 1994. My head office is located at 235 Dumbarton Road Clydebank G81 4XJ and you can contact my Data Protection Officer by post at Dunbartonshire and Argyll & Bute Valuation Joint Board, 235 Dumbarton Road, Clydebank G81 4XJ, by email at: DPO@dab-vjb.gov.uk, and by telephone on 01224 664331.

Why do I need your personal information and what do I do with it?

You are giving me your personal information to allow me to compile, publish and maintain the Valuation Roll and Council Tax Valuation List. I may also use your information to contact you by post, email or telephone and to maintain my records. If you do not wish me to contact you by email or by telephone please let me know. You can do this by phoning the Assessor's Office on 0141 562 1200 or by emailing assessor@dab-vjb.gov.uk

Legal basis for using your information:

You can find more details of my role at www.saa.gov.uk/the-assessor/ . Processing your personal information is necessary for the performance of my public task to compile, publish and maintain the Valuation Roll and Council Tax Valuation List in accordance with the Local Government (Scotland) Act 1975 and the Local Government Finance Act 1992.

Failure to provide information:

If you do not complete a request for information issued to you under the Local Government Finance Act 1992, when required to do so, you could be liable to pay a penalty not exceeding level 2 on the standard scale (£500). If you knowingly supply false information you could be liable on summary conviction to imprisonment for a term not exceeding 3 months or a fine not exceeding level 3 on the standard scale (£1000) or both.

If you do not complete a request for information issued to you under the Lands Valuation (Scotland) Act 1854 (as amended), when required to do so, you could be liable on summary conviction to pay a penalty not exceeding level 3 on the standard scale (£1000). If you knowingly supply false information you could be liable on summary conviction to pay a penalty not exceeding level 3 on the standard scale (£1000)

Who do I share your information with?

I am legally obliged to safeguard public funds so I am required to verify and check your details internally for fraud prevention. I may share this information with other public bodies for the same purpose. I am also legally obliged to share certain data with other public bodies such as HMRC and will do so where the law requires this. I will also generally comply with requests for specific information from other regulatory and law enforcement bodies where this is necessary and appropriate. Your information is also analysed internally to help us improve our services. This data sharing is in accordance with our statutory obligations and relevant data sharing agreements. It also forms part of our requirements in line with our Records Management Plan approved in terms of the Public Records (Scotland) Act 2011.

I sometimes need to share your personal information with other organisations. Where this is necessary I am required to comply with all aspects of the Data Protection Act 2018. What follows is a description of the types of organisation I may need to share some of the information I process for one or more reasons. Where appropriate your information will be anonymised before it is shared with an organisation.

Where necessary or required I may share information with:-

Other Assessors

Argyll & Bute Council, East Dunbartonshire Council, West Dunbartonshire Council

The Electoral Registration Officer for Dunbartonshire and Argyll & Bute
Valuation Office Agency
Government Bodies
Office for National Statistics
Flood Re Limited

Organisations who process your personal data on my behalf, for example, delivery organisations, mailing houses and contractors or consultants. These organisations are carefully selected and measures are put in place to protect your information.

Where necessary or required I may also share information during the disposal of appeals or complaints against an entry in the Valuation Roll or Council Tax Valuation List.

International transfers:

We do not transfer information overseas, however some of the organisations we share your information with may transfer this overseas. Where your information is transferred overseas with our permission we ensure suitable safeguards are in place. If you wish more information on the safeguards please contact me.

How long do I keep your information for?

I only keep your personal information for the minimum amount of time necessary. Sometimes this is set out in the law, but in most cases it is based on the business need. I maintain a records retention and disposal schedule which sets out how long I hold different types of information for. You can view this on my website at www.saa.gov.uk/dab-vjb/public-records-act or you can request a hard copy from the contact address stated above.

Your rights under data protection law:

- **access to your information** – you have the right to request a copy of the personal information that I hold about you.
- **correcting your information** – I want to make sure that your personal information is accurate, complete and up to date. Therefore you may ask me to correct any personal information about you that you believe does not meet these standards.
- **Deletion of your information** – you have the right to ask me to delete personal information about you where:
 - I. you think that I no longer need to hold the information for the purposes for which it was originally obtained
 - II. you have a genuine objection to my use of your personal information –
 - III. my use of your personal information is contrary to law or our other legal obligations

Please contact me as stated above if you wish to exercise any of these rights.

Information you have given me about other people:

If you have provided me with anyone else's details, please make sure that you have told them that you have given their information to me. I will only use this information to compile, publish and maintain the Valuation Roll and Council Tax Valuation List.

If they want any more information on how I will use their information they can visit www.saa.gov.uk/the-assessor/ email assessor@dab-vjb.gov.uk

Complaints:

I aim to directly resolve all complaints about how I handle personal information. However, you also have the right to lodge a complaint with the Information Commissioner's Office, who can be contacted by post at: Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire, SK9 5AF. By phone on 0303 123 1113 (local rate) or 01625 545 745. Visit their website for more information at- <https://ico.org.uk/concerns>

More information:

For more details on your information rights please visit www.ico.org.uk

If you do not have access to the internet you can contact me via telephone or write to me requesting paper copies of my documents.

17th May 2018



Dumbartonshire and Argyll & Bute
Valuation Joint Board

Employee Privacy Statement

General Data Protection Regulation

The General Data Protection Regulation came into effect on 25th May 2018. It represents a substantial change in how organisations deal with information about you (your **Personal Data**) and what rights you have in respect of the handling of that **Personal Data**.

What does it mean for me?

The Information Commissioner's Office (ICO), which is the regulator for Data Protection matters in the UK, has provided an extensive guidance on GDPR on its website at <https://ico.org.uk/> and in particular the Guide to the General Data Protection Regulation found at <https://ico.org.uk/for-organisations/guide-to-the-general-data-protection-regulation-gdpr> provides an easy to navigate guide in respect of your Individual Rights under GDPR.

What does it mean for the Valuation Joint Board when dealing with my personal data?

For the most part, the Valuation Joint Board (VJB) will continue to use the information it holds on you for the same purpose or purposes it did before the GDPR came into force; namely as your Employer.

In that respect the VJB's processing of your data (holding and using it) may differ from a number of other organisations e.g. those who hold your information for marketing purposes, who may need to seek your permission for all uses of your Personal Data.

We have, in any event, provided this Privacy Statement / Notice which explains the basis for our use of your data. If we seek to use your Personal Data in a different manner from that which we state in this Privacy Statement / Notice, we will tell you and if necessary, seek your permission unless we are permitted or required by law to use it for such purposes without your request.

Using your personal data

General Approach

This Statement / Notice tells you how Dunbartonshire and Argyll & Bute Valuation Joint Board uses your Personal Data. Dunbartonshire and Argyll & Bute Valuation Joint Board is an independent local government body established by The Valuation Joint Boards Order 1995 and having its principal place of business at 235 Dumbarton Road Clydebank G81 4XJ ("the VJB", "we" or "us") and in terms of Data Protection legislation is the Data Controller for the Personal Data we hold.

Why do we need your personal information and what do we do with it?

You are giving us your personal information to allow us to effectively manage your employment or prospective employment relationship with the VJB and for us to meet our obligations to you as an employer or prospective employer.

Throughout the lifetime of your employment relationship with the VJB the information you provide will be used for the following purposes:

- Your name, national insurance number and contact details, including your home address, telephone numbers and email addresses will be used to identify you and communicate with you as necessary.
- During the recruitment process or at times during your employment information may be gathered to assess your suitability to perform specific roles. In addition, information will be gathered to check eligibility to work in the United Kingdom.
- Information in relation to employment history, qualifications, training certification and licenses (such as a driving license) may be required in order to validate that you are appropriately qualified to undertake the activities of your role (or prospective role) and to ensure calculation of allowances or statutory payments for which you are entitled.
- Personal banking details are required in order to process all payments due to you in respect of your employment with the VJB.
- Qualification for particular categories of leave; maternity, adoption, shared parental and paternity support leave may require you to provide additional information such dates of confinement, to ensure that you meet the appropriate qualifying criteria and receive appropriate leave and payments.
- Information in respect of your health may be gathered at different times via statutory health surveillance programmes, statutory health assessments or as a result of our recruitment or attendance management arrangements. This information is captured to ensure that we comply with our statutory responsibilities, support employees' health and wellbeing and manage attendance across the organisation.

- During the recruitment process or at times during your employment, you may be invited to disclose personal characteristic information as defined in the Equality Act 2010 and other equalities related information. This information is used for statistical monitoring.
- In some circumstances an employee may engage in “case management” processes, which include, but may not be limited to, attendance management, discipline or grievance. In such circumstances, personal information is often disclosed by individuals and recorded in case notes. Such information will be considered as evidence in the case management decision making process. The outcome of such processes will be communicated to you and recorded on file.
- During the course of your employment, use of VJB equipment and premises may result in the collection of other data. This includes;
 - Dialed telephone numbers and the date, time and duration of incoming and outgoing calls.
 - Websites visited, including date, times of visit.
 - Emails sent and received, including dates, times, subject, recipient and sender.
 - Details of any media files stored on our network
 - The use of unencrypted usb devices
 - System login times
 - Flexi system recordings
 - Online Training Undertaken
 - Time Management Information

This information may be used for surveillance purposes, investigating and managing conduct and for data matching exercises.

- Some posts require members of staff to have Disclosure checks or PVG checks made against them. In these cases the VJB will process information regarding criminal convictions (and any police intelligence regarding suspected criminality included in a PVG check) to assess your suitability for the post in question.
- Some posts require members of staff to be members of the RICS, annual checks will be made to ensure that membership has been maintained.

Some members of staff may also be service users. We process information on service users (including service users who are members of staff) in accordance with the privacy statements published on our website at www.saa.gov.uk/dab-vjb/privacy-notices and staff should consult those service delivery privacy statements for details of this processing.

Legal basis for using your information:

As your employer we are bound by law to deal with you, as our employee in a number of ways. These include ensuring your health, wellbeing and safety, that you are a fit and proper person to perform your duties, that you are properly remunerated and have access to a pension, that you do not work excessive hours and that you are treated equally and fairly.

For all of these requirements we require to hold and use your information.

Additionally as we deliver our services to the public through you in either front facing or back of house situations, we may require to use your Personal Data in connection with the delivery of these services (Public Task).

These services are the statutory functions conferred on the Assessor and ERO.

Therefore, processing your personal information is necessary for the performance of a contract with you (or in the case of recruitment, to take steps to enter into a contract with you). If you do not provide us with the information we have asked for then we will not be able to manage our employment relationship with you. Some information needs to be shared with external bodies because the VJB is under a legal obligation to do so.

Some of the information that we collect is special category personal data such as health, trade union membership and equalities information. The processing of this is necessary for the purposes of carrying out the obligations and exercising rights in the field of employment. A copy of the VJB Policy statement of Special Category Data is available at www.saa.gov.uk/dab-vjb/privacy-notice

Who do we share your information with?

We are legally obliged to safeguard public funds so details will be checked internally for fraud prevention and verification purposes and may be shared with other public bodies for the same purpose. We are legally obliged to share certain data with other public bodies such as HMRC and will do so where the law requires this; we will also generally comply with requests for specific information from other regulatory and law enforcement bodies where this is necessary and proportionate. Information is also analysed internally in order to provide management information, inform service delivery reform and similar purposes.

Many of the VJB's personnel, finance and IT functions are carried out on our behalf or with the assistance of West Dunbartonshire Council. In these circumstances the VJB remains the data controller and measures have been put in place to protect your information.

In some circumstances there will be a requirement to share some information with organisations external to the VJB. These may include but not be limited to the following:

- Depending upon the nature of your role, relevant information may be shared with relevant registered professional bodies such as the RICS.
- Information gathered in respect of accidents at work may be gathered and may be shared with the HSE as required.
- Where workplace assessment for qualifications is undertaken personal data may be shared with the appropriate qualifications authority such as the Scottish Qualifications Authority and City and Guilds, for the processing of results and issuing of qualifications.
- Your personal details may be shared with the VJB's insurance provider for the purposes of insurance policies held by the council in respect of Employers Liability Insurance, Indemnification of employees and other insurance purposes as necessary.
- If at any time during or subsequent to your employment you exercise your rights to enter into a dispute via the courts system, including employment tribunal, we may be required to share information in relation to your employment relationship with the courts or legal representatives as required.
- Where an employee is a member of the local government pension scheme there is a requirement to share information to ensure appropriate contributions are made and benefit calculations can be made. There is also a requirement to share information with ill-health early retirement insurers and their brokers. Information on how they handle your personal information can be found at www.hymans.co/GDPRterms
- In circumstances relevant personal data may be shared with third parties in respect of processing payroll deduction made in respect of salary sacrifice contributions, charitable giving arrangements, payments made to satisfy court orders, AVC scheme contributions, trade union subscriptions, credit union contributions.
- If you have ever had an appointment with the VJB's current or previous occupational health provider, you may have an occupational health record. Such records are retained by the current occupational health provider. The contents of your medical records are confidential and are not disclosed to the VJB but will inform any occupational health reports issued to the VJB by the occupational health provider. Contact information for all employees is additionally held within provider's online occupational health referral system.
- In the event that the VJB change occupational health provider, these medical records will transfer directly to the new provider and will not pass to the VJB.
- The VJB is obliged to participate in the National Fraud Initiative in Scotland and in terms of this passes information on staff (primarily payroll data) to Audit Scotland for data matching to detect fraud or possible fraud. Details of this exercise can be found on Audit Scotland's website at <http://www.audit-scotland.gov.uk>

scotland.gov.uk/our-work/national-fraud-initiative. The VJB will also co-operate in other initiatives aimed at preventing and tackling crime.

- The VJB is subject to the Freedom of Information (Scotland) Act 2002 and the Environmental Information (Scotland) Regulations 2004 (collectively referred to as “FOI” legislation). Often we receive requests which seek disclosure of information about members of staff. Such requests are assessed carefully and we will only release staff information in response to FOI requests if doing so is compatible with our obligations under data protection law. We will only release non work related information about employees where we are obliged to do so to comply with law. We will seek the views of current members of staff as to any such release prior to release where practicable.
- In circumstances where you agree to engage with our counselling or other provider of employee well-being services as a result of a management initiated referral or otherwise in the course of your employment, relevant personal information will be shared with the provider to allow these services to be delivered.
- To permit the VJB to operate its occupational health scheme and meet its obligations as Employer in respect of your health and well-being, your personal data which may include Special Category data will be shared with our occupational health provider – PAM Group Limited and their associated companies. Copies of their privacy policy may be found at <https://www.pamgroup.co.uk/>
- Some officers may be required, as part of their duties, to attend or speak at VJB meetings or subcommittees. If these meetings are webcast or audiocast then images and/or audio recordings of the meeting (including the attendance or contribution of officers attending) will be published.
- If you are the author of a VJB report or named as the contact point in that report, your name, and work telephone number will be published on the committee report on the VJB website.
- Where you are assigned Council Tax or Non-Domestic Valuation appeals as part of your duties your name, work telephone number and email address will be published on the VJB website.

International transfers:

Information published on the VJB’s website (including video footage of webcast meetings, audiocast recordings of meetings and committee reports) can be accessed from anywhere in the world.

How long do we keep your information for?

The VJB maintains a records retention and disposal schedule which sets out how long we hold different types of information for. This is available on the VJB's website at: www.saa.gov.uk/dab-vjb/public-records-act

Your rights under data protection law:

The General Data Protection Regulation provides you with the following rights in certain circumstances regarding your personal information:

- The right to be informed about how your information will be used.
- The right of access to your personal information.
- The right to rectification, which is the right to require the VJB to correct any inaccuracies.
- The right to request the erasure of any personal information held by the VJB where the VJB no longer has a basis to hold the information.
- The right to request that the processing of your information is restricted.
- The right to data portability.
- The right to object to the VJB processing your personal information.
- Rights in relation to automated decision making and profiling.

Details on these rights are available in the ICO guide referred to above.

Complaints:

If you do not have access to the internet you can contact us on 0141 562 1200 to request hard copies of any of the above documents. We seek to resolve directly all complaints about how we handle personal information.

If your complaint is about how we have handled your personal information, you can contact the VJB's Data Protection Officer by email at dpo@dab-vjb.gov.uk

You also have the right to lodge a complaint about data protection matters with the Information Commissioner's Office, whose contact details are as follows: Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire, SK9 5AF Telephone - 0303 123 1113 (local rate) or 01625 545 745; Website: <https://ico.org.uk/concerns>

Please note if your complaint is not about a data protection matter and instead concerns employment matters, this should be raised initially with your line manager and if necessary can be raised through our individual grievance procedures.

May 2018



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

Dunbartonshire and Argyll & Bute Valuation Joint Board

Policy statement and additional safeguards on processing special category data and personal data relating to criminal convictions and offences.

Introduction

Data Protection law requires controllers who process special category personal data, or personal data relating to criminal convictions and offences to have an appropriate policy document in place setting out a number of additional safeguards for this data.

This policy must:

- (a) explain the controller's procedures for securing compliance with the principles in Article 5 of the GDPR (principles relating to processing of personal data) in connection with the processing of personal data in reliance on the condition in question, and
- (b) explain the controller's policies as regards the retention and erasure of personal data processed in reliance on the condition, giving an indication of how long such personal data is likely to be retained."

This document is the policy adopted by Dunbartonshire and Argyll & Bute Valuation Joint Board (VJB) in relation to this processing.

Policy Statement

1: Lawfulness, fairness and transparency:

All data flows into and out of the Valuation Joint Board have been assessed to determine the legal basis under which that data is processed and the results of the assessment are documented. The VJB is satisfied that it has a legal basis for holding the personal data that it holds, and that it also has a valid legal basis for disclosing this personal data to third parties where this happens. A copy of the VJB privacy notice is available at www.saa.gov.uk/dab-vjb/privacy-notices. The VJB is presently updating its data processor agreements and data sharing agreements to reflect the new legal requirements.

2: Purpose limitation:

The purposes for which data are collected are clearly set out in the privacy notice. This includes reference to further use of data for internal management information purposes.

3: Data minimisation:

In assessing the data flows, the VJB has also taken the opportunity to critically assess the need for each of the data fields in question and where superfluous data was being captured, the VJB has now stopped capturing this.

4: Accuracy:

Data is checked for accuracy and, where any inaccuracies are discovered, these are promptly corrected and where appropriate any third party recipients of the inaccurate data notified of the correction.

5: Storage limitation:

The VJB only keeps personal information for the minimum period of time necessary. Sometimes this time period is set out in the law, but in most cases it is based on business need. The VJB maintains a records retention and disposal schedule which sets out how long it holds different types of information for. You can view this at www.saa.gov.uk/dab-vjb/public-records-act

Ongoing management of the VJB's records and information is subject to the provisions of a Records Management Plan, which was developed in terms of the Public Records (Scotland) Act 2011 and approved by the Keeper of the Records of Scotland. It is available online at www.saa.gov.uk/dab-vjb/public-records-act. The Records Management Plan sets out, in much greater detail, the provisions under which the VJB complies with its obligations under public records legislation, data protection and information security and is complementary to this policy statement.

6: Integrity and confidentiality:

The VJB has an approved Information Security Policy which sets out roles and responsibilities within the organisation in relation to information security. All staff are required to take information security training and this is refreshed annually. ICT systems have appropriate protective measures in place incorporating defence in depth and the systems are subject to external assessment and validation. The VJB has policies and procedures in place to reduce the information security risks arising from use of hard copy documentation.

Electoral Registration Officer for Dunbartonshire and Argyll & Bute

Policy statement and additional safeguards on processing special category data and personal data relating to criminal convictions and offences.

Introduction

Data Protection law requires controllers who process special category personal data, or personal data relating to criminal convictions and offences to have an appropriate policy document in place setting out a number of additional safeguards for this data.

This policy must:

- (a) explain the controller's procedures for securing compliance with the principles in Article 5 of the GDPR (principles relating to processing of personal data) in connection with the processing of personal data in reliance on the condition in question, and
- (b) explain the controller's policies as regards the retention and erasure of personal data processed in reliance on the condition, giving an indication of how long such personal data is likely to be retained."

This document is the policy adopted by the Electoral Registration Officer for Dunbartonshire and Argyll & Bute (ERO) in relation to this processing.

Policy Statement

1: Lawfulness, fairness and transparency:

All data flows into and out of the Electoral Registration Office have been assessed to determine the legal basis under which that data is processed and the results of the assessment are documented. I am satisfied that I have a legal basis for holding the personal data I hold, and that I also have a valid legal basis for disclosing this personal data to third parties where this happens. A copy of my privacy notice is available at www.saa.gov.uk/dab-vjb/privacy-notice I am presently updating my data processor agreements and data sharing agreements to reflect the new legal requirements.

2: Purpose limitation:

The purposes for which data are collected are clearly set out in my privacy notice. This includes reference to further use of data for internal management information purposes.

3: Data minimisation:

In assessing the data flows, I have also taken the opportunity to critically assess the need for each of the data fields in question and where superfluous data was being captured, I have now stopped capturing this.

4: Accuracy:

Data is checked for accuracy and, where any inaccuracies are discovered, these are promptly corrected and where appropriate any third party recipients of the inaccurate data notified of the correction.

5: Storage limitation:

The ERO only keeps personal information for the minimum period amount of time necessary. Sometimes this time period is set out in the law, but in most cases it is based on business need. I maintain a records retention and disposal schedule which sets out how long I hold different types of information for. You can view this at www.saa.gov.uk/dab-vjb/public-records-act

Ongoing management of the Electoral Registration records and information is subject to the provisions of a Records Management Plan, which was developed in terms of the Public Records (Scotland) Act 2011 and approved by the Keeper of the Records of Scotland. It is available online at www.saa.gov.uk/dab-vjb/public-records-act. The Records Management Plan sets out, in much greater detail, the provisions under which the ERO complies with his obligations under public records legislation, data protection and information security and is complementary to this policy statement.

6: Integrity and confidentiality:

The ERO has through Dunbartonshire and Argyll & Bute Valuation Joint Board an approved Information Security Policy which sets out roles and responsibilities within the organisation in relation to information security. All staff are required to take information security training and this is refreshed annually. My ICT systems have appropriate protective measures in place incorporating defence in depth and the systems are subject to external assessment and validation. I have policies and procedures in place to reduce the information security risks arising from use of hard copy documentation.

The General Data Protection Regulation (GDPR) allows you to find out what information is held about you, on paper (manual records) and computer records (electronic records). This is known as a 'subject access right' and applies to Electoral Registration, Valuation Roll and Council Tax Valuation List records, as well as any other personal information we hold about you.

In some circumstances access to your records may be limited or the information may be partially redacted, for example, if the records you have requested contain information relating to another person.

If you would like to make a subject access request, please contact the Assessor by email at assessor@dabvjb.gov.uk or write to the address on page 2. You are entitled to receive a copy of your records free of charge, within a month.

In certain circumstances, where there is a lot of information being requested, this may be extended to three months. If this is the case, we will always contact you and advise you of the expected timeframe.

We will require you to provide proof of identity before we release any information. All subject access information issued via the mail/postal service will be issued recorded delivery. If, after you receive this information, you decide that you no longer require it, you should ensure that the information is securely disposed of.

Subject Access Request form

This form is for any person who wishes to apply for access to personal data held by Dunbartonshire and Argyll & Bute Valuation Joint Board (DABVJB), the Assessor or the Electoral Registration Officer for DABVJB. Please read the Subject Access Request Guidance Notes below before completing this form.

A separate form should be completed for each individual.

NOTE: This is not a mandatory form – Subject Access requests made in other formats will also be accepted but this form is designed to speed up the process.

Subject Access Request Guidance

Please read before filling in the Subject Access Request Form

Which sections should I complete?

Sections 1, 2, 3, 4 and 5 should be completed for all applications.

Sections 6, 7 and 8 (Representative Details and Authority to Release Information to a Representative) should only be completed if the application is being made by a representative (i.e. someone other than the data subject themselves e.g. a solicitor).

Section 3 (Proof of the applicant's identity) - If you do not have any of the forms of identity listed, we may accept alternatives for consideration.

This form is designed to assist the process of making a subject access request and, as a consequence, may speed up the process; but it is not mandatory, all subject access requests made in other formats will also be processed.

What information will help with the processing of my subject access request?

Identification of relevant records will be easier if you can provide any references issued by DABVJB, the Assessor or the ERO relating to applications you may have made, information provided, or on any other form of communication.

What information does DABVJB, the Assessor & ERO hold?

DABVJB, holds information relevant to current, former or prospective employees. The Assessor holds information relevant to the compilation and publication and maintenance of the Valuation Roll and Council Tax Valuation List. The ERO holds information relevant to the compilation and maintenance of the Register of Electors.

How long will it take to get my data?

Once we are satisfied that you meet the criteria for disclosure of data under the General Data Protection Regulation (GDPR), and have provided sufficient information, you should receive a response within one month from the date that we accept your application for processing.

Records may be held in several different locations in paper and electronic formats. If you only require specific information and you clearly state what that is – for example a specific document then you are likely to get a quicker disclosure.

General Notes

1. We will acknowledge your application
2. The documents that you receive may have data redacted (blacked-out). This is because we cannot release that information to you under the Data Protection Act, e.g. another person's data.

We will not disclose information by fax or telephone. Disclosure by post is usually issued recorded delivery class post to the address you provide in section 2 or, if appropriate, to your representative named in section 6. If, after you/your named representative receive this information, you decide that you no longer require it, you should ensure that the information is securely disposed of.

Checklist

- ☐ Have you completed all relevant sections of the form?
- ☐ If you are a representative, has your client signed the authority in Section 8 or provided a separate signed note of authority?
- ☐ If you are submitting the form yourself, have you signed the form at Section 5?
- ☐ If you are signing as a parent or guardian of a child under 16, have you provided a photocopy of their full birth certificate, photocopies of any court orders and proof of your parental responsibility?
- ☐ Have you enclosed two pieces of identification from the lists in Section 3 (one from each of A and B)?
- ☐ Have you signed the declaration in Section 5?
- ☐ Have you provided as much information as possible to enable us to find the data you require?

Please send your completed form, proof of identity to:

Dunbartonshire and Argyll & Bute Valuation Joint
Board
235 Dumbarton Road
Clydebank
G81 4XJ

Section 1 – Applicant Details Please Complete All Sections in Block Capitals

Title (please tick one):	Mr <input type="checkbox"/> Mrs <input type="checkbox"/> Miss <input type="checkbox"/> Ms <input type="checkbox"/> Title (please state):
Forename(s):	
Family Name:	
Previous Family Name:	
Other name(s) known by:	
Date of Birth (dd/mm/yyyy):/...../.....

Section 2 – Applicant Details

Current Address:	
Postcode	
Daytime Telephone No:	
Email Address:	
Previous Address: (which might be relevant to your request)	
Postcode:	

Section 3 – Proof of the applicant's identity

In order to prove the applicant's identity, we need to see copies of two pieces of identification, one from list A and one from list B below. Please indicate which ones you are supplying.

Please DO NOT send an original passport, driving licence or identity card

List A (photocopy/ scanned copy of one from below)

List B (plus one from below) *

Passport	<input type="checkbox"/>	Utility bill showing current home address	<input type="checkbox"/>
Photo card part of current driving licence	<input type="checkbox"/>	Bank or Building Society statement	<input type="checkbox"/>
Biometric residence permit (UK issued only)	<input type="checkbox"/>	Credit card statement	<input type="checkbox"/>
Northern Ireland Electoral ID card	<input type="checkbox"/>	Council Tax statement	<input type="checkbox"/>
Birth certificate	<input type="checkbox"/>	Utility bill	<input type="checkbox"/>
		P45 or P60 statement	<input type="checkbox"/>

Section 4 – Details of Information Required

Please use this space to give us any details about the information you are requesting, for example by stating specific documents you require (use extra sheets if necessary):

Section 5 – Declaration

The information which I have supplied in this application is correct, and I am the person to whom it relates or a representative acting on his/her behalf. I understand that Dunbartonshire and Argyll & Bute Valuation Joint Board, the Assessor or the ERO may need to obtain further information from me/my representative in order to comply with this request.

Signature of Applicant:	Date:
Full Name (Please use Block Capitals)	

Section 6 – Representative Details

(If completed DABVJB or The Assessor & ERO will reply to the address you provide in this section)

Name of Representative:	
Company Name:	
Address & Postcode:	
Daytime Telephone No:	
Email Address:	

Section 7 – Proof of the Representative's identity

Please provide copies of two pieces of identification, one from list A and one from list B below and indicate which ones you are supplying.

Please DO NOT send an original passport, driving licence or identity card

List A (photocopy of one from below)

List B (plus one original from below)

Passport	<input type="checkbox"/>	Utility bill showing current home address	<input type="checkbox"/>
Photo card part of current driving licence	<input type="checkbox"/>	Bank or Building Society statement	<input type="checkbox"/>
Biometric residence permit (UK issued only)	<input type="checkbox"/>	Credit card statement	<input type="checkbox"/>
Northern Ireland Electoral ID card	<input type="checkbox"/>	Council Tax statement	<input type="checkbox"/>
Birth certificate	<input type="checkbox"/>	Utility bill	<input type="checkbox"/>
		P45 or P60 statement	<input type="checkbox"/>

Section 8 – Authority to release information to a Representative

A representative needs to obtain authority from the applicant before personal data can be released. The representative should obtain the applicant's signature below, or provide a separate note of authority.

This must be an original signature, not a photocopy.

I hereby give my authority for the representative named in Section 3 of this form to make a Subject Access Request on my behalf under the Data Protection Act 2018.	
Signature of Applicant:	Date:
Signature of Representative:	Date:

Updated June 2018



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

Dunbartonshire and Argyll & Bute Valuation Joint Board

Data Security Breach Procedure

Version Control Table

Version	Originator	Summary of Changes	Date
V 1.0	Depute Assessor	New Procedure	June 2018
V1.1	Depute Assessor	Updated for Comments from MTM and DPO	11 th June 2018

Overview

In terms of the Data Protection legislation organisations which process personal data must take appropriate measures against unauthorised or unlawful processing and against accidental loss, destruction or damage to Personal data. This procedure, which is based on the Information Commissioners guidance on data security breach management, outlines what action should be taken in the event of a data security breach.

This Procedure applies to data breaches involving data under the control of Dunbartonshire and Argyll & Bute Valuation Joint Board and the Assessor and ERO for Dunbartonshire and Argyll & Bute (collectively referred to below as DABVJB)

A data security breach can happen for a number of reasons including:

- Loss or theft of data or equipment on which data is stored
- Inappropriate access controls allowing unauthorised use
- Equipment failure
- Human error
- Unforeseen circumstances such as a fire or flood
- Hacking attack
- Blagging offence where information is obtained by deceiving the organisation that holds it

1. Reporting

All data security breaches or suspected data security breaches should be reported immediately to your supervisor and the Depute Assessor or, in his absence, the Assessor. The Depute Assessor / Assessor will inform the Data Protection Officer (DPO). The DPO is currently the Depute Assessor for Grampian Valuation Joint Board.

Details of the breach should also be recorded on the Data Security Breach log located at N:\Business Support\Governance\Fol DP and Reuse\Data Protection\Data Breach by the Depute Assessor / Assessor. The log should record the date of the breach, date of notification of the breach, nature of breach and action taken.

2. Containment and Recovery

The Depute Assessor or Assessor and, where appropriate, in conjunction with the DPO should:

1. Confirm the nature of the information lost, and in particular whether the information consists of special category personal data for example medical information, racial or ethnic origin, trade union membership or information where the loss results in a high risk to the individual for example information that could be of use in carrying out identity theft.
2. Prevent any further loss of information and if possible any further dissemination of the information which has been lost or compromised.

All staff including any staff employed by a data processor of DABVJB must cooperate fully with any investigation. It is essential for staff involved in any data loss to be completely frank so that the Depute Assessor/Assessor and DPO can assess the risks and take appropriate mitigating action.

The Depute Assessor and DPO will determine who needs to be made aware of the breach and what they need to do to contain the breach; this may include notifying affected individuals and reporting the loss to the Information Commissioner.

3. Assessing the Risks

The Depute Assessor & DPO will determine the risks associated with the loss.

The risks associated will be dependent on:

- The type of data involved
- How sensitive the information is, including whether it is special category information
- Whether there were any protections in place, e.g. encryption of a portable device
- What has happened to the data, if known.
- How many individuals' personal data are affected by the breach.
- What harm can come to those individuals whose data has been lost.
- Whether there are any wider consequences to the loss of the data.
- If individual's bank details have been lost, consideration will be given to contacting the banks for advice on preventing fraudulent use.

The assessment will be immediately communicated to the Assessor.

4. Notification of breach

Informing people and organisations that DABVJB has experienced a data security breach is an important part of DABVJB's breach management procedure.

Consideration will be given to:

- Who will be notified (police, banks, media etc),
- Any contractual or Data Sharing Agreements to notify
- What we will be notifying them of, and
- How we are going to notify them.

If a decision is taken to notify individuals of the breach, the notification will tell them, in clear and plain language, how and when the breach occurred and what data was involved. The notification will also tell the individual what has and is being done by DABVJB to respond to the breach and the contact details for the DPO. The decision to notify individuals will normally be taken by the Assessor or Depute Assessor after considering any advice from the DPO.

Decisions on notifying the Information Commissioner will be taken by the Assessor or Depute Assessor after considering any advice from the DPO.

If the Information Commissioner requires to be notified, this should be done without undue delay and within 72 hours of becoming aware of it. This should happen even if the breach assessment is not yet completed. The DPO will do this as soon as possible following the breach via the following link:

<https://ico.org.uk/for-organisations/report-a-breach/>

5. Evaluation and response

Part of the overall breach response will be to investigate the causes of the breach and also the effectiveness of DABVJB's response to the breach.

Simply containing the breach is not acceptable, particularly if the breach was caused (even in part) by a systematic or ongoing problem. Action must be taken to rectify the underlying problem. A review will be conducted by the DPO and reported to the Management Team. A report on the review must be made available to the Assessor within three weeks of the incident and must address issues which caused the incident and make recommendations as to the steps necessary to prevent or minimise such an incident re-occurring.

Based on "lessons learned", policies and procedures will be reviewed and updated if required.

Any data loss reported to the Information Commissioner will be reported to the next meeting of the Management Team.

DUNBARTONSHIRE and ARGYLL & BUTE VALUATION JOINT BOARD

Report by Treasurer

Valuation Joint Board - 29 June 2018

**Subject: Draft Annual Report and Final Accounts for Year Ending
31 March 2018**

1. Purpose

- 1.1** The purpose of this report is to present to Members of the Board the draft Annual Report and Final Accounts for the year ending 31 March 2018.

2. Background

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

- (a) Best practice of the draft Annual Report and Final Accounts being reported to the Board for formal consideration prior to submission to the Accounts Commission by 30 June each year; and
- (b) The notice of public right to inspect and object to the Financial Statements to commence no later than 18 June 2018 with the accounts available for inspection by 2 July 2018.

- 2.2** A Balance and Reserve Policy was approved by the Board at its meeting in November 2012. The Board's Prudential Reserve Policy is to retain a prudential target of 2% of net expenditure (£52,223) or £100,000 whichever is higher.

3. Main Issues

- 3.1** The draft Annual Report and Final Accounts for year ended 31 March 2018 are appended to this report.
- 3.2** The Management Commentary (pages 2 to 21) consists of an annual report from the Assessor and the Treasurer on matters of interest including financial and non-financial performance during the year, service changes and developments, impact on financial climate and risks, provisions and contingencies.
- 3.3** The Annual Governance Statement is included on pages 26 to 29. This Statement assures stakeholders on how the Board directs and controls its functions and how it relates to communities which will enhance transparency and scrutiny of the Board's activities.

3.4 Members' attention is drawn to the Statement of Responsibilities on page 25.

3.5 The Management Commentary summarises the financial position of the Board. The Board's 2017/18 budget was constructed to break even using £80,823 of balances. However the Board completed the year with a further contribution to the funds brought forward of £58,437 and did not need to access reserves. This contribution, together with the unused planned use of £80,823, results in an overall underspend against budget in-year of £139,260. The main variances are shown in the table below:

Spend Area	Variance	Comments
	£	
Employee	(79,199)	This underspend is mainly due to non-filling of vacancies.
Property	(13,521)	This underspend is mainly due to lower than anticipated expenditure on rates, energy and accommodation costs.
Supplies & Services	(55,671)	This underspend is due to better ways of communication, reducing the costs for telephones, postage, printing and stationery.
Payments to Other Bodies	14,287	This overspend is mainly due to higher than anticipated expenditure relating to Valuation Appeals Committee.

3.6 As at 31 March 2018, the Board held usable reserves as noted below:

	£	£
Capital reserves:		
Earmarked		29,510
Revenue reserves:		
Earmarked	156,659	
Prudential Target	100,000	
Unearmarked	264,889	521,548
Total usable reserves		551,058

3.7 The Board recognises the difficult financial climate facing public services and has continued to seek efficiencies where possible. The level of requisition made by the Board for 2017/18 reduced by 2%. Given the forecast reduction in funding for local government into the future it is anticipated that levels of funding may be challenging going forward and management have commenced planning for this to ensure ongoing service delivery reflecting the increasing workload to the Board.

4. Conclusions and Recommendations

4.1 The finances of the Board have been closely managed during 2017/18 allowing a better financial position to be recorded than had been planned. This will assist, along with ongoing consideration of further efficiencies, to allow a planned approach to any future funding restrictions on the Board.

4.2 Members are requested to:

- (i) note the contents of the report and the financial position of the Board as at 31 March 2018;
- (ii) note the Draft Management Commentary and Financial Statements for the year to 31 March 2018; and
- (iii) note that the audited accounts will be reported to a future meeting for approval.

.....
Stephen West
Treasurer
Date: 12 June 2018

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

Appendix: Annual Report and Financial Statements



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

DRAFT

ANNUAL ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2018

CONTENTS

	<u>Page Nos.</u>
1. Members of the Board	1
2. Management Commentary	2 - 21
3. Remuneration Report	22 - 24
4. Statement of Responsibilities	25
5. Annual Governance Statement	26-29
6. Introduction to Annual Accounts	30
7. Comprehensive Income and Expenditure Statement for the year ended 31 March 2018	31
8. Movement in Reserves Statement	32
9. Balance Sheet as at 31 March 2018	33
10. Cashflow Statement for the year ended 31 March 2018	34
11. Notes to the Annual Accounts	35 – 52

JOINT BOARD MEMBERS AND OFFICIALS AS AT 31 MARCH 2018

ARGYLL & BUTE COUNCIL

Councillor Richard Trail (Convenor)
Councillor Graham Archibald Hardie
Councillor Alastair Redman
Councillor Iain Paterson
Councillor Donald MacMillan

EAST DUNBARTONSHIRE COUNCIL

Councillor Vaughan Moody (Vice Convenor)
Councillor John Jamieson
Councillor Jim Gibbons
Councillor Sandra Thornton
Councillor Stewart MacDonald
Councillor Denis Johnston

WEST DUNBARTONSHIRE COUNCIL

Councillor John Millar
Councillor Jonathan McColl
Councillor Jim Brown
Councillor Marie McNair
Vacancy

OFFICIALS

David Thomson (Assessor & Electoral Registration Officer)
Robert Nicol (Depute Assessor & Electoral Registration Officer)
Peter Hessett (Clerk)
Stephen West (Treasurer)

MANAGEMENT COMMENTARY

GENERAL SERVICE AIMS AND OBJECTIVES

WHO WE ARE AND WHAT WE DO

Dunbartonshire and Argyll & Bute Valuation Joint Board is an independent local government body which was established by The Valuation Joint Boards (Scotland) Order 1995. We professionally compile and maintain the Valuation Rolls, Council Tax Valuation Lists and Registers of Electors for the Argyll & Bute, East Dunbartonshire and West Dunbartonshire council areas.

OUR AIMS

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

COMMITMENTS

Within the constraints of the increasingly tight public finance regime, we are committed to:

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

1.0 INTRODUCTION

This report comprises the Joint Board's Management Commentary and Annual Accounts in relation to the 2017/18 financial year.

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

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

2017/18 was a very busy, and potentially significant, year for the Assessor and ERO functions and the Board's employees.

The year commenced with the timeous delivery of the 2017 Non-Domestic Rating Revaluation. The 1st April was the first time interested parties could appeal against their new valuations and appeals were received up until the deadline of 30th September. Thus the receipt, logging and acknowledgement of appeals were carried out in parallel with general maintenance activities and the management and disposal of running roll appeals. Notably, this maintenance work included the return of Shooting Rights and Deer Forests to Valuation Rolls for the first time since 1995.

In August, the Barclay Review of Non-domestic rating was published. Its recommendations, and the Government's reaction to them, could be far reaching in the medium to longer term.

In relation to our Council Tax functions, the number of new dwellings added to the Council Tax Lists was slightly down on recent years. Appeal activity spiked slightly for a short period following the introduction of the new charging regime which came into effect on 1st April 2017 but proposal levels remained within the range expected in any 'normal' year.

Support was provided for the Local Government elections held in May 2017 and the 'snap' UK Parliamentary election in June 2017, though, with the preparatory timetables overlapping, planning and implementation proved to be challenging.

The local elections in May 2017 saw the formation of a new Joint Board in June 2017. Councillor Richard Trail of Argyll & Bute Council was elected as Convenor of the Board and Councillor Vaughan Moody of East Dunbartonshire Council was elected as Vice Convenor.

Having lost staff in 2016/17 through Voluntary Early Retirement and Voluntary Severance, 2017/18 required us to review working practices and management structures. The slimmed down Management Team continues to be the main forum for decision making within the organisation. It met regularly throughout 2017/18 to manage statutory functions and operations, and develop, implement and monitor policies and strategies.

2.0 GENERAL PROGRESS IN RELATION TO STATUTORY FUNCTIONS

2.1 NON-DOMESTIC RATING

Aims

- To carry out a general Revaluation, normally every 5 years;
- To timeously compile and maintain the Valuation Roll in accordance with the relevant legislation, to take account of new properties, properties which should no longer be entered in the roll, properties which have been altered, changes to the parties shown in the Roll and other changes arising from statute or other decisions of the Courts;
- To issue Valuation Notices to the appropriate parties shown in the Valuation Roll;

2.1 NON-DOMESTIC RATING (Cont'd)

- To consolidate or improve upon the time taken between the date on which amendments to the Valuation Roll are effective and the date on which the Valuation Notice is issued;
- To publish the Revaluation Roll, make it available to the rating authority, the Keeper of Records and other interested parties; and
- To deal with appeals by discussion with ratepayers or their agents, or by hearing of appeals before the appropriate valuation appeal bodies.

2017 Revaluation

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

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

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

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

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

The 1995 Valuation Timetable (Scotland) Order, as amended, allows for the submission of appeals against Revalued rateable values up to 30th September in the year of the Revaluation. By that date 3,568 appeals had been submitted against the values of 3,460 subjects, reflecting an appealed RV of £252,557,705.

Local Authority	2017 Revaluation Appeals		
	No. of Appeals	No. Of Subjects	Rateable Value
Argyll & Bute	1,749	1,714	£76,557,915
West Dunbartonshire	1,035	989	£125,358,510
East Dunbartonshire	784	757	£50,641,280
DAB Total	3,568	3,460	£252,557,705

The statutory date for disposal of these appeals by Valuation Appeal Committees is 31st December 2020 and this is a major priority for staff at this time. A schedule of Committee hearings has commenced and, by 31st March, 1,805 appeals had been cited for hearing in the period March to June 2018.

By the end of the financial year 582 appeals had been disposed of with 420 (72%) withdrawn, 52 (9%) Dismissed by the Committee for non-attendance at the hearing and 110 (19%) had their values adjusted.

Part 6 of the Land Reform (Scotland) Act 2016 removed the exemption from the Valuation Roll for Shooting Rights that had existed for some years. Consequently, Shooting Rights and Deer Forests are to be entered into Valuation Rolls with effect from 1st April 2017. To that end a major information gathering and analysis exercise was undertaken during 2016 and 2017 with in excess of 800 new entries being made in the Valuation Rolls for the Joint Board area during 2017/18.

2.1 NON-DOMESTIC RATING (Cont'd)

Maintenance of the Valuation Roll

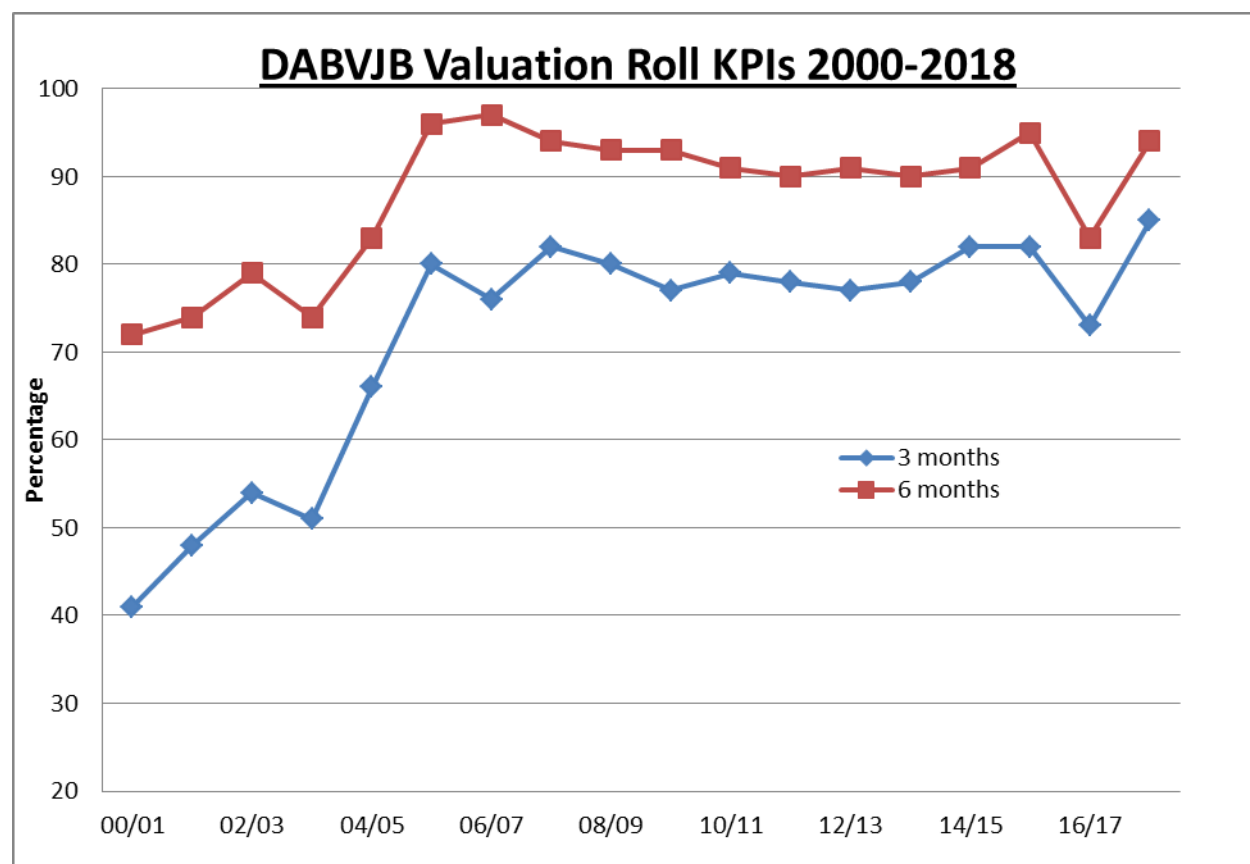
Throughout the year, professional and technical staff have been involved in the routine updating of the Valuation Roll to take account of additions, alterations and deletions. 989 amendments were made to the Valuation Roll during the year.

Total No of entries @ 1st April 2017	13,830
Total Rateable Value @ 1st April 2017	£364.65 million
Total Number of entries @ 31st March 2018	14,581
Total Rateable Value @ 31st March 2018	£372.69 million

The national Key Performance Indicator in relation to non-domestic valuation has been defined as the time taken from the date on which amendments to the Valuation Roll are effective to the date a Valuation Notice in respect of that change is issued. The following table sets out the targets and actual performance information for 2017/18 compared with the actual figures for 2016/17:

Period	Actual 2016/7	Target 2017/18	Actual 2017/18			
			Argyll & Bute	West Dunbartonshire	East Dunbartonshire	VJB Area
0-3 months	74%	83%	87%	77%	83%	85%
3-6 months	10%	12%	8%	13%	11%	9%
>6 months	16%	5%	5%	10%	6%	6%

Our performance over the period since 2000 is shown below:



2.1 NON-DOMESTIC RATING (Cont'd)

Maintenance of the Valuation Roll (Cont'd)

It can be seen that there has been a significant improvement in relation to maintenance of the valuation roll. Targets have been achieved and performance bounced back from last year's dip to levels which match or exceed previous levels.

Lands Tribunal – 2005 and 2010 Appeals

After several years of relative stasis in relation to appeals which have been referred to the Lands Tribunal, 2017/18 saw some progress and at 31 March 2018, 13 appeals remain outstanding from the 2005 cycle and 59 appeals from the 2010 cycle. The latter includes one appeal which was referred to the Tribunal during 2017/18.

It is expected that appeals will continue to be disposed of through 2018/19 and that few, if any, of these appeals will require local cases to be presented at the Lands Tribunal.

2010 Running Appeals

During the year, 18 appeals relating to the 2010 Valuation Roll were received and 174 were disposed of leaving only those appeals which have been referred to the Lands Tribunal (see above) outstanding. The deadline for submitting this category of appeal is now past.

2017 Running Roll Appeals

During the year 351 running roll appeals (i.e. not related to the Revaluation) were received and 29 were disposed of leaving 322 outstanding. The vast majority of these appeals are in relation to the new Shooting Rights entries which were made to the roll during the year and this constitutes a significant amount of additional work for our valuation staff. These will be disposed of, in parallel with revaluation appeals, prior to December 2020.

Barclay Review of Non-Domestic Rating

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

The Review published its report on 22nd August 2017 and concluded that:

“Assessors are well qualified for what they do and they generally carry out their functions diligently and to a high professional standard” and that “The current structure of the Assessors provides a good model of efficiency and has a key strength in its local knowledge so we propose no major structural change. It is also strength of the system that Assessors are independent of Government and value property... without political interference”

It also noted a number of areas where Assessors across Scotland should act to provide more transparency and consistency of approach.

To that end, Assessors were required to submit a plan to Ministers on how this could be achieved by the end of September. As a result, Assessors have either delivered or committed to a number of initiatives including the following:

- (a) The SAA has implemented an 'Issues Log' which records areas of perceived inconsistencies between Assessors and any action to mitigate these, where appropriate;
- (b) An extensive list of SAA contacts containing both specialists across the whole range of property types and local contacts is now published on the SAA website (www.saa.gov.uk); and
- (c) Local Practice Notes, where they apply, are now published on that same web site.

2.1 NON-DOMESTIC RATING (Cont'd)

Barclay Review of Non-Domestic Rating (Cont'd)

The Review did recommend that, if the proposed improvements cannot be achieved on a voluntary basis, the Scottish Assessors Association should be made a statutory body reporting to the Scottish Ministers and with powers of enforcement over Assessors. This proposal would result in the removal of the independence of local Assessors and would, potentially, have significant implications for the current model of service delivery.

Scottish Ministers broadly accepted the recommendations of the Review and have committed to implement the majority of them. To date, actions taken include:

- (a) A new consultative group has been established with rating surveyors to complement the existing Scottish Business Ratepayers Group;
- (b) A Barclay Implementation Advisory Group has been established to consider the practical implications of the proposed changes; and
- (c) Implementation of legislation to relieve occupiers of newly built properties of any rates burden for 12 months and to provide full rates relief to Day Nurseries.

Ministers have also committed to the recommendation to move to a cycle of three-yearly Revaluations from 2022 and have reiterated this commitment subsequent to the budget announcement that England would move to a 3-yearly Revaluation cycle in 2021.

The combined effects of the shorter revaluation cycle and the separation of timetables from England will have significant effects on the Joint Boards resources and working practices and these changes will need to form the context of many decisions moving forward.

2.2 COUNCIL TAX

Aims

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

Maintenance of Valuation List

The year to 31st March 2018 saw 832 additions to the Council Tax List and a net increase in the number of dwellings shown in the Council Tax List as follows:

Total Number of entries @ 1st April 2017	144,388
Total Number of entries @ 31st March 2018	144,773

2.2 COUNCIL TAX (Cont'd)

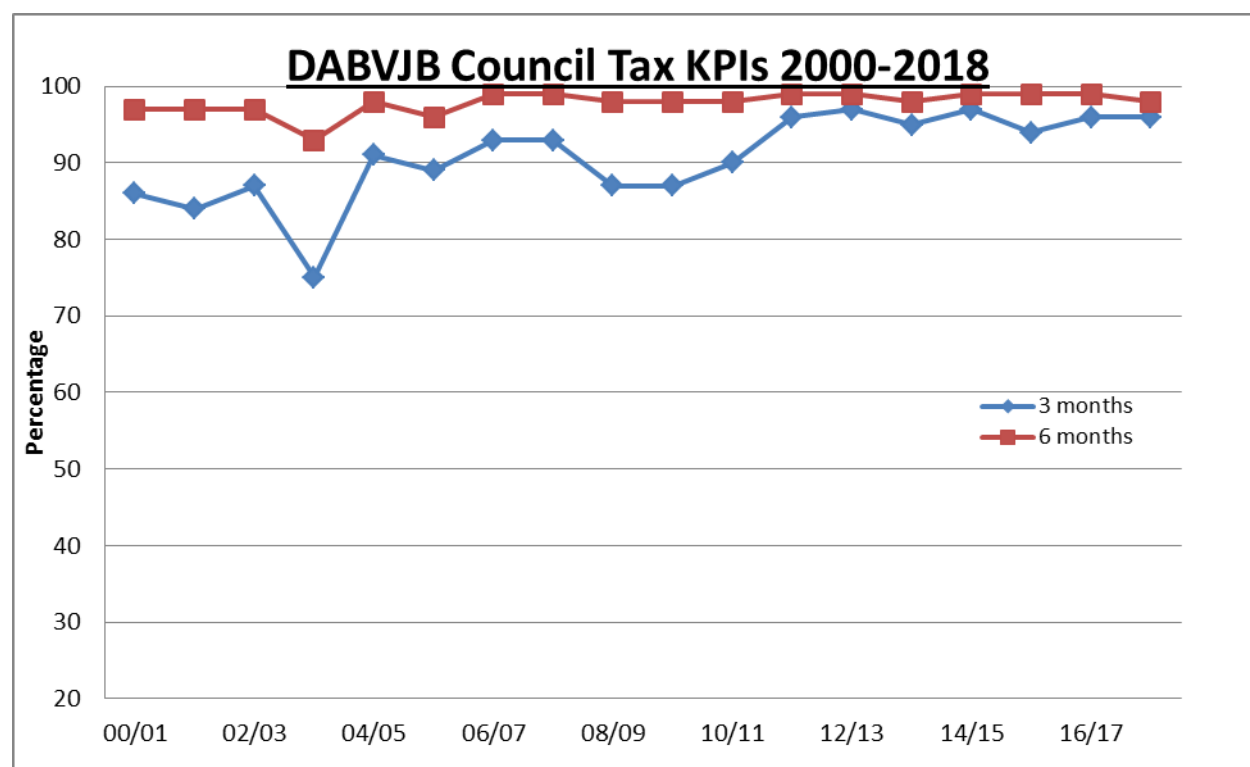
Maintenance of Valuation List (Cont'd)

The national Key Performance Indicator in relation to Council Tax has been defined as the time taken from the date on which additions to the Valuation List are effective to the date a Banding Notice in respect of that new entry is issued. The following table sets out the target and actual performance information for 2017/18 compared with the actual figures for 2016/17:

Period	Actual 2016/17	Target 2017/18	Actual 2017/18			
			Argyll & Bute	West Dunbartonshire	East Dunbartonshire	Whole VJB Area
0-3 months	96%	95%	94%	95%	98%	96%
3-6 months	3%	3%	3%	1%	2%	2%
>6 months	1%	2%	3%	4%	0%	2%

Thus, whilst our targets were achieved, this was not the case uniformly across the Joint Board area and this is an area where we look to improve performance during 2018/19.

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



Proposals and Appeals

During the year 284 proposals to change property Bands were received and 285 were disposed of, leaving 162 outstanding at the end of the year.

The government's introduction of new charging ratios for properties in Bands E to H did result in an increase in enquiries and proposals for houses in these bands in the early part of the year but the effect was relatively short-lived and total proposal numbers over the year were within the 'normal' range.

2.3 ELECTORAL REGISTRATION

Aims

- To timeously compile and maintain the Electoral Register in accordance with the relevant legislation;
- To deal promptly with all new applications to register under Rolling Registration;
- To deal with all claims and objections relating to the Register;
- To deal with applications for absent votes, collect and securely store Personal Identifiers and maintain relevant Absent Voters lists;
- To produce, and make available for sale, copies of the Electoral Register in accordance with statutory arrangements;
- To encourage Electoral Registration in the three constituent Council areas; and
- To support the efficient running of elections within the Joint Board area.

Electoral Registration and Publication of the Register

2017/18 was the second full year under the new ‘Business-as-usual’ Individual Electoral Registration (IER) procedures and we received £70,321 in funding from the Cabinet Office’s Modernising Electoral Registration Programme to cover the additional costs that the IER regime introduced.

Our annual canvass commenced on 3 July with the issue of Household Enquiry Forms (HEFs). These forms cannot, however, be used to effect change to the register. Instead, change notified on returned HEFs is used to initiate the issue of an Invitation to Register (ITR) or other relevant documentation. Thus what was a single stage process for a whole household can now be a multi-stage process for each individual applicant.

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

Notwithstanding the above, we issued the following HEFs, including reminders, during the canvass period with the majority of the 2nd reminders being issued via a door-to-door canvass as follows:

Council Area	Initial issue	1 st Reminder	2 nd Reminder	%age Return
Argyll & Bute Council	48,491	20,980	14,613	85.40%
East Dunbartonshire	46,537	21,780	12,279	83.07%
West Dunbartonshire	45,017	25,472	17,334	69.48%
VJB Total	140,045	68,232	44,226	79.51%

The total response rate of 79.51% is down slightly on 2016 levels (80.8%) but was higher than 2015 when the return was 74.96%. The persistently low return rates for West Dunbartonshire, compared to the other two council areas, are a source of concern and we are continually looking at new ways of engaging with the electors to improve this response. The increasing difficulty in recruiting canvassers throughout the Joint Board area is also an issue which we will need to review.

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

Method of Response	2016 Canvass		2017 Canvass	
	No of Returns	%age return	No of Returns	%age return
Post	55,367	39.62%	52,425	37.43%
Electronic (web/phone/SMS)	40,482	28.97%	42,993	30.70%
Phone/Email contact	2,426	1.74%	3,045	2.18%
Door-to-door canvass	7,870	5.63%	6,648	4.75%
Verified as second home/long term empty	5,646	4.04%	5,615	4.01%
Returned/Empty/ Other	1,111	0.8%	619	0.44%
Total	112,902	80.8%	111,345	79.51%

2.3 ELECTORAL REGISTRATION (Cont'd)

The number of changes to the Register during the 2017 canvass period was as follows:

Elector Additions	8,993
Elector Deletions	13,994

This resulted in a total electorate of 222,507 at publication on 1st December split as follows:

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

The total electorate figure is up on the total at publication in December 2017 as follows:

Year	No of Electors
2017	222,507
2016	221,078
2015	218,668
2014	223,594
2013	221,453
2012	219,117
2011	217,065
2010	216,433
2009	215,460
2008	216,241

The full Electoral Register can only be provided for certain limited statutory purposes, while the 'Open Register' (also known as the 'Edited Register') can be sold to anyone for any purpose. Under IER electors who opt-out from the Open Register will remain opted out until they advise the ERO accordingly or they re-apply to be registered. At the end of the 2017 canvass the percentage of electors who had opted out was as follows:

Year	Electors Opted out
2017	42.0%
2016	39.3%
2015	33.4%
2014	26.0%
2013	13.5%
2012	19.5%
2011	21.0%
2010	27.2%
2009	25.3%
2008	21.7%

Absent Voters

Generally, the trend in numbers of absent voters on the register over time has tended to be upwards but this trend appears to have been reversed over the last two canvasses.

Year	No of Absent Voters
2017	35,918
2016	37,764
December 2015	38,376
February 2015	34,525
2014	27,176
2012	29,501
2011	29,076
2010	27,365
2009	24,899
2008	23,095

2.3 ELECTORAL REGISTRATION (Cont'd)

Rolling Registration

Rolling Registration is the process of dealing with applications for changes to the Register which take place outwith the canvass period. During 2017/18 the numbers of rolling registration changes made were as shown below:

Local Authority	Additions	Deletions
Argyll & Bute	4,109	2,937
East Dunbartonshire	3,836	2,752
West Dunbartonshire	3,194	2,519
VJB Area	11,139	8,208

Historically, the annual canvass provided significantly more change to the registers than rolling registration but the above illustrates that the gap is closing. Electoral events, and all the publicity surrounding them, now account for much of the annual change to registers.

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

Electoral Performance

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

In March 2016 the Electoral Commission published its standards which would apply to the new 'business-as-usual' regime. Our self-assessment is that we are compliant with each of the standards albeit we are continually updating and reviewing how we comply. The EC requests evidence of compliance from a sample of EROs, annually, based on their own assessment of risk and, to date, we have not been asked to make such a submission.

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

Elections and Referendum

During 2017/18 Electoral Registers were used for the purposes of the Local Government elections in May 2017 and the 'snap' UK Parliamentary election in June 2017. Very few issues arose at either event in respect of the completeness or accuracy of the registers, though the overlapping timetables for preparations, cut-offs for applications and so on were confusing to the public and difficult to administer.

Miscellaneous Electoral Matters

During the year the Scottish Government passed legislation with the intention of broadening access to anonymous registration for vulnerable people.

The Cabinet Office continues to investigate ways of making the annual canvass less prescriptive, more flexible to local need and cheaper to administer. An awareness of emerging ideas is maintained through SAA representation on the various working groups. In the meantime, the programme has been the driver for a number of minor alterations to electoral application forms and other changes to the application procedure which are currently being implemented.

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

Reflecting these new powers, the Scottish Government launched a consultation on various areas of potential Electoral Reform on 19 December 2017.

2.3 ELECTORAL REGISTRATION (Cont'd)

Issues under consideration include the terms of both the Scottish Parliament and Local Councils, the franchise, the role of the Electoral Management Board for Scotland, the independence of Returning Officers, and internet and mobile phone voting. The Valuation Joint Board's Management Team provided input to the Scottish Assessors' Association Electoral Registration Committee's response which was made by the closing date of 12 March 2018.

952 responses were made to the consultation and Government expects to publish the analysis of responses and its response to the consultation in late summer.

3.0 GENERAL PROGRESS IN RELATION TO OTHER MATTERS

3.1 INFORMATION AND COMMUNICATIONS TECHNOLOGY

IT and Computer Provision

The Valuation Joint Board's IT Strategy, which was updated during the year, provides direction and focus for the Joint Board as technology advances and the requirement for changes in processes continues. The strategy:

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

Computers and IT systems continue to be maintained and upgraded as required to meet operational needs and in accordance with the recommendations from West Dunbartonshire Council's ICT Service. During the year we purchased 2 PCs and 9 laptops to replace obsolete devices.

The planned procurement and installation of a new flexi-time system was held over to allow further consideration of requirement and investigations into market availability,

We finally overcame the various obstacles which were preventing installation of a fibre cable to our Campbeltown office and the line went live in late February 2018. This has led to a marked improvement in network performance though our Electoral Management System has not shown as significant an improvement as might have been expected. Investigations into how this might be improved remain ongoing.

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

A new online customer satisfaction system was developed to replace existing procedures (see below) and new complaints recording system was developed, in line with a recent audit recommendation, to allow better recording and reporting of complaints.

Scottish Assessors Association Web Site

Throughout the year, staff continued to actively participate in the Project's Management Committee, Project Team and Working Group to enhance the SAA web portal (www.saa.gov.uk). This provides single point access to Valuation Roll, Council Tax List and Electoral Registration information on an all-Scotland basis.

The web portal was used as the vehicle for publishing 2017 Rateable Values in December 2016 and the full Revaluation Roll, as made up, went live on the morning of 1st April 2017. Some 2,998 (84%) of the appeals received locally in respect of the 2017 Revaluation were submitted through the portal. Acknowledgements of these appeals were issued electronically, thereby reducing administration time and mailing costs.

Issues around data holding, sharing and supply resulted in a significant loss of income to the portal project and, to support the portal's continued existence, its financial model has had to be significantly re-arranged with a consequent increase in funding requirement from local Assessors.

3.2 BEST VALUE

Key Performance Indicators and Public Performance Reporting

Performance in respect of Valuation Roll and Council Tax Key Performance Indicators is reported above. Our 2016/17 Public Performance Report was published during 2017/18 on our web site (www.dab-vjb.gov.uk).

Performance Management and Planning

The Management Team continues to be the main forum for planning and management of performance. In accordance with our Performance and Management Planning process, the following improvement actions were taken, or were ongoing, during 2017/18:

- A new 3-year Service Plan for the period 2018– 2021 was drafted and will be presented to the Board for approval at its meeting in June;
- The Joint Board's Data Protection Policy, processes and procedures have been under review throughout 2017/18 and the Depute Assessor has received training which should allow him to carry out the duties of a Data Protection Officer. This will aid compliance with new General Data Protection Regulation (GDPR) regime which comes into effect in May 2018;
- A Local Code of Good Governance was approved and a self-assessment against the CIPFA/Solace "Delivering Good Governance in Local Government: Framework" was carried out, resulting in the establishment of a Governance Action Plan. This will be used to inform and support the Annual Governance Statement and help evidence the Joint Board's governance arrangements to Auditors and stakeholders;
- To improve transparency and provide evidence of compliance with the seven principles of public life, a staff 'sign-off' of their individual compliance with the Joint Board's Code of Conduct for staff was completed;
- A review of the Board's Customer Satisfaction procedures was completed and implemented with effect from April 2018;
- A market review of insurance services and options available to the Joint Board was undertaken to provide assurance that best value was being achieved in the procurement of this service;
- All Joint Board meeting papers are now published on the DABVJB web site in advance of Board meetings; and
- A Financial Strategy covering a 10 year period and presenting a number of scenarios was developed and approved in March 2018.

The above represent real commitments to the Best Value regime and to continuous improvement. The current financial restrictions have imparted an efficiency driven ethos in many of our operations, but we will continue to strive to provide improving services.

Audit

During the year Internal Audit completed a review of, and reported on, our Electoral Registration Procedures and carried out a review of our Non-Domestic Rating and Council Tax Appeal procedures.

The report on Electoral Registration procedures concluded that we had adapted well to the introduction of Individual Registration in 2013/14 and the extension of the voting rights to 16 and 17 year olds in Scottish Parliament, Scottish Local Elections and in the Scottish Independence Referendum elections. Two minor areas for improvement were highlighted and the proposed actions were implemented prior to the target date in September.

The review of our NDR and Council Tax appeal procedures took place during 2017/18 though the report was not issued until April 2018. The audit highlighted areas of good practice, most notably the receipt of proposal and appeals electronically and the work undertaken to ensure that the majority of appeals are resolved without the requirement for hearing by the Local Appeals Panel. A number of opportunities to strengthen internal controls were identified, however, and these will be taken forward during 2018, primarily through process reviews to be completed by our internal Valuation Group. One recommendation, to develop the use of electronic files to reduce the amount of paper files being used, will require further investigation as well as a significant financial commitment from the Joint Board and our constituent Councils.

3.2 BEST VALUE

The finances of the Joint Board for 2017/18 will be audited by Audit Scotland who completed initial investigations into systems during the year. An Audit Plan was completed which identified the main areas where they will direct scrutiny, as follows:

- Ensure that controls are in place to ensure that management cannot override financial controls; and
- Investigate and evaluate the risk of fraud in the Joint Board's expenditures.

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

Customer Satisfaction

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

- By far the majority of our stakeholders (99%) find us professional, courteous and helpful;
- 62% of queries or transactions are completed at the first point of contact and only 3% of matters are not concluded to the satisfaction of the stakeholder;
- Most users of Joint Board services (96%) are satisfied with the information and/or advice provided to them; and
- Very high satisfaction levels are being maintained on a year-to-year basis.

	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
Survey Return Rate	23%	28%	27%	21%	18%	19%	21%
Was the person with whom you communicated professional, courteous and helpful?	98%	97%	98%	99%	97%	97%	99%
Was the matter brought to a satisfactory conclusion immediately?	62%	58%	55%	67%	62%	68%	62%
Was the matter brought to a satisfactory conclusion?	98%	98%	96%	97%	96%	97%	97%
Are you satisfied with the quality of the information or advice given to you?	96%	96%	96%	97%	94%	97%	96%

3.2 BEST VALUE (Cont'd)

Customer Satisfaction (Cont'd)

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

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

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

During 2017/18 we completed a review of the Customer Satisfaction sampling process and have now implemented an on-line survey which precludes the need to issue and receive paper forms. It is hoped that as well as reducing the manual resources and direct costs required to issue and handle returned forms, the new process will result in an increased response rate. This will need to be monitored as the year goes on.

Complaints Procedure

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

There were a total of 15 Complaints received during 2017/18, compared to 31 in 15/16 and 14 in 2016/17, with 10 relating to Electoral Registration, 2 to NDR, 2 to Council Tax and one relating to equality of access to services. One complaint was not pursued when clarification was sought. Of the remainder, 8 complaints were resolved at the Frontline Resolution stage with 6 being escalated to the Investigation stage. None were referred to the Ombudsman.

The nature of the complaints received was very varied, though a number do relate to the timetables and processes required for registering or obtaining an absent vote in advance of electoral events. This was magnified in 2017 because of the overlapping timetables for the two national electoral events.

In a number of cases complaints resulted in reviews to, and amendments of, our processes and/or service delivery including the provision of revised guidance to staff on the provision of rateable value/banding estimates to enquirers and an amendment to the web site to include contact e-mail details where previously only a telephone number had been supplied.

Financial Performance

Comprehensive Income and Expenditure Statement

This account covers the day to day operational expenditure of the Joint Board and is shown on page 31 of the Annual Accounts. On an accounting basis the deficit on the provision of service for the financial year reported in the Comprehensive Income and Expenditure Statement is £549,201. However this takes account of capital contribution of (£12,517), adjustments between the accounting and funding basis of £620,155 and the in-year surplus of (£58,437) as shown in the table below:

	Comprehensive Income & Expenditure Statement	Statutory Adjustments	Actual	Budget	Variance
	£	£	£	£	£
Employee Costs	2,461,920	(404,271)	2,057,649	2,136,848	(79,199)
Property Costs	112,755	0	112,755	126,276	(13,521)
Transport Costs	47,105	0	47,105	45,000	2,105
Supplies & Services	243,545	0	243,545	299,216	(55,671)
Payment to Other Bodies	44,287	0	44,287	30,000	14,287
Support Services	128,054	0	128,054	128,054	0
Depreciation & Amortisation	21,884	(21,884)	0	0	0
Other Costs (Interest; Pensions)	194,020	(194,000)	20	(100)	120
Total Expenditure	3,253,570	(620,155)	2,633,415	2,765,294	(131,879)
Requisition Income	(2,611,171)	0	(2,611,171)	(2,611,171)	0
Grant Income	(70,321)	0	(70,321)	(70,000)	(321)
Capital Contribution	(12,517)	12,517	0	0	0
Rental Income	(1,800)	0	(1,800)	(1,800)	0
Sales, Fees & Charges	(8,560)	0	(8,560)	(1,500)	(7,060)
Total Income	(2,704,369)	12,517	(2,691,852)	(2,684,471)	(7,381)
(Surplus)/Deficit for the year	549,201	(607,638)	(58,437)	80,823	(139,260)

The main budget variances are shown below:

Spend Area	Variance	Comments
	£	
Employee	(79,199)	This underspend is mainly due to non filling of vacancies.
Property	(13,521)	This underspend is mainly due to lower than anticipated expenditure on rates, energy and accommodation costs.
Supplies & Services	(55,671)	This underspend is across a number of headings (such as machine lease, computer licences, telephones, printing & stationery).
Payments to Other Bodies	14,287	This overspend is mainly due to higher than anticipated expenditure relating to Valuation Appeals Committee.

Balance Sheet

The balance sheet is shown on page 33 and features an assessed pension fund liability of £3.515m based on the valuation of the fund at 31 March 2018. This results in the Board's Balance Sheet showing a net liabilities position. Further information on the pension fund is provided in note 4 on pages 44 to 46 and the valuation states that assets held at the valuation date were sufficient to cover only 86% of the accrued liabilities. It is considered appropriate that the Annual Accounts should follow a 'going concern' basis of accounting. Statutory arrangements with the constituent local authorities mean that the financial position of the Board remains assured.

From April 2016, arising from changes in pension's legislation, the payments that the Joint Board makes in respect of Employer's National Insurance contributions have increased. Due to the formal valuation in 2017/18 pension contributions will increase from 1 April 2018. These changes, which are beyond the control of the officers of the Joint Board, make it all the more challenging to close the year-on-year budget gaps which have been projected. The issue must be dealt with, however, and addressing the budgetary shortfall, against a background of a generally tightening budgetary position, will need to form a major focus for the both the Officers and Members of the Joint Board during 2018/19.

The pension scheme net liability has decreased by £3.739m as advised by the appointed actuaries, and this is mainly as a result of the movement in the discount rate. The appointed actuaries remain of the view that the asset holdings of Strathclyde Pension Scheme and the contributions from employees and employers together with planned increases in employer' contributions provide sufficient security and income to meet future pension liabilities.

General Reserves

At their Board meeting on the 16 November 2012, the Board approved a Balance and Reserves Policy. The Board's Prudential Reserves Policy is to retain a prudential target of 2% of net expenditure i.e. constituent authority requisition level (17/18 £52,474) or £100,000, whichever is higher.

Funds held in excess of the prudential target can be spent or earmarked at the discretion of Board Members on behalf of the constituent authorities.

As at 31 March 2018 the Board held total usable reserves of £580,568 (of which £29,510 relates to unapplied capital reserves) with the remaining balance comprising revenue reserves of £551,058. A proportion of this is identified as an earmarked balance (£156,659) and once this has been accounted for leaves £394,399 of general reserves for future use (including £100,000 prudential reserve above).

The Joint Board recognises the difficult financial climate facing public services and has continued to seek efficiencies where possible. The level of requisition made by the Board for 2017/18 reduced by 2%. Given the forecast reduction in funding for local government into the future it is anticipated that levels of funding may be challenging going forward into 2018/19 and beyond and management have commenced planning for this to ensure ongoing service delivery reflecting the increasing workload to the Board.

Provisions and Contingencies

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

Service Changes and Future Developments

The statutory functions of the Assessor were extended during 2017/18 to require the inclusion of shooting rights and deer forests in the valuation roll.

Group Annual Accounts

The Joint Board has been determined to have an "associate" relationship with each of its constituent authorities and, as such, the Joint Board's results have been consolidated into each authority's group income and expenditure Annual Accounts.

Risk Management

The Joint Board's Risk Registers and Action Plan are revised annually. Inclusions in the Board Risk Register during the year were:

- The potential for the Joint Board or its statutory officials to fail to meet their respective statutory duties;
- The financial and service performance risks associated with static or reduced funding levels;
- The risks arising from the Barclay Review and the Government's reaction to it, from fairly minor operational matters right up to the possibility that the Joint Board ceases to exist in its current form;
- The dependency of the Joint Board on ICT for delivery of its statutory functions and service delivery; and
- The devolution of legislation governing Electoral Registration for Scottish Parliamentary and Local Government elections could result in additional operational complexity, system development costs and stakeholder confusion.

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

3.3 EQUALITIES

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

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

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

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

As indicated above, our Customer Satisfaction results are inconclusive in respect of service provision across the protected characteristics in 2017/18. Looking at results over a longer period, however, indicates that we are providing fair and equitable services to all parts of our communities.

The report also includes analysis of various staffing related matters across the equalities strands including the new gender pay gap reporting requirement.

3.4 STAFFING MATTERS

Development and Training

The Board's Staff Development and Training procedures provide for a structured and strategic provision of training and development opportunities for all members of staff. Each employee reviews their training needs with their line manager on an annual basis and the resultant Training and Development Plan is used to inform the provision of training throughout the year.

In 2017/18 training was provided through externally sourced courses, in-house training events and e-learning facilities in a range of subjects including various aspects of Electoral Registration, the General Data Protection Regulation, process management, the role of an advocate in VAC hearings and Health & Safety Reporting Procedures. A 'Core' training programme has been established and this requires staff to complete refresher training in various topics.

One Trainee Technician qualified as a Technician whilst formal training is ongoing for three Trainee Valuers, two of whom are undergoing their Assessment of Professional Competence. One member of staff is currently completing a distance learning course for the Association of Electoral Administrators 'Certificate' level qualification.

3.4 STAFFING MATTERS (Cont'd)

Personnel Policies

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

- (a) Revised Staff Guidance on, and Registers of, Gifts, Hospitality and Conflicts of Interest;
- (b) A Recruitment Policy, incorporating the right to request Flexible Working and a guaranteed interview for carers; and
- (c) A revised Flexible Working Policy.

During 2018/19 we will consider a number of new and reviewed policies in line with changes made within WDC late in the financial year.

Voluntary Early Retirement and Voluntary Severance

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

Having lost 4 staff through these processes in 2016/17, no further reductions in staffing were effected through early retirement or voluntary redundancy in 2017/18. The schemes may need to remain open as options for dealing with budget gaps going forward, albeit the implications of the move to 3-yearly NDR Revaluations are that additional staffing is likely to be required.

3.5 FREEDOM OF INFORMATION

The Joint Board's 'Guide to Information' was updated and maintained as required with relevant documents available from <https://www.saa.gov.uk/dab-vjb/download/2239/>

A 'business as usual' approach has been taken to the majority of requests for information received, but in the calendar year to December 2017, 21 requests which specifically referred to the Freedom of Information Act were received.

Two requests received related to Electoral Registration, a function which is not currently covered under the FoI legislation. However, in the spirit of applying best practice, these requests were responded to as if they had been covered by the legislation. 9 requests related to NDR Valuation, 4 to Council Tax matters and 4 to general topics or where they covered more than one area of service. In the vast majority of cases the information requested was supplied in full or in part. All requests were answered within the statutory timescales with the average response time being just over 11 days. There was one request for a Review from an enquirer who made multiple requests over the period of the reporting year. Dealing with requests took almost 36 hours of staff time and no fees were charged.

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

In a worrying development, some professional rating agents are now using the Freedom of Information regime to try to supplement the information they obtain from, or circumvent the existing procedural regulations in, the NDR appeals process. Further advice is being taken by the SAA on such issues.

3.6 DATA PROTECTION

Both the Joint Board and the Assessor & ERO have always had firm commitments to the proper storage and secure processing of personal data but the additional requirements of the new General Data Protection Regulation, which comes into effect in May 2018, meant that preparations for the new regime had to commence during 2017/18. Significant progress has been made, partly in partnership with the SAA, and appropriate training has been provided to senior managers. We should therefore be well placed to comply with the new Regulation going forward.

3.7 RECORDS MANAGEMENT

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

In February 2016 the Keeper of the Records approved the Joint Board's RMP and agreed an improvement action plan which the Board has continued to implement throughout 2017/18.

3.8 PROPERTY

In 2016/17 Argyll & Bute Council completed a property rationalisation programme which resulted in the closure of the Witchburn Road office building in Campbeltown. This property was used by the Joint Board for file storage and occasional meetings. In recognition of the existing occupation agreement held with Argyll & Bute Council, the Council committed to finding alternative accommodation for the Joint Board.

In early 2017 such accommodation was identified in the Old Quay Pier Buildings in Campbeltown and, having agreed the terms of a new occupation agreement, the Joint Board moved into the premises in June 2017.

3.9 PARTNERSHIPS

The Valuation Joint Board is actively involved in several partnerships with one of the most significant of these being the senior staff's membership of the Scottish Assessors' Association. The Association is constituted to facilitate a consistency of approach in the administration of the non-domestic rating valuation, council tax and electoral registration services across Scotland. It works through a series of Committees and associated Working Groups, which report to regular plenary sessions that are attended by representatives from all Assessors' offices.

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

During 2017/18 the Association was particularly active in both inputting and responding to the Barclay Review of NDR. This was illustrated by the delivery of an SAA Action Plan to Ministers by the end of September 2017 when the Review had set a target of June 2018. The Association has also implemented an Issues Log and has a commitment to log and take action where stakeholders perceive there to be issues arising from the services provided across Scotland.

The SAA also collated a response to the Scottish Government's Consultation Paper on Electoral Reform. The Government has published the consultation submissions and its response is awaited.

The SAA also continued to liaise with the Valuation Office Agency (VOA) in England and Wales, the Northern Ireland Land & Property Services Agency (NILPS) and the Republic of Ireland Valuation Office (IVO) in matters of common interest.

The planning for, and provision of, Electoral Registration services is assisted by guidance received from the Electoral Commission and the Electoral Management Board of Scotland and by representation within the Association of Electoral Administrators. The Cabinet Office has also become an important stakeholder in respect of Electoral Registration.

The Valuation Joint Board obtains all of its 'back-office' functions including human resources, legal support, ICT support and financial services from West Dunbartonshire Council under a Service Level Agreement. Thanks are due to all of the WDC officials who support the Joint Board.

4.0 CONCLUSION

The 1 April 2017 was the effective date for the 2017 Revaluation and so the major focus on the valuation side of our operations in the first 6 months of 2017/18 was the receipt logging and acknowledgement of Revaluation appeals. Appeal volumes are up on 2010 revaluation levels but, given the extensive and negative press reporting of the Revaluation, the increase was lower than might have been feared. The second half of the year saw the attention turn to disposal of appeals and at time of writing there is an intense effort to dispose of 'bulk category' appeals (shops, offices and industrial properties). Good progress is being made. The Revaluation preparations in 2016/17 had a clear impact on our general service delivery performance and it was pleasing to see that pro-activity in these areas of function during 2017/18 brought a return to levels of service which were comparable to our previous performance.

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

2017/18 was the second 'business as usual year' under the new IER regime and the systems are certainly settling down. The canvass return was marginally down on last year and the lower rates of return in the West Dunbartonshire area continue to be a source of concern. The total electorate has, however, continued to rise. Satisfactory registers were provided for the Scottish Local Government Election and the unexpected UK Parliamentary Election in June.

The Local Government Elections brought a new Joint Board together and a new Convenor and Vice Convenor were appointed. Their experience and knowledge of the Joint Board's functions has been of significant value in the transition to the new Board. One vacancy remains on the Board and it is to be hoped that West Dunbartonshire fill that in due course.

Thanks are due to all staff and management for their endeavour, effort and co-operation throughout the year. Similarly, thanks are due to the Joint Board, the outgoing Convenor and Vice Convenor for their advice and assistance over a period of several years and the new Convenor and Vice Convenor for their continued support.

Signed: David Thomson
Assessor and Electoral Registration
Officer

Signed : Stephen West
Treasurer

Date: 29 June 2018

Date: 29 June 2018

REMUNERATION REPORT

Introduction

The remuneration report has been prepared in accordance with the Local Authority Accounts (Scotland) Regulations 1985 (as amended by the Local Authority (Scotland) Amendment Regulations 2014). These Regulations require various disclosures about the remuneration and pension benefits of the Board and senior employees. All information disclosed in the tables 1-5 of the Remuneration Report is due to be audited by Audit Scotland. The other sections have been reviewed by Audit Scotland to ensure that they are consistent with the Financial Statements.

Arrangements for Remuneration

The Board sets the remuneration levels for senior officers. Its role is to ensure the application and implementation of fair and equitable systems for pay and for performance management within the guidelines of and as determined by the Scottish Ministers and the Scottish Government. In reaching its decisions, the Board has regarded the need to recruit, retain and motivate suitably able and qualified people to exercise their different responsibilities.

The remuneration of senior employees is set by reference to national arrangements. The Board does not pay bonuses or performance related pay. Chief Officers receive business mileage and subsistence allowances in accordance with amounts either agreed nationally by the Scottish Joint National Council (SJNC) or as approved locally by the Board. Chief Officers are eligible to join the Local Government Pension Scheme (LGPS). The scheme is described in the Pension Benefits section.

Remuneration

The term *remuneration* means as defined by the Regulations noted above, gross salary, fees and bonuses, allowances and expenses, and costs in relation to Early Retiral and Voluntary Severance. It excludes pension contributions paid by the Board. Pension contributions made to a person's pension are disclosed as part of the pension benefits disclosure.

Table 1: Remuneration of Senior Employees

	Year ended 31 March 2018					2016/2017
	Gross Salary, Fees & Allowances £	Bonuses £	Taxable Expenses £	Non-cash expenses & benefits in-kind £	Total remuneration £	Total remuneration £
David Thomson Assessor & Electoral Registration Officer	102,773	0	0	0	102,773	95,832
Robert Nicol Depute Assessor	82,218	0	0	0	82,218	76,707

The increase in gross salary payment is due to financial year 2017/18 having 14 month's salary payment within the tax year for employees paid on a 4 weekly cycle.

Notes

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

REMUNERATION REPORT (Cont'd)

Remuneration of Employees receiving more than £50,000

The Board's employees receiving more than £50,000 remuneration for the year were paid the following amounts. In accordance with the disclosure requirement of the Regulations, the information in the table shows the number of employees in bands of £5,000. This information includes the senior employees who are subject to the fuller disclosure requirements in the tables above.

Table 2: Remuneration Bands £	Number of Employees	
	2017/2018	2016/2017
50,000 to 54,999	0	2
55,000 to 59,999	2	0
75,000 to 79,999	0	1
80,000 to 84,999	1	0
85,000 to 89,999	0	1
100,000 to 105,000	1	1
Total	4	5

Pension Benefits

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

PENSION BENEFITS OF SENIOR EMPLOYEES

Table 3: In-year pension contributions (employers)

	For year to 31 March 2018 £	For year to 31 March 2017 £
David Thomson	18,503	17,108
Robert Nicol	14,803	13,686

Table 4: Accrued Pension Benefits

	Accrued pension benefits – pension		Accrued pension benefits – lump sum	
	For year to 31 March 2018 £	For year to 31 March 2017 £	For year to 31 March 2018 £	For year to 31 March 2017 £
David Thomson	43,625	41,285	84,491	83,656
Robert Nicol	27,230	25,444	44,625	44,184

PENSION BENEFITS OF SENIOR EMPLOYEES (Cont'd)

1. The LGPS is a “final salary” scheme and provides defined benefits on retirement for employee of the Board. The pension is based on the pensionable service (how long he or she has been a member of the LGPS) and his or her final pay. For most people, for service up to 31 March 2009, the annual pension is calculated by dividing their final pay by 80 (60 for service after 31 March 2009) and multiplying this by their total membership. Pensions payable are increased annually in line with changes in the Consumer Price Index (CPI).
2. The lump sum, which is automatically paid when the person retires for service up to 31 March 2009, is three times his or her annual pension and is tax-free. There is no automatic lump sum for service after 31 March 2009. Members may opt to give up (commute) pension for lump sum up to the limit set by the Finance Act 2004.
3. A member's contribution depends on his or her full-time equivalent pay and is payable at the rate on the following tranches of pay- up to and including £20,700 5.50%; above £20,700 and up to £25,300 7.25%; above £25,300 and up to £34,400 8.50%; above £34,700 and up to £46,300 9.50%; and above £46,300 12.00%.
4. The value of the accrued benefits in the above tables has been calculated on the basis of the age at which the person will first become entitled to receive a full pension on retirement without reduction on account of its payment at that age; without exercising any option to commute pension entitlement into a lump sum; and without any adjustment for the effects of future inflation. The pension age for members of the LGPS is 65.
5. The pension figures shown relate to the benefits that the person has accrued as consequence of their total local government' service, and not just their current appointment.
6. The Local Government (Discretionary Payments and Injury Benefits) (Scotland) Regulations 1998 make provision for authorities to make discretionary payments to local government employees to pay compensation for premature retirement. There were no discretionary payments made to senior employees during the year.

Table 5: Exit Packages

Banding	Number of compulsory packages		Number of other departures		Total Number		Total cost	
	2017/18	2016/17	2017/18	2016/17	2017/18	2016/17	2017/18	2016/17
£0 to £20,000	0	0	0	2	0	2	0	13,473
£20,001 to £40,000	0	0	0	0	0	0	0	0
£40,001 to £60,000	0	0	0	1	0	1	0	45,045
£60,001 to £80,000	0	0	0	1	0	1	0	77,539
TOTAL	0	0	0	4	0	4	0	136,057

There were no exit packages during financial year 2017/8.

Signed:	<u>David Thomson</u> Assessor and Electoral Registration Officer	Signed :	<u>Stephen West</u> Treasurer
Date:	<u>29 June 2018</u>	Date:	<u>29 June 2018</u>

STATEMENT OF RESPONSIBILITIES

The Boards Responsibilities:

The Board is required:

- to make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs. In this Board, that officer is the Treasurer and
- to manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.

I can confirm that the Draft Annual Accounts were approved for signature by the Board at its meeting on 29 June 2018.

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

David Thomson

Assessor and Electoral Registration Officer

Date: 29 June 2018

The Treasurer's Responsibilities:

The Treasurer is responsible for the preparation of the Authority's Annual Accounts in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom (the Code).

In preparing the Statements of Accounts, the Treasurer has:

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that were reasonable and prudent; and
- complied with the local authority Code.

The Treasurer has also:

- kept proper accounting records which were up to date; and
- taken reasonable steps for the prevention and detection of fraud and other irregularities.

I certify that the Draft Annual Accounts give a true and fair view of the financial position of the Board at the reporting date and the transactions of Board for the year ended 31 March 2018.

Stephen West

Treasurer

Date: 29 June 2018

ANNUAL GOVERNANCE STATEMENT

The Annual Governance Statement is included within the Annual Accounts to assure stakeholders on how the Board directs and controls its functions and how it relates to communities which will enhance transparency and scrutiny of the Board's activities.

Scope of Responsibility

Dunbartonshire and Argyll & Bute Valuation Joint Board is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. The Board also has a duty to make arrangements to secure continuous improvement in the way its functions are carried out.

In discharging this overall responsibility, elected members and senior officers are responsible for implementing effective arrangements for governing the Board's affairs and facilitating the effective exercise of its functions, which includes arrangements for the management of risk.

The Board has approved and adopted a Code of Corporate Governance (the Code), and also relies on the governance arrangements of West Dunbartonshire Council which are consistent with the principles of the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Society of Local Authority Chief Executives (SOLACE) Framework.

The above code explains how Dunbartonshire and Argyll & Bute Valuation Joint Board aims to deliver good governance and reviews the effectiveness of these arrangements on an annual basis.

Delivering Good Governance in Local Government Framework, published by CIPFA in association with Solace in 2007, set the standard for local authority governance in the UK. This was reviewed and replacement framework was issued in 2016: Delivering Good Governance in Local Government: Framework (CIPFA/Solace, 2016) to apply to annual governance statements prepared for the financial year 2017/18 onwards.

While the Delivering Good Governance in Local Government Framework is written in a local authority context, most of the principles are applicable to the Joint Board and the recommendation of our external auditors was that the Joint Board should include this process as part of its overall approach to governance.

At a meeting on 27 September 2017 the Board approved the proposal to develop a Local Code of Good Governance and to complete a self-assessment of the Joint Board's compliance with the CIPFA Delivering Good Governance Framework.

At a meeting on the 16th March 2018 the Board approved the Local Code of Good Governance which was developed by The Boards Management Team. The Board also noted completion of the above self-assessment, which will be repeated on an annual basis, and approved an Action Plan arising from the process. The Local Code of Good Governance and the Action Plan can be found at:

https://www.saa.gov.uk/dab-vjb/wp-content/uploads/sites/5/dlm_uploads/2018/03/2018-03-02-Document-Pack-VJB-as-circulated.pdf

The Board has also put in place a system of internal financial control designed to manage risk to a reasonable level. Internal controls cannot eliminate risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal financial control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the board's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

ANNUAL GOVERNANCE STATEMENT (Cont'd)

The Board's Governance Framework

The governance framework comprises the systems and processes, and culture and values, by which the Board is directed and controlled. It also describes the way it engages with, accounts to its stakeholders.

Within the overall control arrangements the system of internal control is intended to ensure that assets are safeguarded, transactions are authorised and properly recorded, and material errors or irregularities are either prevented or would be detected within a timely period. It is based on a framework of regular management information, financial regulations, administrative procedures and management supervision.

The overall control arrangements include:

- comprehensive budgeting systems;
- regular reviews of periodic and annual financial reports which indicate financial performance against the forecasts;
- setting targets to measure financial and other performance;
- clearly defined capital expenditure guidelines; and
- An effective Internal Audit service.

Review of Effectiveness

The Joint Board has a responsibility for ensuring the continuing effectiveness of its governance framework and its system of internal financial control. West Dunbartonshire Council's Audit and Risk Manager produces an annual audit plan based on a risk assessment of the Council's and Valuation Joint Board's systems and processes. The audit plan is approved by the Audit & Performance Review Committee of the Council. This Committee meets regularly and receives reports from the Audit and Risk Manager. The Joint Board's external auditors also attend. The Audit and Risk Manager produces an annual report on the work carried out by Internal Audit during the year. This report contains a view on the effectiveness of the system of internal financial control.

The Internal Audit service operates in accordance with Public Sector Internal Audit Standards (PSIAS). The Audit and Risk Manager meets regularly with chief internal auditors of other authorities and staff within the Internal Audit Service are appropriately trained.

Our review of the effectiveness of the system of internal financial control is informed by:

- the work of managers within both the Joint Board and West Dunbartonshire Council who have responsibility for the development and maintenance of the financial control framework;
- the work undertaken by West Dunbartonshire Council's Internal Auditors during the year to 31 March 2018;
- the assessment of risk completed during reviews of the strategic audit plan;
- reports issued by the Valuation Joint Board's External Auditors and other review bodies; and
- knowledge of the Valuation Joint Board's governance, risk management and performance monitoring arrangements.

Through West Dunbartonshire Council, the Board's financial management arrangements conform with the governance requirements of the CIPFA Statement on The Role of Chief Financial Officer in Local Government 2010.

We are satisfied that the Valuation Joint Board has in place a sound system of internal financial control and that appropriate mechanisms are in place to identify any areas of weakness and to take appropriate action. This is corroborated by an Annual Assurance Statement prepared by the Audit and Risk Manager stating that reasonable assurance can be placed upon the adequacy and effectiveness of the Joint Board's internal control system in the year to 31 March 2018.

ANNUAL GOVERNANCE STATEMENT (Cont'd)

Performance Management

Examples of developments which have led to significant improvement in arrangements for control, governance or risk management within the Joint Board during 2017/18 include:

- A new 3-year Service Plan for the period 2018– 2021 was drafted and will be presented to the Board for approval at its meeting in June 2018;
- The Joint Board's Data Protection Policy, processes and procedures have been under review throughout 2017/18 and the Depute Assessor has received training which should allow him to carry out the duties of a Data Protection Officer. This will aid compliance with new General Data Protection Regulation (GDPR) regime which comes into effect in May 2018;
- A Local Code of Good Governance was approved and a self-assessment against the CIPFA/Solace "Delivering Good Governance in Local Government: Framework" was carried out, resulting in the establishment of a Governance Action Plan. This will be used to inform and support the Annual Governance Statement and help evidence the Joint Board's governance arrangements to Auditors and stakeholders;
- To improve transparency and provide evidence of compliance with the seven principles of public life, a staff 'sign-off' of their individual compliance with the Joint Board's Code of Conduct for staff was completed;
- A review of the Board's Customer Satisfaction procedures was completed and implemented with effect from April 2018;
- A market review of insurance services and options available to the Joint Board was undertaken to provide assurance that best value was being achieved in the procurement of this service;
- All Joint Board meeting papers are now published on the DABVJB web site in advance of Board meetings;
- A Financial Strategy covering a 10 year period and presenting a number of scenarios was developed and approved in March 2018;
- To provide greater clarity to staff on dealing with (offers of) gifts and hospitality and (potential) conflicts of interest, revised Guidance was issued and improved processes for recording and reporting these were implemented; and
- The connectivity to the Joint Board's Campbeltown office was improved by completing the migration to fibre optic communications cabling. This has improved the capability and reliability of our ICT systems

The following areas were identified by the Assessor for further improvements in 2018/19:

- The Joint Board's Fraud and Defalcation Procedures and the associated Business Irregularities Procedures will be reviewed in line with WDC's revised approach;
- To ensure compliance with the new GDPR regime, a new Data Protection Policy will be implemented and a Data Protection Officer will be appointed. Subject Access Request, Data Protection Impact Assessment and data breach monitoring and reporting procedures will be implemented. Data Sharing Agreements will be completed with relevant partners and existing contracts with Data Processors will be reviewed. Privacy Notices will be provided to data subjects;
- A Communications Strategy will be developed to help ensure openness and comprehensive stakeholder engagement;
- A Workforce Plan, which takes an overview of staffing requirements into the future, will be developed and implemented;

ANNUAL GOVERNANCE STATEMENT (Cont'd)

Performance Management (Cont'd)

- Written definitions of the roles of the Joint Board's Clerk and Treasurer will be developed; and
- The Joint Board's Risk Management Strategy and Procedures will be reviewed and presented to the Joint Board in June 2018 for approval.

Assurance

On the basis of the assurance provided, we consider the governance and internal control environment operating during 2017/18 to provide reasonable and objective assurance that any significant risks impacting on the achievement of our principal objectives will be identified and actions taken to avoid or mitigate their impact. Systems are in place to continually review and improve the governance and internal control environment and action plans are in place to address identified areas for improvement.

Signed: David Thomson
Assessor and Electoral Registration
Officer

Signed : Stephen West
Treasurer

Date: 29 June 2018

Date: 29 June 2018

INTRODUCTION TO ANNUAL ACCOUNTS

The Annual Accounts comprise the following primary statements:

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

Comprehensive Income and Expenditure Statement

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

Movement in Reserves Statement

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

Balance Sheet

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

Cash Flow Statement

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

COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

2016/17 Gross Expenditure £	2016/17 Gross Income £	2016/17 Net Expenditure £		Notes	2017/18 Gross Expenditure £	2017/18 Gross Income £	2017/18 Net Expenditure £
0	(5,065)	(5,065)	Income		0	(10,360)	(10,360)
			Customer Receipts				
			Expenditure				
2,413,717	0	2,413,717	Employee Costs	2	2,461,920	0	2,461,920
117,716	0	117,716	Property Costs		112,755	0	112,755
43,881	0	43,881	Transport Costs		47,105	0	47,105
244,726	0	244,726	Supplies & Services		243,545	0	243,545
34,924	0	34,924	Payment to Other Bodies		44,287	0	44,287
130,667	0	130,667	Support Services		128,054	0	128,054
121,238	0	121,238	Depreciation, Amortisation & Impairment	6/7	21,884	0	21,884
3,106,869	(5,065)	3,101,804	Net Cost of Service		3,059,550	(10,360)	3,049,190
	(2,664,461)		Revenue Contributions	15			(2,611,171)
	(93,760)		Government Grants	16			(70,321)
	(30,475)		Capital Contributions				(12,517)
	(2,788,696)		Other Operating Income				(2,694,009)
	313,108		Net Operating Expenditure				355,181
	0		Interest Payable				20
	(68)		Interest Earned				
	150,000		Net Interest on the net defined benefit liability/(assets)	4			194,000
	149,932		Finance and Investment Income and Expenditure				194,020
	463,040		(Surplus)/Deficit on provision of services				549,201
	2,756,000		Remeasurement of the net defined benefit liability/(assets)	4			(4,336,000)
	559		(Surplus)/Deficit arising on the revaluation of Property, Plant and Equipment				0
	2,756,559		Other Comprehensive Income & Expenditure				(4,336,000)
	3,219,599		Total Comprehensive Expenditure				(3,786,799)

MOVEMENT IN RESERVES STATEMENT

2017/18

	Usable Reserves		Unusable Reserves				Total Reserves £
	Fund Balance £	Capital Requisition Unapplied Account £	Capital Adjustment Account £	Revaluation Reserve £	Pension Reserve £	Statutory Mitigation Account £	
Opening Balance as at 1 April 2017	492,621	16,993	628,753	35,083	(7,254,000)	(16,029)	(6,096,579)
Movements in Reserves							
Surplus or (Deficit) on provision of Services	(549,201)	0	0	0	0	0	(549,201)
Other Comprehensive Income and Expenditure	0	0	0	0	4,336,000	0	4,336,000
Total Comprehensive Income and Expenditure	(549,201)	0	0	0	4,336,000	0	3,786,799
Adjustments between accounting basis & funding basis	607,638	12,517	(21,884)	0	(597,000)	(1,271)	0
Increase/Decrease in Year	58,437	12,517	(21,884)	0	3,739,000	(1,271)	3,786,799
Balance at 31 March 2017	551,058	29,510	606,869	35,083	(3,515,000)	(17,300)	(2,309,780)
Total Usable		580,568	Total Unusable		(2,890,348)		

2016/17

	Usable Reserves		Unusable Reserves				Total Reserves £
	Fund Balance £	Capital Requisition Unapplied Account £	Capital Adjustment Account £	Revaluation Reserve £	Pension Reserve £	Statutory Mitigation Account £	
Opening Balance as at 1 April 2017	613,423	19,993	717,356	34,802	(4,236,000)	(26,554)	(2,876,980)
Movements in Reserves							
Surplus or (Deficit) on provision of Services	(463,040)	0	0	0	0	0	(463,040)
Other Comprehensive Income and Expenditure	0	0	0	(559)	(2,756,000)	0	(2,756,559)
Total Comprehensive Income and Expenditure	(463,040)	0	0	(559)	(2,756,000)	0	(3,219,599)
Adjustments between accounting basis & funding basis	342,238	(3,000)	(88,603)	840	(262,000)	10,525	0
Increase/Decrease in Year	(120,802)	(3,000)	(88,603)	281	(3,018,000)	10,525	(3,219,599)
Balance at 31 March 2017	492,621	16,993	628,753	35,083	(7,254,000)	(16,029)	(6,096,579)
Total Usable		509,614	Total Unusable		(6,606,193)		

BALANCE SHEET AS AT 31 MARCH 2018

31 March 2017 £	Notes		31 March 2018 £
658,646	6	Property, plant and equipment	638,435
5,523	7	Intangible Assets	3,851
664,169		Total Long Term Assets	642,286
593,013	8	Short Term Debtors	684,487
400	9	Cash and Cash Equivalents	400
593,413		Current Assets	684,887
(100,161)	10	Short Term Creditors	(121,953)
(100,161)		Current Liabilities	(121,953)
(7,254,000)	4	Net Pensions Liability	(3,515,000)
(7,254,000)		Long Term Liabilities	(3,515,000)
(6,096,579)		Net Assets/(Liabilities)	(2,309,780)
Represented by:			
509,614	11/12	Usable Reserves	580,568
(6,606,193)	13	Unusable Reserves	(2,890,348)
(6,096,579)		Total Reserves	(2,309,780)

The unaudited Financial Statements were issued on 29 June 2018.

Stephen West
Treasurer
29 June 2018

CASH FLOW STATEMENT

2016/17 £	Notes		2017/18 £
		Operating Activities	
(2,758,221)		Grants	(2,681,492)
(5,065)		Sale of goods and rendering of services	(10,360)
<u>(2,763,286)</u>		Cash Inflows from Operating Activities	<u>(2,691,852)</u>
2,321,735		Cash paid to and on behalf of employees	2,037,129
438,619		Other payments for operating activities	667,220
<u>2,760,354</u>		Cash Outflows from Operating Activities	<u>2,704,349</u>
<u>(2,932)</u>		Net Cash Flows from Operating Activities	<u>12,497</u>
		Investing Activities	
33,475		Purchase of Assets	0
(30,475)		Other receipts from investing activities	(12,517)
<u>3,000</u>		Net Cash Flows from Investing Activities	<u>(12,517)</u>
		Financing Activities	
(68)		Interest Received	0
0		Interest Payable	20
<u>(68)</u>		Net Cash Flows from Financing Activities	<u>20</u>
<u>0</u>		Net (Increase)/Decrease in Cash and Cash Equivalents	<u>0</u>
400	9	Cash and cash equivalents at the beginning of the reporting period	400
(400)	9	Cash and cash equivalents at the end of the reporting period	(400)
<u>0</u>			<u>0</u>

NOTES TO THE ANNUAL ACCOUNTS

Note 1 - Accounting Policies

1. General Principles

The Annual Accounts summarise the Board's transactions for the 2017/18 financial year and its position at the year end of 31 March 2018. The Board is required to prepare Annual Accounts by the Local Authority Accounts (Scotland) Regulations 1985. Section 12 of the Local Government in Scotland Act 2003 requires they be prepared in accordance with proper accounting practices. These practices primarily comprise the Code of Practice on Local Authority Accounting in the United Kingdom 2017/18 ("the Code") and the Service Reporting Code of Practice, supported by International Financial Reporting Standards (IFRS).

The accounting convention adopted in the Annual Accounts is principally historic cost, modified by the revaluation of certain categories of Property, Plant and Equipment and financial instruments.

2. Accruals of Income and Expenditure

Activity is accounted for in the year that it takes place, not simply when payment is made or received. In particular:

- Revenue from the provision of services is recognised when the Board can measure reliably the percentage of completion of the transaction and when it is probable that the economic benefits associated with the transaction will flow to the Board;
- Expenses in relation to services received are recorded as expenditure when the services are received, rather than when payment is made;
- Supplies are recorded as expenditure when they are consumed – where there is a gap between the date supplies are received and their consumption, they are carried as inventories on the Balance Sheet based upon materiality;
- Interest payable on borrowings and receivable on investments is accounted for on the basis of the effective interest rate for the relevant financial instrument, rather than on cash flows fixed or determined by the contract; and
- Where income and expenditure have been recognised but cash has not been received or paid, a debtor or creditor for the relevant amount is recorded in the Balance Sheet. Where there is evidence that debts are unlikely to be settled, the balance of debtors is written down and charged to revenue for the income that might not be collected.

3. Cash and Cash Equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours.

Cash equivalents are investments that mature in three months or less from date of acquisition and that are readily convertible to known cash amounts, with insignificant risk of change of value.

Investments held by the Board comprise solely of short term surplus funds held within the bank balances. All deposits are held in sterling. The carrying amount is the outstanding principal receivable.

Bank balances are included in the Balance Sheet at the closing balance in the Board's financial ledger and include cheques payable not yet cashed.

Note 1 - Accounting Policies (Cont'd)

4. Changes in Accounting policies, Estimates and Errors

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

Changes in accounting policies are only made when required by proper accounting practices or the change provides more reliable or relevant information about the effect of transactions, events or conditions on the Board's financial position or performance. Where a change is made, it is applied retrospectively by adjusting opening balances and comparative figures, as if the new policy has always been applied.

There has been a redistribution of costs within the CIES. The pension's interest cost within the Surplus or Deficit on the Provision of Services has increased with a corresponding reduction in actuarial (gains) or losses on pension assets and liabilities in Other Comprehensive Income and Expenditure. Essentially, the expected return on schemes assets that was credited to the Surplus or Deficit on the Provision of Services has been replaced with an equivalent figure using the discount rate.

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

Material errors discovered in prior period figures are corrected retrospectively by amending opening balances and comparative figures.

5. Charges to Revenue for non-current assets

Services are debited with the following amounts to record the cost of using or holding fixed assets during the year:

- Depreciation, attributable to the assets used by the Board;
- Revaluation and impairment losses, where there is no accumulated gain in the Revaluation Reserve; and
- Amortisation of intangible fixed assets.

The Board is not required to raise funds to cover depreciation, revaluation or impairment losses. Depreciation, revaluation and impairment losses and amortisations are replaced by the revenue provision by an adjustment within the Capital Adjustment Account in the Movement in Reserves Statement for the difference between the two.

6. Intangible assets

Expenditure on non-monetary assets that do not have physical substance but are controlled by the Board as a result of past events (e.g. computer software and/or software licences) is capitalised when it is expected that future economic or service benefits will flow from the asset to the Board.

Assets are measured originally at cost and only revalued where the fair value of the asset can be determined by reference to an active market.

Where an intangible asset has a finite useful life, the depreciable amount of an intangible asset is depreciated over its useful life in the Comprehensive Income and Expenditure Statement. An asset is tested for impairment whenever there is an indication that the asset might be impaired – any losses recognised are posted in the Comprehensive Income and Expenditure Statement. Any gain or loss arising on the disposal or abandonment of an intangible asset is recognised in the Surplus or Deficit on the Provision of Services when the asset is derecognised.

Note 1 - Accounting Policies (Cont'd)

6. Intangible assets (Cont'd)

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

7. Property, Plant and Equipment

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

Recognition

Expenditure on the acquisition, creation or enhancement of property, plant and equipment is capitalised on an accruals basis, provided that it is probable that the future economic benefits or service potential associated with the item will flow to the Board and the cost of the asset can be measured reliably. Expenditure that maintains, but does not add to the asset's potential to deliver future economic benefits or service potential, is charged as an expense when it is incurred.

Measurement

Initially measured at cost, comprising of:

- Purchase price;
- Any costs associated with bringing the asset to the location or condition necessary for it to be capable of operating in the manner intended by management; and
- The initial estimate of costs for dismantling and removing the item and restoring the site on which it is located to its original state.

Where property, plant or equipment are acquired in exchange for a non- monetary asset or assets, or a combination of monetary and non- monetary assets, the cost of the acquired item shall be measured at fair value unless there is no economic substance to the exchange transaction, or the fair value of neither the asset received nor the asset given up can be reliably measured. The acquired item is measured at fair value even if the Board cannot immediately derecognise the asset given up. The acquired item is measured at the carrying amount of the asset given up if it is not measured at fair value.

Assets are then carried in the Balance Sheet using the following measurement bases:

- Other buildings – fair value. Where there is no market based evidence of fair value because of the specialised nature of the asset and the asset is rarely sold, depreciated replacement cost is used as an estimate of fair value; and
- Plant and equipment and other non -property assets – fair value. Where assets in this class have either short useful lives or low values (or both), depreciated historical cost is considered to be a proxy for fair value where the useful life is a realistic reflection of the life of the asset and the depreciation method provides a realistic reflection of the consumption of the asset class.

Assets included in the Balance Sheet at fair value are re-valued regularly to ensure their carrying amount is not materially different from the fair value at the year end, as a minimum every 5 years.

Note 1 - Accounting Policies (Cont'd)

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

Increases in valuations are matched by credits to the Revaluation Reserve to recognise unrealised gains.

Where decreases in value are identified, the revaluation loss is accounted by:

- Balance of revaluation gains for the asset in Revaluation Reserve – the carrying amount of the asset is written down against that balance (up to the total gain); or
- No balance of revaluation gains for the asset in the Revaluation Reserve – the carrying amount is written down in the Comprehensive Income and Expenditure Statement.

The Revaluation Reserve contains revaluation gains recognised since 1 April 2007, the date of its formal implementation. Gains arising before that date have been consolidated into the Capital Adjustment Account.

Impairment

Assets are assessed at the end of each financial year for evidence in impairment or a reduction in value. Where indications exist and any possible differences are estimated to be material, the recoverable amount on the asset is estimated and where this is less than the carrying amount of the asset, an impairment loss is recognised for the shortfall.

Where impairment losses are identified, they are accounted for by:

- Balance of revaluation gains for the asset in Revaluation Reserve – the carrying amount of the asset is written down against that balance (up to the total accumulated gains); or
- No balance of revaluation gains for the asset in the Revaluation Reserve – the carrying amount is written down in the Comprehensive Income and Expenditure Statement.

Where an impairment loss is reversed subsequently, the reversal is credited in the Comprehensive Income and Expenditure Statement, up to the amount of the original loss, adjusted for depreciation that would be charged if the loss had not been recognised.

Depreciation

Depreciation is provided on all property, plant and equipment over their useful economic lives, with an exception made for assets without a determinable finite useful life (i.e. non depreciating land).

The useful lives of assets, as estimated and advised by a suitably qualified officer, are as follows:

- Other buildings* 20-60 years straight line
- Vehicles, plant, equip 5-10 years straight line
- Intangibles 5-10 years straight line

* Including components such as structure, mechanical and electrical, etc.

Where an item of property, plant and equipment assets has major components whose cost is significant in relation to the total cost of the item, the components are depreciated separately.

Revaluation gains are also depreciated, with an amount equal to the difference between current depreciation charged on assets and the depreciation that would be chargeable based upon historic cost being transferred each year from the Revaluation Reserve to the Capital Adjustment Account.

Note 1 - Accounting Policies (Cont'd)

8. Employee Benefits

Benefits payable during employment

Short term employee benefits (i.e. fall due within 12 months of the year-end), such as wages and salaries, paid leave, paid sick leave, bonuses and non-monetary benefits for current employees are recognised as an expense in the year in which the employees render service to the Board. An accrual is made against the services in the Surplus or Deficit on the Provision of Service for the costs of holiday entitlement and other forms of leave earned by the employee but not taken before the year end and which employees can carry forward into the next financial year. Any accrual made is required under statute to be reversed out of the General Fund balance by a credit to the Statutory Mitigation Account in the Movement in Reserves Statement.

Termination Benefits

Termination benefits are amounts payable as a result of a decision made by the Board to terminate an officer's employment before the normal retirement date or an officer's decision to accept a voluntary termination package in exchange for those benefits. Termination benefits do not provide the Board with future economic benefits and consequently they are recognised on an accruals basis immediately in the Surplus or Deficit on the Provision of Services line in the Comprehensive Income and Expenditure Statement when the authority is demonstrably committed to provision of the termination benefits.

Where termination benefits involve the enhancement of pensions, they are treated as pension costs for the purpose of the statutory transfer between the Pension Reserve and the General Fund of the amount by which the pension costs calculated in accordance with the Code are different from the contributions due under the pension scheme regulations. In the Movement in Reserves Statement appropriations are required to and from the Pension Reserve to remove notional debits and credits for termination benefits related to pension's enhancements and replace them with the cost of the cash paid, including any amounts due and not paid at the year end.

Post-Employment Benefits

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

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

- The liabilities of the pension fund attributable to the Board are included within the Balance Sheet on an actuarial basis using the projected unit method (i.e. an assessment of the future payments that will be made in relation to retirement benefits earned to date by employees, based upon assumptions about mortality rates, employee turnover rates, projection of earnings for current employees, etc;
- Liabilities are discounted to their value at current prices using a discount rate of 4.3% (based upon the indicative return rate on long dated high quality corporate bonds);
- All assets are at bid value and are split into Quoted Prices in Active Markets and Prices not quoted in Active Markets, they are now shown in the notes in more detail; and
- Split by Equity Securities, Debt Securities, Private Equity, Real Estate, Investment Funds, Derivatives, Cash.

Note 1 - Accounting Policies (Cont'd)

8. Employee Benefits (Cont'd)

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

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

Discretionary Benefits

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

Note 1 - Accounting Policies (Cont'd)

9. Events after the reporting period

Events after the reporting period are those events (both favourable and unfavourable) that occur between the end of the reporting period and the date when the Annual Accounts are authorised for issue. Two types have been identified:

- Those that provide evidence of conditions that existed at the end of the reporting period – the Annual Accounts are adjusted to reflect this; and
- Those that are indicative of conditions that arose after the reporting period – the Annual Accounts are not adjusted to reflect this. However, if the event is material, a disclosure is made within the notes of the nature and financial effect.

10. Operating Leases

Board as Lessee

Rentals paid under operating leases are charged to the Comprehensive Income and Expenditure Statement as an expense. Charges are made on a straight line basis over the life of the lease, even if it does not match the pattern of payment.

Board as Lessor

Where the Board grants an operating lease over an asset, the asset is retained in the Balance Sheet. Rental income is credited to the Comprehensive Income and Expenditure Statement. Credits are made on a straight line basis over the life of the lease, even if it doesn't match the pattern of payment.

11. Provisions, contingent liabilities and contingent assets

Provisions

Provisions are made where an event has taken place that gives the Board an obligation, either legal or constructive, as a result of a past event that results in a probable outflow of resources and a reliable estimate can be made of the amount of that obligation.

Provisions are charged as an expense to the Comprehensive Income and Expenditure Statement in the year the Board becomes aware of the obligation and measured at the best estimate at the Balance Sheet date, taking account of relevant risks and uncertainties.

When payments are eventually made they are charged to the provision carried in the Balance Sheet. Estimated settlements are reviewed at the end of each financial year. Where it becomes less than probable that a transfer of economic benefits is now required; the provision is reversed and credited back to the relevant service.

Contingent Liabilities

A contingent liability arises where an event has taken place that gives the Board a possible obligation whose existence will only be confirmed by the occurrence or otherwise of uncertain future events, not wholly within the control of the Board. Contingent liabilities also arise in circumstances where a provision would otherwise be made but either it is not probable that an outflow of resources will be required or the amount of the obligation cannot be measured reliably.

Contingent liabilities are not recognised in the Balance Sheet but are disclosed as a note to the accounts, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

Note 1 - Accounting Policies (Cont'd)

11. Provisions, contingent liabilities and contingent assets (Cont'd)

Contingent assets

A contingent asset arises where an event has taken place that gives the Board a possible asset whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the Board.

Contingent assets are not recognised in the Balance Sheet but disclosed in a note to the accounts where it is probable that there will be an inflow of economic benefits.

12. VAT

VAT payable is included as an expense only to the extent that it is not recoverable from HM Revenues and Customs. VAT receivable is excluded from income.

13. Reserves

Reserves are created by appropriating amounts out of the General Reserve Balance in the Movement in Reserves Statement. When expenditure to be financed from a reserve is incurred, it is charged to the Surplus/Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement. The reserve is then appropriated back into the General Reserve Balance in the Movement in Reserves Statement so that there is no net charge against requisition income for the expenditure.

Certain reserves are kept to manage the accounting processes for non-current assets and retirement benefits and these reserves do not represent usable resources for the Board.

Note 2 – Expenditure and Funding Analysis

The analysis of income and expenditure on the face of the comprehensive income and expenditure statement is that specified by the Service Reporting Code of Practice. However decisions about resource allocation are taken by the Board on the basis of reports that are prepared on a different basis from the accounting policies used in the financial statements. In particular:

- no charges are made in relation to capital expenditure (whereas depreciation, revaluation and impairment losses in excess of the balance on the revaluation reserve and amortisations are charged to the Board in the comprehensive income and expenditure statement); and
- the cost of retirement benefits is based on cash flows (payments of employer's pension's contributions) rather than current service cost of benefits accrued in the year.

The difference between the employee costs figure and the figure reported in the Comprehensive Income & Expenditure Statement is due to accounting adjustments for pensions and holiday pay accrual as detailed in the table on page 43. These costs are year -end adjustments that are offset by corresponding transfers to the Balance Sheet and the Movement in Reserves Statement. None of the other rows within the Comprehensive Income & Expenditure Statement would be altered in the Expenditure and Funding Analysis and therefore have not been included in the table on page 43.

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

Figures 2017/18

	Net Chargeable to the General Fund £	Adjustments between Funding and Accounting Basis £	Net Expenditure in the Comprehensive Income and Expenditure Statement £
Employee Costs	2,057,649	404,271	2,461,920
Depreciation	0	21,884	21,884
Total	2,057,649	426,155	2,483,804

Comparative Figures 2016/17

	Net Chargeable to the General Fund £	Adjustments between Funding and Accounting Basis £	Net Expenditure in the Comprehensive Income and Expenditure Statement £
Employee Costs	2,312,242	101,475	2,413,717
Depreciation	0	121,238	121,238
Total	2,312,242	222,713	2,534,955

Note 3 – Operating Leases

Board as Lessor

The Board leases out property under operating leases to provide suitable affordable accommodation Alpha Pets. Alpha Pets lease was due to end on the 14 April 2016; however the company and the Board have a tacit relocation agreement.

The future minimum lease payments in future years are:

31 March 2017 £		31 March 2018 £
1,800	Not later than one year	1,800
74	Later than one year and not later than five years	74
0	Later than five years	0
1,874		1,874

Note 3 – Operating Leases (Cont'd)

Board as Lessee

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

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

31 March 2017		31 March 2018
£		£
5,298	Not later than one year	6,534
5,085	Later than one year and not later than five years	17,325
0	Later than five years	0
10,383		23,859

Note 4 – Defined Benefit Pension Schemes

As part of the terms and conditions of employment of its officers, the Board makes contributions towards the cost of post-employment benefits. Although these benefits will not actually be payable until employees retire, the Board has a commitment to make the payments that needs to be disclosed at the time that employees earn their future entitlement.

The Board participates in the Strathclyde Local Government Pension Scheme, which is a defined benefit statutory scheme, operated as Strathclyde Pension Fund, and administered by Glasgow City Council in accordance with the Strathclyde Local Government Pension Scheme (Scotland) Regulations 1998. This is a funded scheme, meaning that the Board and employees pay contributions into a fund, calculated at a level intended to balance the pensions' liabilities with investment assets. The employers' contribution rate is set by the Fund actuaries following valuation. The employer contribution rate for 2018/19 is set at 23.3% and 2017/18 was 19.3%. In 2017/18, the Board paid an employer's contribution of £0.271m (2016/17 £0.299m).

In addition, the Board is responsible for all pension payments relating to added years' benefits which it has awarded together with the related increases. Strain on the Fund costs are charged in year for any early retirements. There was no Severance or Strain on the Fund Payments during financial year 2017/18 (2016/17: £136,057).

The Board fully complies with the international accounting standard (IAS 19) concerning the disclosure of information on pension. IAS 19 states that although the pension benefits will not be payable until the employee retires; the Board has a commitment to make these payments and must disclose the cost of this in its accounts at the time employees earn their future entitlements.

The Board recognised the cost of retirement benefits in the reported cost of services when they are earned by employees, rather than when the benefits are eventually paid as pensions. However the charge that the Board is required to make against its budget is based on the cash payable in the year, so the real cost of post-employment/retirement benefits is reversed out of the general fund via the movement in reserve statement. The following transactions have been made in the comprehensive income and expenditure statement and the general fund balance via the movement in reserves statement during the year.

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

2016/17 £000		2017/18 £000
	Net cost of services	
418	Current service cost	590
0	Past service cost (including curtailments)	92
418		682
	Financing and investment Income and Expenditure	
150	Net Interest	194
150		194
568	Total post-employment benefit charged to the Surplus or Deficit on the provision of Services	876
(3,272)	Return on plan assets	(11)
	Actuarial gains and losses arising on changes in financial	
6,025	Assumptions	(1,369)
0	Changes in demographic assumptions	17
3	Actuarial gains and losses arising on experience assumptions	(2,973)
3,324	Total post-employment benefit charged to the comprehensive income and expenditure statement	(3,460)
	Movement in Reserves Statement	
(568)	Reversal of net charges made to surplus of deficit for post-employment benefits	(876)
	Actual amount charged against the General Fund balance in the year	
306	Employer contributions payable to Scheme	279

Pension Assets and Liabilities (Cont'd)

The underlying assets and liabilities for retirement benefits attributable to the Board as at 31 March 2018 are as follows:

	2017/18 £000	2016/17 £000
Fair value of plan assets	20,846	20,419
Present Value of defined benefit obligations	(24,127)	(27,494)
Net (liabilities)/assets in the Strathclyde Pension Fund	(3,281)	(7,075)
<u>Present Value of Unfunded Liabilities</u>	(234)	(179)
Pre Local Government Reorganisation		
Net pension asset/(liability)	(3,515)	(7,254)

For the Strathclyde Local Government Pension Scheme at 31 March 2018 the Board has a net liability £3,281,000 and for the unfunded liabilities a net liability of £234,000. The Board's net liability of £3,515,000 at 31 March 2018 reflects the future obligations to fund retirement benefits. This represents a decrease in the net liability of £3,739,000 compared to the position at 31 March 2017.

The expected return on assets is based on long term future expected investment return for each asset class as at the beginning of the period. The expected rate of return is 4.1% as at 31/03/18, this is a decrease from 23.2% as at 31/03/17.

Liabilities are valued on an actuarial basis using the projected unit method which assesses the future liabilities of the fund discounted to their present value. The rate used to value liabilities is the basis of long dated high quality corporate bonds.

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

The movement during the year on the defined obligation is noted as:

2016/17		2017/18
£000		£000
20,835	Opening balance	27,673
418	Current service cost	590
0	Past service cost (including curtailments)	92
730	Interest cost	723
109	Contributions by Members	100
6,025	Actuarial gains/losses in financial assumptions	(1,369)
3	Other Experience	(2,973)
(7)	Estimated unfunded benefits paid	(8)
(440)	Estimated benefits paid	(484)
0	Changes in demographic assumptions	17
27,673		24,361

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

2016/17		2017/18
£000		£000
16,599	Opening balance	20,419
3,272	Expected return on assets	11
580	Interest Income	529
109	Contributions by Members	100
299	Contributions by employer	271
7	Contributions in respect of unfunded benefits	8
(7)	Estimated unfunded benefits paid	(8)
(440)	Estimated benefit paid	(484)
20,419		20,846

The Valuation Joint Board's share of the pension funds asset at 31 March 2018 comprised:

Asset Category	31 March 2018			31 March 2017		
	Quoted Prices in Active Markets £000	Prices not Quoted in Active Markets £000	Total £000	Quoted Prices in Active Markets £000	Prices not Quoted in Active Markets £000	Total £000
Equity Securities	5,671	316	5,987	7,494	4	7,498
Private Equity	0	1,847	1,847	0	1,684	1,684
Real Estate	0	2,470	2,470	0	2,463	2,463
Investment funds and unit trusts	8,271	1,602	9,873	237	7,766	8,003
Derivatives	2	6	8	(2)	3	1
Cash and Cash Equivalent	0	661	661	736	34	770
Totals	13,944	6,902	20,846	8,465	11,954	20,419

Pension Assets and Liabilities (Cont'd)

Asset and Liability Matching Strategy (ALM)

The main fund (Fund 1) of Strathclyde Pension Fund does not have an asset and liability matching strategy (ALM) as this is used mainly by mature funds. The Fund does match, to the extent possible, the types of assets invested to the liabilities in the defined benefit obligation. As is required by the pensions and investment regulations, the suitability of various types of investment has been considered, as has the need to diversify investments to reduce the risk of being invested into narrow a range. The Fund invests in equities, bonds, properties and in cash.

Pension Assets and Liabilities (Cont'd)

The principal actuarial assumptions used at the balance sheet date are as follows:

31/03/2017		31/03/2018
23.2%	Expected rate of return	
2.4%	Inflation/pension increase rate	4.1%
4.4%	Salary increase rate	2.4%
2.6%	Discount rate	3.6%
		2.7%

Mortality

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

	Males	Females
Current pensioners	22.4 years	23.7 years
Future Pensioners	24.4 years	25.8 years

Sensitivity Analysis

The estimation of defined benefit obligation is sensitive to the actuarial assumptions. The sensitivity regarding the principal assumptions used to measure the schemes liabilities are set out below

	Approximate % increase to Employer Liability	Approximate monetary Amount (£000)
Rate for discounting fund liabilities (0.5% decrease)	10%	2,420
Rate of pension increase (0.5% increase)	7%	1,792

The total employee contributions expected to be made to the Local Government Pension Scheme for 2017/18 is £271,000.

Note 5 – External Audit Costs

In 2017/18 the Board incurred the following fees relating to external audit in respect of external audit services undertaken in accordance with the Code of Audit Practice:

2016/17		2017/18
£		£
7,000	Fees payable for external audit services	7,110
<u>7,000</u>		<u>7,110</u>

Note 6 – Property, Plant and Equipment

Figures 2017/18

Cost or Valuation

	Land & Buildings £	Plant & Equipment £	Total £
As at 1 April 2017	620,846	142,365	763,211
Additions	0	0	0
As at 31 March 2018	620,846	142,365	763,211

Accumulated Depreciation and Impairment

As at 1 April 2017	(3,511)	(101,054)	(104,565)
Depreciation Charge	(3,511)	(16,700)	(20,211)
As at 31 March 2018	(7,022)	(117,754)	(124,776)

Net Book Value at 31 March 2017 617,335 41,311 658,646

Net Book Value at 31 March 2018 613,824 24,611 638,435

Comparative Figures 2016/17

Cost or Valuation

	Land & Buildings £	Plant & Equipment £	Total £
As at 1 April 2016	916,743	133,891	1,050,634
Additions	25,000	8,474	33,474
Revaluation	(320,897)	0	(320,897)
As at 31 March 2017	620,846	142,365	763,211

Accumulated Depreciation and Impairment

As at 1 April 2016	(219,289)	(86,049)	(305,338)
Depreciation Written out	219,289	0	219,289
Depreciation Charge	(3,511)	(15,005)	(18,516)
As at 31 March 2017	(3,511)	(101,054)	(104,565)

Net Book Value at 31 March 2016 697,454 47,842 745,296

Net Book Value at 31 March 2017 617,335 41,311 658,646

Revaluations

The Board carries out a rolling programme that ensures that all property, plant and equipment required to be measured at fair value is re-valued at least every five years. All valuations were carried out by West Dunbartonshire Council's Internal Valuer. Valuations of land and buildings are carried out in accordance with the methodologies and bases for estimation set out in the professional standards of the Royal Institution of Chartered Surveyors.

Note 7 – Intangible Assets

The Board accounts for its software as intangible assets, to the extent that the software is not an integral part of a particular IT system and accounted for as part of the hardware item of property, plant and equipment. The intangible assets include purchased licences.

All software is given a finite useful life, based on assessments of the period that the software is expected to be of use to the Board. The useful lives assigned to software licences are: 5-10 years. The carrying amount of intangible assets is amortised on a straight-line basis

The movement on Intangible Asset balances during the year is as follows:-

2016/17		2017/18
£	Balance at start of year:	£
8,365	Gross carrying amount	8,365
(1,169)	Accumulated amortisation	(2,842)
7,196	Net carrying amount at start of year	5,523
0	Additions	0
(1,673)	Amortisation for the period	(1,672)
5,523	Net carrying amount at end of year	3,851
	Comprising:	
8,365	Gross carrying amounts	8,365
(2,842)	Accumulated amortisation	(4,514)
5,523		3,851

Note 8 – Debtors

2016/17		2017/18
£		£
64	Central Government Bodies	0
4,099	Other Entities and Individuals	5,380
588,850	Other Local Authorities	679,107
593,013		684,487

Note 9 – Cash and Cash Equivalents

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

2016/17		2017/18
£		£
400	Imprest	400
400		400

Note 10 – Creditors

2016/17		2017/18
£		£
3,635	Central Government Bodies	3,892
85,151	Other Entities and Individuals	101,344
11,375	Other Local Authorities	16,717
100,161		121,953

Note 11 – Balances & Reserves

At their Board meeting on the 16 November 2012, the Board approved a Balance and Reserves Policy. The table below details the movement on revenue reserves this year.

	£
Opening Balance at 1 April 2017	492,621
Gains/(Losses) on the fund	58,437
Closing Balance at 31 March 2018	551,058

The revenue reserves balance stands at £551,058 on 31 March 2018, of which £156,659 has been applied to balance the 2018/19 budget, leaving an unearmarked balance of £394,399.

Note 12 – Capital Expenditure and Capital Financing

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

2016/17	2017/18
£	£
30,475 Contributions from Authorities	12,517
19,993 Unapplied Capital contributions b/forward	16,993
Capital expenditure incurred during the year:	
(3,241) Upgrade PC's	0
(5,234) Servers	0
(25,000) Purchase of Building	0
16,993 Unapplied Capital contributions c/forward	29,510

There was no capital expenditure during 2017/18 due to the delay in the implementation of the Eros DR server and the Flexi recording system. This delay was to allow the Board to reappraise the capability of their network following the installation of Bt.net at Campbeltown which went live during February 2018.

The purchase of laptops and PCs was delayed into 2018/19 due to issues with the approved supplier.

Note 13 – Unusable Reserves

31 March 2017	31 March 2018
£	£
628,753 Capital Adjustment Account	606,869
35,083 Revaluation Reserve	35,083
(7,254,000) Pension Reserve	(3,515,000)
(16,029) Statutory Mitigation Account	(17,300)
(6,606,193) Total Unusable Reserves	(2,890,348)

Capital Adjustment Account

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

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

Note 13 – Unusable Reserves (Cont'd)

Revaluation Reserve

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

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

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

Pension Reserve

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

Statutory Mitigation Account

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

Capital Requisition Unapplied Account

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

Note 14 – Contingent Assets & Liabilities

The Board has not identified any Contingent Assets and Liabilities.

Note 15 – Contributions from Authorities

Revenue		Revenue
2016/17		2017/18
£		£
1,300,789	Argyll & Bute Council	1,274,773
655,724	East Dunbartonshire Council	642,610
707,948	West Dunbartonshire Council	693,788
<u>2,664,461</u>		<u>2,611,171</u>

Note 16 – Government Grants

The Board received a total of £70,321 of government grants in 17/18 to continue with the delivery of Individual Electoral Registration.

2016/17		2017/18
£		£
93,760	Cabinet Office	70,321
93,760		70,321

Note 17 – Related Parties

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