



*Dunbartonshire and Argyll & Bute  
Valuation Joint Board*

Council Offices  
16 Church Street  
Dumbarton  
G82 1QL

13 June 2025

Dear Sir/Madam

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

You are requested to attend a hybrid meeting of the Valuation Joint Board to be held at **11.00 a.m. on Friday, 20 June 2025.**

At Chair's request, the meeting will be held remotely using MS Teams only.

The business is as shown on the enclosed agenda.

Please advise [committee.admin@west-dunbarton.gov.uk](mailto:committee.admin@west-dunbarton.gov.uk) if you are unable to attend the meeting.

Yours faithfully

**ALAN DOUGLAS**

Clerk to the Valuation Joint Board

Distribution:-

Councillor Mark Irvine, Argyll & Bute Council  
Councillor Ian MacQuire, Argyll & Bute Council  
Councillor Dougie McFadzean, Argyll & Bute Council  
Councillor Gordon Blair, Argyll & Bute Council  
Councillor Peter Wallace, Argyll & Bute Council

Councillor Jim Gibbons, East Dunbartonshire Council  
Councillor Stewart MacDonald, East Dunbartonshire Council  
Councillor Vaughan Moody, East Dunbartonshire Council  
Councillor Willie Paterson, East Dunbartonshire Council  
Councillor Andrew Polson, East Dunbartonshire Council  
Councillor Calum Smith, East Dunbartonshire Council

Provost Karen Murray Conaghan, West Dunbartonshire Council  
Councillor Gurpreet Singh Johal, West Dunbartonshire Council  
Councillor Jonathan McColl, West Dunbartonshire Council  
Councillor John Millar, West Dunbartonshire Council  
Councillor Lawrence O'Neill, West Dunbartonshire Council

All Substitute Members for information.

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

**FRIDAY, 20 JUNE 2025**

## **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 28 March 2025.

**4 BEST VALUE - SERVICE PLANNING 13 - 35**

Submit report by the Assessor & Electoral Registration Officer seeking Joint Board approval of the April 2025 update to the approved 2024-27 Service Plan.

**5 BEST VALUE – PERFORMANCE REPORTING AND PLANNING 37 - 48**

Submit report by the Depute Assessor & Electoral Registration Officer updating 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 2024/25. The report also seeks approval from Members of the Joint Board of the Public Performance Report for 2024/25 and the Key Performance Indicator (KPI) targets for 2025/26.

**6 BEST VALUE – CUSTOMER SERVICE & COMPLAINTS UPDATE 49 - 51**

Submit report by the Depute Assessor & Electoral Registration Officer advising Members of the results from the Customer Consultation process during 2024/25 and of the outcomes from the Complaints Procedure during 2024/25.

- 7 CODE OF GOOD GOVERNANCE – ANNUAL SELF-ASSESSMENT 53 - 57**
- Submit report by the Assessor & Electoral Registration Officer reporting on the completion of the Joint Board’s annual Local Code of Good Governance self-assessment for 2024/25 and seeking Joint Board Members’ approval of the Action Plan arising from the self-assessment and advising Members of the progress made in completing or progressing a number of actions contained in the Plan.
- 8 DRAFT ANNUAL ACCOUNTS FOR YEAR ENDING 31 MARCH 2025 59 - 121**
- Submit report by Treasurer presenting to the Board the Draft Annual Accounts for the year ending 31 March 2025.
- 9 ASSURANCE STATEMENT FOR THE YEAR ENDED 31 MARCH 2025 FROM THE CHIEF INTERNAL AUDIT OFFICER 123 - 127**
- Submit report by the Treasurer advising Members of the Board of the contents of the annual Assurance Statement given to Members of the Board in support of the Annual Governance Statement. This report outlines how audit assurances are obtained.
- 10 FORVIS MAZARS ANNUAL AUDIT PLAN 2024/25 129 - 169**
- Submit report by the Treasurer presenting Forvis Mazars’ Annual Audit Plan for the audit of financial year 2024/25 to the Board for information.
- 11 EXTERNAL AUDIT ENQUIRIES – 2024/25 ACCOUNTS 171 - 176**
- Submit report by Treasurer informing the Board of the External Auditor’s requirement for the provision of information regarding the Board’s approach to dealing with fraud, litigation, laws and regulations as part of their audit of the Board’s Statement of Accounts for 2024/25 and to allow the Board to comment on the response related to ‘Those Charged with Governance’.
- 12 ELECTORAL REGISTRATION SERVICE UPDATE 177 - 179**
- Submit report by the Principal Administration Officer providing an update on the current position in relation to the Board’s Electoral Registration service.

**13      ASSESSORS SERVICE UPDATE      181 - 187**

Submit report by the Depute Assessor & Electoral Registration Officer advising Members of the Joint Board of the General Background of Non-Domestic Rating and Council Tax and the key points, priorities and next steps within the Assessors Service.

**14      REPLACEMENT ASSESSORS SYSTEM – UPDATE      189 - 190**

Submit report by the Assessor & Electoral Registration Officer providing an update to Members of the Joint Board on the project to replace the Assessors Core System.

**15      PUBLIC SECTOR EQUALITY DUTY      191 - 206**

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

**16      VALUATION JOINT BOARD PROPERTY UPDATE      207 - 234**

Submit report by the Assessor & Electoral Registration Officer updating Members of the Joint Board on changes to the Board's RAAC Management Plan and associated Risk Management and providing an update on the project to review the accommodation requirements for the Clydebanks Office.

**17      PERSONNEL – DRESS CODE POLICY      235 - 240**

Submit report by the Depute Assessor & Electoral Registration Officer seeking Members' approval of a Dress Code Policy for application within the Joint Board.

**18      INTERNAL AUDIT REPORT 2025      241 - 254**

Submit report by the Assessor & Electoral Registration Officer reporting on the recently completed Internal Audit of the review of purchasing, invoicing, inventory management and budget monitoring controls and seeking Members' approval of the Actions contained in the Internal Audit Reports.

**19      DATE OF NEXT MEETING**

Members are asked to note the next meeting of the Valuation Joint Board is scheduled for Friday, 28 November 2025 at 11.00 a.m. and will be held in a

Hybrid format where Members can attend in person at Ballantines Meeting Room, Ground Floor, 16 Church Street, Dumbarton G82 1QL or remotely using MS Teams.

Members are also asked to note the proposed dates for Valuation Joint Board meetings to be held in 2026:-

- Friday, 20 March 2026 at 11.00 a.m. (East Dunbartonshire)
  - Friday, 19 June 2026 at 11.00 a.m. (Argyll & Bute)
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For information on the above agenda please contact Lynn Straker, Committee Officer, Regulatory, Municipal Buildings, College Street, Dumbarton G82 1NR. Tel: 07814553595. Email: [lynn.straker@west-dunbarton.gov.uk](mailto:lynn.straker@west-dunbarton.gov.uk)

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

At a Hybrid Meeting of the Dunbartonshire and Argyll and Bute Valuation Joint Board held in Tom Johnston Chamber, East Dunbartonshire Council Offices, 12 Strathkelvin Place, Kirkintilloch, Glasgow on Friday, 28 March 2025 at 11.00 a.m.

**Present:** Councillors Vaughan Moody and Calum Smith (East Dunbartonshire Council); Councillors Mark Irvine, Ian MacQuire, Dougie McFadzean and Peter Wallace (Argyll and Bute Council); and Provost Karen Murray Conaghan and Councillors Gurpreet Johal Singh, Jonathan McColl and Lawrence O'Neill (West Dunbartonshire Council).

**Attending:** Russell Hewton, Assessor and Electoral Registration Officer (ERO); Kevin Kelly, Depute Assessor and Electoral Registration Officer; Laurence Slavin, Treasurer; Janine Corr, Accountant; Rosemary Nelson, Principal Administration Officer – VJB; Caleb Ogouche and Louis Deamer, External Auditors – Forvis Mazars; and Lynn Straker, Committee Officer.

**Apologies:** Apologies for absence were intimated on behalf of Councillors Jim Gibbons, Stewart MacDonald and Willie Paterson (East Dunbartonshire Council); Councillor Gordon Blair (Argyll & Bute Council) and Councillor John Millar (West Dunbartonshire Council)

**Councillor Vaughan Moody 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.

### **MINUTES OF PREVIOUS MEETING**

The Minutes of Meeting of the Valuation Joint Board held on 4 October 2024 were submitted and approved as a correct record.

## **REVENUE & CAPITAL BUDGETARY CONTROL REPORT TO 31 JANUARY 2025 (PERIOD 10)**

A report was submitted by the Treasurer advising on the progress of the revenue budget and the capital programme for 2024/25.

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

- (1) to note that it was anticipated that £0.222m of revenue reserves would be required to be used in-year to balance the revenue account; and
- (2) to note the projected capital re-profiling of spend and earmarked resource of £0.049m, to be carried forward into 2025/26 to fund the completion of the existing capital projects

## **UPDATED LONG TERM FINANCIAL STRATEGY AND REVENUE AND CAPITAL ESTIMATES 2025/2026**

A report was submitted by the Treasurer providing the updated Long Term Financial Strategy, the 2025/2026 revenue estimates and the level of constituent authority requisitions in 2025/26, the draft 2025/2026 Capital Estimates, the indicative revenue and capital budget forecasts for 2026/27 and 2027/28 and an update on the current position regarding the 2025/26 requisitions from each of the constituent authorities.

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

- (1) to approve the updated Long Term Financial Strategy as detailed at Appendix 1 to the report;
- (2) to approve the draft 2025/26 revenue estimates as detailed at Appendix 3 to the report;
- (3) to note the indicative revenue estimates for 2026/27 and 2027/28;
- (4) to approve that the 2025/26 revenue requisition is based on each council's GAE figures with the apportionment as identified at paragraph 3.11 of the report;
- (5) to approve that the Assessor & ERO, in conjunction with the Treasurer, will write to East and West Dunbartonshire Council to request a reconsideration of their budget decisions not to increase their Valuation Joint Board requisition;
- (6) to approve the 2025/26 Barclay Review funding based on the Scottish Governments allocation as identified in paragraph 3.13 of the report;



- (7) to approve the proposed 2025/26 capital spend (as detailed in Appendices 6 and 7 to the report) of £12,822 to be progressed and funded as detailed in paragraph 3.18 of the report;
- (8) to note the indicative capital bids for 2026/27 and 2027/28 (as detailed in Appendices 6 and 7 of the report);
- (9) to note the likely capital re-profiling of spend and earmarked resources to be carried forward from 2024/25 into 2025/26 to fund the completion of the existing capital projects; and
- (10) to note the indicative capital programmes for 2026/27 to 2027/28 and indicative constituent contributions, based upon current GAE allocations, and that requests for final approval would be requested year on year.

#### **S.24 NDR(S) ACT REPORT FOR SCOTTISH PARLIAMENT**

A report was submitted by the Assessor & Electoral Registration Officer and Treasurer advising of a new requirement to report to the Scottish Parliament and seeking approval of the draft report.

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

- (1) to note the new requirement on the Joint Board to report to the Scottish Parliament by 31 May 2025, and every three years thereafter; and
- (2) to approve the draft report which formed Appendix 1 to the report; and
- (3) that a foreword be included in the report from the Chair, Councillor Moody.

#### **WORKFORCE PLANNING**

A report was submitted by the Assessor & Electoral Registration Officer advising of the progress in relation to Workforce Planning within the Joint Board and seeking approval of the 2025 update to the Workforce Plan.

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

- (1) to note the progress in relation to implementing the Workforce Plan;
- (2) to approve the latest 2025 Update to the Workforce Plan; and
- (3) to note that progress would be monitored and evaluated and further actions taken as circumstances require.

## **RECORDS MANAGEMENT PLAN**

A report was submitted by the Depute Assessor & Electoral Registration Officer providing an update on progress towards complying with The Public Records (Scotland) Act 2011 and informing of the Keepers Assessment Team's Progress Update Review Report.

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

- (1) to note the 2024 Progress Update Review Final Report by the PRSA Assessment Team and the conclusions included therein; and
- (2) to recognise the steps taken to bring the Board's records further towards compliance with the Act.

## **PERSONNEL POLICY - FURTHER AND HIGHER EDUCATION POLICY**

A report was submitted by the Depute Assessor & Electoral Registration Officer seeking approval of a Further and Higher Education Policy for application within the Joint Board.

After discussion and having heard the Depute Assessor & Electoral Registration Officer in further explanation of the report and in answer to Members' questions, the Joint Board agreed to approve the Further and Higher Education Policy, including the Learning Contract, for implementation within the Joint Board.

## **ASSESSOR SERVICE UPDATE**

A report was submitted by the Depute Assessor & Electoral Registration Officer providing an update on the Assessors Service.

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

- (1) the progress in relation to the general maintenance of the Valuation Roll and the disposal of both 2017 appeals and 2023 proposals/appeals;
- (2) the progress in relation to the new SCU annual audit and its impact on staff and service delivery;
- (3) the progress in relation to the general maintenance of the Council Tax List, including the disposal of Council Tax proposals and appeals;
- (4) the progress in relation to Sold House Band Reviews;

- (5) the progress of our Council Tax record digitisation project; and
- (6) the progress being made in relation to forthcoming priorities and next steps.

### **ELECTORAL REGISTRATION SERVICE UPDATE**

A report was submitted by the Principal Admin Officer providing an update on the current position in relation to the Valuation Joint Board's Electoral Registration service.

After discussion and having heard the Principal Administration Officer in further explanation of the report and in answer to Members' questions, the Joint Board agreed to note the content of the report and additionally passed action for Returning Officers in each constituency to encourage MSYP and Youth engagement with the Democratic and Registration processes in their area going forward.

### **CORPORATE DEBT POLICY**

A report was submitted by the Assessor & Electoral Registration Officer seeking approval of a new Corporate Debt Policy for the Joint Board.

After discussion and having heard the Assessor & Electoral Registration Officer in further explanation of the report and in answer to Members' questions, the Joint Board agreed to approve the Valuation Joint Board's new Corporate Debt Policy.

### **RAAC – 235 DUMBARTON ROAD**

A report was submitted by the Assessor & Electoral Registration Officer advising Members of a recent survey of the Joint Board's office which identified RAAC planks in the building, providing information on the RAAC Management Plan that has been put in place, and seeking authorisation for a project to appraise options for the ongoing accommodation needs of the Joint Board, in consultation with the Joint Board's property sub-committee.

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

- (1) to approve the Board's RAAC Management Plan;
- (2) to authorise officers to proceed with an options appraisal for the Joint Board's accommodation needs; and
- (3) that the Joint Board's Property sub-committee should meet to review options, and make a final recommendation to the Joint Board.

## **AUDIT PROGRESS REPORT – EXTERNAL AUDITORS**

A report was submitted by External Auditors - Forvis Mazars providing an Audit Progress update on Audited Accounts for 2023/2024.

After discussion and having heard Mr Ogouche, External Auditor in further explanation of the report and in answer to Members' questions, the Joint Board agreed to note the progress on the Audited Accounts.

### **DATE OF NEXT MEETING**

Members noted that the next meeting of the Valuation Joint Board was scheduled for Friday, 20 June 2025 at 11.00 a.m. and would be a fully remote meeting using MS Teams.

The meeting closed at 12.09 p.m.

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

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 20 June 2025

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**Subject: Best Value – Service Planning****1.0 Purpose of Report**

- 1.1 To seek Joint Board approval of the April 2025 update to the approved 2024-27 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 2024 the Board approved a 3-year Service Plan for the period 2024-27 reflecting the strategic aims, operational and legislative requirements of the organisation over that period.
- 2.3 The Management Team also compile and use a Service Calendar which lays out the more detailed operations and tasks for the forthcoming year.

**3.0 Progress**

- 3.1 An April 2025 update to the Service Plan, which reflects the continually changing environment that the Joint Board operates within, has been agreed by the Management Team and is attached for Board Members consideration and approval (Appendix 1).
- 3.2 An Annual Calendar for 2025/26 has been derived from the Service Plan. The Annual Calendar, which provides more detail on activities, responsibilities and timelines throughout the current financial year, can be made available to members on request.

**4.0 Next Steps**

- 4.1 The Annual Service Calendar will be used by the Joint Board's Management Team to plan resources and activities and monitor progress.
- 4.2 The Service Plan will be reviewed and updated annually, with changes being reported to the Joint Board.

## **5.0 Recommendations**

- 5.1 Members are asked to approve the April 2025 update to the Service Plan for the period 2024-27.

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Person to contact:

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### Appendices

Appendix 1: DABVJB Service Plan 2024-27 – 2025 Update



*Dunbartonshire and Argyll & Bute  
Valuation Joint Board*

# Service Plan 2024-2027

Document Management - Version Control

Version	Author	Changes	MT Approved	Board Approved
1.0	R Hewton	New Service Plan	4 June 2024	21 June 2024
2.0	R Hewton	Annual Update	7 April 2025	

# Part One – Service Function

## 1.0 Introduction

Dunbartonshire and Argyll & Bute Valuation Joint Board (“the Board”) 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 creating and maintaining Valuation Rolls which are used for non-domestic rating purposes, and for compiling and maintaining the Council Tax Valuation Lists. The Electoral Registration Officer is responsible for the compilation of Electoral Registers, Absent Voting Lists, and for issuing Voter Authority Certificates.

The primary service functions are the compilation, publication and maintenance of Valuation Rolls, Council Tax Valuation Lists and the Register of Electors.

As at April 2024, the service has a total of 49.23 full-time equivalent permanent staff and 5 temporary staff. Staff are normally 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.

Since the last service plan was written, the Board implemented an Agile Working Policy. This has resulted in a number of our staff working flexibly away from the office for part of their working week.

The Joint Board operates a 3-year Service Planning cycle with interim updates being produced annually. A number of significant changes have taken place since the 2021-24 Service Plan was approved:-

- Revaluations now take place every three years (previously every five years), with a one year tone date (previously two years).
- A draft Revaluation Roll must be delivered by 30 November in the year before a Revaluation Year. This includes sending notices to all PTOs in the Roll.
- An annual check of self-catering properties requires to be undertaken to establish if new rules for staying in the Valuation Roll are satisfied for each financial year.
- A requirement on Assessors to provide ratepayers with certain information to help their understanding of how their rateable value was calculated.
- A new 2-stage proposal and appeals process has replaced the previous 1-step procedure for challenges to entries in the Valuation Roll.
- New powers for assessors to send Notices to a range of persons, requiring those persons to provide such information as the assessor may need for the purpose of valuing the lands and heritages referred to within the notice.
- Civil Penalties are to be applied for failure to comply with the requirements of such Assessor Information Notices (AINs) and there is provision for an appeal against the imposition of a penalty to be made to the Scottish Courts and Tribunals Service.
- A requirement on the Board to report to Scottish Government on the number of Assessors and the availability of resources available from 2025 and three-yearly thereafter.



- The last date for disposal of an appeal against the 2017 Roll which sits with the LTC has been extended to 31 December 2024.
- The UK Government brought in to law the Elections Act 2022 which aims to deliver on a number of its 2019 Manifesto commitments. Changes include:-
- The requirement to provide Identification to vote at reserved elections. Where a person has no suitable ID, they can apply to the ERO for a Voter Authority Certificate. This new work stream requires the ERO to decide on applications, and approve the issue of Voter Authority Certificates.
- Absent Vote applications are able to be made online (for the UK Parliamentary Register only).
- Absent Voters on the UK Parliamentary Register are now required to reapply for their absent votes every three years.
- The extension of the overseas voting franchise by removal of the existing 15 year limit on overseas electors' right to vote in UK Parliamentary elections.
- Notably, these changes only apply to UK elections and do not apply to the Local Government Register. Thus, a divergence in policy and administration has had to be resourced.
- The Board appointed a new Assessor following the retirement of the previous Assessor after more than 18 years of service.
- Four other posts in the Management Team have also been filled, with only one member of the Team remaining from when the last Service Plan was written.

This plan is based on confirmed requirements but an awareness will be maintained of possible developments which are likely to arise from current UK and Scottish Government Policies. An example includes the Scottish Governments Electoral Reform Bill, and the intention to reform the Council Tax, possibly by carrying out a Revaluation.

## Annual Update 2025

Contracts for the 5 temporary staff have now ended. The scanning project on which they were working continues, albeit now being resourced when possible using existing resources. There is a vacancy and a planned vacancy of Divisional Valuer posts. Attempts to fill these have been unsuccessful to date. There are resignations intimated for a Trainee Valuer post and a Divisional Assessor post.

The discover of RAAC in the roof of the Board's Clydebanks office resulted in changes to the occupation of the building being necessary, and the initial response and subsequent management turned out to be resource intensive for our senior managers and Business Support team. This resulted in a number of planned tasks which were not of a statutory nature being postponed.

A significant new project to address the accommodation requirements of the Board, along with planning a move away from the current Clydebanks office is now a requirement and must be resourced in the near future.

Work is in full flow to deliver a new Assessors core system, with processing on the legacy 'Progress' system now ceased.

Work on the three core services continues, including the delivery of the 2026 Revaluation which is now the focus for valuation teams.

## 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, previously on a 5-yearly basis. The next Revaluation is now scheduled to take effect on 1 April 2026, based on a Valuation date of 1 April 2025. The Assessor is now duty bound to publish a draft Revaluation Roll ahead of the Revaluation and this, and the issue of corresponding Draft Valuation Notices will take place in November 2025.

At 1 April 2024 the Valuation Rolls for the three council areas contained 15,097 subjects, with a total rateable value of £394,181,010.

The Assessor is also responsible for the valuation of the gas utility networks for all-Scotland and 3 values totalling £100,150,000 (included in the above rateable value) are currently entered in the Valuation Roll for West Dunbartonshire, in respect of these subjects.

At time of writing 3,512 Revaluation appeals arising from the 2017 Valuation Roll (98.5% of those submitted) have been disposed of, leaving 57 outstanding. The remaining appeals are currently sitting with the Upper Tribunal of the Local Taxation Chamber, having transferred from the Lands Tribunal for Scotland in April 2023.

1,330 'running roll' appeals remain outstanding with the majority of these being related to the COVID outbreak and having a disposal date of 31 December 2024.

The 2023 Revaluation saw a change to the appeals system, with a new 2-stage process now in place. In a similar fashion to Council Tax, the first step is by way of a Proposal to the Assessor. 1,258 such Proposals were made, which require to be responded to with a Decision Notice by the end of September 2025.

During 2024, much of our focus will be on the disposal of valuation appeals which are being cited for hearing by the Local Taxation Chamber, and to considering and responding to new Proposals. Toward the end of the year, information gathering will ramp up as we approach the Tone date for the 2026 Revaluation.

### Annual Update 2025

As at 1 April 2025, there were 14,919 subjects on the Valuation Roll, with a Rateable Value of £395,053,585.

There remain 43 appeals relating to the 2017 Revaluation, and 9 from the 2010 Revaluation. All appeals made on the basis of the COVID outbreak have now been withdrawn.

650 proposals in relation to the 2023 Revaluation have been dealt with.

## 1.2 Council Tax 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 1 April 1991.

At 1 April 2024 there were 148,497 properties in the Council Tax Valuation Lists for the Joint Board area.

At time of writing 319 Council Tax proposals/appeals were outstanding.

### Annual Update 2025

176 Proposals were dealt with in year, and 278 Proposals were received.

## 1.3 Electoral Registration Function

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

The Revised Register is updated following a canvass of all households, which is normally carried out during July - November each year. At publication of the registers on 1 December 2023, the total electorate of the Joint Board area was 224,595.

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

Election Registers and Absent Voter Lists are provided to relevant Returning Officers for elections and referenda.

### Annual Update 2025

The UKPGE took place in July 2024, having been called by the Prime Minister 6 weeks earlier. Although expected at some point in year, the timing of the poll during Scottish school holidays caused significant impact on the service. This was dealt with by the use of a significant amount of overtime, but ensured that Registration services were fully delivered for our Returning Officers.

Project planning has commenced for the Scottish Parliamentary Election in May 2026.

Registers were published on 1 December 2024, and the electorate now stands at 223,594.

## 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 updated with particular reference being 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. 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), however, require that staffing levels and structures are reviewed on an on-going basis and the effects of any changes will require to be monitored and managed. Since 2020 the Board has formalised this process through the development of a Workforce Plan.

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 ICT 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.

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 is ongoing and progress is reported to The Keeper through the Process Update Review process.

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

# 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 will be disposed of in accordance with the legislative timetables. The statutory timetable for disposal of 2017 Revaluation appeals is 31 December 2024. Disposal of these, and running roll appeals will be a main focus for our valuation function during the early period of the Service Plan. **All 2017 appeals at first tier tribunal have now been disposed of.**
- 2.1.3 Running roll appeals will be disposed of on an ongoing basis in accordance with the Valuation Timetable Order (as amended). Priority will need to be given to those that are cited for hearing by the Local Taxation Chamber, with at least 13 hearings scheduled so far for 2024.
- 2.1.4 A number of appeals in respect of the 2005, 2010 and 2017 Valuation Rolls, which were referred to the Lands Tribunal for Scotland, have now been transferred to the Upper Tribunal of the Local Taxation Chamber. The issues in the majority of these cases are national and it is likely that DABVJB staff will be involved in the work of collating and analysing evidence. There may well be legal costs incurred in disposing of these appeals which will be shared with other Assessors. **2005 appeals now all disposed of.**
- 2.1.5 Revaluation proposals, will be disposed of in accordance with the legislative timetables. The statutory timetable for disposal of 2023 Revaluation Proposals, 30 September 2025. Disposal of these will be a main focus for our valuation function during the early period of the Service Plan. **Around half of these proposals have been dealt with.**
- 2.1.6 Proposals against Running Roll entries in the Valuation Roll continue to be received. In addition, a Proposal can be made on the basis of a MCC having occurred, where there is a statutory error in an entry, or where a person has become a PTO of a property within the last 4 months. These Proposals will require to be added to systems, and dealt with by statutory deadlines, which will change depending on when the Proposal is submitted.

- 2.1.7 Subsequent appeals against Proposal Decision Notices will be notified to us by the LTC. The scheduling of appeals by the Local Taxation Chamber introduces a huge unknown in terms of the timing and volume of workload that will be faced by the Valuation team. This provides a large degree of uncertainty in service planning, for a process which is very labour intensive, and requires experienced (qualified) valuation resource.
- 2.1.8 In preparation for the 2026 Revaluation, 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 form the basis of the valuations for the 2026 Revaluation. Additionally, staff will actively participate in the Working Groups and Committees of the Scottish Assessors' Association to develop, and confirm the 'Practice Notes' produced by the SAA.
- 2.1.9 Collection of this evidence will require the issue of new Assessor Information Notices (AINs). A new Civil Penalty system now exists, whereby the Assessor must send a Civil Penalty Notice to a person who does not respond to an AIN. Monies collected from Civil Penalties are collected by the Assessor and paid to the Scottish Government. Appeals arising from challenges to Civil Penalty Notices will be heard by the LTC.
- 2.1.10 Procurement is underway for a new Assessors Core Case Management and Valuation System. It is unclear at present what the timescale for implementing such a system would be. As such, we will continue to develop and update our current in house systems to support the 2026 Revaluation, including the provision of information relating to the let subjects used to support rateable values of 'bulk category' subjects. **System procured. Data migration ongoing. Legacy system ceased use for processing on 31 March 2025.**
- 2.1.11 The Assessor for DABVJB is responsible for the maintenance of the gas utility valuations for all of Scotland, including any appeals made against these. The Revaluation of the 'Gas Transmission Network', 'Gas Distribution Network' and 'Gas Meters' valuation roll entries will be completed in close liaison with the Valuation Office Agency.
- 2.1.12 The annual audit of all self-catering properties in the Valuation Roll will continue, with all such properties requiring to be written to each year, and the resultant return and evidence scrutinised before a decision is made whether the entry should remain in the Valuation Roll, or be deleted and added to the Council Tax List instead. The 2022/23 audit involved writing to occupiers of 2,253 properties.
- 2.1.13 Work is ongoing with the Scottish Courts and Tribunals Service to reconcile the appeals that have been transferred to them from Valuation Appeal Committees and the Lands Tribunal for Scotland. **Appeals now reconciled by both courts.**



## 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. A backlog of such properties was identified during the 2023/24 year, and significant resource is being committed to getting this process up to date. **Backlog cleared in year, and now business as usual. New KPI introduced to monitor ongoing performance.**
- 2.2.3 Proposals against entries in the Council Tax List continue to be received. Decision notices for those not validly made are issued within 6 weeks of receipt, with decisions for those validly made being sent out within 6 months of receipt.
- 2.2.4 Appeals against decision notices are lodged with the LTC. A regular stream of valid appeals continue to be cited for hearing, which can prove resource intensive. Appeals against Invalid notices are in the main being dealt with by Written Representations.
- 2.2.5 A general Council Tax Revaluation has been investigated by the Scottish Government, along with other suggested changes to the Council Tax regime. It is unclear at the moment what may happen, or when, but it now looks increasingly more likely that there will be changes to the system which would need to be resourced in the future (possibly within the life of this service plan).

## 2.3 Electoral Registration

- 2.3.1 The Annual 'Electoral' (or 'Full') Register and 'Open' (formerly known as 'Edited') Register will be published annually, by 1<sup>st</sup> December, following a canvass. Prior to the canvass 'mail out', data on registered electors will be matched against national Government data and locally held data sources to identify which properties are likely to have an unchanged household composition. One of two routes will then be followed for each property. 'Route 1' will be used for properties where the data indicates no change in household composition. Route 2 will be used for properties where data matching has highlighted that there may be a change to the information currently held for the property. The objective of the canvass will be to ensure the maximum return of satisfactorily completed Route 2 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 Route 2 forms will be carried out annually. A further, 'Route 3', option will be used for care homes and young peoples' residences where information on residents can be obtained more effectively and efficiently from an identified 'responsible person'. The approach to the annual canvass, including the data matching process, will be reviewed annually to reflect lessons learned, canvasser feedback and any other issues of significance. The door to door



canvass was undertaken for the first time in 2023 using tablets instead of paper. This will continue in future years.

- 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. A UK Parliamentary General Election is due to be held before 28 January 2025. The timing of this will be unknown, however plans are already being formulated as it is known when this is called it will be at short notice. This will be the first large scale electoral event in Scotland where the effects of the UK Electoral Reform will be implemented. Additional funding has been received from the UK Government who are aware of the significant extra work that will be required due to this. Elections for the Scottish Parliament are due in May 2026. It always remains a possibility that there will be a referendum on Scottish Independence at some point during the period of the Service Plan. On the basis of past experience, such an electoral event would put significant resource pressures on the ERO's staff. **UKPGE took place in July 2024. No further talk of independence referendum.**
- 2.3.4 Absent Voter Personal Identifier (PIs) require to be refreshed every 5 years, normally in January. This process is now undertaken only in respect of devolved postal votes.
- 2.3.5 Where mis-matches with Postal Voting Statements occur, requests for refreshed PIs will be issued in accordance with legislative requirement.
- 2.3.6 Reserved Postal Voters (UK Parliamentary Register) will require to re-apply for their absent vote every three years. The ERO will require to write to electors affected, with the first large scale write out being due before January 2026. **Plans in place for initial email during April 2025, and mass write out in May 2025.**
- 2.3.7 New processes introduced by the Elections Act now allow UK voters to apply for absent votes online. This new work stream is in its infancy, and processes will be refined as we head toward the UKPGE which will be the first major test of the new systems. **Scottish Government intention to allow use of UK application system for local government registers.**
- 2.3.8 A review of the Scottish Parliament Constituency boundaries is ongoing which may require work to be undertaken to reflect changes in our registers.
- 2.3.9 Voter Identification Cards are now available for UK voters who do not have a recognised form of ID, and require ID to vote in UK elections. The ERO must check and approve such applications. The Electoral Commission estimate around 4% of

the electorate may not have the required ID, which could see the ERO faced with up to 10,000 applications to process on the run up to an election.

- 2.3.10 Changes in respect of overseas electors has now removed the 15 year time limit for registration. Initial processes are in place, and numbers of new registrations are low. It is expected that this will rise on the run up to an election. For those registering on the basis of previous registration, the ERO is required to inspect old registers to confirm registration. This can involve liaising with archivists and libraries, as the ERO only holds registers for the last 15 years at present.

## 2.4 Corporate Governance

- 2.4.1 The current Convener of the Joint Board is Councillor Vaughan Moody of East Dunbartonshire Council, and the Vice-convener is Councillor Lawrence O'Neill of West Dunbartonshire Council. The Members and post-holders will require to be reviewed following the local government elections in May 2027. Briefing sessions on the role and functions of the Assessor & ERO will be provided to Members following the establishment of a new Joint Board in 2027. Members will be required to act in accordance with the Code of Conduct for Councillors, which is approved by the Scottish Government.
- 2.4.1 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. The Board has a long term financial strategy that is updated each year.
- 2.4.2 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 a 3-yearly basis, or as required. The Standing Orders are due for review in 2024. Financial Regulations are due a review by 2025, and the Scheme of Delegated Power in 2026. **Standing orders reviewed 2024 – next due in 2027.**
- 2.4.3 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.
- 2.4.4 A Counter Fraud and Corruption Policy and Business Irregularities Procedures have been implemented and will be reviewed on a three-yearly basis. The next review is due during 2024. **Not reviewed in year – planned for 2025.**
- 2.4.5 An overarching Corporate Governance Statement and a Local Code of Good Governance have been implemented and will be reviewed regularly. A self-assessment against the latter will be carried out annually.
- 2.4.6 The Management Team will continue to be the primary forum for the development and implementation of Strategy and Policy and it will oversee all operational matters. Actions will be communicated to staff by means of team briefings, written bullet notes and approved Minutes of meetings.

- 2.4.7 Effective performance management systems continue to be used, with the Assessor's Management Team also forming the principle forum for matters relating to Performance Management, Planning and Reporting. A Reporting Framework has been implemented and is subject to continual review.
- 2.4.8 Specific operational matters will be within the remit of various Internal Working Groups who will report to the Management Team. The format, remit and membership of these groups will continue to be reviewed on a regular basis.
- 2.4.9 The Valuation Joint Board will continue to generally align its Personnel and other related policies, as appropriate, with those of West Dunbartonshire Council.
- 2.4.10 The finances and operations of the Valuation Joint Board will be subject to internal and external audit (see later).
- 2.4.11 A Risk Management Policy is in place and is reviewed regularly. Strategic and Operational 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.
- 2.5.1 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 appointed external.
- 2.5.2 Audit Plans encompassing the requirements of the external and internal auditors will be drawn up annually.
- 2.5.3 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.
- 2.5.4 Performance will be managed, monitored and reported internally and externally. Our Reporting Framework provides details of various annual, quarterly, monthly, statutory, KPI and internal management reports which are regularly monitored. This Framework will be subject to continuous review in response to changing external requirements and management need. Specifically, the requirements of the Electoral Commission's new Performance Standards will be considered and implemented as appropriate.
- 2.5.5 Decisions of the Management Team and the Working Groups will be minuted and available for inspection. In accordance with the Publication Scheme/Guide to Information.
- 2.5.6 All papers presented to the Valuation Joint Board, which are not subject to an exclusion, will be published on the DABVJB web site.

- 2.5.7 A Procurement Policy has been implemented which provides transparency and accountability in 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, and is reviewed at each Management Team meeting. The current Procurement Policy was last reviewed in 2017 and is due for review in 2024. The Board's Ordering and Invoicing Procedures are due to be reviewed in 2025.

## 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. Key Performance Indicators for the Valuation functions 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.
- 2.6.1 Performance Indicators will be used for year-on-year comparisons as well as comparisons with other Assessors/EROs' offices, Local Authorities and other bodies.
- 2.6.2 In accordance with Section 13 of The Local Government in Scotland Act 2003, the performance of DABVJB in relation to its functions will be reported to all stakeholders of the Valuation Joint Board, including staff, in an appropriate manner.
- 2.6.3 Stakeholder Consultations will be continually reviewed and improved with stakeholder requirements being taken account of in Service Planning. The current Customer Satisfaction procedure will remain under constant review.
- 2.6.4 A revised Customer Complaints Handling procedure, which is in line with the new Scottish Public Sector Ombudsman's Model Complaints Handling Procedure, was approved by the Joint Board for implementation in April 2021. All comments/complaints are considered by the Management Team for improvement action and reported as required by the procedure. The procedure is due to be reviewed in 2024. **Not reviewed in year – planned for 2025.**
- 2.6.5 A relevant set of Customer Service Standards have been implemented, along with systems for the monitoring of, and reporting on, these. The Standards are due to be reviewed in October 2024. **Not reviewed in year – planned for 2025.**

## 2.7 Equal opportunities

- 2.7.1 The Valuation Joint Board is committed to equality in respect of all the protected characteristics, 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, including at April 2025. **Reviewed and published.**
- 2.7.1 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. The Management Team are to be trained to carry out EIAs.
- 2.7.2 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 2025 and 2027. **2025 report published.**
- 2.7.3 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.
- 2.8.1 A new Performance, Training and Development Policy, which aims to ensure that adequate training is provided to all members of staff, was approved by the Joint Board and has been in use since Spring of 2021. 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. Staff will review their training needs with their managers on an annual basis. A review of the effectiveness of this will be carried out in 2024. **Not reviewed in year – planned for 2025.**
- 2.8.2 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. A Workforce Plan will be developed/reviewed annually and effected during the following financial year. A mid-year update will be given to the Board each year to report on progress with implementing the plan.
- 2.8.3 To ensure that the Joint Board's personnel policies and procedures are kept up to date, the Depute Assessor will maintain regular contact with West Dunbartonshire Council's Human Resources & Organisational Development (HR&OD) service.

- 2.8.4 In line with the current Health and Safety Policy, Risk Assessments covering all areas of function will be reviewed on a regular basis, and following any incidents or events which would cause risks and/or their likelihood or severity to materially change.
- 2.8.5 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.
- 2.8.6 An Agile Working Policy was agreed by the Board in 2021, and rolled out in 2023. A review of the effectiveness of this policy will be undertaken in 2026.

## 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 Scheme of Delegation, which will be reviewed on a three-yearly basis or as circumstances demand.
- 2.9.1 In partnership with the Treasurer of the VJB, budgets and a Long Term Financial Strategy 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 government.
- 2.9.2 A Procurement Policy which accords with statutory 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. Procurement Policy is due to be reviewed in 2024. **Not done in year – due for 2025.**
- 2.9.3 In conjunction with West Dunbartonshire Council, a procedure for dealing with all aspects of debtor accounts is in place. Reports detailing outstanding amounts and arrears are presented to the Management Team on a regular basis.
- 2.9.4 Adequate training in respect of all financial procedures will be provided to relevant staff. Training on the Agresso finance system is to be provided by WDC during 2024. **Not yet provided.**
- 2.9.5 Financial monitoring reports are prepared and verified on a monthly basis. These are used to identify 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.
- 2.9.6 Separate financial procedures and reporting mechanisms will be maintained in respect of the application and collection of Civil Penalties. A corporate debt strategy is to be devised to accompany this process during 2024. **Corporate Debt Policy agreed by Board in March 2025.**



- 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 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 and Communications Technology Strategy. Regular 'ICT 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 Laptops/PCs and their associated peripherals be refreshed on a rolling 5-yearly basis. In line with the ICT Strategy, the Board's servers are also replaced on a 5 year rolling cycle. The ICT Strategy was last reviewed in 2022, and is due for review in 2024. **Not completed in year – due for 2025.**
- 2.10.3 The Board's ICT security is largely founded upon the Board's systems being contained within the WDC network envelope and any changes to that may affect the Board. Consideration is to be given as to whether the Board should seek Cyber Essentials accreditation.
- 2.10.4 DABVJB adheres to the principles of Data Protection and reviews all Notifications to the Information Commissioner annually. In accordance with the requirements of the Data Protection Act (2018), a Data Protection Officer (DPO) has been appointed. Data Sharing Agreements are in place, or are being reviewed/developed, with relevant partners. Depute Assessor to hold an appropriate Data Protection qualification.
- 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. Quarterly reports are produced for the Management Team.
- 2.10.6 Procurement work is underway to obtain a new Assessors Core Valuation and Case Management System. The tender process is due to complete during Q2 2024. **Tender process complete, contract in place. Data migration work and testing ongoing.**

- 2.10.7 The Assessor's legacy system will continue to be developed until such times as a replacement system is deployed and in use. Changes continue to reflect the requirements in respect of the non-domestic rating and council tax valuation functions. 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.
- 2.10.8 Associated with the above, the 'Document Hub' will continue to be developed in accordance with operational requirements. A project to digitise the Boards property files has commenced, with Council Tax files due to be fully digitised by 2025.  
**Project continues, although due to early departure of some temporary staff, the project did not complete as hoped. Being progressed by existing staff when resources permit. Documents migrated to new system.**
- 2.10.9 The electoral registration function will be supported by the EROS system, supplied by Idox. The system will be developed to comply with legislative change, government policy and user group requirements. Significant changes have been implemented recently to support the changes brought by the UK Elections Act.
- 2.10.10 Satellite systems to support primary functions and reporting requirements will continue to be maintained and developed as required.
- 2.10.11 DABVJB will continue to commit resources to the Scottish Assessors Portal project. The portal continues to provide 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. Several of the recommendations of, and actions arising from, the Barclay Review will be delivered through the portal. Developments in recent years have added functionality for users to submit returns of information online, along with a larger range of detailed valuations being available to view. The Portal is now 20 years old, and a project has commenced to plan and implement a modern replacement.
- 2.10.12 The form and content of the DABVJB 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 Model Publication Scheme.
- 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. The Board will move these records to a SharePoint online platform over the coming years.

## **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 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. Quarterly Reports are considered by the Management Team to monitor the number of requests being received, and if there are repeat requests of a similar nature which could be considered for regular publication.
- 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 DABVJB. A Service Level Agreement governing the provision of these services was updated in March 2023. 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/March 2026.
- 2.12.2 Being the primary recipients of operational outputs (Valuation Rolls, Councils Tax Valuation Lists and Electoral Registers), DABVJB recognises its constituent Councils as key stakeholders, and will consult with them 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, DABVJB 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), Tailte Éireann (the Eire Valuation Service), The Royal Institution of Chartered Surveyors, IRRV, The Scottish Business Ratepayers Group, the Scottish Ratepayers Forum, the Scottish Rating Surveyors Forum, and the Elections Management Board.
- 2.12.5 Joint Board staff will continue to participate in the workings and proceedings of the Association of Electoral Administrators.
- 2.12.6 DABVJB recognises the role of, and support provided by, The Electoral Commission in respect of Electoral Registration matters.
- 2.12.7 The Department of Levelling Up, Housing and Communities (DLUHC) continues to be a significant stakeholder in terms of policy, direction and operations. **DLUHC**

now renamed to Ministry for Housing, Communities and Local Government (MHCLG).

- 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 who supply the EROS 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.
- 2.12.10 The transfer of powers from Valuation Appeal Panels to the SCTS took place in 2023, and new working relationships, processes and, IT systems continue to be developed with the service.

## 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 The Joint Board will complete Progress Update Reviews (PUR) on its progress in implementing the Improvement Action Plan as appropriate. PUR submitted in 2024. Next expected in 2026.

## 2.14 Miscellaneous

- 2.14.1 The serious and prolonged loss of experienced staff has caused a vacuum of knowledge and experience amongst the valuation teams. With 90% of our valuer posts filled with trainees instead of qualified surveyors, and 50% of our technician posts filled by trainees, the overhead in terms of training and monitoring is a serious and real risk to service delivery. This is detailed in the Board's Risk Register.
- 2.14.2 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.
- 2.14.3 DABVJB 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.

2.14.4 The Joint Board's various internal and external communications with stakeholders are identified in a Communications Strategy, which is scheduled for review during 2024.



## DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Depute Assessor & Electoral Registration Officer

Valuation Joint Board – 20 June 2025

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**Subject: Best Value - Performance Reporting and Planning**

### 1.0 Purpose of Report

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 2024/25.

To seek approval of the Public Performance Report for 2024/25

To seek approval of the Key Performance Indicator (KPI) targets for 2025/26.

### 2.0 Background

#### 2.1 Best Value – General

By placing a formal requirement on local government bodies, 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 provide measures of Council Tax List and Valuation Roll performance to the Scottish Government, annually. These also form the basis of the Board's Public Performance Reports. The performance targets for 2024/25 were approved by the Board at its meeting on 21 June 2024.

### 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 2024/25 have been compiled and are attached (Appendix 1) for members consideration.

Our targets were not achieved and performance has not yet returned to levels seen over a longer period of time (Appendix 2). The downward trend in recent years coincides with NDR Reform, the loss of experienced qualified staff and our inability

to recruit qualified replacements, and the introduction of legislation requiring the Assessor to carry out an annual audit of Self-Catering Properties on the Valuation Roll.

It was acknowledged when setting the 2023/24 KPI targets that there were a number of uncertainties, each with the ability to impact on KPIs. Appeal volumes were highlighted, along with the requirement to consider and respond to over 1300 Proposals arising from the 2023 Revaluation.

The LTC have continued apace with citing both Council Tax and Non-Domestic appeals which has required continued resource throughout the year to prepare cases and comply with new procedural arrangements. A particular challenge has been the availability of qualified valuers to appear in the role as Expert Witness at hearing. Of our 10 valuer grade positions only 1 is qualified. We have therefore been dependent on Divisional Valuer and Assessor grades to drive forward appeal disposal and other work streams.

The introduction of an annual Self-Catering audit has been a major new work stream which has been ongoing for the past 2 years. The audit has directly impacted on KPI numbers as resulting changes to Roll and List are retrospective, with the audit checking criteria met in the previous financial year. This impact has been multi-faceted, with the direct impact as described above with each resultant alteration being carried out necessarily in retrospect, but also the volume of additional work has resulted in other workstreams not being resourced as would have been expected.

Due to legislation at the time which brought no end to the timescales afforded to ratepayers to provide data, the 2022/23 audit is still ongoing. New legislation was brought in from April 2024 which introduced a time limit, which will bring the 2023/24 audit to an earlier conclusion, although resulting in increased workload due to the numbers who did not meet the new legal deadlines for return. It is acknowledged that the resources allocated to the audit also indirectly impacted on KPIs with less focus afforded to NDR and CT survey workloads.

A significant amount of resource in the early part of the year was spent on a sold house backlog exercise. The nature of retrospectively increasing bands has understandably resulted in a spike in related enquiries.

The 2024/25 KPI statistics and targets for the year 2025/26, as contained in Appendix 1, have been submitted to the Scottish Assessors' Association for collation and onward transmission to the Scottish Government. It is notable that other Assessors who are heavily impacted by the Self-Catering audit have experienced similar marked reductions in targets and outcomes.

### 3.1.2 Public Performance Report

The above KPIs have been included in our 2024/25 Public Performance Report which is attached for Members' consideration (Appendix 3).

## **4.0 Next Steps**

### **4.1 Performance Monitoring/Key Performance Indicators (KPIs)**

The proposed KPI targets for 2025/26 are presented today for approval (see Appendix 1). A full re-consideration of existing KPIs was undertaken following successive years of missed targets the foreseen continued impact on KPIs of the annual SCU audit.

It is suggested that the targets are set to take cognisance of the known fact that circa 300 retrospective NDR deletions and CT new entries will be made to the Roll and List as a result of the annual SCU audit. This year also requires the revaluation of over 15,000 non domestic properties in preparation for the 2026 Revaluation.

As ever, there are a number of uncertainties which all have the ability to impact on KPI figures for 2025/26. These include the unpredictability of Non-Domestic appeal volumes and our ability to adequately fill staff vacancies.

Performance against these targets will be monitored monthly by valuation teams and quarterly by the Management Team with a view to redirecting resources as required.

The Public Performance Report for 2024/2025 will, subject to the approval sought below, be posted on our website.

## **5.0 Recommendations**

Members are asked to:

- (a) Note the performance in relation to the Valuation Roll and Council Tax List KPIs for 2024/25.
- (b) Approve the Public Performance Report for 2024/25.
- (c) Approve the KPI targets for 2025/26.

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Person to contact:  
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### Appendices

Appendix 1: KPI Statistics

Appendix 2: KPI Trends

Appendix 3: Public Performance Report 2024/25

## Appendix 1 - Key Performance Indicators 2024/25

### Valuation Roll

Total No of entries as @ 1 <sup>st</sup> April 2024	15,097
Total Rateable Value @ 1 <sup>st</sup> April 2024	£394.2 million

During the year, 1,974 amendments were made to the Valuation Roll within the following periods

	Actual 2023/24	Target 2024/25	Actual 2024/25	Target 2025/26
0-3 months	44%	50%	19%	45%
3-6 months	22%	15%	6%	15%
>6 months	34%	35%	75%	40%

Total No of entries as @ 31st March 2025	14,919
Total Rateable Value @ 31st March 2025	£395.1 million

### Council Tax List

Total Number of entries @ 1st April 2024	148,497
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1,210 new entries were added to the Valuation List within the following periods

	Actual 2023/24	Target 2024/25	Actual 2024/25	Target 2025/26
0-3 months	69%	70%	40%	65%
3-6 months	15%	5%	6%	10%
>6 months	16%	25%	54%	25%

Total Number of entries @ 31st March 2025	149,183
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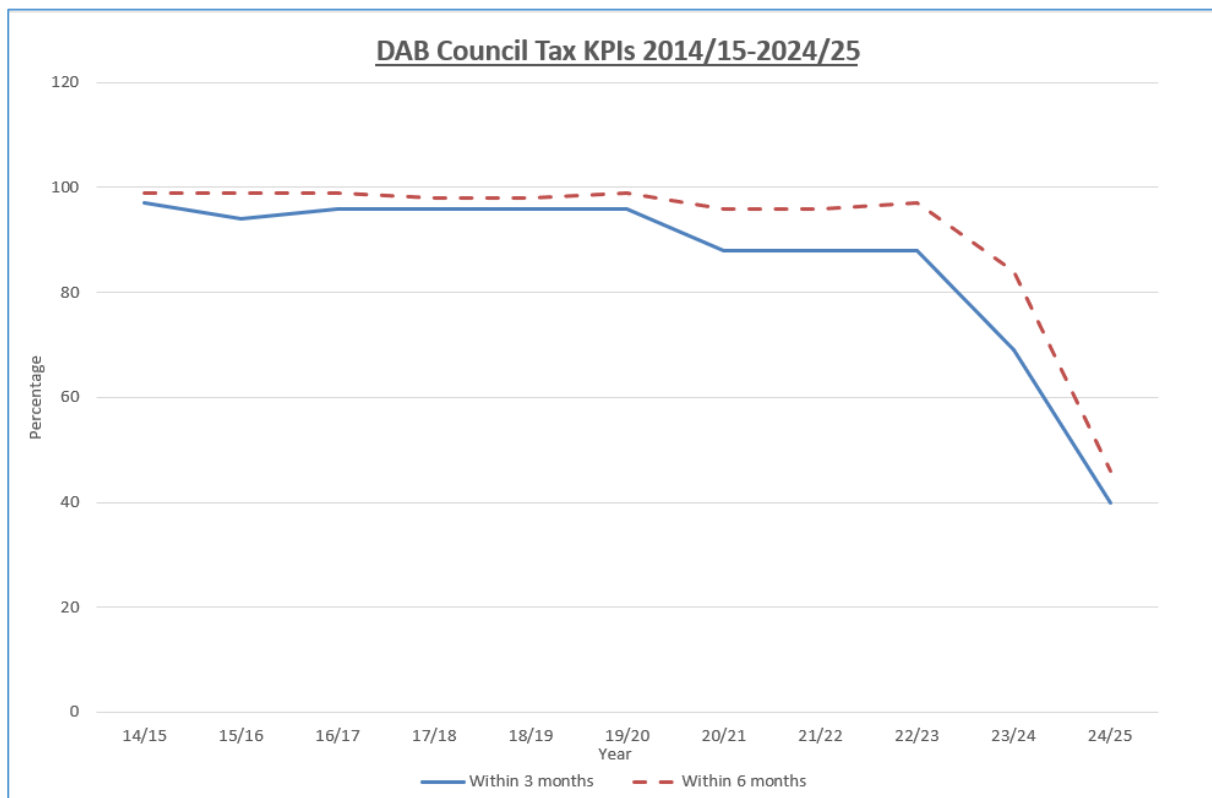
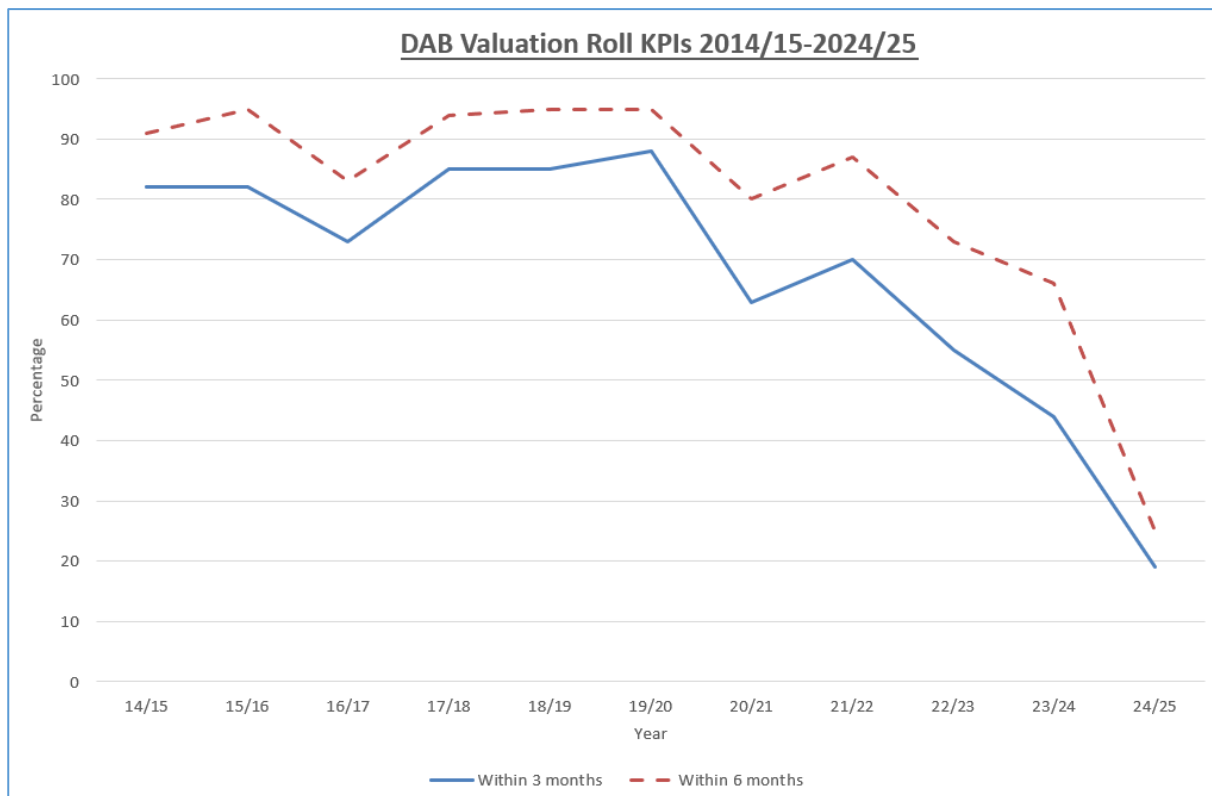
During the year, it was agreed by the Board that a new Performance Indicator in relation to Band Increases following Sale would be introduced. This first year was heavily impacted by the known backlog which has now been addressed. The agreed target is for 75% of amendments to be made within 6 months. This was achieved for quarters three and four, following the clearing of the backlog.

Quarter/Year	Number of amendments	Time between receipt of sale and Valuation Notice being issued.		
		Less than 6 months	Between 6 and 12 months	Over 12 months
Q1, 2024/25	95	6%	1%	93%
Q2, 2024/25	21	57%	29%	14%
Q3, 2024/25	9	89%	11%	0%
Q4, 2024/25	17	94%	6%	0%





Appendix 2 - Key Performance Indicator Trends







*Dunbartonshire and Argyll & Bute  
Valuation Joint Board*

# Public Performance Report 2024/25

[assessor@dab-vjb.gov.uk](mailto:assessor@dab-vjb.gov.uk)

[saa.gov.uk/dab-vjb](https://saa.gov.uk/dab-vjb)

## 1.0 Background

The Assessor for Dunbartonshire and Argyll & Bute Valuation Joint Board is an independent statutory official who is responsible for the preparation and maintenance of the Valuation Rolls and Council Tax Valuation Lists for East and West Dunbartonshire and Argyll & Bute Councils. The Assessor has also been appointed as the Electoral Registration Officer for these three areas and he is therefore required to prepare and maintain their Registers of Electors and Absent Voting lists.

## 2.0 General Information

During the year to 31st March 2025, the organisation had a full-time equivalent staff of 54.26 and a staffing budget of £2,622,271. A total of 262.5 full-time equivalent days (5.1%) were lost through illness, a decrease from 10.29% in 2023/24.

## 3.0 The Council Tax Valuation List

The Council Tax Valuation List contains all domestic properties and shows their allocated Council Tax band which is based on the market value of the property as at 1991. The bands shown are used by our constituent authorities for the production of Council Tax bills.

As at 31st March 2025, the Valuation Lists for Dunbartonshire and Argyll & Bute contained 149,190 subjects. Of the 1,210 houses added to the List between 1st April 2024 and 31st March 2025, the time between the date of occupation/completion and the issue of the Notice of Banding is shown in the following table. The 3 month target was missed by 30% this year and the 6 month target missed by 29%.

The targets which we have set for 2025/26 are 65% within 3 months and 75% within 6 months. These targets are similar to last year. The introduction of legislation requiring the Assessor to carry out an annual Self Catering Audit has resulted in a large number of retrospective changes to both the Valuation Roll and List. It is estimated that around 300 Self Catering Units will be deleted from the Valuation Roll in 2025/26 as a direct result of the 2024/25 SCU Audit. These subjects will require to be added to the Council Tax Valuation List effective from 1 April 2024, resulting in all of these being out with target.

2024/25 targets have been adjusted to reflect this reality. As the process is necessarily carried out in arrears, there is no way to mitigate the impact that the audit has on performance indicators. This has almost caused a reset of the base position, although the number of affected subjects in each year will be unknown until the audit is complete.

Year	Number	Within 3 Months		Within 6 Months	
		Target	Achieved	Target	Achieved
2024/25	1210	70%	40%	75%	46%
2023/24	1013	90%	69%	95%	84%
2022/23	1231	90%	88%	95%	97%
2021/22	1395	96%	88%	98%	96%
2020/21	917	86%	88%	95%	96%

2019/20	1061	96%	96%	98%	99%
2018/19	992	96%	96%	98%	98%
2017/18	832	95%	96%	98%	98%
2016/17	932	95%	96%	98%	99%
2015/16	1077	95%	94%	98%	99%
2014/15	1269	95%	97%	98%	99%

## 4.0 Non-Domestic Valuation Rolls

Valuation Rolls contain the rateable values of all non-domestic properties within the valuation area. The rateable values shown are used by the Joint Board's constituent local authorities for the production of non-domestic rates bills, and for the calculation of various different relief schemes operated by local authorities and Scottish/UK Governments. They are also used by water suppliers for calculating water bills for non-domestic properties.

As at 31st March 2025 the Valuation Rolls for Dunbartonshire and Argyll & Bute contained 14,919 subjects with a total rateable value of £395.05 million. Of the 1,974 amendments made to the Valuation Roll between 1st April 2024 and 31st March 2025, the performance reflecting time between the effective date of the alteration and the issue of the Valuation Notice is shown in the following table, along with previous years' data. The performance was significantly below the 3 month and 6 month target. This is again due to the newly legislated Self-Catering annual audit, where non-qualifying properties are removed from Council Tax and added to the Valuation Roll from the start of the previous financial year. Each of these alterations to the Roll is necessarily out with the targets set. The larger than expected number of these alterations has caused the figures achieved to be much lower than target.

The targets we have set for 2025/26 are 45% within 3 months and 60% within 6 months to reflect the ongoing unknowns of the Self-Catering audit, and to reflect that the team will be heavily involved in delivering the 2026 Revaluation during this year.

Year	Number	Within 3 Months		Within 6 Months	
		Target	Achieved	Target	Achieved
2024/25	1974	50%	19%	65%	25%
2023/24	936	70%	44%	90%	66%
2022/23	847	75%	55%	90%	73%
2021/22	949	75%	70%	90%	87%
2020/21	984	76%	63%	91%	80%
2019/20	928	86%	88%	95%	95%
2018/19	1084	85%	85%	95%	95%
2017/18	989	83%	85%	95%	94%
2016/17	848	83%	74%	95%	84%
2015/16	969	80%	81.9%	94%	95.4%
2014/15	950	80%	82%	94%	91%

## 4.0 Electoral Registers

The Electoral Registers list the name and addresses of everyone who is registered to vote.

Registration services for the UK Parliamentary Election were delivered in year, along with support for a number of local by-elections.

The 2024 annual Canvass was undertaken with the use of digital tablets. Internet returns (Ecomms) decreased from 26,816 to 24,627 from the 2023 Canvass to 2024. Route 2 response rates also showed a lower level of return than 2023 across the board. This could be attributed to the reduced timescale between issues of canvass communications brought about by the calling of the UK General Election during the canvass period.

Annual Registers were published on 1st December 2024. The total electorate figure was slightly up on the total at publication in December 2023. This is likely linked to the General Election, with spikes in registration normally spiking around large electoral events.

<b>Year</b>	<b>Electorate at Publication</b>
2024	226,577
2023	224,595
2022	226,626
2021	229,336
2020	224,800
2019	219,861
2018	219,637
2017	222,507
2016	221,078
2015	218,668
2014	223,594

## 5.0 Other items of note

During the year the organisation:

- Agreed our Service Plan for 2024-2027.
- Updated our Long-Term Financial Strategy.
- Reviewed our Standing Orders.
- Updated our Workforce Plan.
- Agreed our Inaugural Report to the Scottish Parliament, a new requirement from the Non-Domestic Rates Act 2020.
- Delivered Registration Services for the UK Parliamentary Election.
- Participated in an Internal Audit of our new Invoicing and Inventory Management Procedures.
- Finalised procurement of a new Assessors Case Management System, and began work to migrate Assessors data to the new system.
- Continued to provide work-based training to staff in Rating and Valuation Methodology
- Produced guidance, and trained staff on the Sold House Process.
- Introduced a new Key Performance Indicator to gauge performance in relation to the Sold House Process.
- Completed a project clear an identified backlog of sold house surveys.

- Dealt with proposals resulting from the 2023 Revaluation.
- Disposed of proposals to alter entries in the Council Tax List.
- Cleared the remaining appeals made on the basis of Covid, with no changes to valuations being made.
- Responded to 1334 appeals being considered by the Scottish Courts and Tribunals Service.
- Issued 904 Assessor Information Notices
- Issued 464 Civil Penalty Notices for non-return of Assessor Information Notices.
- Launched a project to carry out the 2026 Revaluation.
- Dealt with the discovery of RAAC in our Clydebank office building, and the creation of resultant policies and procedures required for the continuing safe management of it.
- Procured and replaced the heating system in our Campbeltown office.
- Rolled out a new online form for those requiring to provide evidence for the new Self-Catering audit.
- Completed the 2022/23 Self Catering Audit, and commenced the 2023/24 audit.
- Continued with a project to digitise the Boards records.
- Completed recruitment processes to fill 7 vacancies.
- Continued work on our Audit Action Plan and Good Governance Action Plan.
- Responded to 15 Freedom of Information Requests.
- Responded to 1 Subject Access Requests.
- Dealt with 18 enquiries from elected officials.
- Responded to 34 complaints.
- Introduced a Reference Policy to provide guidance to our employees.
- Introduced a Staff ID Policy and Procedure following feedback from our stakeholders.
- Introduced a Further and Higher Education Policy.
- Introduced a Corporate Debt Policy, to ensure consistent approach to the Board's debtors.
- Completed a Progress Update Review for submission to the Keeper.
- Continued with regular Record Management days across both office locations to ensure full adherence with our business classification and retention schemes.
- Commenced planning for the Scottish Parliamentary Election in 2026.

Our customer satisfaction survey showed that last year 83% of respondents reported that their dealings with our services were brought to a satisfactory conclusion.

A copy of the Assessor and Electoral Registration Officer's Annual Report is available on request from either office and also online at [www.saa.gov.uk/dab-vjb/best-value/annual-report-financial-statement](http://www.saa.gov.uk/dab-vjb/best-value/annual-report-financial-statement).



# DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Depute Assessor & Electoral Registration Officer

Valuation Joint Board – 20 June 2025

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**Subject: Best Value – Customer Service and Complaints Update**

## 1.0 Purpose of Report

- 1.1 To advise members of the results from the Customer Consultation process during 2024/25.
- 1.2 To advise members of the outcomes from the Complaints Procedure during 2024/25.

## 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

As a matter of course, an invitation to provide feedback (via a weblink), is included in most of our outgoing correspondence.

A summary of the results for the year is provided below:

- By far the majority of our stakeholders (81%) who provide us with feedback find us professional, courteous and helpful.
- 63% of queries or transactions are completed at the first point of contact.
- 16% of matters were not concluded to the satisfaction of the stakeholder at the point of feedback.
- Most users of Joint Board services (85%) are satisfied with the information and/or advice provided to them.

The summary below illustrates that satisfaction levels over time.

	2020/21	2021/22	2022/23	2023/24	2024/25
Was the person with whom you communicated professional, courteous and helpful?	92%	97%	94%	90%	85%
Was the matter brought to a satisfactory conclusion immediately?	56%	64%	64%	67%	63%
Was the matter brought to a satisfactory conclusion?	89%	94%	94%	87%	84%
Are you satisfied with the quality of the information or advice given to you?	90%	96%	93%	83%	85%

Equalities monitoring was undertaken, with two thirds of respondents providing information on their protected characteristics. Sample sizes within the various equality groups were generally too small to draw firm conclusions. The results are monitored by management with any apparent variations within any of the groups with protected characteristics being followed up to ensure that we are carrying out our functions in a fair and equitable manner.

Qualitative comments provided by service users are used by Management to either commend staff or investigate areas and procedures that might be improved upon.

### 3.2 Complaints Procedure – outcomes 2024/25

The Joint Board implemented a new Complaints Procedure, which is in line with the Scottish Public Sector Ombudsman's (SPSO) Revised Model Complaints Handling Procedure, with effect from 1 April 2021.

There were 34 complaints received during 2024/25 which is a large increase from previous years. The majority of complaints related to the identified backlog of sold houses which required to have their Band reviewed. Details of this have been widely reported to the Board in the last year. The backlog of work is now cleared, and performance levels are within the tolerance levels agreed in the newly established KPI for this process. Procedures were updated, and training provided to staff. This should minimise the risk of a reoccurrence of this position.

A number of complaints centred around the annual audit of Self-Catering properties on the Valuation Roll. The Scottish Government introduced new time limits for the provision of information each year in April 2024. A number of people fell foul of this, and as a consequence their property was removed from the Valuation Roll and added to the Council Tax List. The decision to alter the Council Tax List is one that has a statutory appeal process by way of challenge, so complaints against the decision reached are unable to be progressed through the complaints process. Some of the complaints were in relation to level of service in responding to

enquiries on this new process. Our team worked beyond capacity in dealing with this new workstream. This resulted in enquiries taking some time to answer in favour of the statutory process being progressed to conclusion. With no funding having been provided for this process, it is unlikely that this will change in future years.

With a UK General Election during the year, there was a spike in Electoral Registration linked complaints. Nationally publicised issues surrounding the timing of posting a receipt of Postal Ballot Packs saw the Board receiving complaints. Postal Ballot Packs are sent out by Returning Officers, over which the Board have no control. These complaints were unable to be upheld.

There were some instance of complaints relating to poor standard of service provided in relation to the Valuation function of the Board. A number of these were upheld where the length of time taken to see matters dealt with was out with the expectation of the Board and the Assessor. Processes are currently being implemented alongside a new Case Management system which the Board has invested in, which will give staff and managers better oversight of workloads, and allow such issues to be spotted sooner.

A complaint was received in relation to conduct of valuation staff who were visiting a property to undertake an inspection. The primary issued raised was raised about the availability / visibility of formal staff ID. This complaint was upheld at stage 1. As a result of this complaint, and another complaint surrounding identification of staff in the previous financial year, the Board introduced an ID badge policy and procedure last year to mitigate the risk of future reoccurrences.

As well as our annual customer complaints report, quarterly reports are prepared and published on our website. The content and outcome of complaints are discussed at the regular management team meetings and any opportunities for organisational learning are implemented.

#### **4.0 Next Steps**

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

#### **5.0 Recommendations**

Members are asked to:

- (a) Note the positive results from the Customer Satisfaction Survey.
- (b) Note the results from the Complaints Procedure.

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

Report by Assessor & Electoral Registration Officer

20 June 2025

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**Subject: Code of Good Governance – Annual Self-assessment****1.0 Purpose**

- 1.1 To report on the completion of the Joint Board's annual Local Code of Good Governance self-assessment for 2024/25.
- 1.2 To seek Joint Board Members' approval of the Action Plan arising from the self-assessment.
- 1.3 To advise Members of the progress made in completing or progressing a number of actions contained in the Plan.

**2.0 Background**

- 2.1 The "Delivering Good Governance in Local Government: Framework" (CIPFA/Solace, 2016) has applied to annual governance statements prepared since the financial year 2016/17.
- 2.2 To support annual governance statements, a self-assessment of the Joint Board's compliance with best practice in Good Governance, as contained within the above framework, is completed annually.

**3.0 Current Position**

- 3.1 A self-assessment was carried out in March 2025, reviewing the governance arrangements for the financial year 2024/25. A number of areas for improvement were identified for action.
- 3.2 A corresponding Action Plan was drafted and is attached (Appendix 1) for Member's consideration.

**4.0 Next Steps**

- 4.1 The responsible parties identified within in the Action Plan will effect the remaining improvement actions as appropriate and the Action Plan will be reviewed for progress at regular Management Team Meetings.
- 4.2 The annual completion of a self-assessment against the CIPFA framework will be used to inform and support the Annual Governance Statement and help evidence the Joint Board's governance arrangements to Auditors as required.

- 4.3 The next self-assessment will be carried out in early 2026, and annually thereafter, to ensure that Governance arrangements continue to comply with best practice and CIPFA Guidance.

## **5.0 Recommendations**

- 5.1 Members are asked to:-

- (a) Note the completion of the 2024/25 self-assessment of the Joint Board's compliance with best practice in Good Governance.
- (b) Approve the 2024/25 Good Governance Action Plan.

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Appendix 1: Good Governance Action Plan 2024/25

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

<b>Name</b>	Russell Hewton	<b>Designation</b>	Assessor & Electoral Registration Officer
<b>Action Plan Date</b>	March 2025	<b>Year</b>	2024/25
<b>Update Date</b>	02/06/2025	<b>Version</b>	V1.1

The Action list contains:-

1. Actions relating to improvement actions identified during the 2025 self-assessment
2. Actions outstanding from previous Action Plans.
3. Actions with an ongoing relevance (e.g. annual reviews and future commitments)

Framework Reference	Areas requiring Improvement	Responsibility	Target Date for Delivery	Progress/Additional Comments
Principle 1: Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law				
1.1	Consider specific induction training for VJB members	Joint Board	June 2027	Training provided November 2023.  <b>Action retained as reminder for when new Board is formed.</b>
Principle 2: Ensuring openness and comprehensive stakeholder engagement				
1.3	Further expansion of the number of Valuations that are available at SAA Web portal for Reval 2026.	Depute Assessor	November 2025	Planned within new system. Work being carried out with supplier to deliver this.
3.2	Review of SCU Audit Process to listen to feedback from taxpayers	Valuation Working Group	July 2025	This will need to take account of legislation as some areas of feedback relate to a disagreement with legislation which is not within the remit of the Assessor. Review should focus on how the audit is delivered in accordance with legislation.
3.2	Review electoral participation strategy ahead of the Scottish Parliamentary Election in 2026	ERO/PAO	January 2026	
Principle 3: Defining outcomes in terms of sustainable economic, social, and environmental benefits				
1.1	Work with other EROs to establish a set of Electoral Registration KPIs	ERO/PAO	November 2026	Work previously carried out by SAA ERC, however never brought to completion. To try and drive this forward through ERC where possible.

Principle 4: Determining the interventions necessary to optimise the achievement of the intended outcomes				
1.2	Assessor and Treasurer to discuss Prudential Reserve Policy and put recommendation to Board – Policy not adhered to in 2025/26 budget setting.	Assessor & Treasurer	In lead up to March 2026	If meeting requested by Joint Board or finance officers.  Initial meeting has taken place with Accountant. Increase in requisition is likely required. Liaison to be made with constituent councils.
2.1	Ensure CT and VR Update Timetables and Reconciliations are maintained with use of new system.	Valuation Working Group	July 2025	
2.6	Consider reporting requirements from new proposals/appeals systems and update Reporting Framework accordingly.	Valuation Working Group	July 2025	
2.6	Review of Reporting Framework to have better oversight of Survey Workload to prevent backlogs reoccurring.	Valuation Working Group	July 2025	Increased awareness of survey logging procedures in teams. Standing agenda item for monthly valuation team meetings which require the recording of statistics relevant to individual work streams. Further reporting developments outstanding with IT. Changes to reporting framework have been agreed at MTM 03/06/2024.  Reporting capabilities of replacement Assessors system to be utilised to deliver this.
3.1	Consider valuation vacancies when they arise to establish if any savings from new system can reduce staff resource requirements	SMT	Ongoing	
3.1	Investigate software (off the shelf or in-house developed) which can drive further efficiencies.	MT	December 2025	
3.2	Consider and plan for the cliff-edge effect of 'Barclay' funding ceasing after 2024/25.	Assessor/Treasurer/Joint Board	In lead up to March 2026	Long term financial strategy highlights future budget gap. Funding made available for 2025/26. Difficulties faced with constituent authorities during estimate setting for 2025/26
Principle 5: Developing the entity's capacity, including the capability of its leadership and the individuals within it				
1.4	Review Workforce Plan on an ongoing basis – to include review of staffing levels, NDR Reform, Revaluation timetables and Election Act requirements and possible CT Reform.	Assessor	October 2025	Retain as annual reminder
Principle 6: Managing risks and performance through robust internal control and strong public financial management				
2.1	Additional Performance Metrics to be collated for Valuation functions utilising capabilities of new system	Valuation Working Group	July 2025	
2.1	Develop a set of service request expectations to assist stakeholders in understanding potential timescales for their enquiry to be dealt with.	Depute Assessor	March 2026	



3.3	Setup system of checking induction procedures have been completed.	PAO	October 2025	Business Support Team now have this responsibility. Follow up by PAO required to ensure it is working as expected.
Principle 7: Implementing good practices in transparency, reporting, and audit to deliver effective accountability				
1.2	Increase in number of Portal Valuations to be displayed for Reval 2026.	Depute Assessor	November 2025	Work being carried out with new supplier.



# DUNBARTONSHIRE and ARGYLL & BUTE VALUATION JOINT BOARD

## Report by Treasurer

Valuation Joint Board - 20 June 2025

**Subject: Draft Annual Accounts for Year Ending 31 March 2025**

### 1. Purpose

- 1.1 The purpose of this report is to present to the Board the Draft Annual Accounts for the year ending 31 March 2025.

### 2. Background

- 2.1 The annual unaudited accounts presents the financial statements of the Board for the year ended 31 March 2025. Their main purpose is to demonstrate the stewardship of public funds entrusted to the Board. The requirements governing the format and content of the annual accounts are contained within the Code of Practice on Local Authority Accounting in the United Kingdom (the Code). The 2024/25 accounts have been prepared in accordance with this Code.
- 2.2 There is a statutory requirement to prepare a set of accounts and submit them to the Controller of Audit. The date set by the Scottish Government for the submission of the unaudited annual accounts is 30 June each year.

### 3. Main Issues

- 3.1 The draft Annual Report and Final Accounts for year ended 31 March 2025 are appended to this report.
- 3.2 The Management Commentary (pages 1 to 19) consists of an annual report from the Assessor and Treasurer on matters of interest including financial and non-financial performance during the year, service changes and developments, impact of financial climate and risks, provisions and contingencies.
- 3.3 Members' attention is drawn to the Statement of Responsibilities on page 24.
- 3.4 The Annual Governance Statement is included on pages 25 to 28. This Statement assures stakeholders on how the Board directs and controls its functions and how it relates to communities which will enhance transparency and scrutiny of the Board's activities.
- 3.5 The Management Commentary summarises the financial position of the Board. The Board's 2024/25 budget was constructed to break even using £0.477m of balances. However, the Board completed the year with an underspend against budget of £0.135m; meaning £0.342m of reserves were utilised in year to balance the account.

The variances are shown in the table below.

Spend Area	Variance	Comments
	£0	
Employee Costs	(195)	The favourable variance is due to vacancies being filled by trainees, replacing previously higher paid qualified staff. Also superannuation costs were lower than anticipated.
Property Costs	25	The adverse variance is due to costs for a new boiler at Campbeltown.
Supplies & Services	(145)	Due to a delay in the procurement process, costs related to the new computer system including annual support licences were lower than budgeted.
Admin Costs	4	The adverse variance is mainly due to Land Valuation Court Appeals, Printing & Postages costs being higher than expected against the budgeted costs.
Income	176	The Board received a grant of £194k from The Scottish Government, DLUH and recognised £10k of income and expenditure in 2024/25, the remaining £184k has been carried forward to 2025/26 financial year. The Board was also in receipt of a higher level of interest income than budgeted.
<b>Total</b>	<b>(135)</b>	

- 3.6 As at 31 March 2025, the Board held total usable reserves of £0.340m, of which £0.048m relates to unapplied capital reserves, with the remaining balance comprising revenue reserves of £0.m as noted below:

	<b>£000</b>
<b>Opening Balance at 1 April 2024</b>	<b>632</b>
Revenue Gains/(Losses) on the fund	(340)
<b>Closing Balance at 31 March 2025</b>	<b>292</b>
<b>Earmarked Balances:</b>	
SPE Funding	(184)
<b>Total Earmarked Balance</b>	<b>(184)</b>
<b>Total General Reserves (incl. £0.100m prudential reserve)</b>	<b>108</b>

- 3.7** The board has identified £0.412m to balance the 2025/26 budget. With free reserves of £0.045m a further £0.367m will be required, highlighting the financial challenge ahead. The Board will continue to work to rebuild reserves position and are committed to seek efficiencies where possible.
- 3.8** The Scottish Government continues to provide funding to cover the costs of implementing the recommendations of the Barclay Review. For 2024/25, £0.186m was provided by the Government. This funding was fully utilised by the Board in 2024/25.
- 3.9** Further to 3.8 above, the Board also received £0.194m from the Department for Levelling Up, Housing & Communities in relation to the additional costs associated with the implementation of the Elections Act 2022, specifically the Voter Identification Regulations and the Assistance with Voting for Persons with Disabilities (Amendments) Regulation 2022. The board spend £0.010m in 2024/25 and carried forward an earmarked reserve of £0.184m to 2025/26.
- 3.10** Information regarding the Pension Scheme has been obtained in the same manner as customary, via the actuarial report provided by Hymans Robertson LLP. Although, the results indicated a substantial net asset, Members are reminded that as was the case in 2023/24, the accounting standard restricts the value of the asset which can be shown within the Board's balance sheet using an "asset ceiling" calculation. This calculation has resulted in a revised net asset position of nil. However, the Board continues to recognise the unfunded element of its pension liabilities as there are no scheme assets to cover the future costs of these liabilities as they fall due. As a result, a net liability of £0.154m is shown within the 2024/25 Balance Sheet.
- 3.11** Details of the pension benefits of Senior Employees is provided within Table 4 of the appended accounts.

#### **4. Conclusions and Recommendations**

- 4.1** The finances of the Board have been closely managed during 2024/25 allowing a better financial position to be achieved than had been planned. This will assist with financial planning in the future.
- 4.2** Members are requested to note:
- (i) the contents of the report and the financial position of the Board as at 31 March 2025.
  - (ii) the Draft Management Commentary and Financial Statements for the year to 31 March 2025 and
  - (iii) that the audited accounts will be reported to a future meeting for approval.

**Laurence Slavin**  
**Treasurer**  
**Date: 20 June 2025**

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**Person(s) to Contact:** Joanne Thomson, Accountant  
West Dunbartonshire Council  
Email: Joanne.Thomson@west-dunbarton.gov.uk

**Appendix:** Draft Annual Accounts for year ended 31 March 2025.



*Dunbartonshire and Argyll & Bute  
Valuation Joint Board*

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**Unaudited Annual Accounts  
2024/25**

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# Management Commentary

## GENERAL SERVICE AIMS AND OBJECTIVES

### WHO WE ARE

Dunbartonshire and Argyll & Bute Valuation Joint Board (the 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, and effective services to all of our stakeholders.

### COMMITMENTS

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

- Consulting our stakeholders, and listening to their views;
- Valuing staff and providing them with opportunities to develop and contribute;
- Reacting innovatively to change;
- Encouraging innovation within the organisation;
- Treating all stakeholders in a fair and consistent manner;
- Striving for continuous improvement in all aspects of service delivery whilst maintaining an appropriate balance between quality and cost;
- Ensuring that we are 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;
- Using and caring for the data we hold in an appropriate way.

# Management Commentary

## 1.0 INTRODUCTION

This report comprises the Board's Management Commentary to the Annual Accounts in relation to the 2024/25 financial year.

The main purpose of this Management Commentary is to inform all users of the accounts and to help them assess how the Board perform their duty to promote the success of the Board. 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 s.106 of the Local Government (Scotland) Act 1973 joint boards and committees are to be treated as local authorities) are contained in The Code of Practice on Local Authority Accounting in the United Kingdom (the "Code").

New processes arising from the Non-Domestic Rates (Scotland) Act (2020), continued to impact the administration of the Non-Domestic Rating (NDR) system. Changes to the appeal system through the Local Taxation Chamber (LTC), under the realm of the Scottish Courts and Tribunals Service (SCTS) are now firmly bedded in, and a steady flow of work arises from this.

The annual requirement to correspond with operators of self-catering properties has proven to be challenging and resource intensive. A new legal time limit for a response to be made in relation to each financial year has resulted in a larger than normal removal of properties from the valuation roll. This has resulted in a stream of complaints and proposals.

Maintenance activity in relation to the Council Tax List saw 1,210 new houses added to the Valuation List. A backlog in the workstream of reviewing the band for a property which has been extended and sold which was discovered toward the end of the previous financial year was cleared. The Board introduced a new Key Performance Indicator for this workstream. Council Tax Proposals continue to be received at a steady rate and are being dealt with in accordance with legislative time limits. Subsequent appeals to the LTC continue to be listed for hearing, with a mix of in person and online hearings.

The annual Electoral Register was published on 1 December 2024 following the annual canvass. The electorate for the area was 226,577. Following the enactment of the Elections Act 2022, many new processes and procedures are now embedded in normal workstreams. Planning is underway for the next large change, the invitation to UK Postal Voters to re-apply for their postal vote, which must be done before the end of January 2026.

Procurement was completed on the Board's project to deliver a new Assessors core system. Having previously re-organised the valuation teams, and deleting posts to fund this project, the delivery of the new system is eagerly awaited. Work has proceeded at pace during the year to analyse current data sets and prepare them for import and testing in the new system.

The discovery of RAAC in the roof of the Board's Clydebanks Office necessitated a change of occupation of the building, and the start of a project to review the Board's accommodation requirements. The RAAC response, and the creation of a RAAC Management Plan, and associated Risk Management was a time consuming, but necessary process.

# Management Commentary

The Management Team continues to be the main forum for decision making within the organisation. It met regularly throughout 2024/25 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 as required by law, currently every 3 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 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 annual Valuation Roll and make it available to interested parties
- To deal with proposals made by ratepayers following amendments made to Valuation Rolls by providing responses to grounds and evidence submitted. Where required, to prepare and present cases where decisions are appealed through the Courts and Tribunals Service.

#### Maintenance of the Valuation Roll

The Valuation Roll was updated to take account of additions, alterations and deletions. 1,974 amendments were made during the year. The change year-on-year is summarised as follows:

Number of entries at 1 April 2024	<b>15,097</b>
Rateable Value at 1 April 2024	<b>£394.2m</b>
Number of entries at 31 March 2025	<b>14,919</b>
Rateable Value at 31 March 2025	<b>£395.05m</b>

The national Key Performance Indicator in relation to non-domestic valuation is the time taken from the effective date of amendments to the date a Valuation Notice in respect of each change is issued.

The following table sets out the targets and actual performance information for 2025/26:

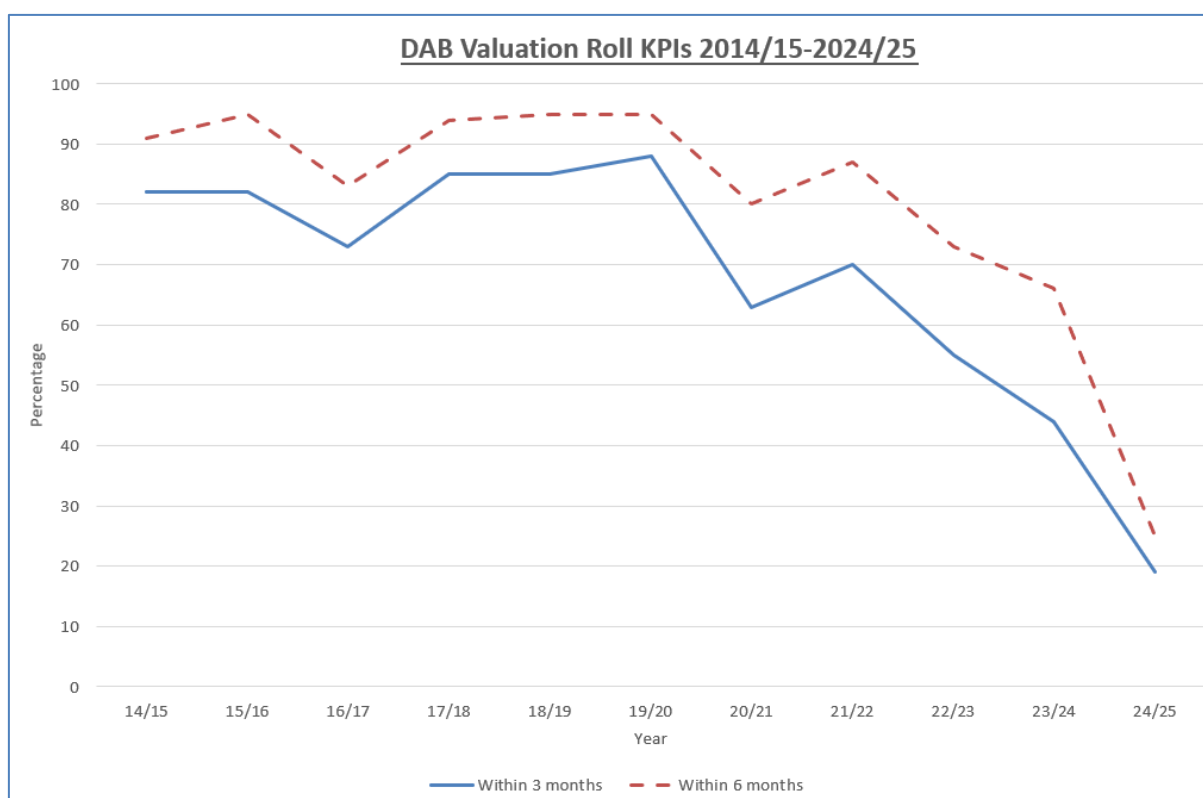
Period	Actual 2024/25	Target 2024/25	All Scotland Actual 2024/25
Within 3 months	19%	50%	Not yet available
Within 6 months	25%	65%	Not yet available

Performance in the last year again slipped from the previous year. The loss of experienced staff and the high number of trainee posts in the valuation team are a contributor to this. The training and supervision overhead for our small number of remaining qualified staff causes severe issues in progressing with workload. The problem is exacerbated by the continuing lack of qualified chartered surveyors applying for vacancies.

## Management Commentary

However, the main root cause of the particularly low targets are a result of the annual self-catering audit. The audit is carried out in retrospect, with the criteria for each financial year only being assessed after the end of the relevant year. Each resulting change to the Valuation Roll is therefore out with the 6-month period. The target for the year had attempted to reflect this, however the effects of the new legislative time limits were underestimated.

The pattern of performance over a longer period is shown below. The dip in performance in 2016/17 is in line with the timing of the delivery of the 2017 Revaluation, albeit there was a 2 year run in (from the tone valuation date of 1 April 2015) in that instance. The 2023 Revaluation was delivered in a single year from the tone valuation date of 1 April 2022.



### Upper Tribunal – 2005 and 2010 Roll Appeals

Appeals which have been referred to the Lands Tribunal, and now transferred to the Upper Tribunal, are of a complex nature or are likely to have national implications. Work has however been undertaken to address these. During the year, the final remaining appeal from the 2005 Revaluation was resolved. At 31 March 2025, 9 appeals from the 2010 cycle remain to be dealt with.

### 2017 Roll Appeals

A large amount of work was carried out during the year to deal with these appeals, with 1,344 disposed of in year, leaving 43 still to be dealt with. These 43 sit with the Upper Tribunal. Many of these relate to a nationwide challenge on the valuation of Hydro Electric subjects.

# Management Commentary

## 2023 Roll Proposals / Appeals

Following the delivery of the 2023 Revaluation, 1,258 proposals were received. This figure is much lower than the equivalent at the 2017 Revaluation (3,569). Through the Non-Domestic Rates Act, the Scottish Government sought to cut down the number of spurious rates appeals made to Assessors. The Act appears to have achieved its intention, however the drop in numbers will not necessarily lead to a drop in workload for Assessors. New style proposals are far more substantive than old style appeals, some running to hundreds of pages. Each of these will require detailed consideration, detailed responses, and finally detailed decision notices. Where a decision is not in line with the outcome sought by the proposer, they will be able to appeal the decision to the LTC.

In addition to the Revaluation Proposals, there have been 153 other Proposals received since 1 April 2023. 718 Proposals have been disposed of to date.

## Revaluation 2026

A project plan is in place to aid the delivery of the 2026 Revaluation which comes in to effect on 1 April 2026, with a valuation date of 1 April 2025. Requests for information are being issued, with Civil Penalty Notices being served in the case of non-return of information.

## Non-Domestic Rating Reform Funding

The introduction of rates reform, following the Barclay Review, and the enactment of the Non Domestic Rates Act saw Assessors being funded to cover the additional work of the ongoing new burdens created.

Costs to deliver the reforms for the Joint Board area were estimated at £197,000 in 2020/21, rising to £300,000 in 2024/25 as further changes came into force. The amount received from the Scottish Government for the year was £186,000.

## 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 maintain or 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 interested parties;
- To deal with proposals/appeals by discussion with ratepayers or their agents, or by hearing of appeals before the appropriate court or tribunal; and
- To keep property records up to date to take account of alterations.

### Maintenance of Valuation List

The year to 31 March 2024 saw 1,210 additions to the Council Tax List and a net increase in the number of dwellings shown in the Council Tax List as follows:

Number of entries at 1 April 2024	<b>148,497</b>
Additions during the year	<b>1,210</b>
Deletions during the year	<b>517</b>
Number of entries at 31 March 2025	<b>149,190</b>

# Management Commentary

The number of additions in the year over time is as follows:

Year	Additions	Deletions
2024/25	1,210	517
2023/24	1,013	489
2022/23	1,231	279
2021/22	1,395	505
2020/21	917	378

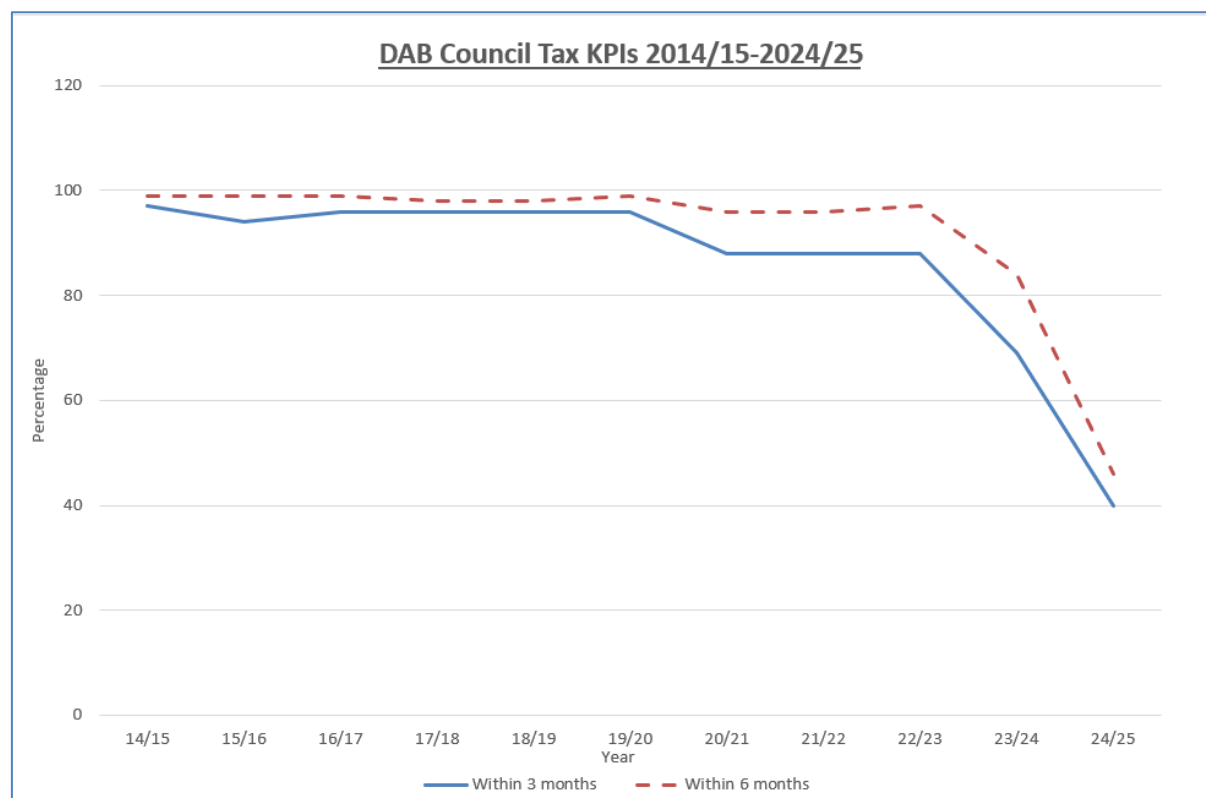
During the previous year, a backlog of sold house banding checks were identified. Where there has been a material increase to a property, and it is subsequently sold, the Assessor carries out a check to establish whether the band applied to a property remains appropriate for the extended property. Where the band requires to increase, the change is effective from the date of the first sale following the material increase. A project to address the backlog completed in year.

The national Key Performance Indicator in relation to Council Tax valuation is the time taken from the effective date of additions to the Valuation List to the date a Banding Notice in respect of each new entry is issued.

The table sets out the target and actual performance information for 2024/25:

Period	Actual 2024/25	Target 2024/25	All Scotland Actual 2024/25
Within 3 months	40%	70%	Not yet available
Within 6 months	46%	75%	Not yet available

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



# Management Commentary

As with maintenance of the Valuation Roll, performance in this area of operation continued to be affected by work on Barclay Reforms, in particular the new annual audit of self-catering properties. This is not only impacting in terms of resource, but also due to the retrospective nature of the checks after the end of the financial year, any property failing the requirements is added to the Council Tax List from the 1st of the previous financial year. In these cases, the time lag is already more than a year, having a large negative impact on performance statistics.

## Proposals and Appeals

During the year, 279 new proposals to alter entries in the Council Tax List were received. 181 proposals and appeals were disposed of, leaving 238 outstanding at the end of the year.

	2023/24	2024/25
Number of Proposals and Appeals Brought Forward	383	140
Disposals	478	181
New Proposals	235	279
Number of Proposals and Appeals Carried Forward	140	238

## 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;
- To deal with applications for absent votes, collect and securely store Personal Identifiers and maintain relevant Absent Voters lists;
- To approve applications for Voter Authority Certificates;
- To produce, distribute and make available for sale, copies of the Electoral Register in accordance with statutory arrangements and Electoral Commission performance standards;
- To encourage Electoral Registration in the three constituent Council areas; and
- To support the efficient running of electoral events within the Board area.

### Electoral Registration and Publication of the Register

The Representation of the People (Annual Canvass) (Amendment) Regulations 2019 and The Representation of the People (Annual Canvass) (Miscellaneous Amendments) (Scotland) Regulations 2020 made provision for reform of the annual electoral canvass process to be amended in 2020.

Since then, households where the electors have been data matched to either national or local data sources, received 'route 1' correspondence which do not require a response unless the elector details needed to be updated or changed. Households where the register did not match to other data sources, received 'route 2' correspondence which do require a response. A further, 'route 3' option to contact 'responsible persons' in establishments such as care homes was also effected.

EROs remain duty bound to make a 'personal contact' to households that do not make a response to a 'route 2' or 'route 3' form. As a result, a full door knock, amounting to visits to 16,555 households (17,793 in 2023), was carried out.



## Management Commentary

The return rates for Route 2 and Route 3 properties are shown below compared to the 2023 figures.

	2023 Canvass		2024 Canvass	
	Route 2/3 Forms Issued	Return Rate	Route 2/3 Forms Issued	Return Rate
Argyll & Bute	8,771	60.31%	8,928	57.9%
East Dunbartonshire	6,547	57.70%	6,407	56.5%
West Dunbartonshire	10,893	41.07%	10,316	36.02%
<b>Total</b>	<b>26,211</b>	<b>51.56%</b>	<b>25,651</b>	<b>48.74%</b>

Several methods of making returns were offered to electors and a summary of the returns is shown below. This includes properties in all routes. A response is not required for properties in Route 1 where there are no changes to be notified.

	2023 Canvass		2024 Canvass	
	Number of Returns	% Return	Number of Returns	% Return
Web	36,921	25.64%	33,793	23.37%
Telephone	872	0.61%	710	0.49%
SMS	194	0.13%	192	0.13%
Other	3,536	2.46%	2,649	1.83%
Door to Door Canvass	2,511	1.74%	2,552	1.77%
<b>Total</b>	<b>44,034</b>	<b>30.58%</b>	<b>39,896</b>	<b>27.59%</b>
No Response/Refused	99,969	69.42%	104,717	72.41%

At publication on 1 December 2024, the electorate was 226,577, broken down as:

	Electorate
Argyll & Bute	70,310
East Dunbartonshire	87,378
West Dunbartonshire	68,889
<b>Total</b>	<b>226,577</b>

The total electorate figure over time is shown below. Registration numbers, despite the best efforts of EROs, are largely driven by larger electoral events. The increase in year, was attributed to increased levels of registration surrounding the UK Parliamentary Election.

Year	Electorate
2024	226,577
2023	224,595
2022	225,626
2021	229,336
2020	224,800
2019	219,861
2018	219,637



# Management Commentary

## Absent Voters

The volume of absent voters remains high, although not at the peak levels at the time of the Scottish Government elections in 2021.

Year	Absent Voters
2024	44,062
2023	47,053
2022	46,058
2021	47,313
2020	33,596
2019	33,916
2018	34,110

## Rolling Registration

Rolling Registration is the process of making changes to the register by way of monthly update. Previously, these updates were effected out with the canvass period but, since 2020, rolling registration procedures have run right through the canvass period. It is therefore no longer possible to split the annual changes arising from canvass and those arising specifically from rolling registration activities. During the financial year to March 2024, there were 16,692 additions, 18,036 deletions and 425 other amendments made to the registers for the Board area.

## Electoral Performance

The Electoral Commission has now launched its revised Performance Standards regime. The Scottish Assessors Association (SAA), via its Electoral Registration Committee, are considering the updates, and are working on formalising a set of Key Performance Indicators which can be consistently collected throughout Scotland.

## Elections Act

The Act received Royal Assent in May 2022. Secondary legislation to implement various stages of the Act has come in to force since then.

This is a very significant piece of legislation that includes:

- The requirement to provide Voter Identification (ID) to vote at reserved elections. This will require the ERO to authorise the issue of Voter Authority Certificates for people applying for one. This service launched in January 2023, and application numbers have been low. There have been no polls in the area during the year which required voters to show ID.
- Absent Voters on the UK Parliamentary Register now require to reapply for their absent votes every three years. Alongside this, the ability to apply for an absent vote using an online service launched in October 2023, although this only applies to UK Parliamentary Registers.
- The extension of the overseas voting franchise by removal of the existing 15 year limit on overseas electors' right to vote in UK Parliamentary elections took place in January 2024. Persons living overseas may now register on the basis of having been previously registered in the area, or having been previously resident in the area.

Funding, amounting to £193,686 has been made available from the UK Government to support the ERO in implementing these changes for the year 2024/25.

# Management Commentary

## Elections

There were 5 elections during the year:

- West Dunbartonshire Council Ward 5 By-Election – 13 June 2024
- UK Parliamentary General Election – 4 July 2024
- Argyll & Bute Council Ward 2 By-Election – 18 July 2024
- West Dunbartonshire Council Ward 4 By-Election – 28 November 2024
- East Dunbartonshire Council Ward 7 By-Election – 13 February 2025

All deadlines for supply of data for issue of poll cards and postal ballot packs to the Returning Officer were achieved. On polling day, our staff covered the registration office throughout polling hours.

The work involved in delivering registration services for the UK Parliamentary General Election was significant. Volumes of postal vote applications were high, due to the timing of the event coinciding with the school holiday period in Scotland. A significant amount of overtime was required by the EROs staff to ensure that all deadlines were met. The goodwill and cooperation of all staff involved contributed greatly to a well run electoral event.

## 3.0 GENERAL PROGRESS IN RELATION TO OTHER MATTERS

### 3.1 INFORMATION AND COMMUNICATIONS TECHNOLOGY

#### IT and Computer Provision

Computers and IT systems continue to be maintained and upgraded in accordance with the Board's ICT Strategy and the recommendations from West Dunbartonshire Council's ICT Service.

Work completed on a procurement exercise to replace the existing Assessors core system which the Joint Board inherited from Strathclyde Regional Council. Extensive work was undertaken in year to extract and prepare the Assessors data for loading in to the new system.

Our Electoral Management System was upgraded several times throughout the year to provide functionality improvements and ensure continued compliance with requirements.

We have continued to participate in the Scottish Assessors' web portal's Project Management Committee, Project Team and Working Groups to enhance the site ([www.saa.gov.uk](http://www.saa.gov.uk)). Work has progressed on a project to consider the future of the Portal, which is now 20 years old. A vision for the future of the Portal exists, and funding options are actively being explored. The original portal was funded by valuation authorities and Scottish Government, through Modernising Government funding.

Procurement of replacement network connections and multi-function devices were also completed in year, in conjunction with WDC.

# Management Commentary

## 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 2023/24 Public Performance Report was published during the year on our web site ([www.saa.gov.uk/dab-vjb/](http://www.saa.gov.uk/dab-vjb/)).

### 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, a number of actions were taken, or were ongoing, during 2024/25 which are detailed in the Annual Governance Statement below.

### Audit

An internal audit took place during the year which focused on the Board's financial and asset management arrangements. The audit resulted in some actions that the Management Team have taken on board to improve processes. The audit found control measures to be satisfactory.

### Customer Satisfaction

Customer feedback is sought throughout the year, with the majority of standard letters that are sent out having a link to a web form to complete.

A summary of the results for the year is provided below:

	2020/21	2021/22	2022/23	2023/24	2024/25
Was the person with whom you communicated professional, courteous and helpful?	92%	97%	94%	90%	85%
Was the matter brought to a satisfactory conclusion immediately?	56%	64%	64%	67%	63%
Was the matter brought to a satisfactory conclusion?	89%	94%	94%	87%	84%
Are you satisfied with the quality of the information or advice given to you?	90%	96%	93%	83%	85%

Equalities monitoring was undertaken, with two thirds of respondents providing information on their protected characteristics. Sample sizes within the various equality groups were generally too small to draw firm conclusions. The results are monitored by management with any apparent variations within any of the groups with protected characteristics being followed up to ensure that we are carrying out our functions in a fair and equitable manner.

### Complaints Procedure

The Joint Board implemented a new Complaints Procedure, which is in line with the Scottish Public Sector Ombudsman's (SPSO) Revised Model Complaints Handling Procedure, with effect from 1 April 2021.

## Management Commentary

There were 34 complaints received during 2024/25 which is a large increase from previous years. The majority of complaints related to the identified backlog of sold houses which required to have their Band reviewed. Details of this have been widely reported to the Board in the last year. The backlog of work is now cleared, and performance levels are within the tolerance levels agreed in the newly established KPI for this process. Procedures were updated, and training provided to staff. This should minimise the risk of a reoccurrence of this position.

A number of complaints centred around the annual audit of Self-Catering properties on the Valuation Roll. The Scottish Government introduced new time limits for the provision of information each year in April 2024. A number of people fell foul of this, and as a consequence their property was removed from the Valuation Roll and added to the Council Tax List. The decision to alter the Council Tax List is one that has a statutory appeal process by way of challenge, so complaints against the decision reached are unable to be progressed through the complaints process. Some of the complaints were in relation to level of service in responding to enquiries on this new process. Our team worked beyond capacity in dealing with this new workstream. This resulted in enquiries taking some time to answer in favour of the statutory process being progressed to conclusion. With no funding having been provided for this process, it is unlikely that this will change in future years.

With a UK General Election during the year, there was a spike in Electoral Registration linked complaints. Nationally publicised issues surrounding the timing of posting a receipt of Postal Ballot Packs saw the Board receiving complaints. Postal Ballot Packs are sent out by Returning Officers, over which the Board have no control. These complaints were unable to be upheld.

There were some instances of complaints relating to poor standard of service provided in relation to the Valuation function of the Board. A number of these were upheld where the length of time taken to see matters dealt with was out with the expectation of the Board and the Assessor. Processes are currently being implemented alongside a new Case Management system which the Board has invested in, which will give staff and managers better oversight of workloads and allow such issues to be spotted sooner.

A complaint was received in relation to conduct of valuation staff who were visiting a property to undertake an inspection. The primary issue was raised about the availability / visibility of formal staff ID. This complaint was upheld at stage 1. As a result of this complaint, and another complaint surrounding identification of staff in the previous financial year, the Board introduced an ID badge policy and procedure last year to mitigate the risk of future reoccurrences.

As well as our annual customer complaints report, quarterly reports are prepared and published on our website. The content and outcome of complaints are discussed at the regular management team meetings and any opportunities for organisational learning are implemented.

# Management Commentary

## Financial Performance

### Comprehensive Income and Expenditure Statement

This account covers the day-to-day operational expenditure of the Board and is shown on page 30 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 £0.612m. However, this takes account of Statutory Adjustments between the accounting and funding basis of £0.270m, as shown in the Expenditure and Funding Analysis table shown on page 35. Thus, resulting in an in-year deficit of £0.342m as summarised on table below.

	Comprehensive Income & Expenditure Statement £000	Statutory Adjustments £000	Actual £000	Budget £000	Variance £000
Employee Costs	2,673	(269)	2,404	2,599	(195)
Property Costs	178	0	178	153	25
Transport Costs	34	0	34	38	(4)
Supplies & Services	410	0	410	555	(145)
Support Services	0	0	0	0	0
Depreciation, Amortisation & Impairment	142	0	142	134	8
Other Costs:	26	(26)	0	0	
(Pensions/Interest)	15	(15)	0	0	0
<b>Total Expenditure</b>	<b>3,478</b>	<b>(310)</b>	<b>3,168</b>	<b>3,479</b>	<b>(311)</b>
Requisition Income	(2,797)	0	(2,797)	(2,797)	0
Capital Income	(40)	40	0	0	0
Grant Income	(10)	0	(10)	(194)	184
Rental Income	(2)	0	(2)	(2)	0
Interest	(5)	0	(5)	0	(5)
Sales, Fees and Charges	(12)	0	(12)	(9)	(3)
<b>Total Income</b>	<b>(2,866)</b>	<b>40</b>	<b>(2,826)</b>	<b>(3,002)</b>	<b>176</b>
<b>(Surplus)/Deficit for the year</b>	<b>612</b>	<b>(270)</b>	<b>342</b>	<b>477</b>	<b>(135)</b>

# Management Commentary

The budget variances are shown below:

Spend Area	Variance	Comments
	£0	
Employee Costs	(195)	The favourable variance is due to vacancies being filled by trainees, replacing previously higher paid qualified staff. Also superannuation costs were lower than anticipated.
Property Costs	25	The adverse variance is due to costs for a new boiler at Campbeltown.
Supplies & Services	(145)	Due to a delay in the procurement process, costs related to the new computer system including annual support licences were lower than budgeted.
Admin Costs	4	The adverse variance is mainly due to Land Valuation Court Appeals, Printing & Postages costs being higher than expected against the budgeted costs.
Income	176	The Board received a grant of £194k from The Scottish Government, DLUH and recognised £10k of income and expenditure in 2024/25, the remaining £184k has been carried forward to 2025/26 financial year. The Board was also in receipt of a higher level of interest income than budgeted.
<b>Total</b>	<b>(135)</b>	

## Balance Sheet

The balance sheet shown on page 33, sets out the total worth of the Board at a snapshot in time. When comparing the net worth of the Board at 31 March 2025 to that of the prior year, there is an overall decrease in net worth of £0.298m. This is primarily due to the use of general reserves to fund the in-year deficit.

## Net Pension Position

The disclosure requirements for pension benefits under IAS19 are detailed in Note 10 on pages 41 to 46. The 2024/25 net asset arising from the Board's involvement in the defined pension scheme (excluding unfunded obligations) totals £12.490m, an increase of £2.871m from the 2023/24 net asset of £9.619m. However, the accounting requirements of IFRIC 14 places a cap (referred to as an "asset ceiling") on the value of a pension asset that can be reported, in order to limit the recognition of a pension asset to the extent to which the Board can recover the benefits through either refunds or reduced contributions. As the Board is not able to withdraw from the scheme or recover funds directly, the asset is therefore limited to the forecast reductions in contributions compared to the forecast future service costs. This has limited the recognition of the Board's pension asset to nil. The net liability shown within the balance sheet (page 33), represents the value of unfunded obligations of £0.154m.

The appointed actuaries remain of the view that the asset holdings of Strathclyde Pension Scheme and the contributions from employees and employers provide sufficient security and income to meet future pension liabilities.



# Management Commentary

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.

## 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 (2024/25 £0.063m) or £0.100m, 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 2025 the Board held total usable reserves of £0.340m (of which £0.048m relates to unapplied capital reserves, with the remaining balance comprising revenue reserves of £0.292m).

Furthermore, the Board carried forward a sum of £0.184m as an earmarked reserve, representing an unspent grant awarded by the Scottish Government through DLUCH.

The board has identified £0.412m to balance the 2025/26 budget. With free reserves of £0.045m a further £0.367m will be required, highlighting the financial challenge ahead. The Board will continue to work to rebuild reserves position and are committed to seek efficiencies where possible.

The level of requisition made by the Board for 2024/25 remained unchanged from 2023/24. However, in 2024/25 the board received £0.186m in Barclay Funding (£0.0181m 2023/24). Capital requisition of £0.040m in 2024/25 (2023/24 £0.009m).

## Provisions and Contingencies

The Board is not aware of any eventualities which may have a material effect on the financial position of the Board and has made no provisions for such eventualities.

## Group Annual Accounts

The Board has been determined to have an "associate" relationship with each of its constituent authorities and, as such, the Board's results have been consolidated into each authority's group income and expenditure Annual Accounts.

## Risk Management

Risk Registers and the resultant Action Plan are revised annually. Inclusions in the Board (Strategic)

Risk Register at the 2024 review were:

- The potential for the Board or its statutory officials to fail to meet their respective statutory duties, particularly with so much ongoing legislative change in the NDR and ER functions.
- 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, particularly in light of the changes to NDR and the likely long term effects on public sector funding caused by the COVID outbreak.
- The potential failure to deliver a successful and accurate Revaluation in 2026 and/or implement the changes introduced by the Non-Domestic Rating (NDR) Reform Act.

# Management Commentary

- The dependency of the Board on ICT for delivery of its statutory functions and service delivery, including the risk of loss of data from these systems.
- The combined effect of the pandemic and tranches of material change of circumstance appeals submitted in March 2020 and March 2021, which must be disposed of by 31 December 2024, have resulted in a build-up of both NDR and Council Tax appeal workload
- The potential for the Joint Board to fail to meet its duties or to maintain service levels in light of the loss and absence of staff, and associated recruitment difficulties in attracting experienced chartered surveyors.

As well as the Board Risk Register, which focusses on strategic risks, the Management Team annually review an Operational Risk Register and a number of other project or task specific risk registers.

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

## 3.3 EQUALITIES

The Board's stated Equality 'Outcomes' are:

- To create an equal, diverse and inclusive workplace, by supporting and promoting fairness and equality via our:
  - Extensive range of family friendly personnel policies
  - Recruitment and Selection policy and practice
  - Our Dignity at work principles
  - Our policies to ensure the safe and fair treatment of all employees
  - Training and Development processes
  - Equal Pay and Benefits
  - Leadership and staff communications
- The Board will continue to invest in our workforce for the future, ensuring equality of opportunity for all posts (including, but not limited to trainee posts).
- To continue to identify any instances of discrimination or inequality in service provision, by regular monitoring of customer satisfaction responses, which include optional equalities data to be submitted along with comments.

Analysis of our staff survey, and customer satisfaction surveys throughout the year have indicated no equality issues.

The Specific Duties under the Equality Act required the Valuation Joint Board to prepare and publish a mainstreaming report by 30th April 2013 and thereafter every two years. This report is to identify the progress that the Board has made to make the equality duty integral to the exercise of its functions. The Board produced its report in 2025.

## 3.4 STAFFING MATTERS

### Development and Training

During the year, the Board supported 11 of our staff who are undertaking various courses in education which will see them gain a relevant technical or professional qualification relevant to their role. With this figure being over 20% of our workforce, this remains a significant commitment from the organisation to ensuring the continued availability of qualified and experienced staff for the future.

Annual Performance and Development Reviews continue to be carried out for all staff, with resultant training needs being identified and provided where possible



# Management Commentary

## Workforce Planning/Staffing

Turnover of staff during 2024/25 has reduced to more manageable levels, with resignations/retirements taking place throughout the year.

Extreme difficulties remain in attracting qualified surveyors to fill our valuer posts, with 90% of such posts occupied by a trainee.

## 3.5 FREEDOM OF INFORMATION

A 'business as usual' approach has been taken to the majority of requests for information received, but within the year, fifteen requests which specifically referred to the Freedom of Information Act were received. This number was the same as the previous year.

There were no recurring requests that could be satisfied by proactive publication of any particular information.

## 3.6 RECORDS MANAGEMENT

An invitation to make a submission to the Keeper of the Records under the Progress Update Review process by May 2024 was taken up, with an update being provided to the keeper.

The follow up report from the Assessment Team who evaluated the submission reported that they consider that Dunbartonshire and Argyll and Bute Valuation Joint Board continue to take their statutory obligations seriously and are working hard to bring all elements of their Records Management Plan into full compliance with the Act.

In a change to practice, the Keeper of Records will now only be inviting authorities to provide an update every two years.

## 3.7 PARTNERSHIPS

The 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. More on the association can be found at <https://www.saa.gov.uk/about-the-saa/>.

Board staff are represented in the Association in all of its Category Committees, in working groups and as authors of Practice Notes. The co-operation and co-ordination of the Association is of critical importance in the completion, and defence of Revaluations.

During 2024/25, the Association was active as a consultative body in relation to secondary legislation arising from the 2020 Non-Domestic Rating (Scotland) Act. The SAA has established a project plan for delivering the 2026 Revaluation, NDR reforms and other Barclay requirements.

The planning for, and provision of, Electoral Registration services is assisted by guidance received from the Electoral Commission and the Electoral Management Board for Scotland and by representation within the Association of Electoral Administrators. The Ministry for Housing, Communities and Local Government is an important stakeholder in respect of the modernisation of Electoral Registration services.

The 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 West Dunbartonshire Council officials who support the Board.

## Management Commentary

### 3.8 CONCLUSION

During the year, the Board agreed its Service Plan, covering 2024-2027, detailing what the service will deliver over the period. The Workforce Plan, which is now updated regularly and reported to the Board twice a year, reflects the staffing resource required to deliver the plan. This, along with detailed financial planning is used to form the Board's 10 year Financial Strategy.

The Board updated its Standing Orders in year and introduced four new policies. As a direct result of feedback from our stakeholders, the Board introduced a new Key Performance Indicator for monitoring progress of the Sold House Process, an identified backlog of which had resulted in a number of legitimate complaints being made.

Having delivered the 2023 Revaluation of all non-domestic properties, including entering many subjects within public parks which had previously been excluded from entry by legislation, focus shifted to dealing with the Proposals received, challenging some entries in the Roll.

Alongside this, the annual audit of self-catering properties continues, with forms now being sent to all occupiers to collect data to establish if the properties satisfied the requirement to be in the Valuation Roll for each financial year. Where they do not, they are removed from Valuation Rolls and placed in the Council Tax List.

A number of appeals in relation to Council Tax and Non Domestic have been listed for hearing by the LTC during the year. This begins a process of preparing case papers and submissions, with valuers employed by the Joint Board giving expert evidence on valuation to the Tribunal. This is a significant workload for our very few remaining chartered surveyors.

Following savings delivered in a restructure of the Valuation teams, some of the savings were used to fund a replacement Assessors system. Work has proceeded to prepare our data for the new system, for use from the 2025/26 financial year onwards.

The project to digitise the organisation's circa 150,000 council tax property files continued, with temporary staff able to be retained for the year to assist with the delivery of this. By the end of March, almost 106,776 files had been scanned.

The discovery of RAAC in the roof of the Board's main office building in Clydebank was a set back for the team, requiring a large amount of additional and unplanned resource to deliver a change in the occupancy of the building, along with management policies for the short-term continued use of the building.

In addition to the above, the Management Team met on a quarterly basis, and during the year completed projects on Service Planning, Risk Management, Customer Satisfaction, Performance Reporting, Workforce Planning, Equalities Reporting, Corporate Governance Self-Assessment and Budget Planning, with the resultant actions from all of these processes reviewed and updated on a weekly basis.

## Management Commentary

Thanks are due to all staff and management for their endeavour, effort and co-operation throughout the year. Similarly, thanks are due to the Board for their continued support.

Councillor Vaughan Moody  
Convenor of the Board

Date: 20 June 2025

Russell Hewton  
Assessor & Electoral  
Registration Officer

Date: 20 June 2025

Laurence Slavin  
Treasurer

Date: 20 June 2025

# Remuneration Report

## REMUNERATION REPORT

### Introduction

The remuneration report has been prepared in accordance with the Local Authority Accounts (Scotland) 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 1-4 of the Remuneration Report will be audited by Forvis Mazars. The other sections have also been reviewed by Forvis Mazars to ensure that they are consistent with the Financial Statements.

### Arrangements for Remuneration

No Councillors serving on the Board (including the Convenor and Vice-Convenor) receive any form of remuneration in respect of these roles.

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 \***

Name	Position at 31/03/24	24/25	23/24
		Total Remuneration £000	Total Remuneration £000
Russell Hewton	Assessor & ERO	120	117
Kevin Kelly	Depute Assessor & ERO (Sept 2024 to March 2024).	89 (FYE 102)	0
Darryl Rae	Depute Assessor & ERO (April 2024 to Sept. 2024).	42 (FYE 100)	96

# Remuneration Report

**\*The term *senior employee* means any Board employee:**

- Who has responsibility for the management of the Board to the extent that the person has the power to direct or control the major activities of the Board (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 of Employees receiving more than £50,000

The Board's employees receiving more than £50,000 remuneration for the year were paid the amounts set in Table 2. 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 set out in Table 1.

**Table 2: Remuneration**

Bands £	Number of Employees	
	2023/24	2024/25
50,000 to 54,999	2	2
55,000 to 59,999	0	2
60,000 to 64,999	1	0
65,000 to 69,999	1	2
70,000 to 74,999	1	1
85,000 to 89,999	0	1
95,000 to 99,999	1	0
115,000 to 119,999	1	1
<b>Total</b>	<b>7</b>	<b>9</b>

## Pension Benefits

For local government employees, the LGPS 2015 is a career average pension scheme. This means that pension benefits from 01/04/2015 are based on pensionable pay with inflation added.

Pension is accrued at a rate of 1/49 of pensionable pay for each scheme year. Pension benefits can be accessed from age 55 but are reduced for retirements prior to 60<sup>th</sup> birthday. Pension benefits accrued before 1 April 2015 are protected and are based on final pay on retiring.

From 1 April 2009, a five-tier contribution system was introduced with contributions from scheme members being based on how much pay falls into each tier. This is designed to give more equality between the cost and benefits of scheme membership. Table 3 below provides information on these tiered contribution rates.

# Remuneration Report

**Table 3: Contribution Rate**

The tiers and members contributions rates for 2024/25 whole time pay	Contribution Rate 2024/25
On earnings up to and including £27,000	5.50%
On earnings above £27,001 and up to £33,000	7.25%
On earnings above £33,001 and up to £45,300	8.50%
On earnings above £45,301 and up to £60,400	9.50%
On earnings of £60,401 and above	12.00%

If a person works part-time their contribution rate is worked out on the whole-time pay rate for the job, with actual contributions paid on actual pay earned. There is no automatic entitlement to a lump sum. Members may opt to give up (commute) pension for lump sum up to the limit set by the Finance Act 2004. The accrual rate guarantees a pension based on 1/49<sup>th</sup> of pay from 1 April 2015. Prior to this the accrual rate guarantees a pension based on 1/60<sup>th</sup> of final pensionable salary and years of pensionable service.

Prior to 2009 the accrual rate guaranteed a pension based on 1/80<sup>th</sup> and a lump sum based on 3/80<sup>th</sup> of final pensionable salary and years of pensionable service.

The value of the accrued benefits has been calculated on the basis of the age at which the person will first become entitled to receive a 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. Retirement can be taken with receipt of benefits in full from the normal pension age. The normal pension age is 65 for any benefits built up before 1 April 2015. For pension build up from 1 April 2015, the Normal Pension Age is not fixed at age 65 but, instead, is the same as the State Pension Age (but with a minimum of age 65).

## Pension Benefits of Senior Employees

**Table 4: In-year contributions and accrued benefits**

Name	Position at 31/3/2025	In-Year Pension Contributions		Accrued Pension Benefits	
		For Year to 31 March 2025	For Year to 31 March 2024	As at 31 March 2025	Difference from 31 March 2024
Senior Employees		£	£	£	£
Russell Hewton	Assessor & ERO	4,047	23,663	25	23,655
Kevin Kelly	Depute Assessor & ERO (Sept. 2024 to March 2025)	2,230	0	0	0
Darryl Rae	Depute Assessor & ERO (April 2024 to Sept. 2024)	1,416	19,467	0	0

# Remuneration Report

The pension figures shown in Table 4 relates to the benefits that the person has accrued as consequence of their total 'local government' service, and not just their current appointment.

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.

## Exit Packages

There were no exit packages during financial years 2024/25 and 2023/24.

## Trade Union Facility Time

Facility Time generates benefits for employees, managers and the wider community from effective joint working between union representatives and employers.

Details of the Facility Time within the Board during the year to 31 March 2025 are shown in Table 5.

**Table 5: Trade Union**

Trade Union Officials	Trade Union Representatives
0	1
Percentage of Time Spent on Facility Time	
Percentage	Employees
<1%	1
Total cost of facility time	
£0	£2.4m
% of Pay Bill Spend on Facility Time	
£0	£0
Paid TU Activities	
£0	£0

Councillor Vaughan Moody  
Convenor of the Board  
Date: 20 June 2025

Russell Hewton  
Assessor and Electoral Registration Officer  
Date: 20 June 2025



# 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 the proper officer of the Board has responsibility for the administration of those affairs. In this Board, that officer is the Treasurer;
- manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets;
- ensure the Annual Accounts are prepared in accordance with legislation (The Local Authority Accounts (Scotland) Regulations 2014), and is compatible with that legislation, in accordance with proper accounting practices (section 12 of the Local Government in Scotland Act 2003); and
- approve the Annual Accounts for signature.

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

Councillor Vaughan Moody  
Convenor of the Board  
Date: 20 June 2025

## The Treasurer's Responsibilities:

The Treasurer is responsible for the preparation of the Board's Annual Accounts in accordance with proper practices as required by legislation and as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom (the Accounting Code).

In preparing the Annual Accounts, the Treasurer has:

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that were reasonable and prudent;
- complied with legislation; and
- complied with the Code of Practice on Local Authority Accounting in the United Kingdom.

The Treasurer has also:

- kept adequate 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 Financial Statements give a true and fair view of the financial position of the Board at the reporting date and the transactions of the Board for the year ended 31 March 2025.

Laurence Slavin  
Treasurer  
Date: 20 June 2025



# 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

The 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.

## Governance Framework

The Board has approved and adopted a Code of Corporate Governance (the Code), a Code of Good Governance 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 the 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 and updated in 2016, sets the standard for local authority governance in the UK and applies to annual governance statements prepared for the financial year 2016/17 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 Board, and on the recommendation of our external auditors, the Board has adopted this process as part of its overall approach to governance.

In accordance with a Code of Good Governance which was approved by the Board in March 2018, a self-assessment against the above CIPFA framework is completed annually and an Action Plan agreed. The Management Team regularly monitor progress against the actions in the Action Plan. The Local Code of Good Governance and the Action Plan can be found on the Board's website at: <https://www.saa.gov.uk/dab-vjb/best-value/>

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 statutory duties, policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal financial control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Board's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

The 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, and accounts to, its stakeholders.

# Annual Governance Statement

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;
- arrangements supported by a range of policies and guidelines in compliance with the CIPFA Code of Practice on Managing the Risk of Fraud and Corruption; and
- an effective Internal Audit service.

The Board's internal audit service is provided by West Dunbartonshire Council and operates in accordance with the Public Sector Internal Audit Standards. West Dunbartonshire Council conforms to the requirements of the CIPFA Statement on the Role of the Head of Internal Audit (2019).

## Review of Effectiveness

The Board has a responsibility for ensuring the continuing effectiveness of its governance framework and its system of internal financial control. The Shared Services Manager Audit & Fraud produces an annual audit plan based on a risk assessment of the Council's and the Board's systems and processes. The audit plan is approved by the Audit Committee of the Council. This Committee meets regularly and receives reports from the Shared Services Manager Audit & Fraud. The Board's external auditors also attend. The Shared Services Manager Audit & Fraud 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 Shared Services Manager Audit & Fraud 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 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 2025;
- the assessment of risk completed during reviews of the strategic audit plan;
- reports issued by the Board's External Auditors and other review bodies; and
- knowledge of the Board's governance, risk management and performance monitoring arrangements.

# Annual Governance Statement

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 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 Shared Services Manager Audit & Fraud, stating that reasonable assurance can be placed upon the adequacy and effectiveness of the Board's internal control system in the year to 31 March 2025.

## Annual Performance

Examples of developments which have led to significant improvement in arrangements for control, governance or risk management within the Board during 2024/25 include:

- Introduction of new Key Performance Indicator for Sold House Processes.
- Introduction of a new procedure for the control and management of Board assets.
- Continued development of systems to support the new NDR Proposal Process.
- Reviewed and updated our Code of Corporate Governance.
- A review of the household canvass routes, and canvass planning, to drive efficiencies in the delivery of the annual canvass.
- Rolled out new procedures and training for staff involved in the Sold House Process.
- Put in place project plan and risk management surrounding the delivery of a new Assessors core system.
- Put in place project plan and risk management for the delivery of the 2026 Non-Domestic Revaluation.
- Put in place project plan and risk management for the delivery of the 2026 Scottish Parliamentary Election.
- Listened to feedback from our stakeholders, and acted on it on a number of documented occasions.
- Continued disposal of transferred CT appeals and presented cases to the First-tier Tribunal at online hearings under the new rules and procedures.
- Continued disposal of transferred NDR appeals and presented cases to the First-tier Tribunal at online hearings under the new rules and procedures, including meeting the required deadline for disposal of 2017 Roll appeals.
- Commenced the 2023/24 annual Self Catering Audit
- Complete a project to deal with an identified backlog of sold house surveys
- Recognised the extensive loss of experience within in the valuation teams over a short period and took steps to develop the new teams, establishing formal training sessions with the use of our new conferencing facilities across office locations
- Published 2025's Public Sector Equality Duty report
- Completed a Progress Update Review for submission to the Keeper.
- Continued with regular Record Management days across both office locations to ensure full adherence with our business classification and retention schemes
- Carried out our annual good governance self-assessment
- Reviewed a number of process instructions, combining these in to single instructions across our organisation.

# Annual Governance Statement

The following areas were identified by the Assessor & ERO for further improvements in 2024/25:

- Continued work on the project to standardise process instructions across offices.
- Identify gaps in process instruction provision and fill those gaps.
- Review of SCU Audit Process to react to feedback received from our stakeholders.
- Further expansion of Non-Domestic Valuations available for public view on the Scottish Assessors Portal.
- Work with other EROs to develop a set of Electoral Registration KPIs
- Review Electoral Participation Strategy in advance of the Scottish Parliamentary Election (SPE).
- Consider reporting requirements for the new Non-Domestic Proposals and Appeals system.
- Re-visit the position with the Board's Prudential Reserve Policy.
- Ensure that CT and NDR Update Reconciliation Processes are available in the replacement Assessors System.
- Review of Survey Workload system to ensure better management oversight of these processes.
- Investigate off the shelf, or possibility of in-house developed software which could improve processes within the organisation.
- Consider and plan for the cliff-edge of Barclay Funding which is due to expire this year.
- Set up a system to ensure induction training is being completed.
- Review performance metrics that will be available as part of the new Assessors system.
- Develop a set of service request expectations to assist stakeholders in understanding potential timescales for enquiries to be dealt with.
- Continued focus will be given to implementing our Records Management plan, with particular focus on compliance with retention policies.

## Assurance

On the basis of the assurance provided, we consider the governance and internal control environment operating during 2024/25 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.

Councillor Vaughan Moody  
Convenor of the Board

Date: 20 June 2025

Russell Hewton  
Assessor & Electoral Registration  
Officer

Date: 20 June 2025

Laurence Slavin  
Treasurer

Date: 20 June 2025

# 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

2023/24 Net Expenditure £000	Notes	2024/25 Net Expenditure £000
<b>Income</b>		
(9) Customer Receipts		(14)
<b>Expenditure</b>		
2,452 Employee Costs	1	2,673
126 Property Costs		178
41 Transport Costs		34
315 Supplies & Services		410
0 Payment to Other Bodies		0
123 Support Services		142
274 Depreciation, Amortisation & Impairment	1/6	26
<b>3,322 Net Cost of Service</b>		<b>3,449</b>
(2,793) Revenue Contributions	13	(2,797)
(48) Government Grants	5	(10)
(8) Capital Contributions	13	(40)
<b>(2,849) Other Operating Income</b>		<b>(2,847)</b>
<b>473 Net Operating Expenditure</b>		<b>602</b>
(11) Interest Receivable		(5)
Net Interest on the net defined benefit liability/ 7 (asset)	10	15
<b>(4) Finance and Investment Income and Expenditure</b>		<b>10</b>
<b>469 (Surplus)/Deficit on provision of services</b>		<b>612</b>
Remeasurement of the net defined benefit 3 liability/(asset)	10	(314)
(Surplus)/Deficit arising from revaluation of 28 property, plant and equipment		0
<b>31 Other Comprehensive (Income) &amp; Expenditure</b>		<b>(314)</b>
<b>500 Total Comprehensive (Income) &amp; Expenditure</b>		<b>298</b>

## Movement in Reserves Statement

	Usable Reserves		Unusable Reserves				Total Reserves
	Fund Balance £000	Capital Requisition Unapplied Account £000	Capital Adjustment Account £000	Revaluation Reserve £000	Pension Reserve £000	Employers Statutory Mitigation Account £000	
<u>2024/25</u>							
Balance at 31 March 2024 Carried Forward	634	45	342	46	(175)	(23)	869
<u>Movement in Reserve 2024/25</u>							
Surplus or (Deficit) on provision of services	(612)	0	0	0	0	0	(612)
Other Comprehensive Income and Expenditure	0	0	0		314	0	314
Total Comprehensive Income & Expenditure	(612)	0	0	0	314	0	(298)
<u>Adjustments between accounting basis &amp; funding basis</u>							
Depreciation	26	0	(26)	0	0	0	0
Pension Scheme Adjustment	293	0	0	0	(293)	0	0
Net Transfer to or from earmarked reserves required by legislation	(9)	0	0	0	0	9	0
Capital requisitions applied to fund capital expenditure	(40)	40	0	0	0	0	0
Capital requisitions unapplied adjustment between accounting basis and funding basis under regulations	0	(37)	37	0	0	0	0
Total Statutory Adjustments	270	3	11	0	(293)	9	0
Increase/Decrease in Year	(342)	3	11	0	21	9	(298)
Balance at 31 March 2025	292	48	353	46	(154)	(14)	571
Total Usable		340		Total Unusable		231	



## Movement in Reserves Statement

	Usable Reserves		Unusable Reserves				
	Fund Balance	Capital Requisition Unapplied Account	Capital Adjustment Account	Revaluation Reserve	Pension Reserve	Employers Statutory Mitigation Account	Total Reserves
	£000	£000	£000	£000	£000	£000	£000
<u>2023/24</u>							
Balance at 31 March 2023 Carried Forward	831	59	594	74	(170)	(19)	1,369
<u>Movement in Reserve 2023/24</u>							
Surplus or (Deficit) on provision of services	(469)	0	0	0	0	0	(469)
Other Comprehensive Income and Expenditure	0	0	0	(28)	(3)	0	(31)
Total Comprehensive Income & Expenditure	(469)	0	0	(28)	(3)	0	(500)
<u>Adjustments between accounting basis &amp; funding basis</u>							
Depreciation	274	0	(274)	0	0	0	0
Pension Scheme Adjustment	2	0	0	0	(2)	0	0
Net Transfer to or from earmarked reserves required by legislation	4	0	0	0	0	(4)	0
Capital requisitions applied to fund capital expenditure	(8)	8	0	0	0	0	0
Capital requisitions unapplied adjustment between accounting basis and funding basis under regulations	0	(22)	22	0	0	0	0
Total Statutory Adjustments	272	(14)	(252)	0	(2)	(4)	0
Increase/Decrease in Year	(197)	(14)	(252)	(28)	(5)	(4)	(500)
Balance at 31 March 2024	634	45	342	46	(175)	(23)	869
Total Usable		679		Total Unusable		190	



# Balance Sheet as at 31 March 2025

31 March 2024		31 March 2025
£000	Note	£000
388 Property, Plant and Equipment	6	399
<b>388 Long Term Assets</b>		<b>399</b>
670 Short Term Debtors	7	3,863
<b>670 Current Assets</b>		<b>3,863</b>
(14) Short Term Creditors	8	(3,537)
<b>(14) Current Liabilities</b>		<b>(3,537)</b>
(175) Net Pensions Asset/(Liability)	10	(154)
<b>(175) Long Term Assets/(Liabilities)</b>		<b>(154)</b>
<b>869 Net Assets/(Liabilities)</b>		<b>571</b>
<b>Represented by:</b>		
679 Usable Reserves	MIR/2	340
190 Unusable Reserves	MIR/3	231
<b>869 Total Reserves</b>		<b>571</b>

The unaudited Financial Statements were issued on 20 June 2025.

**Laurence Slavin**  
Treasurer  
20 June 2025

# Cash Flow Statement

2023/24 £000	2024/25 £000
<b>Operating Activities</b>	
(2,841) Revenue contributions and grants	(2,807)
(9) Sale of Goods and Rendering of Services	(14)
<b>(2,850) Cash Inflows from Operating Activities</b>	<b>(2,821)</b>
2,444 Cash paid to and on behalf of employees	2,397
403 Other payments for operating activities	432
<b>2,847 Cash Outflows from Operating Activities</b>	<b>2,829</b>
<b>(3) Net Cash Flows from Operating Activities</b>	<b>8</b>
<b>Investing Activities</b>	
22 Purchase of Assets	37
(8) Other receipts from investing activities	(40)
<b>14 Net Cash flows from Investing Activities</b>	<b>(3)</b>
<b>Financing Activities</b>	
(11) Interest Received	(5)
<b>(11) Net cash outflows from Financing Activities</b>	<b>(5)</b>
<b>0 Net (Increase)/Decrease in Cash and Cash Equivalents</b>	<b>0</b>

# Notes to the Annual Accounts

## Note 1 : 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 amortizations 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 contributions) rather than current service cost of benefits accrued in year.

The difference between the employee costs figure and the figure reported in the comprehensive income and expenditure statement is due to the accounting adjustments for pensions and holiday pay accrual (other adjustments) as detailed in the table below. These costs are year-end adjustments that are offset by corresponding transfers to the Balance Sheet and the Movement in Reserves Statement.

2024/25	Net Expenditure chargeable to the Board £000	Adjustments for pensions £000	Adjustments for capital £000	Other adjustments £000	Net Expenditure in the Comprehensive Income & Expenditure Statement £000
Employee Costs	2,404	278	0	(9)	2,673
Property Costs	178	0	0	0	178
Supplies & Services	410	0	0	0	410
Support Costs	142	0	0	0	142
Transport Costs	34	0	0	0	34
Payments to other bodies	0	0	0	0	0
Capital Charges	0	0	26	0	26
Other Income	(29)	0	-	0	(29)
<b>Cost of Services</b>	<b>3,139</b>	<b>278</b>	<b>26</b>	<b>(9)</b>	<b>3,434</b>
Other income and expenditure	(2,797)	15	(40)	0	(2,822)
<b>(Surplus) or Deficit on the provision of services</b>	<b>342</b>	<b>293</b>	<b>(14)</b>	<b>(9)</b>	<b>612</b>

# Notes to the Annual Accounts

2023/24	Net Expenditure chargeable to the Board £000	Adjustments for pensions £000	Adjustments for capital £000	Other adjustments £000	Net Expenditure in the Comprehensive Income & Expenditure Statement £000
Employee Costs	2,453	(5)	-	4	2,452
Property Costs	126	-	-	-	126
Supplies & Services	315	-	-	-	315
Support Costs	123	-	-	-	123
Transport Costs	41	-	-	-	41
Payments to other bodies	-	-	-	-	-
Capital Charges	-	-	15	-	15
Other Income	(58)	-	-	-	(58)
<b>Cost of Services</b>	<b>3,000</b>	<b>(5)</b>	<b>15</b>	<b>4</b>	<b>3,014</b>
Other income and expenditure	(2,803)	7	(8)	-	(2,804)
<b>(Surplus) or Deficit on the provision of services</b>	<b>197</b>	<b>2</b>	<b>7</b>	<b>4</b>	<b>210</b>

## Note 2 : 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.

	2024/25 £000
Opening Balance at 1 April 2024	632
Revenue Gains/(Losses) on the fund	(340)
<b>Closing Balance at 31 March 2025</b>	<b>292</b>
<b>Earmarked Balances:</b>	
Scottish Government DLUHC Grant c/fwd	(184)
<b>Total Earmarked Balance</b>	<b>(184)</b>
<b>Total General Reserves (inc £0.100m Prudential Reserve)</b>	<b>108</b>

# Notes to the Annual Accounts

## Note 3 : Unusable Reserves

2023/24 £000	2024/25 £000
342 Capital Adjustment Account	353
46 Revaluation Reserve	46
(175) Pension Reserve	(154)
(23) Employee Statutory Mitigation Account	(14)
<b>190 Total Unusable Reserves</b>	<b>231</b>

### Capital Adjustment Account

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

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

### Revaluation Reserve

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

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

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

### Pension Reserve

The pension reserve absorbs the timing differences arising from the different arrangements for accounting for post-employment benefits and for funding benefits in accordance with statutory provisions. The Board accounts for post-employment benefits in the comprehensive income and expenditure as the benefits are earned by employees accruing years of service, updating the liabilities recognised to reflect inflation, changing assumptions and investment returns on any resources set aside to meet the costs.

However, statutory arrangements require 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.

# Notes to the Annual Accounts

## Employee Statutory Mitigation Account

The employee 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 4 : 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.

2023/24 £000	2024/25 £000
9 Contributions from Authorities	40
59 Unapplied Capital Contributions b/forward	45
<b>68 Total Capital Resources</b>	<b>85</b>
0 Servers	(13)
(8) Scanners, Laptops and Monitors	(6)
(4) Firewall & Routers	(2)
(7) Flexi System	0
(4) NDR reform costs	(6)
0 SWAN 2 Line Renewal	(10)
<b>(23) Total Capital expenditure incurred during the year</b>	<b>(37)</b>
<b>45 Unapplied Capital contributions c/forward</b>	<b>48</b>

# Notes to the Annual Accounts

## Note 5 : Government Grants

The Board credited the following grants within the Comprehensive Income and Expenditure Statement in 2024/25:

2023/24	2024/25
£000 Grant Income	£000
26 Scottish Parliamentary Election Electoral Integrity Programme (New 22 Burdens)	0 10
<b>48 Total</b>	<b>10</b>

## Note 6 : Property, Plant and Equipment

	Land & Building £000	Plant & Equipment £000	Total £000
<b>Movements in costs or values</b>			
<b>31 March 2023</b>	<b>643</b>	<b>198</b>	<b>841</b>
Adjustment to assets with a nil net book value	0	(127)	(127)
Additions	0	23	23
Revaluations	(291)	0	(291)
<b>31 March 2024</b>	<b>352</b>	<b>94</b>	<b>446</b>
Additions	0	37	37
<b>31 March 2025</b>	<b>352</b>	<b>131</b>	<b>453</b>
<b>Movements in depreciation and impairment</b>			
<b>31 March 2023</b>	<b>(9)</b>	<b>(164)</b>	<b>(173)</b>
Depreciation charge	(4)	(11)	(15)
Reversal of depreciation charge on revaluation	4	0	4
Adjustment to assets with a nil net book value	0	126	126
<b>31 March 2024</b>	<b>(9)</b>	<b>(49)</b>	<b>(58)</b>
Depreciation charge	(11)	(15)	(26)
<b>31 March 2025</b>	<b>(20)</b>	<b>(64)</b>	<b>(84)</b>
<b>Net Book Value</b>			
At 31 March 2024	<b>343</b>	<b>45</b>	<b>388</b>
At 31 March 2025	<b>332</b>	<b>67</b>	<b>399</b>

# Notes to the Annual Accounts

## Revaluations

The Board carries out a rolling programme that ensures that all property, plant and equipment required to be measured at current value is re-valued at least every five years. 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 : Debtors

2023/24 £000	2024/25 £000
- Central Government Bodies	0
1 Other Entities and Individuals	3,303
669 Other Local Authorities	560
<b>670 Total Debtors</b>	<b>3,863</b>

## Note 8 : Creditors

2023/24 £000	2024/25 £000
3 Central Government Bodies	3,491
8 Other Entities and Individuals	32
3 Other Local Authorities	14
<b>14 Total Creditors</b>	<b>3,537</b>

## Note 9 : Operating Leases

### Board as Lessor

The Board leases out property under operating leases to provide suitable accommodation to Alpha Pets.

The minimum lease payments in future years are:

31 March 2024 £000	31 March 2025 £000
2 Not later than one year	2
3 Later than one year and not later than five years	1
0 Later than five years	0

### Board as Lessee

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



# Notes to the Annual Accounts

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

31 March 2024 £000	31 March 2025 £000
4 Not later than one year	4
1 Later than one year and not later than five years	0
0 Later than five years	0

The Board reviewed their 2024/25 leases in accordance with IFRS 16 and based on this assessment, it has been determined that the impact of IFRS16 on the financial statements is not material. As a result, the Board has not applied IFRS 16 and will continue to account for leases under its previous accounting policies. The Board will continue to monitor its leases and reassess the materiality of IFRS 16.

## Note 10 : 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 2024/25 is set at 16.5% (2023/24 23.3%). In 2024/25, the Board paid an employer's contribution of £0.67m (2023/24 £0.353m).

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 retirals. There was no Severance or Strain on the Fund Payments during financial year 2024/25 (2023/24 £0).

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.

# Notes to the Annual Accounts

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.

2023/24 £000	2024/25 £000
<b>Net cost of services</b>	
358 Current service cost	356
0 Past service costs (including curtailments)	0
<b>358</b>	<b>356</b>
<b>Financing and investment income and expenditure</b>	
7 Net interest	15
<b>365 Total post-employment benefit charged to the Surplus or Deficit on the provision of Service</b>	<b>371</b>
(1,339) Expected return on assets	354
0 Actuarial gains and losses arising from changes in demographic assumptions	(33)
(8,817) Actuarial gains and losses arising from changes in financial assumptions	(12,962)
540 Actuarial gains and losses arising from experience assumptions	(163)
9,619 Changes in the effect of the asset ceiling	12,490
0 Other Adjustments	0
<b>3 Total remeasurements recognised in Other Comprehensive Income (OCI)</b>	<b>(314)</b>
<b>Movement in Reserves Statement</b>	
Reversal of net charges made to surplus or deficit for post-employment	
(365) benefits	(371)
Actual amount charged against the General Fund Balance in the year -	
<b>363 employer contributions payable to scheme</b>	<b>0</b>
<b>Reversal of gross charges made to surplus or deficit for post employment</b>	
<b>(2) benefits</b>	<b>67</b>

# Notes to the Annual Accounts

The underlying assets and liabilities for retirement benefits attributable to the Board as at 31 March 2025 are as follows:

2023/24 £000	2024/25 £000
28,507 Fair Value of plan assets	28,966
(18,889) Present Value of defined benefit Obligations	(16,476)
<b>9,618 Net (liabilities)/assets in the Strathclyde Pension Fund</b>	<b>12,490</b>
(9,618) Restriction to asset ceiling	0
(175) Present Value of Unfunded Liabilities	(154)
<b>(175) Net Pension Asset/(Liability)</b>	<b>(154)</b>

The total contributions expected to be made by the Board to the Strathclyde Pension Fund in the forthcoming year to 31 March 2026 is £0.123m.

The actual return on assets is based on long term future investment return for each asset class as at the beginning of the period. The actual rate of returns is 3.5% as at 31/03/24, this is a decrease from (9.9%) as at 31/03/24.

Liabilities are valued on an actuarial basis using the projected unit method which assesses the future liabilities of the fund discounted to their present value. The rate used to value liabilities is the basis of long dated high quality corporate bonds.

The movement during the year on the defined obligation is noted as:

2023/24 £000	2024/25 £000
18,721 Opening balance	19,064
358 Current service cost	356
881 Interest cost	908
113 Contributions by Members	124
0 Actuarial gains/losses – change in demographic assumptions	(33)
(694) Actuarial gains/losses – change in financial assumptions	(2,882)
540 Actuarial gains/losses – other experience	(163)
0 Past service costs/(gains)	0
(10) Estimated unfunded benefits paid	(11)
(797) Estimated benefits paid	(733)
<b>19,112 Closing Balance as at 31 March</b>	<b>16,630</b>

# Notes to the Annual Accounts

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

2023/24 £000	2024/25 £000
26,306	28,507
1,338	(354)
0	0
1,241	1,355
113	124
353	67
10	11
0	0
(10)	(11)
(844)	(733)
0	0
<b>28,507 Closing Balance as at 31 March</b>	<b>28,966</b>

\* Other adjustment represents the Board's share of the net audit adjustments made to the Strathclyde Pension Fund assets.

The Board's share of the pension funds asset at 31 March 2025 comprised:

2023/24			Asset Category	2024/25		
Quoted prices in Active Markets	Prices not quoted in Active Market	Total		Quoted prices in Active Markets	Prices not quoted in Active Market	Total
£000	£000	£000		£000	£000	£000
5,767	6	5,773	Equity Securities	6,001	19	6,020
-	6,818	6,818	Private Equity		6,695	6,695
-	2,245	2,245	Real Estate		2,185	2,185
117	13,073	13,190	Investment funds and unit trusts	106	13,255	13,361
45	485	530	Cash and Cash Equivalent		705	705
<b>5,929</b>	<b>22,627</b>	<b>28,556</b>	<b>Total</b>	<b>6,107</b>	<b>22,859</b>	<b>28,966</b>

## Asset and Liability Matching Strategy (ALM)

The main fund (Fund 1) of Strathclyde Pension Fund does not have an 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 in to narrow a range. The Fund invests in equities, bonds, properties and in cash.

# Notes to the Annual Accounts

The principal actuarial assumptions used at the balance sheet date are as follows:

31 March 2024	31-Mar-25
9.90% Actual rate of return	3.50%
2.80% Inflation/Pension increase Rate	2.80%
3.50% Salary Increase Rate	3.50%
4.80% Discount Rate	5.80%

## Mortality

Life expectancy is based on the Fund's VitaCurves with improvements in line with the CMI 2023 model, with a 15% weighting of 2023 (and 2022) data, a 0% weighting of 2021 (and 2020) data, standard smoothing (Sk7), initial adjustment of 0.25% and a long term rate of improvement of 1.5% p.a. for both males and females. Based on these assumptions, the average future life expectancies at age 65 for the Employer are summarised below:

	Males	Females
Current Pensioners	20.9 years	22.7 years
Future Pensioners	21.5 years	24.3 years

## Sensitivity Analysis

The estimation of defined benefit obligation is sensitive to the actuarial assumptions. The sensitivities regarding the principal assumptions used to measure the schemes liabilities are set out below:

Approximate % increase to Employer Liability	Approximate monetary amount £000
2.00%	276
4.00%	665
0.00%	20
2.00%	264

## Note 11 : External Audit Costs

In 2024/25 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:

2023/24 £000	2024/25 £000
9 Fees payable for external audit services	10

## Note 12 : Contingent Assets & Liabilities

The Board has not identified any Contingent Assets and Liabilities.

# Notes to the Annual Accounts

## Note 13: Nature and Extent of Risks arising from Financial Instruments

As at 31 March 2025, the Board has debtors of £3.863m and creditors of £3.537m. There is no provision for bad debts. The transactions entered into do not give rise to any market or liquidity risk and credit risk is considered below.

### Credit Risk

Credit risk arises from deposits with banks and financial institutions, as well as credit exposures to the Board's customers.

The Board's finances are controlled by West Dunbartonshire Council. This risk is minimized through the Council's Annual Treasury Strategy, which requires that deposits are not made with financial institutions unless they meet identified minimum credit criteria. The Annual Treasury Strategy also considers maximum amounts and time limits in respect of each financial institution.

## Note 14 : Related Parties

Related parties are those bodies or individuals that have the potential to control or significantly influence the Board, or to be controlled or significantly influenced by the Board. The Board is required to disclose material transactions that have occurred with related parties and the amount of any material sums due to or from related parties. Related party relationships require to be disclosed where control exists, irrespective of whether there have been transaction between the related parties.

Disclosure of this information allows the readers to assess the extent to which the Board might have been constrained in its ability to operate independently or might have secured the ability to limit another party's ability to bargain freely with the Board.

### Elected members and senior officers

Members of the Joint Board and senior officers have control over the Board's financial and operating policies. They have the responsibility to adhere to a Code of Conduct, requiring them to declare an interest in matters that directly or indirectly influence, or appear to influence, their judgement or decisions taken during the course of their work. The total senior officers' remuneration allowances paid in 2024/25 is shown in the Remuneration Report on page 20. There is no remuneration paid to elected members by the Board.

# Notes to the Annual Accounts

The Board consisted of the following elected members at 31 March 2025:

## ARGYLL & BUTE COUNCIL

Councillor Gordon Blair  
Councillor Mark Irvine  
Councillor Dougle McFadzean  
Councillor Iain James MacQuire  
Councillor Peter Wallace

## EAST DUNBARTONSHIRE COUNCIL

Councillor Vaughan Moody (Convenor)  
Councillor Stewart MacDonald  
Councillor Jim Gibbons  
Councillor Willie Paterson  
Councillor Andrew Polson  
Councillor Calum Smith

## WEST DUNBARTONSHIRE COUNCIL

Councillor John Millar  
Councillor Jonathan McColl  
Councillor Lawrence O'Neill  
Councillor Karen Conaghan  
Councillor Grupreet Singh Johal

## Elected member interests in related parties

Each member's Register of Interest is available on their respective Council's websites. You can find this within each individual Councillor's details. For each constituent authority, this information can be found on the following web pages:

- Argyll & Bute Council

<https://www.argyll-bute.gov.uk/my-council/councillors-directory>

- East Dunbartonshire Council

<https://www.eastdunbarton.gov.uk/residents/council-democracy/committees-and-councillors/councillors-2022>

- West Dunbartonshire Council

<https://www.west-dunbarton.gov.uk/council/councillors-and-committees/councillor/>

## Key Related Parties – Member Authorities

The member authorities of the Board are Argyll & Bute Council, East Dunbartonshire Council and West Dunbartonshire Council. They contributed a total requisition (including both revenue and capital contributions) in the following proportions to enable the Board to carry out its objectives:

2023/24 £000		2024/25 £000
1,253	Argyll & Bute Council	1,268
766	East Dunbartonshire Council	777
782	West Dunbartonshire Council	792
<b>2,801</b>	<b>Total Contributions</b>	<b>2,837</b>



# Notes to the Annual Accounts

As approved by the Board on 28 March 2025, the relative allocation of the requisition across constituent authorities is adjusted each year in line with relative proportions of Grant Aided Expenditure as issued by the Scottish Government.

West Dunbartonshire Council is the lead authority of the Board, providing Treasurer and Clerking services, as well as support services, such as HR, Legal and Internal Audit. The Board has a Service Level Agreement with West Dunbartonshire Council and in 2024/25, the Board paid West Dunbartonshire Council £0.142m for support services (£0.123m in 2023/24).

West Dunbartonshire Council also acts as the banker for the Board and all incoming and outgoing transactions are made via the Council's bank accounts. As such, in 2024/25 West Dunbartonshire Council owed the Board £0.560m (£0.669m 2023/24).

There were no further material transactions between the Board and its member authorities.

## **Other public bodies**

Strathclyde Pension Fund is the principal administrators of the post-retirement funds held on behalf of the current and former employees of the Board. Information about transactions during the year and outstanding assets and liabilities in relation to the Board's pension fund can be found in Note 10: Retirement Benefits.

The Board received income from the UK Government Department of Levelling Up, Housing and Communities of £0.194m in relation to implementation of Voter Identification.

## **Note 15 : Assumptions made about the future**

The Financial Statements contain estimated figures that are based on assumptions about the future or that are otherwise uncertain. Estimates are made taking into account historical experience, current trends and other relevant factors. However, because balances cannot be determined with certainty, actual results could be materially different from the assumptions and estimates. The items in the Board's balance sheet as at 31 March 2025, for which there is a significant risk of material adjustment in the forthcoming financial year are noted below. Examples are provided of each potential uncertainty and the effect it would have within the Financial Statements are also noted.



# Notes to the Annual Accounts

These examples provide an understanding of the significance of a small change in the estimation assumption:

Estimation assumptions which impact within the next 12 months:

Item	Uncertainty	Potential Effect
Property, Plant and Equipment - Valuation	The Board's assets are valued on a rolling programme over a maximum of 5 years. The valuation assumptions are ascertained by the professional valuers used by West Dunbartonshire Council as lead authority. The Board commissioned a survey to check for the presence of Reinforced Autoclaved Aerated Concrete (RAAC) in its office building at 235 Dumbarton Road, Clydebank G81 4XJ. A report was received by the Assessor on Monday 3 March 2025, advising of the presence of RAAC planks in the building. A revaluation of the building was undertaken in April 2025. The reduction in value has been reflected in the Financial Statements. The Board's other property was revalued in 21/22 and are considered to be appropriate.	If the actual results differ from the assumptions, the value of the assets could be affected. The current value of the assets subject to revaluation over the rolling programme is £0.352m No revaluations were carried out during 24/25. The impact for each 1% change in these valuations would be £0.003m within the Balance Sheet, resulting in an increase or decrease to the Revaluation Reserve, or an impairment charge, but with no effect on the general reserves. Any change would also impact on the annual depreciation charge.
Property, Plant and Equipment - Depreciation / Useful Lives	Assets are depreciated over useful lives that are dependent on assumptions about the level of repairs and maintenance that will be incurred in relation to those assets. The useful lives assigned to assets is deemed to remain valid.	If the useful lives of assets were too high, it is estimated that the annual depreciation charge for buildings would increase by £0.011m for every year that useful lives had to be reduced, resulting in a further charge to that value through the comprehensive income and expenditure statement and the value of the assets held in the Board's Balance Sheet would also be reduced by the same value. Any change would not affect the reserves position of the Board.

# Notes to the Annual Accounts

Estimate assumptions which impact longer term are shown within the table below:

Item	Uncertainty	Potential Effect
Pension Liability	Estimation of the net liability to pay pensions depends on a number of complex judgements relating to the discount rates used, the rate at which salaries are projected to increase by, changes in retirement ages, mortality rates and expected returns on pension assets held. This is further detailed within note 10 of the financial statements. A firm of consulting actuaries is engaged to provide the Board with expert advice about the assumptions applied.	The sensitivities regarding the principal assumptions used by the consulting actuaries to measure the scheme liabilities are set out below: - a 0.1% decrease in the real discount rate would result in a 2% increase (£0.276m) in the employer's obligation. - a one year increase in member life expectancy would result in a 4% increase (£0.665m) in the employer's obligation. - a 0.1% increase in the salary increase rate would result in a 0% increase (£0.020m) in the employer's obligation. - a 0.1% increase in the pension rate would result in a 2% increase (£0.264m) in the employer's obligation.

## Note 16 : Accounting Standards Issued not Adopted

For 2024/25, the Code requires the disclosure of information relating to the expected impact of an accounting change that will be required by a new standard that has been issued but not yet adopted.

This applies to the adoption of the following new or amended standards:

- Classification of Liabilities as Current or Non-current (Amendments to IAS 1) issued in January 2020
- Lease Liability in a Sale and Leaseback (Amendments to IFRS 16) issued in September 2022
- Non-current Liabilities with Covenants (Amendments to IAS 1) issued in October 2022
- International Tax Reform: Pillar Two Model Rules (Amendments to IAS 12) issued in May 2023
- Supplier Finance Arrangements (Amendments to IAS 7 and IFRS 7) issued in May 2023

Overall, these new or amended standards are not expected to have a significant impact on the Annual Accounts in future years.

# Notes to the Annual Accounts

## Note 17 : Events after the Balance Sheet date

These are events, both favourable and unfavourable, that occur between the end of the reporting period and the date when the Statement of Accounts is authorized for issue. An adjustment is made to the financial statements where there is evidence that the event relates to the reporting period; otherwise the financial statements are not adjusted. Where the amount is material, a disclosure is made in the notes.

There have been no other material events after the balance sheet date which necessitate revision of figures in the financial statements or notes thereto including contingent assets or liabilities.

# Notes to the Annual Accounts

## Note 18 - Accounting Policies

### A General Principles

The Annual Accounts summarise the Board's transactions for the 2024/25 financial year and its position at the year end of 31 March 2025. 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 2024/25 ("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.

### B 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.

### C 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.

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.

### D 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;

# Notes to the Annual Accounts

- Revaluation and impairment losses, where there is no accumulated gain in the Revaluation Reserve; and
- Amortisation of intangible fixed assets.

## E 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 current 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.

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 Reserves.

## F 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 current value unless there is no economic substance to the exchange transaction, or the current value of neither the asset received nor the asset given up can be reliably measured. The acquired item is measured at current 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 current value.

Assets are then carried in the Balance Sheet using the following measurement bases:

- Other buildings – current value. Where there is no market based evidence of current value because of the specialised nature of the asset and the asset is rarely sold, depreciated replacement cost is used as an estimate of current value; and

# Notes to the Annual Accounts

- Plant and equipment and other non -property assets – current 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 current 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 current value are re-valued regularly to ensure their carrying amount is not materially different from the current value at the year end, as a minimum every 5 years.

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 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 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:

Asset Type	Estimated Useful Life	Method
Other Building*	20-60 years	Straight Line
Vehicles, Plant & Equipment	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



# Notes to the Annual Accounts

Revaluation Reserve to the Capital Adjustment Account.

## G 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 in relation to holiday pay only, is required under statute to be reversed out of the General Fund balance by a credit to the Employee 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 and projection of earnings for current employees).
  - Liabilities are discounted to their value at current prices using a discount rate of 4.75% (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.
  - The change in the net pensions asset / liability is analysed into six components:
1. Current service cost – the increase in liabilities as result of years of service earned this year –

# Notes to the Annual Accounts

allocated in the Comprehensive Income and Expenditure Statement to the services for which the employee worked;

2. 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;
3. 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;
4. 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;
5. 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
6. 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.

## 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.

## H 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.

## I 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



# Notes to the Annual Accounts

the lease, even if it does not match the pattern of payment.

## J 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.

## K 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.

## L 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.

## M VAT

VAT payable is included as an expense only to the extent that it is not recoverable from HM Revenue and Customs. VAT receivable is excluded from income.

## N 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.



# DUNBARTONSHIRE and ARGYLL & BUTE VALUATION JOINT BOARD

## Report by Treasurer

Valuation Joint Board – 20 June 2025

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**Subject: Assurance Statement for the year ended 31 March 2025 from the Shared Service Manager – Audit & Fraud**

### 1. Purpose

- 1.1** The purpose of this report is to advise Members of the Board of the contents of the annual Assurance Statement given to Members of the Board in support of the Annual Governance Statement. This report outlines how audit assurances are obtained.

### 2. Background

- 2.1** The Public Sector Internal Audit Standards (PSIAS) became effective on 1<sup>st</sup> April 2013 (revised in 2017) and require that:

*“The chief audit executive [WDC: Shared Service Manager – Audit & Fraud] must deliver an annual internal audit opinion and report that can be used by the organisation to inform its governance statement.*

*The annual internal audit opinion must conclude on the overall adequacy and effectiveness of the organisation’s framework of governance, risk management and control.*

*The annual report must incorporate:*

- *The opinion;*
- *A summary of the work that supports the opinion; and*
- *A statement on conformance with the Public Sector Internal Audit Standards and the results of the quality assurance and improvement programme”.*

- 2.2** The Assurance Statement is included at Appendix 1.

### 3. Main Issues

- 3.1** The Shared Service Manager – Audit & Fraud is pleased to report continued good progress across the Council and the VJB on implementation of audit action plans. The Internal Audit Annual Report and Assurance Statement states that reasonable assurance can be placed upon the adequacy and effectiveness of West Dunbartonshire Council’s internal control system operated by the Council on behalf of Dunbartonshire and Argyll & Bute Valuation Joint Board in the year to 31 March 2025.

- 3.2** The annual Assurance Statement for the year ended 31 March 2025 at Appendix 1 includes the Shared Service Manager's independent and objective opinion as to the adequacy and effectiveness of West Dunbartonshire Council's internal control system, operated by the Council on behalf of Dunbartonshire and Argyll & Bute Valuation Joint Board.

#### **4. Conclusions and Recommendations**

- 4.1** Members are requested to:
- (i) note the contents of the annual Assurance Statement for the year ended 31 March 2025 provided at Appendix 1.

.....  
**Laurence Slavin**  
**Treasurer**  
**Date: 20 June 2025**

**Person(s) to Contact:** Andi Priestman, Shared Service Manager - Audit & Fraud  
West Dunbartonshire Council  
E-mail: [andi.priestman@west-dunbarton.gov.uk](mailto:andi.priestman@west-dunbarton.gov.uk)

**Appendix:** Internal Audit Assurance Statement for the year ended 31 March 2025

**Assurance Statement for the year ended 31 March 2025**  
**from the Shared Service Manager – Audit & Fraud**

**To the Members of the Dunbartonshire and Argyll & Bute  
Valuation Joint Board**

As Shared Service Manager – Audit & Fraud of West Dunbartonshire Council, I am pleased to present my annual statement on the adequacy and effectiveness of the internal control system operated by the Council on behalf of Dunbartonshire and Argyll & Bute Valuation Joint Board for the year ended 31 March 2025.

**Respective responsibilities of management and internal auditors in  
relation to internal control**

It is the responsibility of the Council's senior management to establish an appropriate and sound system of internal control and to monitor the continuing effectiveness of that system on behalf of the Dunbartonshire & Argyll & Bute Valuation Joint Board. It is the responsibility of the Shared Service Manager – Audit & Fraud to provide an annual overall assessment of the system of internal control.

**Sound internal controls**

The main objectives of the Council's system of internal control are:

- To ensure adherence to management policies and directives in order to achieve the organisation's objectives;
- To ensure economic, efficient, effective and safe use of resources and assets;
- To ensure the relevance, reliability and integrity of information, so ensuring as far as possible the completeness and accuracy of records; and
- To ensure compliance with statutory requirements.

Any system of internal control can only ever provide reasonable and not absolute assurance that control weaknesses or irregularities do not exist or that there is no risk of material errors, losses, fraud, or breaches of laws or regulations. Accordingly, the Council is continually seeking to improve the effectiveness of its system of internal control.

**The work of internal audit**

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

The Council's Internal Audit Section operates in accordance with the *Public Sector Internal Audit Standards* (The Standards) which have been agreed to be adopted from the 1<sup>st</sup> April 2013 by the relevant public sector Internal Audit Standard setters. The Standards apply the Institute of Internal Auditors International Standards to the UK Public Sector.

PSIAS requires that a Quality Assurance and Improvement Programme (QAIP) is developed in order to provide assurance that internal audit activity

- Is conducted in accordance with an Internal Audit Charter;
- Operates in an efficient and effective manner; and
- Is perceived to be adding value and improving operations.

An internal self-assessment of internal audit practices has been carried out by Internal Audit every year since PSIAS became effective on 1<sup>st</sup> April 2013, with improvements identified and implemented as appropriate. PSIAS also requires, as outlined in Standard 1300 "QAIP", that:

*"External assessments must be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the organisation. External assessments can be in the form of a full external assessment or a self-assessment with independent external validation".*

To meet this requirement, a reciprocal arrangement to complete a programme of inspections has been developed by the Scottish Local Authorities Chief Internal Auditors Group (SLACIAG). The next external review is due to be carried out in 2026.

The Internal Audit Section undertakes an annual programme of work based on a risk assessment process which is revised on an ongoing basis to reflect evolving risks and changes within the Council. All Internal Audit reports identifying system weaknesses and/or non-compliance with expected controls are brought to the attention of management and the Audit Committee together with appropriate recommendations and agreed action plans.

Specific reports relating to Dunbartonshire and Argyll & Bute Valuation Joint Board are submitted to meetings of the Valuation Joint Board.

For 2024/25 Internal Audit completed an audit of the following processes:

- Purchasing of goods and services
- Invoicing procedures
- Inventory management
- Budgetary Control procedures

The overall control environment was **Satisfactory**. There were 2 AMBER issues identified as follows:

- The purchase order process involves a number of manual processes which is prone to error; and

- The service level agreement in place between West Dunbartonshire Council and Dunbartonshire and Argyll & Bute Valuation Joint Board does not specify the level of service to be provided for repairs and maintenance.

An action plan has been agreed to address all issues identified by 31 March 2026.

### **Basis of Opinion**

My evaluation of the control environment is informed by a number of sources:

- The audit work undertaken by internal audit during the year to 31 March 2024;
- The assessment of risk completed during reviews of the annual audit plan;
- The assurance statement signed by the Assessor and Electoral Registration Officer on the operation of the internal financial controls within the Valuation Joint Board during the year to 31 March 2025;
- Reports issued by the Valuation Joint Board's External Auditors, Audit Scotland and other review agencies; and
- My knowledge of the Council's and the Valuation Joint Board's governance, risk management and performance monitoring arrangements.

### **Opinion**

It is my opinion, based on the above, that reasonable assurance can be placed upon the adequacy and effectiveness of West Dunbartonshire Council's system of internal control, operated by the Council on behalf of Dunbartonshire and Argyll & Bute Valuation Joint Board for the year to 31 March 2025.

**Signature: Andi Priestman**

**Title: Shared Service Manager – Audit & Fraud**

**Date: 27 May 2025**





**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD****Report by Treasurer****20 June 2025**

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**Subject: Forvis Mazars' Annual Audit Plan 2024/25****1. Purpose**

- 1.1 The purpose of this report is to present Forvis Mazars' Annual Audit Plan for the audit of financial year 2024/25 to the Board for information.

**2. Background**

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

**3. Main Issues**

- 3.1 The Annual Audit plan provides details of the audit scope, approach and proposed timeline within Section 3 of the appended plan.
- 3.2 Details of the significant risks and other key judgement areas is detailed on pages 20 to 25 of the attachment.
- 3.3 The fee for the local audit for 2024/25 is £9,500 which is in line with the expected fees set by Audit Scotland. However, this is an increase from the charge in 2023/24 (£9,320), representing an inflationary increase of £180 (1.9%).
- 3.4 A representative from the Forvis Mazars' Team will be in attendance at the Board meeting to answer any questions on the plan.

**4. Recommendations**

- 4.1 The Board is asked to note Forvis Mazars' audit plan for the audit of financial year 2024/25.

**Laurence Slavin****Treasurer****Date: 20 June 2025**

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**Person to Contact:** Joanne Thomson, Accountant  
West Dunbartonshire Council  
E-mail: [Joanne.Thomson@west-dunbarton.gov.uk](mailto:Joanne.Thomson@west-dunbarton.gov.uk)

**Appendix:** Forvis Mazars' Annual Audit Plan 2024/25.

## Annual Audit Plan

**Dunbartonshire and Argyll & Bute Valuation Joint Board – year ending 31 March 2025**

6 May 2025

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

Forvis Mazars  
100 Queen Street  
Glasgow  
G1 3DN

6 May 2025

Dear Board Members,

### **Annual Audit Plan – Year ending 31 March 2025**

We are pleased to present our Annual Audit Plan for Dunbartonshire and Argyll & Bute Valuation Joint Board for the year ending 31 March 2025. This report summarises our audit approach, including the significant audit risks and areas of key judgement we have identified, and provides details of our audit team. In addition, as it is a fundamental requirement that an auditor is, and is seen to be, independent of an audited entity, the section of the report titled '*Confirmation of our independence*' summarises our considerations and conclusions on our independence as auditors.

Two-way communication with you is key to a successful audit and is important in:

- Reaching a mutual understanding of the scope of the audit and our respective responsibilities;
- Sharing information to assist each of us to fulfil our respective responsibilities;
- Providing you with constructive observations arising during the audit process; and
- Ensuring that we, as external auditors, gain an understanding of your attitude and views in respect of the internal and external operational, financial, compliance, and other risks facing Dunbartonshire and Argyll & Bute Valuation Joint Board which may affect the audit, including the likelihood of those risks materialising and how they are monitored and managed.

Forvis Mazars LLP – 100 Queen Street Tel: 0141 227 2400 – [www.forvismazars.com/uk](http://www.forvismazars.com/uk)

Forvis Mazars LLP is the UK firm of Forvis Mazars Global, a leading global professional services network. Forvis Mazars LLP is a limited liability partnership registered in England and Wales with registered number OC308299 and with its registered office at 30 Old Bailey, London, EC4M 7AU. Registered to carry on audit work in the UK by the Institute of Chartered Accountants in England and Wales. Details about our audit registration can be viewed at [www.auditregister.org.uk](http://www.auditregister.org.uk) under reference number C001139861. VAT number: GB 839 8356 73

## Annual Audit Plan – Year ending 31 March 2025 (continued)

With that in mind, this report, which has been prepared following our initial planning discussions with management, facilitates a discussion with you on our audit approach. We welcome any questions, concerns, or input you may have on our approach or role as auditor.

This report also contains appendices that outline our key communications with you during the audit. Providing a high-quality service is extremely important to us and we strive to provide technical excellence with the highest level of service quality, together with continuous improvement to exceed your expectations. If you have any concerns or comments about this report or our audit approach, please contact me.

This report has been prepared in accordance with the responsibilities set out within Audit Scotland's Code of Audit Practice ("the Code") and for the sole benefit of the Board. Except where required by law or regulation, it should not be used, quoted or made available to any other parties without our prior written consent.

Yours faithfully,

A handwritten signature in black ink, appearing to read "T. Reid".

Tom Reid  
Audit Director

Forvis Mazars

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- 07 Audit fees and other services
- 08 Confirmation of our independence
  
- A Appendix A – Key communication points

This document is to be regarded as confidential to Dunbartonshire and Argyll & Bute Valuation Joint Board. It has been prepared for the sole use of the Board as the appropriate committee charged with governance. No responsibility is accepted to any other person in respect of the whole or part of its contents. Our written consent must first be obtained before this document, or any part of it, is disclosed to a third party.

## Engagement and responsibilities summary

# Engagement and responsibilities summary

We are appointed to perform the external audit of Dunbartonshire and Argyll & Bute Valuation Joint Board ('the VJB') for the year to 31 March 2025. The scope of our engagement is set out in the Code of Audit Practice, issued by the Auditor General and the Accounts Commission available from the Audit Scotland website: [Code of audit practice | Audit Scotland \(audit-scotland.gov.uk\)](https://www.audit-scotland.gov.uk). Our responsibilities are principally derived from the Local Government (Scotland) Act 1973 (the 1973 Act) and the Code of Audit Practice, as outlined below and overleaf.

## Audit opinion



We are responsible for forming and expressing an opinion on whether the financial statements are prepared, in all material respects, in accordance with applicable law and UK adopted international accounting standards as interpreted and adopted by the Code of Practice on Local Authority Accounting in the United Kingdom 2024/25.

Our audit does not relieve management or the Board, as Those Charged With Governance, of their responsibilities.

The Treasurer is responsible for the assessment of the VJB's ability to continue as a going concern. As auditors, we are required to obtain sufficient, appropriate audit evidence regarding, and conclude on:

- a) whether a material uncertainty related to going concern exists, and
- b) the appropriateness of the Treasurer's use of the going concern basis of accounting in the preparation of the financial statements.

## Fraud



The responsibility for safeguarding assets and for the prevention and detection of fraud, error, and non-compliance with law or regulations rests with both you and management. This includes establishing and maintaining internal controls over asset protection, compliance with relevant laws and regulations, and the reliability of financial reporting.

As part of our audit procedures in relation to fraud, we are required to inquire of the Board, key management personnel and internal audit on their knowledge of instances of fraud, and their views on the risks of fraud and on internal controls that mitigate those risks. In accordance with International Standards on Auditing (UK), we plan and perform our audit to obtain reasonable assurance that the financial statements taken as a whole are free from material misstatement, whether due to fraud or error. However, our audit should not be relied upon to identify all such misstatements.

# Engagement and responsibilities summary (continued)



## Internal control

Management is responsible for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We are responsible for obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the VJB’s internal control.



## Wider scope and Best Value


We are also responsible for reviewing and reporting on the wider scope arrangements that the VJB has in place and its arrangements to secure Best Value. We discuss our approach to wider scope and Best Value work further in the *‘Wider scope and Best Value’* section of this report.




# 02

Your audit engagement team


Your audit team



**Tom Reid**  
**Engagement Director**  
  
tom.reid@mazars.co.uk  
07816 354994



**Louis Dearmer**  
**Engagement Manager**  
  
louis.dearmer@mazars.co.uk  
07815 454697



**Bongie Alam**  
**Team Lead**  
  
bongie.alam@mazars.co.uk  
0789 098 8687

# 03

## Audit scope, approach, and timeline

# Audit scope, approach, and timeline (continued)

## Audit scope

Our audit approach is designed to provide an audit that complies with all professional requirements.

Our audit of the financial statements will be conducted in accordance with International Standards on Auditing (UK), relevant ethical and professional standards, our own audit methodology, and in accordance with the terms of our engagement. Our work is focused on those aspects of your business which we consider to have a higher risk of material misstatement, such as those impacted by management judgement and estimation, application of new accounting standards, changes of accounting policy, changes to operations, or areas found to contain material errors in the past.

## Audit approach

Our audit approach is risk-based, and the nature, extent, and timing of our audit procedures are primarily driven by the areas of the financial statements we consider to be more susceptible to material misstatement. Following our risk assessment where we assess the inherent risk factors (subjectivity, complexity, uncertainty, change and susceptibility to misstatement due to management bias or fraud) to aid in our risk assessment, we develop our audit strategy and design audit procedures to respond to the risks we have identified.

If we conclude that appropriately designed controls are in place, we may plan to test and rely on those controls. If we decide controls are not appropriately designed, or we decide that it would be more efficient to do so, we may take a wholly substantive approach to our audit testing where, in our professional judgement, substantive procedures alone will provide sufficient appropriate audit evidence. Substantive procedures are audit procedures designed to detect material misstatements at the assertion level and comprise tests of detail (of classes of transaction, account balances, and disclosures), and substantive analytical procedures. Irrespective of our assessed risks of material misstatement, which takes account of our evaluation of the operating effectiveness of controls, we are required to design and perform substantive procedures for each material class of transaction, account balance, and disclosure.

Our audit has been planned and will be performed to provide reasonable assurance that the financial statements are free from material misstatement and give a true and fair view. The concept of materiality and how we define a misstatement is explained in the *'Materiality and misstatements'* section of this report.

The diagram on the next page outlines the procedures we perform at the different stages of our audit. We have also provided, later in this report, a table setting out the procedures we perform for the significant financial statement areas.

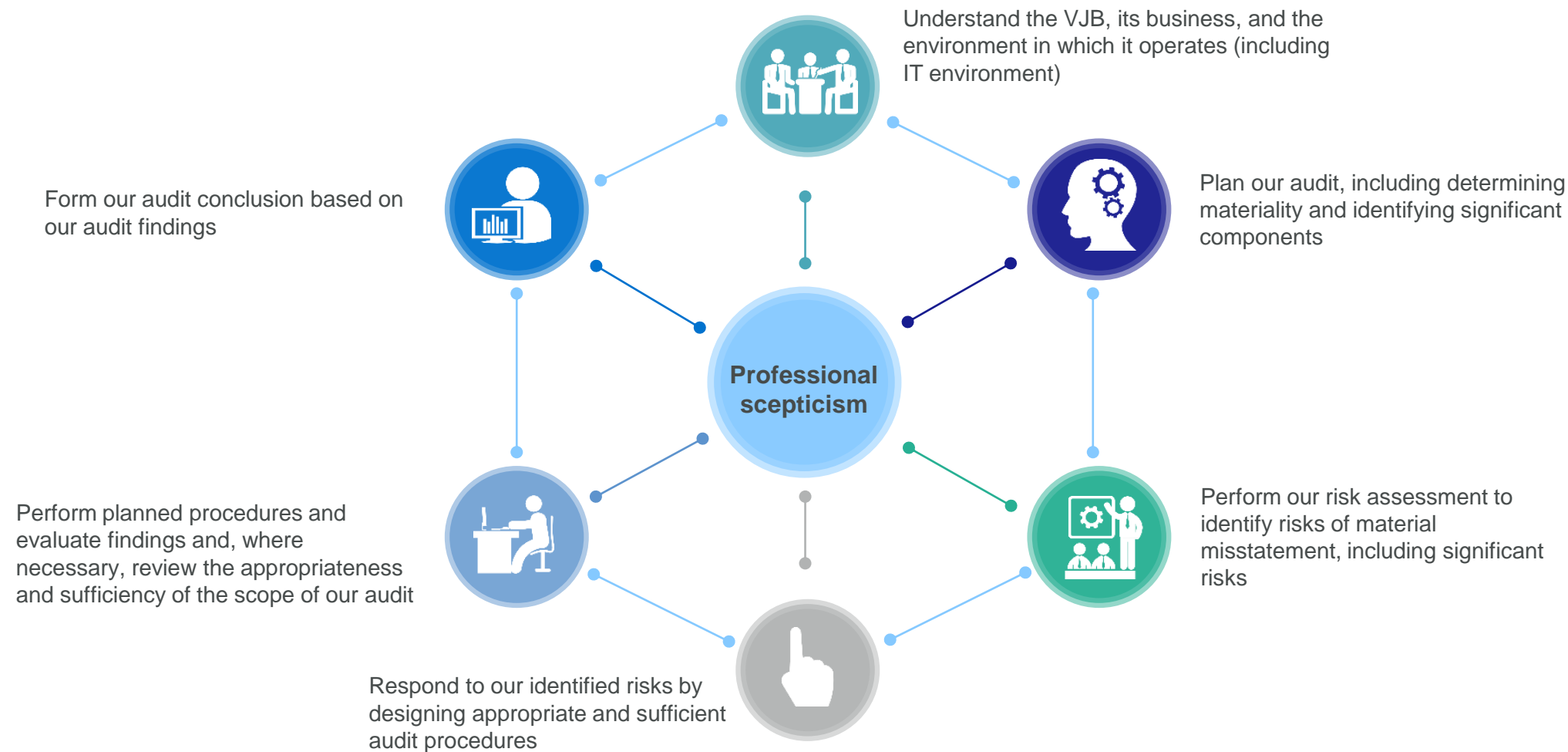
## Reliance on internal audit

Where possible, we will seek to utilise the work performed by internal audit to modify the nature, extent and timing of our audit procedures. We will meet with internal audit to discuss the progress and findings of their work prior to the commencement of our controls evaluation procedures.

Where we intend to rely on the work of internal audit, we will evaluate the work performed by your internal audit team and perform our own audit procedures to determine its adequacy for our audit.

# Audit scope, approach, and timeline

## Risk-based approach



# Audit scope, approach, and timeline



# Audit scope, approach, and timeline (continued)

## Management’s experts and our experts

Management makes use of experts in specific areas when preparing the VJB’s financial statements. We also use experts to assist us to obtain sufficient appropriate audit evidence on specific items of account.

Item of account	Management’s expert	Our expert
Valuation of property, plant and equipment	Gerald Eve	At this stage, we do not plan to engage an expert for the valuation of property, plant and equipment. We will review third-party analysis of property valuation movements and consider the outcome of the VJB’s valuations in comparison with this, challenging as appropriate.
Valuation of net defined benefit liability	Hymans Robertson	We make use of the actuarial report produced by PwC in their capacity as the consulting actuary. PwC are appointed by the National Audit Office on behalf of local audit firms to review and analyse national pension trends and the assumptions applied by the various Local Government Pension Scheme actuaries, including Hymans Robertson.

## Audit scope, approach, and timeline (continued)

### Audit approach for significant financial statement areas

Our audit approach on significant financial statement areas is set out below.

Financial statement area	Significant risk	Key judgement area or enhanced risk	Testing of controls	Substantive procedures	Comments
Property, Plant and Equipment	Yes	No	No	Yes	Our audit approach will be fully substantive, comprising of tests of detail. For full details, see Page 23.
Short Term Debtors	No	No	No	Yes	Our audit approach will be fully substantive, comprising of tests of detail.
Net Pensions Asset/(Liability)	Yes	No	No	Yes	Our audit approach will be fully substantive, comprising of tests of detail. For full details, see Page 24.
Usable Reserves	No	No	No	Yes	Our audit approach will be fully substantive, comprising of tests of detail.
Unusable Reserves	No	No	No	Yes	Our audit approach will be fully substantive, comprising of tests of detail.
Employee Costs	No	No	No	Yes	Our audit approach will be fully substantive, comprising of tests of detail.
Property Costs	No	No	No	Yes	Our audit approach will be fully substantive, comprising of tests of detail.
Supplies and Services	No	No	No	Yes	Our audit approach will be fully substantive, comprising of tests of detail.
Support Services	No	No	No	Yes	Our audit approach will be fully substantive, comprising of tests of detail.
Revenue Contributions	No	No	No	Yes	Our audit approach will be fully substantive, comprising of tests of detail.



# 04

## Materiality and misstatements

# Materiality and misstatements

## Definitions

Materiality is an expression of the relative significance or importance of a particular matter in the context of the financial statements as a whole.

Misstatements in the financial statements are considered to be material if they could, individually or in aggregate, reasonably be expected to influence the economic decisions of users based on the financial statements.

## Materiality

We determine materiality for the financial statements as a whole (overall materiality) using a benchmark that, in our professional judgement, is most appropriate to entity. We also determine an amount less than materiality (performance materiality), which is applied when we carry out our audit procedures and is designed to reduce to an appropriately low level the probability that the aggregate of uncorrected and undetected misstatements exceeds overall materiality. Further, we set a threshold above which all misstatements we identify during our audit (adjusted and unadjusted) will be reported to the Board.

Judgements on materiality are made in light of surrounding circumstances and are affected by the size and nature of a misstatement, or a combination of both. Judgements about materiality are based on a consideration of the common financial information needs of users as a group and not on specific individual users.

An assessment of what is material is a matter of professional judgement and is affected by our perception of the financial information needs of the users of the financial statements. In making our assessment we assume that users:

- Have a reasonable knowledge of business, economic activities, and accounts;
- Have a willingness to study the information in the financial statements with reasonable diligence;

- Understand that financial statements are prepared, presented, and audited to levels of materiality;
- Recognise the uncertainties inherent in the measurement of amounts based on the use of estimates, judgement, and consideration of future events; and
- Will make reasonable economic decisions based on the information in the financial statements.

We consider overall materiality and performance materiality while planning and performing our audit based on quantitative and qualitative factors.

When planning our audit, we make judgements about the size of misstatements we consider to be material. This provides a basis for our risk assessment procedures, including identifying and assessing the risks of material misstatement, and determining the nature, timing and extent of our responses to those risks.

The overall materiality and performance materiality that we determine does not necessarily mean that uncorrected misstatements that are below materiality, individually or in aggregate, will be considered immaterial.

We revise materiality as our audit progresses should we become aware of information that would have caused us to determine a different amount had we been aware of that information at the planning stage.

# Materiality and misstatements (continued)

## Materiality (continued)

We consider that gross revenue expenditure is the key focus of users of the financial statements and, as such, we base our materiality levels around this benchmark.

We expect to set a materiality threshold of 1.75% of gross revenue expenditure for the 2024/25 audit. This has decreased from 2.00% in 2023/24 due to the VJB’s financial position. It plans to fully utilise its remaining reserves to achieve a balanced budget for the 2025/26 financial year and has no clear plan to restore its reserves balance above the prudential threshold assessed by management of £0.100m (see further details in Section 6).

As set out in the table below, based on the unaudited 2023/24 accounts, we anticipate overall materiality for the year ended 31 March 2025 to be in the region of £53,700 (£61,160 in the prior year), and performance materiality to be in the region of £37,590 (£42,800 in the prior year).

We will continue to monitor materiality throughout our audit to ensure it is set at an appropriate level.

## Materiality for the VJB’s financial statements

	2024/25 £	2023/24 £
Overall materiality	53,700	61,160
Performance materiality	37,590	42,800
Clearly trivial	1,610	2,000
We assess the Remuneration Report as sensitive, given users’ specific interest in this area. We are proposing to set materiality in this area at £1,000	£1,000	£1,000

# Materiality and misstatements (continued)

## Misstatements

We will accumulate misstatements identified during our audit that are above our determined clearly trivial threshold.

We have set a clearly trivial threshold for individual misstatements we identify (a reporting threshold) for reporting to the Board and management that is consistent with a threshold where misstatements below that amount would not need to be accumulated because we expect that the accumulation of such amounts would not have a material effect on the financial statements.

Based on our preliminary assessment of overall materiality, our proposed clearly trivial threshold is £1,610 based on 3% of overall materiality. If you have any queries about this, please raise these with Tom Reid.

Each misstatement above the reporting threshold that we identify will be classified as:

- **Adjusted:** Those misstatements that we identify and are corrected by management.
- **Unadjusted:** Those misstatements that we identify that are not corrected by management.

We will report all misstatements above the reporting threshold to management and request that they are corrected. If they are not corrected, we will report each misstatement to the Board as unadjusted misstatements and, if they remain uncorrected, we will communicate the effect that they may have individually, or in aggregate, on our audit opinion.

Misstatements also cover qualitative misstatements and include quantitative and qualitative misstatements and omissions relating to the notes of the financial statements.

## Reporting

In summary, we will categorise and report misstatements above the reporting threshold to the Board as follows:

- Adjusted misstatements;
- Unadjusted misstatements; and
- Disclosure misstatements (adjusted and unadjusted).

## Significant risks and other key judgement areas

# Significant risks and other key judgement areas

## Definitions

Following the risk assessment approach set out in the ‘*Audit scope, approach, and timeline*’ section, we have identified the risks of material misstatement in the financial statements. These risks are categorised as significant, enhanced, or standard. The definitions of these risk ratings are set out below.

Risk Level	Definition
Significant	A risk that is assessed as being at or close to the upper end of the spectrum of inherent risk, based on a combination of the likelihood of a misstatement occurring and the magnitude of any potential misstatement. A fraud risk is always assessed as a significant risk (as required by auditing standards), including management override of controls and revenue recognition.
Enhanced	An area with an elevated risk of material misstatement at the assertion level, other than a significant risk, based on factors/ information inherent to that area. Enhanced risks require additional consideration but do not rise to the level of a significant risk. These include but are not limited to: <ul style="list-style-type: none"><li>• Key areas of management judgement and estimation uncertainty, including accounting estimates related to material classes of transaction, account balances, and disclosures but which are not considered to give rise to a significant risk of material misstatement; and</li><li>• Risks relating to other assertions and arising from significant events or transactions that occurred during the period.</li></ul>
Standard	A risk related to assertions over classes of transaction, account balances, and disclosures that are relatively routine, non-complex, tend to be subject to systematic processing, and require little or no management judgement/ estimation. Although it is considered that there is a risk of material misstatement, there are no elevated or special factors related to the nature of the financial statement area, the likely magnitude of potential misstatements, or the likelihood of a risk occurring.

# Significant risks and other key judgement areas (continued)

## Audit risks and planned responses

In this section, we have set out the risks that we deem to be significant and enhanced, and our planned response. An audit is a dynamic process, and should we change our view of risk and/ or our approach to address those risks during our audit, we will report this to the Board.

## Significant risks

	Risk name	Fraud	Error	Judgement	Risk description	Planned response
1	Management override of controls	Yes	No	No	Management at various levels within an organisation are in a unique position to perpetrate fraud because of their ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Due to the unpredictable way in which such override could occur there is a risk of material misstatement due to fraud on all audits.	We plan to address the management override of controls risk through: <ul style="list-style-type: none"><li>• reviewing the key areas within the financial statements where management has used judgement and estimation techniques and considering whether there is evidence of management bias;</li><li>• testing the appropriateness of journal entries recorded in the general ledger and other adjustments made in preparing the financial statements;</li><li>• testing journals that meet our fraud risk factors; and</li><li>• considering and testing any significant transactions outside the normal course of business or otherwise unusual.</li></ul>

## Significant risks and other key judgement areas (continued)

### Significant risks (continued)

	Risk name	Fraud	Error	Judgement	Risk description	Planned response
2	Valuation of property, plant and equipment	No	Yes	Yes	<p>The VJB held land and buildings with a net book value of £0.675m as at 31 March 2024 (as per the 2023/24 unaudited annual accounts). The VJB has adopted a rolling revaluation model, with an external valuer carrying out valuations of land and buildings on a five-year cycle. This may result in individual assets not being revalued for several years. This creates a risk that the carrying value of those assets that have not been revalued in-year is materially different from their current value.</p> <p>Valuations are based on specialist assumptions and even small changes in these assumptions can lead to material changes in valuation. Due to the high degree of estimation uncertainty associated with the valuation of property, plant and equipment, we have determined that there is a significant risk in this area.</p>	<p>We will evaluate the design and implementation of any controls which mitigate the risk. This includes liaising with management to update our understanding on the approach taken by the VJB in its valuation of land and buildings. We will:</p> <ul style="list-style-type: none"> <li>• assess the scope and terms of engagement with the Valuer;</li> <li>• assess the competence, skills and objectivity of the Valuer;</li> <li>• assess how management use the Valuer's report to value land and buildings included in the financial statements;</li> <li>• test the accuracy of the data used in valuations;</li> <li>• challenge management and Valuer's assumptions and judgements applied in the valuations;</li> <li>• review valuation methodology used, including the appropriateness of the valuation basis; and</li> <li>• consider the reasonableness of the valuation by comparing the valuation output with market intelligence.</li> <li>• Challenge management as to whether they have considered movements in the valuation of any assets which have not been formally revalued during the year.</li> </ul>



# Significant risks and other key judgement areas (continued)

## Significant risks (continued)

	Risk name	Fraud	Error	Judgement	Risk description	Planned response
3	Valuation of the net defined benefit liability	No	Yes	Yes	The Valuation Joint Board had a net pension liability of £0.175 million as at 31 March 2024 (as per the 2023/24 unaudited accounts). Estimation of the net pension asset or liability depends on several complex judgements which are sensitive to changes. These include the discount rate used, the rate at which salaries are predicted to increase, inflation rates and life expectancy. Due to the high degree of estimation uncertainty associated with the valuations, we have determined there is a significant risk in this area.	We will address this risk by reviewing the controls that the VJB has in place over the information sent to the Scheme Actuary by the fund administrators (Strathclyde Pension Fund). We will also: <ul style="list-style-type: none"><li>• assess the skill, competence and experience of the Scheme Actuary;</li><li>• challenge the reasonableness of the assumptions used by the actuary as part of the annual IAS 19 valuation;</li><li>• carry out a range of substantive procedures on relevant information and cash flows used by the actuary as part of the annual IAS 19 valuation.</li></ul>

# Significant risks and other key judgement areas (continued)

## Other considerations

In consideration of ISA (UK) 260 *Communication with Those Charged with Governance*, we would like to seek the Board's views/ knowledge of the following matters:

- Did you identify any other risks (business, laws & regulation, fraud, going concern etc.) that may result in material misstatements?
- Are you aware of any significant communications between the VJB and regulators?
- Are there any matters that you consider warrant particular attention during the course of our audit, and any areas where you would like additional procedures to be undertaken?

## Significant difficulties encountered during the course of audit

In accordance with ISA (UK) 260 *Communication with Those Charged with Governance*, we are required to communicate certain matters to you which include, but are not limited to, significant difficulties, if any, that are encountered during our audit. Such difficulties may include matters such as:

- Significant delays in management providing information that we require to perform our audit.
- An unnecessarily brief time within which to complete our audit.
- Extensive and unexpected effort to obtain sufficient appropriate audit evidence.
- Unavailability of expected information.
- Restrictions imposed on us by management.
- Unwillingness by management to make or extend their assessment of an entity's ability to continue as a going concern when requested.

We will highlight to you on a timely basis should we encounter any such difficulties (if our audit process is unduly impeded, this could require us to issue a modified auditor's report).

# 06

Wider scope and Best Value

# Wider scope and Best Value

## The framework for wider scope work

The Code of Audit Practice sets out the four areas that frame the wider scope of public sector audit. We are required to form a view on the adequacy of the VJB’s arrangements in four areas:

- 1. Financial management
- 2. Financial sustainability
- 3. Vision, leadership, and governance
- 4. Use of resources to improve outcomes

Financial management

Financial management means having sound budgetary processes. Audited bodies require the ability to understand the financial environment and whether internal controls are operating effectively.  
Auditors consider whether the body has effective arrangements to secure sound financial management.

Financial sustainability

Financial sustainability means being able to meet the needs of the present without compromising the ability of future generations to meet their own needs.  
Auditors consider the extent to which audited bodies have shown regard to financial sustainability. They look ahead to the medium term (two to five years) and longer term (over five years) to consider whether the body is planning effectively so that it can continue to deliver services.

Vision, leadership and governance

Audited bodies must have a clear vision and strategy, and set priorities for improvement within this vision and strategy. They work together with partners and communities to improve outcomes and foster a culture of innovation.  
Auditors consider the clarity of plans to implement the vision, strategy and priorities adopted by the leaders of the audited body. They also consider the effectiveness of governance arrangements for delivery.

Use of resources to improve outcomes

Audited bodies need to make best use of their resources to meet stated outcomes and improvement objectives, through effective planning and working with strategic partners and communities.  
Auditors consider the clarity of the arrangements in place to ensure that resources are deployed to improve strategic outcomes, meet the needs of service users taking account of equalities, and deliver continuous improvements in priority services.

## Wider scope and Best Value (continued)

### Our approach

Our planned audit work against the four wider scope areas is risk based and proportionate. We need to gather sufficient evidence to support our commentary on the VJB's arrangements and to identify and report on any significant weaknesses. We will carry out more detailed work where we identify significant risks. Where significant weaknesses are identified we will report these to the VJB and make recommendations for improvement. In addition to local risks, we consider challenges that are affecting the public sector as a whole.

The Code of Audit Practice permits an alternative audit approach where an audited body is considered less complex due its size and limited financial activity. The Code of Audit Practice supplementary guidance sets out the criteria for auditors to use to determine if a body is less complex and the audit approach to be adopted in such circumstances. We have concluded, based on our understanding of the VJB through our planning work, that it is a less complex body. This was also our judgement in 2023/24.

We will therefore restrict our wider scope work to:

- a review of the Annual Governance Statement
- concluding on the financial sustainability of the VJB and the services that it delivers in the medium to longer term
- reporting on the VJB's arrangements for securing Best Value.

# Wider scope and Best Value (continued)

## Wider scope risks

The Code of Audit Practice requires us to consider the significant audit risks in areas defined in the Code as the wider scope audit.

Although we have not fully completed our planning and risk assessment work, the table below outlines the wider scope audit risks that we have identified to date. We will report any further identified risks to the Board on completion of our planning and risk identification work.

Risk Description		Financial management	Financial sustainability	Vision, leadership and governance	Use of resources to improve outcomes	Planned procedures
1	<p><b>Financial sustainability – unfunded medium-term budget gaps</b></p> <p>The VJB has agreed to use all its remaining reserves to balance its 2025/26 budget. This would breach its prudential threshold to hold minimum reserves of £0.100m.</p> <p>The VJB is forecasting budget gaps of £0.650m for 2026/27 and £0.744m for 2027/28. It has relied on reserves in previous years to achieve balanced budgets but will be unable to do so after 2025/26 under its current assumptions.</p> <p>Management is engaging with the three constituent authorities to try to agree an increase in their future annual contributions to relieve forecast budget pressures. Officers have indicated that if this is unsuccessful the VJB is likely to need to reduce staffing to a level that would mean it could not fulfil its statutory duties.</p> <p>There is a risk of a significant weakness in the VJB’s arrangements for securing financial sustainability due to its planned use of reserves and the possibility that it may be unable to secure additional contributions from its constituent authorities.</p>	No	Yes	No	No	<p>We will engage with management to obtain a detailed understanding of the process for negotiating increases in contributions from the constituent authorities.</p> <p>We will monitor developments in negotiations with the constituent authorities and assess the impact on the VJB’s forecast financial position.</p> <p>We will review the progress made by the VJB in achieving savings agreed within its latest Long Term Finance Strategy.</p> <p>We will review other assumptions within the VJB’s short and medium-term financial forecasts to determine whether they are appropriate and comprehensive.</p>

# 07

Audit fees and other services

# Audit fees and other services

Our fees (exclusive of VAT and disbursements) for the audit of the VJB’s financial statements for the year ended 31 March 2025 are outlined below.

At this stage of the audit, we are not planning any divergence from the expected fees set by Audit Scotland, which is available on the Audit Scotland website: [Audit Scotland expected fees for 2024/25 audits.](#)

Area of work	2024-25 Proposed Fee	2023-24 Actual Fee
Auditor remuneration	£21,830	£20,950
Pooled costs	£550	£760
Contribution to PABV costs	£0	£0
Audit support costs	£0	£0
Sectoral cap adjustment	(£12,880)	(£12,390)
Total fees	£9,500	£9,320

We have not provided any non-audit services to the VJB during the year.



## Confirmation of our independence

# Confirmation of our independence

## Requirements

We comply with the International Code of Ethics for Professional Accountants, including International Independence Standards issued by the International Ethics Standards Board for Accountants together with the ethical requirements that are relevant to our audit of the financial statements in the UK reflected in the ICAEW Code of Ethics and the FRC Revised Ethical Standard.

## Compliance

We are not aware of any relationship between Forvis Mazars and Dunbartonshire and Argyll & Bute Valuation Joint Board, in our professional judgement, may reasonably be thought to impair our independence.

We are independent of Dunbartonshire and Argyll & Bute Valuation Joint Board and have fulfilled our independence and ethical responsibilities in accordance with the requirements applicable to our audit.

## Non-audit and Audit fees

We have set out a summary of the non-audit services provided by Forvis Mazars (with related fees) to Dunbartonshire and Argyll & Bute Valuation Joint Board, together with our audit fees and independence assessment.

We are committed to independence and confirm that we comply with the FRC's Revised Ethical Standard. In addition, we have set out in this section any matters or relationships we believe may have a bearing on our independence or the objectivity of our audit team.

Based on the information provided by you and our own internal procedures to safeguard our independence as auditors, we confirm that in our professional judgement there are no relationships between us and any of our related or subsidiary entities, and you and your related entities, that create any unacceptable threats to our independence within the regulatory or professional requirements governing us as your auditors.

We have policies and procedures in place that are designed to ensure that we carry out our work with integrity, objectivity, and independence. These policies include:

- All partners and staff are required to complete an annual independence declaration.
- All new partners and staff are required to complete an independence confirmation and complete annual ethical training.
- Rotation policies covering audit engagement partners and other key members of the audit team.
- Use by managers and partners of our client and engagement acceptance system, which requires all non-audit services to be approved in advance by the audit engagement partner.

We confirm, as at the date of this report, that the engagement team and others in the firm as appropriate, Forvis Mazars LLP are independent and comply with relevant ethical requirements. However, if at any time you have concerns or questions about our integrity, objectivity or independence, please discuss these with Tom Reid in the first instance.

# Confirmation of our independence

Prior to the provision of any non-audit services, Tom Reid will undertake appropriate procedures to consider and fully assess the impact that providing the service may have on our independence as auditor.

Principal threats to our independence and the associated safeguards we have identified and/ or put in place are set out in Framework Agreement issued by Audit Scotland available from the Audit Scotland website: [Audit Scotland Framework Agreement \(audit-scotland.gov.uk\)](https://www.audit-scotland.gov.uk). Any emerging independence threats and associated identified safeguards will be communicated in our Annual Audit Report.

# Appendices

A: Key communication points

# Appendix A: Key communication points

We value communication with you, as a two-way feedback process is at the heart of our client service commitment. ISA (UK) 260 Communication with Those Charged with Governance and ISA (UK) 265 Communicating Deficiencies In Internal Control To Those Charged With Governance And Management specifically require us to communicate a number of points with you.

Relevant points that need to be communicated with you at each stage of the audit are outlined below.

## Form, timing and content of our communications

We will present the following reports:

- Our Annual Audit Plan; and
- Our Annual Audit Report
- These documents will be discussed with management prior to being presented to yourselves and their comments will be incorporated as appropriate.

## Key communication points at the planning stage as included in this Annual Audit Plan

Our responsibilities in relation to the audit of the financial statements;

- The planned scope and timing of the audit;
- Significant audit risks and areas of management judgement;
- Our commitment to independence;
- Responsibilities for preventing and detecting errors;
- Materiality and misstatements; and
- Fees for audit and other services.

## Key communication points at the completion stage to be included in our Annual Audit Report

- Significant deficiencies in internal control;
- Significant findings from the audit;
- Significant matters discussed with management;
- Significant difficulties, if any, encountered during the audit;
- Qualitative aspects of the entity's accounting practices, including accounting policies, accounting estimates and financial statement disclosures;
- Our conclusions on the significant audit risks and areas of management judgement;
- Summary of misstatements;
- Management representation letter;
- Our proposed draft audit report; and
- Independence.

# Appendix A: Key communication points

ISA (UK) 260 Communication with Those Charged with Governance, ISA (UK) 265 Communicating Deficiencies In Internal Control To Those Charged With Governance And Management and other ISAs (UK) specifically require us to communicate the following:

Required communication	Where addressed
Our responsibilities in relation to the financial statement audit and those of management and Those Charged with Governance.	Annual Audit Plan
The planned scope and timing of the audit including any limitations, specifically including with respect to significant risks.	Annual Audit Plan
With respect to misstatements: <ul style="list-style-type: none"><li>• Uncorrected misstatements and their effect on our audit opinion;</li><li>• The effect of uncorrected misstatements related to prior periods;</li><li>• A request that any uncorrected misstatement is corrected; and</li><li>• In writing, corrected misstatements that are significant.</li></ul>	Annual Audit Report
With respect to fraud communications: <ul style="list-style-type: none"><li>• Enquiries of the Board to determine whether you have knowledge of any actual, suspected, or alleged fraud affecting the entity;</li><li>• Any fraud that we have identified or information we have obtained that indicates that fraud may exist; and</li><li>• A discussion of any other matters related to fraud.</li></ul>	Annual Audit Report and discussion at the Board  Audit planning and clearance meetings
Where relevant, any issues identified with respect to authority to obtain external confirmations or inability to obtain relevant and reliable audit evidence from other procedures.	Annual Audit Report

# Appendix A: Key communication points (continued)

Required communication	Where addressed
Significant matters arising during the audit in connection with the entity’s related parties including, when applicable: <ul style="list-style-type: none"><li>• Non-disclosure by management;</li><li>• Inappropriate authorisation and approval of transactions;</li><li>• Disagreement over disclosures;</li><li>• Non-compliance with laws and regulations; and</li><li>• Difficulty in identifying the party that ultimately controls the entity.</li></ul>	Annual Audit Report
Significant findings from the audit including: <ul style="list-style-type: none"><li>• Our view about the significant qualitative aspects of accounting practices including accounting policies, accounting estimates and financial statement disclosures;</li><li>• Significant difficulties, if any, encountered during the audit;</li><li>• Significant matters, if any, arising from the audit that were discussed with management or were the subject of correspondence with management;</li><li>• Written representations that we are seeking;</li><li>• Expected modifications to the audit report; and</li><li>• Other matters, if any, significant to the oversight of the financial reporting process or otherwise identified in the course of the audit that we believe will be relevant to VJB or the Board in the context of fulfilling their responsibilities.</li></ul>	Annual Audit Report
Significant deficiencies in internal controls identified during the audit.	Annual Audit Report

# Appendix A: Key communication points (continued)

Required communication	Where addressed
Audit findings regarding non-compliance with laws and regulations where the non-compliance is material and believed to be intentional (subject to compliance with legislation on tipping off)} and inquiry of the Board into possible instances of non-compliance with laws and regulations that may have a material effect on the financial statements that the Board may be aware of.	Annual Audit Report and Board meetings
With respect to going concern, events or conditions identified that may cast significant doubt on the entity’s ability to continue as a going concern, including: <ul style="list-style-type: none"><li>• Whether the events or conditions constitute a material uncertainty;</li><li>• Whether the use of the going concern assumption is appropriate in the preparation and presentation of the financial statements; and</li><li>• The adequacy of related disclosures in the financial statements.</li></ul>	Annual Audit Report
Communication regarding our system of quality management, compliant with ISQM (UK) 1, developed to support the consistent performance of quality audit engagements. To address the requirements of ISQM (UK) 1, our firm’s System of Quality Management team completes, as part of an ongoing and iterative process, a number of key steps to assess and conclude on our firm’s System of Quality Management: <ul style="list-style-type: none"><li>• Ensure there is an appropriate assignment of responsibilities under ISQM (UK) 1 and across Leadership</li><li>• Establish and review quality objectives each year, ensuring ISQM (UK) 1 objectives align with the firm’s strategies and priorities</li><li>• Identify, review, and update quality risks each quarter, taking into consideration the number of input sources (such as FRC / ICAEW review findings, internal monitoring findings, findings from our firm’s root cause analysis and remediation functions, etc.)</li><li>• Identify, design, and implement responses as part of the process to strengthen our firm’s internal control environment and overall quality</li><li>• Evaluate responses and remediate control gaps or deficiencies</li></ul> We perform an evaluation of our system of quality management on an annual basis. Our latest evaluation was performed as of 31 August 2024. Details of that assessment and our conclusion are set out in our 2023/2024 Transparency Report, which is available on our website <a href="#">here</a> .  The details of our evaluation of our system of quality management as of 31 August 2025, and our conclusion, will be available in our 2024/25 Transparency Report, which will be available on our website by 31 December 2025.	Annual Audit Plan



# Contact

## Forvis Mazars

### Tom Reid

Audit Director

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Forvis Mazars LLP is the UK firm of Forvis Mazars Global, a leading global professional services network. Forvis Mazars LLP is a limited liability partnership registered in England and Wales with registered number OC308299 and with its registered office at 30 Old Bailey, London, EC4M 7AU. Registered to carry on audit work in the UK by the Institute of Chartered Accountants in England and Wales. Details about our audit registration can be viewed at [www.auditregister.org.uk](http://www.auditregister.org.uk) under reference number C001139861. VAT number: GB 839 8356 73

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# **DUNBARTONSHIRE and ARGYLL & BUTE VALUATION JOINT BOARD**

## **Report by Treasurer**

**Valuation Joint Board – 20 June 2025**

**Subject: External Audit Enquiries – 2024/25 Accounts**

### **1. Purpose**

- 1.1** The purpose of this report is to inform the Board of the External Auditor's requirement for the provision of information regarding the Board's approach to dealing with fraud, litigation, laws and regulations as part of their audit of the Board's Statement of Accounts for 2024/25 and to allow the Board to comment on the response related to 'Those Charged with Governance'.

### **2. Recommendations**

- 2.1** That the Board:
- Receive and comment upon, the enquiries for those charged with governance for the 2024/25 Accounts.
  - Agree with the draft responses set out in appendix 1 to this report and approve their submission to the Board's external auditors.

### **3. Background**

- 3.1** As part of the annual approach taken by the Board's external auditors, Mazars, they seek responses to a range of enquiries concerning the Board's approach and reporting arrangements for a number of key areas, in particular related to themes surrounding fraud, litigation, laws and regulations. The responses to these provided by Officers will inform the approach taken by Mazars to the audit of the 2024/25 Accounts.

### **4. Main Issues**

- 4.1** In addition to the enquiries made to Officers, Mazars also require a response to a number of enquiries relating to the arrangements for identifying, responding to and managing risks around fraud from 'those charged with governance'. Details of the specific enquiries and a proposed response to each is provided in Appendix 1 for the Board to review and comment on ahead of agreeing the final version for submission to Mazars.

### **5. People Implications**

- 5.1** There are no people implications.

### **6. Financial and Procurement Implications**

- 6.1** There are no financial implications arising from this report.
- 6.2** There are no procurement implications arising from this report.

## **7. Risk Analysis**

**7.1** There are no specific risk implications arising from this report.

## **8. Equalities Impact Assessment (EIA)**

**8.1** There are no direct equalities impacts arising from the report.

## **9. Consultation**

**9.1** This report has been subject to consultation with appropriate Chief Officers.

## **10. Strategic Assessment**

**10.1** This report relates to strong corporate governance.

.....  
**Laurence Slavin**  
**Treasurer**  
**Date: 20 June 2025**

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**Person(s) to Contact:** Joanne Thomson, Accountant  
West Dunbartonshire Council  
  
Email: [Joanne.Thomson@west-dunbarton.gov.uk](mailto:Joanne.Thomson@west-dunbarton.gov.uk)

**Appendix:** External Audit Enquiries to Those Charged with Governance.

<b>International Standard for Auditing 240 - The auditor's responsibility to consider fraud in an audit of financial statements</b>
<p>1) How does the Board, in its role as those charged with governance, exercise oversight of management's processes in relation to:</p> <ul style="list-style-type: none"> <li>• undertaking an assessment of the risk that the financial statements may be materially misstated due to fraud or error (including the nature, extent and frequency of these assessments).</li> <li>• identifying and responding to risks of fraud in the organisation, including any specific risks of fraud which management have identified or that have been brought to its attention, or classes of transactions, account balances, or disclosure for which a risk of fraud is likely to exist.</li> <li>• communicating to employees of views on business practice and ethical behaviour (for example by updating, communicating and monitoring against the organisation's code of conduct); and</li> <li>• communicating to those charged with governance the processes for identifying and responding to fraud or error?</li> </ul>
<b>Response</b>
<p>The Board's financial statements are prepared by an experienced accountant and reviewed by a senior professionally qualified accountant who is regulated by the standards of their respective Institute. The financial statements reflect the transactions which have been processed by the Board's financial systems. These systems are protected by internal controls and procedures which are regularly reviewed and tested by internal audit and our external auditors. Consequently although the material misstatement cannot be ruled out, its likelihood is low.</p> <p>The Board has a code of conduct which describes the standards of conduct and practice which all Board employees should follow. The code of conduct is a key component of the Board's Code of Good Governance.</p> <p>The Board's Whistleblowing Policy enables any individual to register, in confidence, any concerns regarding alleged misconduct and fraudulent or corrupt activity. This can be found on the Board's website and intranet.</p>
<p>2) How does the Board oversee management processes to identify and respond to the risk of fraud and possible breaches of internal control? Is the Board aware of any breaches of internal control during 2024/25? Please provide details.</p>
<b>Response</b>
<p>It is the responsibility of management to develop and maintain sound systems of risk management, governance and internal control. This includes the requirement to identify and respond to any identified breaches of internal control.</p> <p>However it is noted that internal control systems, no matter how well designed and operated, are affected by inherent limitations. These include the possibility of poor judgement in decision making; human error; control processes being deliberately circumvented by employees and others; management overriding controls and unforeseeable circumstances.</p> <p>In terms of oversight, the Board's Internal Audit service, which is provided by West Dunbartonshire Council, plays a key role in this regard. Internal Audit work is not a substitute for management's responsibilities for the design and operation of these systems and is not responsible for identifying all significant control failures.</p> <p>However, the Internal Audit team has an important role in providing assurance on the Board's control environment and providing a view on the Board's processes for identifying control failures, and endeavours to plan its work so that work is focused on those areas where there is higher risk. A risk-based audit plan is produced annually based on best practice, taking cognisance of the strategic and operational risk registers and engagement with senior managers. The methodology</p>

for prioritising audit work is set out in the audit strategy and plan. Findings are reported as Red, Amber or Green which aligns with the Board's risk management strategy. Red and Amber findings are reported to the Board together with management's agreed actions to address these issues.
3) Has the Board knowledge of any actual, suspected or alleged fraud during the period 1 April 2024 – 31 March 2025? Where appropriate please provide details.
<b>Response</b>
No actual, suspected or alleged fraud was reported.
4) Has the Board any suspicion that fraud may be occurring within the organisation? Please provide details.
<ul style="list-style-type: none"> <li>Has the Board identified any specific fraud risks within the organisation? Please provide details.</li> <li>Does the Board have any concerns that there are areas within the organisation that are at risk of fraud? Please provide details.</li> <li>Are there particular locations within the organisation where fraud is more likely to occur? Please provide details.</li> </ul>
<b>Response</b>
No suspected fraud. The Board has an approved Risk Management Strategy which sets out policy in respect of business risk and provides a framework to structure the risk management approach. It covers the identification, quantification, control and financing of risks.
5) Is the Board satisfied that internal controls, including segregation of duties, exist and work effectively? Please provide details.
<ul style="list-style-type: none"> <li>If not, where are the risk areas?</li> <li>What other controls are in place to help prevent, deter or detect fraud?</li> </ul>
<b>Response</b>
Key controls such as the segregation of duties, management review and supervision and authorisation and approval are evident in each of the Board's core systems. It is acknowledged that maintaining an effective control environment is challenging in a time of reducing resources and a changing operating environment. For this reason, internal audit will have a continued role in supporting the Board in ensuring that an adequate but appropriate control environment is in place.
6) Is the Board satisfied that staff are encouraged to report their concerns about fraud, and the types of concerns they are expected to report? Please provide details.
<b>Response</b>
The Board promotes a zero-tolerance approach toward fraud and promotes a culture that enables individuals to identify potential fraud and empowers them to report their concerns in a safe and secure manner to the appropriate people at the right time.
The means by which employees can report fraud are publicised on the Board's website. Fraud awareness training is also provided as part of the corporate induction process for new employees.
7) From a fraud and corruption perspective, what are considered by the Board to be high risk posts within the organisation? Please provide details.
<ul style="list-style-type: none"> <li>How are the risks relating to these posts identified, assessed and managed?</li> </ul>
<b>Response</b>
Fraud and corruption, and associated risks, come in many forms and, consequently, it is not easy to specifically identify specific posts where there are greater risks than others. However, there is a general recognition that there is an inherent risk of fraud within an organisation like a Board and the risk of fraud is managed through existing controls and procedures which are in place across the organisation. The Board takes assurance from the established fraud policies in place and ongoing embedding of a culture of fraud awareness through a programme of anti-fraud training and the work of the Board's fraud team. This helps ensure that issues identified as a result of fraud investigations, result in

recommendations to management to address gaps in control to ensure that risks are properly mitigated to acceptable levels.
<p>8) Is the Board aware of any related party relationships or transactions that could give rise to instances of fraud? Please provide details.</p> <ul style="list-style-type: none"> <li>How are the risks associated with fraud related to such relationships and transactions mitigated?</li> </ul>
<b>Response</b>
<p>We are not aware of any related party relationships or transactions that could give rise to instances of fraud.</p> <p>Disclosure of significant related party relationships is required for both members and officers in positions of influence.</p>
<p>9) Is the Board aware of any entries made in the accounting records of the organisation that it believes or suspects are false or intentionally misleading? Please provide details.</p> <ul style="list-style-type: none"> <li>Are there particular balances where fraud is more likely to occur? Please provide details.</li> <li>Is the Board aware of any assets, liabilities or transactions that it believes were improperly included or omitted from the accounts of the organisation? Please provide details.</li> <li>Could a false accounting entry escape detection? If so, how?</li> <li>Are there any external fraud risk factors which are high risk of fraud? Please provide details.</li> </ul>
<b>Response</b>
<p>We are not aware of any accounting entries which are suspected to be false or intentionally misleading. Should management become aware of any suspect accounting entries, these would be subject to immediate investigation through Internal Audit.</p> <p>We are not aware of any assets, liabilities or transactions that have been improperly included or omitted from the Board's accounts. Should any issues arise it is expected that these would be identified through review and approvals processes.</p> <p>Like any organisation there is a risk that management is unaware that there is some potential false accounting occurring however this is unlikely given the controls in place for processing transactions. An added control in this area is the review by the external audit team who provide added assurance for transactions which are in excess of the materiality value.</p>
<p>10) Is the Board aware of any organisational, or management pressure to meet financial or operating targets? Please provide details.</p> <ul style="list-style-type: none"> <li>Is the Board aware of any inappropriate organisational or management pressure being applied, or incentives offered, to you or colleagues to meet financial or operating targets? Please provide details.</li> </ul>
<b>Response</b>
<p>The Board understands that the Joint Board has financial and operating targets to meet and these are delivered and met through normal management arrangements. However we are not aware of any organisational or management pressure to meet financial or operating targets.</p> <p>Budget monitoring is conducted with management and significant variances are investigated. There is regular reporting on Budgetary Control to the Board.</p>
<b>International Standard for Auditing 250 – Consideration of laws and regulations in an audit of financial statements</b>
<p>11) How does the Board gain assurance that all relevant laws and regulations have been complied with. For example:</p> <ul style="list-style-type: none"> <li>Is the Board aware of the process management has in place for identifying and responding to changes in laws and regulations? Please provide details.</li> <li>What arrangements are in place for the Board to oversee this process?</li> </ul>

<ul style="list-style-type: none"> <li>Is the Board aware of the arrangements management have in place, for communicating with employees, non-executive directors, partners and stakeholders regarding the relevant laws and regulations that need to be followed? Please provide details.</li> <li>Does the Board have knowledge of actual or suspected instances where appropriate laws and regulations have not been complied with, and if so is it aware of what actions management is taking to address it? Please provide details.</li> </ul>
<b>Response</b>
<p>The Board is subject to a range of legal and regulatory frameworks. The Board has a Local Code of Good Governance the Board ensures that the Joint Board acts lawfully. All Board reports are subject to review and comment to ensure key issues are identified.</p> <p>Accepting that there will be minor operational instances of non-compliance, we are not aware of any instances of significant non-compliance during the financial year. This is supported by the annual review of the Local Code of Good Governance.</p>
<b>International Standard for Auditing 501 – Specific consideration of the potential for, and actual, litigation and claims affecting the financial statements</b>
12) Is the Board aware of any actual or potential litigation or claims that would affect the financial statements? Please provide details.
<b>Response</b>
<p>The Board's financial statements disclose contingent liabilities and any provisions for legal claims. The Accountant responsible for the accounts preparation engages with the Board's Management Team, as part of the annual accounts preparation process to identify any ongoing or potential cases which require disclosure in the financial statements.</p>
<b>International Standard for Auditing 570 – Consideration of the going concern assumption in an audit of financial statements</b>
13) How has the Board assessed and satisfied itself that it is appropriate to adopt the going concern basis in preparing the financial statements?
<b>Response</b>
<p>Going concern has been assessed as part of Board's budget setting process in March 2024. The budget setting process requires that Management provide a view on the robustness of estimates and the adequacy of reserves.</p> <p>No issues in relation to going concern were highlighted as part of the regular financial reporting to the Board.</p>
14) Has the Board identified any events or conditions since the assessment was undertaken which may cast significant doubt on the organisation's ability to continue as a going concern? Please provide details.
<b>Response</b>
<p>The Board agreed the 2024/25 budget on 28 March 2025 and that report presented future budget gaps that will need to be closed in subsequent years. Therefore, whilst the Board does have future budget gaps, this may mean there is a need to increase requisitions in future years.</p>



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

Report by the Principal Administration Officer

20 June 2025

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**Subject: Electoral Registration Service Update****1.0 Purpose**

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

**2.0 Background**

The report provided to the Joint Board at the last meeting on 28 March 2025 referred to the Canvass 2024, follow-up of ITRs, Signature Refresh for Devolved Absent Votes, Re-application for Reserved Absent Votes, Ward 4 Kilpatrick by-election, Ward 7 Kirkintilloch East & North and Twechar by-election and Electoral Participation.

**3.0 Current Position - General****3.1 Electoral Registration Processes**

All registration applications, including postal and proxy voter applications, whether made on-line or paper format, continue to be processed in line with statutory timetables.

**4.0 Preparation for the 2025 Canvass**

- 4.1 The 2025 canvass will begin on Monday 14 July 2025, with publication of the revised Register to take place by 1 December 2025.
- 4.2 National Data Matching of the Register to the records of DWP is scheduled for Monday 30 June 2025.
- 4.3 Local data matching against council tax records will take place between 30 June and Monday 7 July when data will be extracted for the printing of relevant canvass communications.
- 4.4 The Government's "Notify" email sending facility will again be used to send encouragement emails to both Route 1 (matched) and Route 2 (unmatched) properties where email addresses are held. It will ask them to look out for the official communication and to act accordingly.
- 4.5 Following the above, Route 1 properties (with email addresses) will receive an official 1<sup>st</sup> stage contact. This email issue seeks to confirm residents of the household without the need to send a paper Canvass Communication Form A (CCA).

- 4.6 Route 2 households will receive a Canvass Communication B (CCB) at stage 1 of the canvass process. This is a change in process and encourages households to make an online response.
- 4.7 All Route 2 properties must receive a Canvass Form (CF) during the canvass period. This will be issued at reminder stage of the process.
- 4.8 Due to the much reduced uptake for telephone and SMS returns, our Electoral Management System supplier, after consultation with users, will no longer support responses by these methods. Templates will be updated accordingly.
- 4.9 Reminders will be issued to Route 2 households on Monday 18 August 2025.
- 4.10 Canvassers will conduct a door-to-door canvass between 15 September and 24 October 2025.
- 4.11 A full report will be made to the Board at the next scheduled meeting.

## **5.0 Re-application for UK Absent Voters**

- 5.1 Electors who have an absent voting arrangement for UK elections, must be invited to re-apply for their absent vote before 31 January 2026.
- 5.2 The total number of electors affected this year was 38,086.
- 5.3 Email addresses are held for 22,676 of those electors. Communications were sent to these electors asking them to use the online site to reapply for their absent vote. Emails were sent via "Notify".
- 5.4 38.7% (8,786) of those who received an email either re-applied online (7,420) or made contact to request that a paper version of the application form be sent to them (1,366).
- 5.5 This approach reduced the number of letters requiring to be sent out by 7,420, realising an immediate cost saving of £9,126 (excluding any deletion notices which may have further resulted).
- 5.6 Postage costs for those 1,366 electors requesting a paper application at the time of writing this report is £1,666.
- 5.7 On Monday 12 May 2025 paper notices were issued to 29,300 electors. This consisted of 15,410 who did not have email addresses and 13,890 who did not respond to the e-comms sent earlier. The cost of sending these letters is £22,854.
- 5.8 A dedicated phone line has been set up for these communications and staff allocated to that call queue to deal with queries.
- 5.9 This process is a requirement from the UK Elections Act. Funding in relation to this new burden has not been passed on to the Board for the current financial year, although was passed from the UK Government to the Scottish Government.

## **6.0 Ward 6 Clydebank Waterfront By-Election**

- 6.1 The above by-election took place on Thursday 15 May 2025.
- 6.2 A timetable was agreed with the West Dunbartonshire Council Returning Officer, and data supplied in line with that agreement.
- 6.3 No emergency proxies or clerical errors were received in relation to this election.
- 6.4 The ERO provided staff cover for the duration of the poll.

## **7.0 Scottish Parliamentary Election 2026**

- 7.1 Planning is underway for the Scottish Parliamentary Election due to take place in May 2026.
- 7.2 A project plan has been drafted for implementation closer to the date.
- 7.3 Required actions to mitigate risks on the risk action list are being progressed now where we are able. Other items will be progressed when the writ is served.
- 7.3 Staff are currently updating instructions, providing refresher training, and will run a test election to ensure all new processes work as they should.
- 7.4 Idox (EMS supplier) have been provided with a list of required enhancements including more user-friendly reports and marshalling screens for absent votes and statistical reports which include the franchise for foreign nationals.

## **8.0 Recommendations**

- 8.1 Members are asked to note the content of this report.

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## DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Depute Assessor & Electoral Registration Officer

20 June 2025

### **Subject: Assessors Service Update**

#### **1.0 Purpose**

1.1 The purpose of the report is to advise Members of:

- General Background of Non-Domestic Rating and Council Tax.
- Progress in relation to the Assessor's Non-Domestic Rating (NDR) valuation functions.
- Progress in relation to disposal of 2017 NDR Revaluation and 'running roll' appeals.
- Progress in relation to disposal of 2023 NDR proposals.
- Progress in relation to preparation and delivery of the 2026 Revaluation.
- Progress in relation to the annual review of Self-Catering subjects.
- Progress in relation to the Assessor's Council Tax valuation function.
- Progress in relation to disposal of Council Tax proposals and appeals.
- Forthcoming priorities and next steps.

#### **2.0 General Background on Non-Domestic Rating**

- 2.1 The Assessor is required to carry out a general Revaluation of all Non-Domestic properties. Historically this was generally carried out every 5 years but, from 1 April 2023, Revaluations now take place every 3 years. The latest general Non-Domestic Revaluation took effect from 1 April 2023 with a valuation date of 1 April 2022. This was the first Revaluation since 2017. Work has now begun on the delivery of the 2026 Revaluation, which will be effective from 1 April 2026, with a valuation date of 1 April 2025.
- 2.2 Once a Revaluation Roll is made up, the Assessor is required to maintain the 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 challenged by relevant parties. From 1 April 2023 this process consists of two stages – an initial proposal stage to the Assessor, with the option to appeal an Assessor's decision to the Local Taxation Chamber (LTC).
- 2.3 Complex appeals proceeded to the Lands Tribunal for Scotland rather than the local Valuation Appeal Committee and in these cases, no statutory disposal dates apply. A number of appeals from the 2010 and 2017 Valuation Rolls remain outstanding and have now transferred from the Lands Tribunal to the Upper Tribunal of the LTC.
- 2.4 The Non-Domestic Rating system has been subject to significant reform in recent years. The Non-Domestic Rating (Scotland) Act was passed in March

2020 and subsequent Regulations since have specified a range of dates, from November 2020 to April 2023, on which various sections of the Act came into force. Funding for these ongoing new burdens after 2025/26 remain uncertain. We continue to seek to embed NDR reform into “business as usual” practices going forward.

- 2.5 The existing powers and duties of the independent local Valuation Appeal Panels/Committees passed to the First Tier Tribunal (FtT) of the newly formed LTC of the Scottish Courts and Tribunals Service (SCTS) on 1 April 2023. The LTC now deal with both Non-Domestic and Council Tax appeals against decision notices issued by the Assessor.

### 3.0 **General Background on Council Tax**

- 3.1 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 make a decision on proposals which are made against any entry in the Council Tax Valuation Lists, and deal with any subsequent appeals against those decisions which are scheduled for hearing at the LTC.

### 4.0 **Current Position**

#### 4.1 Maintenance of the Non-Domestic Rating Valuation Roll

- 4.1.1 The final 2023 Revaluation Roll was made up on 15 March 2023 and came into force on 1 April 2023. New valuations for 15,180 properties were published online at the Assessors Portal.
- 4.1.2 During the financial year ending 31 March 2025, there were 1,974 amendments made to the Valuation Roll.
- 4.1.3 At 31 March 2025, there were 14,919 entries, with a combined Rateable Value of £395.05m

#### 4.2 Pre-2023 appeals

- 4.2.1 All 2017 appeals are now disposed of in accordance with the timetable orders statutory disposal date 31 December 2024 with the exception of appeals sitting with the Upper-tier Tribunal.
- 4.2.2 A total of 69 appeals are currently live at Upper-tier Tribunal.

#### 4.3 2023 Revaluation Roll Proposals

- 4.3.1 1258 Non-Domestic Revaluation proposals were received in the permitted 5-month window to 31 August 2023. The Scottish Government extended the normal 4-month window through amended Regulations.

4.3.2 Proposals continue to be received from new occupiers, and on the basis of material change or error. There have been 153 proposals received on this basis since 1 April 2023.

4.3.3 As at 3 June 2025, 718 Proposals have been disposed of, leaving 693 Outstanding. Of those disposed of, Valuation Roll entries were amended for 407 proposals.

#### 4.4 Annual Review of Self-Catering subjects

4.4.1 The Council Tax (Dwellings and Part Residential Subjects) (Scotland) Amendment Regulations 2021 introduced significant changes to the requirements for Self-Catering classification in the Valuation Roll. The largest change impacting Assessors is the annual provision of evidence of 70 nights letting in a financial year. Existing Self-Catering subjects in the Valuation Roll which no longer meet the criteria are deleted from the Roll and entered into the Council Tax Valuation List.

4.4.2 Further changes to legislation were brought in from 1 April 2024, introducing a time limit each year. The consequence of not providing the relevant information on time is the removal of the property from the Valuation Roll, and subsequent entry in the Valuation List.

4.4.3 The 2023/24 Audit commenced on 19 August 2024 and returns are still being processed. Annual declaration letters were issued to 1577 Self-Catering Unit operators advising of the changes in legislation and the new qualifying requirements. Supporting evidence was also requested.

4.4.4 A total of 1,121 operators provided the requested information on time and with sufficient evidence to justify an entry being retained in the Valuation Roll for their property.

4.4.5 Returns in relation to 79 properties were received on time, however the information provided did not demonstrate that the annual requirements were met. This resulted in the properties being removed from the Valuation Roll and added to Council Tax Lists.

4.4.6 There were 75 returns which were received late, which resulted in these properties being deleted from Valuation Rolls and placed in the Council Tax List. All deletions from the Valuation Roll have been effected. 14 properties still require to be added to the Council Tax List.

4.4.7 For the remaining 224 properties where no return was received, the entry was deleted from the Valuation Rolls. 55 properties are still to be added to the Council Tax List.

4.4.8 Where a person disagrees with the decision made, their right of appeal is to make a proposal to alter (remove) the entry made in the Council Tax Valuation List. This will lead to a right of appeal to the Local Taxation Chamber of the Scottish Courts and Tribunals Service. To date, 117 proposals have been received.

- 4.4.9 The retrospective nature of this audit involves verifying evidence of lettings for the previous financial year. This results in changes to the Valuation Roll or List being affected significantly beyond our traditional KPI targets. The audit of properties for 2024/25 will commence shortly with an email write out, followed by a formal request by post.
- 4.4.10 The new Regulations have placed additional burdens on our staff and significantly impacted progress on other statutory obligations. Resourcing the additional work resulted in additional overtime being allocated in order to alleviate work pressures and to achieve other statutory deadlines. However it should be recognised this is not a sustainable solution from a budgetary nor from a wellbeing perspective.
- 4.4.11 An increased volume of SCU enquiries has also been recorded via telephone and email. Staff handling calls are the frontline and have reported an increase in instances of verbal abuse. These have also contributed to the strain on staff and resources. An increase in the number of elected member enquiries has also resulted.

#### 4.5 Maintenance of the Council Tax Valuation List

- 4.5.1 For the year to 31 March 2025, 1210 properties have been added to the Council Tax List. The total number of dwellings on the Council Tax List was 149,490.

#### 4.6 Sold House Band Increases

- 4.6.1 The Assessor is required to review the band a property has been placed in, where a property has been subject to a material increase, and it is subsequently sold. Legislation dictates that the date of first sale following the alteration must be used in such circumstances.
- 4.6.2 In 2024, the Board introduced a new Key Performance Indicator, to allow better monitoring of this workload.
- 4.6.3 The following show the full year position for 2024/25, which include the period within which the identified backlog was being addressed:

Quarter/Year	Number of amendments	Time between receipt of sale and Valuation Notice being issued.		
		Less than 6 months	Between 6 and 12 months	Over 12 months
<b>Q1, 2024/25</b>	95	6%	1%	93%
<b>Q2, 2024/25</b>	21	57%	29%	14%
<b>Q3, 2024/25</b>	9	89%	11%	0%
<b>Q4, 2024/25</b>	17	94%	6%	0%



#### 4.7 Council Tax Proposals and Appeals

- 4.7.1 There are 141 Council Tax Proposals and Appeals outstanding. This has been a significant work stream with many appeals proceeding to hearing before the LTC
- 4.7.2 Appellants now have to lodge Council Tax appeals directly with the LTC, where they disagree with the Assessors decision notice issued in respect of their Proposal. Proposals are still made directly to the Assessor and must be responded to within 6 months.
- 4.7.3 In the year to 31 March 2025, a total of 82 appeal notifications have been received and heard by the Tribunal. These require a significant amount of chartered surveyor resource to suitably prepare and present cases to Tribunals.
- 4.7.4 Invalid Council Tax proposals are responded to timeously in accordance with legislation, advising the Proposer that their Proposal is not-well founded, often because they are out of time i.e. they have not lodged their proposal within the 6 months' time limit set out in legislation. The Assessor may identify some specific points raised in the proposal, that requires some additional investigations to be undertaken and, in some instances, advises a member of the surveying staff will carry out a courtesy check of the entry in the Valuation List. If an error is found, it will be corrected. However, as this is not a statutory obligation, there may be some delay until such a check can be resourced.
- 4.7.5 Staff are reporting an increase in telephone calls and email enquiries in respect of these checks which have in some cases escalated to a complaint. The Assessor must prioritise and balance the use of resources effectively and efficiently, as such, all statutory obligations must be prioritised before non-statutory tasks accordingly. A total of 37 checks are still outstanding awaiting further consideration.

#### 4.8 Digitisation of Council Tax files

- 4.8.1 As outlined in the National Records of Scotland (NRS) Progress Update Review (PUR) work continues on a project to digitise paper file records for Council Tax. The project commenced in November 2023. The digitisation of records offers a number of benefits in terms of space saving, improved accessibility for hybrid workers and reduced risk of loss or damage.
- 4.8.2 As at 2 June 2025 progress was noted as:

<b>Council Area</b>	<b>Total Number scanned</b>
Argyll & Bute	31,546
East Dunbartonshire	37,890
West Dunbartonshire	41,815
Total	111,251

- 4.8.3 These statistics show a 6,507 increase since numbers were last reported to the Board in March 2025. A further 2,013 non-domestic files have also been scanned.

## **5.0 Forthcoming Priorities and Next Steps**

- 5.1 Continued focus remains on the disposal of 2023 revaluation proposals and appeals. All Proposal Decision Notices must be issued no later than 30 September 2025. As at 2 June 2025 a total of 541 proposals remain outstanding, approximately 47% of these relate to a national issue that will be tested at LTC in due course.
- 5.2 The Annual Self Catering audit for 2023/24 financial year will be completed.
- 5.3 The Annual Self Catering audit for the 2024/25 financial year will commence with an email request for information. Where no response is received, requests for the annual information will be sent out by post.
- 5.4 Work continues on delivering the project to revalue all Non-Domestic Properties on the Valuation Rolls for the 2026 Revaluation, with valuations of 14,919 subjects being required ahead of publication of the draft valuation roll on 30 November 2025.
- 5.5 Information gathering for the 2026 Revaluation is underway with Assessor Information Notices being sent out. Non return of these results in a Civil Penalty Notice being issued.

## **6.0 Recommendations**

- 6.1 Members are asked to note:-
- (a) Progress in relation to the general maintenance of the Valuation Roll and the disposal of both 2017 appeals and 2023 proposals/appeals.
  - (b) Progress in relation to the new SCU annual audit and its impact on staff and service delivery.
  - (c) Progress in relation to the general maintenance of the Council Tax List, including the disposal of Council Tax proposals and appeals,
  - (d) Progress in relation to Sold House Band Reviews.
  - (e) The progress of our Council Tax record digitisation project.
  - (f) Progress being made in relation to forthcoming priorities and next steps.

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

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 20 June 2025

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**Subject: Replacement Assessors System****1. Purpose**

- 1.1 The purpose of this report is to provide an update to the Joint Board on the project to replace the Assessors Core System.

**2. Background**

- 2.1 The Joint Board, at its meeting on 23 June 2023, approved the movement of funds within existing budgets, to fund a replacement of the obsolete Assessors 'Progress' System, which dates back to the days of Strathclyde Regional Council.
- 2.2 Extensive work has been carried out to identify the needs of the organisation, now and in to the future, which has been captured in a detailed specification of requirements for a Core Valuation, Case Management, Document Storage and Mail Management System to support the Assessors statutory functions.
- 2.3 Supported by the Corporate Procurement Unit at West Dunbartonshire Council, and with advice from West Dunbartonshire Councils ICT team, the requirement was published on the Public Contracts Scotland website, and tenders invited.
- 2.4 At its meeting in June 2024, the Board authorised the Assessor & ERO, in conjunction with the Treasurer and Clerk, to progress with the procurement process, and conclude the award of the contract for a Replacement Assessors System, where this is possible within the existing agreed revenue budget.
- 2.5 A contract was awarded for a period of two years, with the option to extend for a further two periods of 12 months, with the contract having commenced on 1st August 2024. The annual cost of the contract is £85,000.

**3. Progress to date**

- 3.1 Work took place between August and March, providing an analysis of existing data, and the work needed to migrate this to the new platform. Data extracts were performed and tested, and decisions taken as to the mapping of data to the new system.

- 3.2 At the end of March 2025, following all year end processes, a halt was put on any more changes to the legacy system. This would allow the project team and the new supplier to focus on a static position whilst loading, testing and reconciling data in the new system.
- 3.3 Subject records, and their history have been loaded in to the system, reconciled, and tested. This has allowed the commencement of use of the new integrated document management system, which has all existing digitised property records now migrated in to it. New documents and files are being added to the new system, and rental and turnover information are being recorded for analysis for the 2026 Revaluation.
- 3.4 Extensive testing has been carried out on migrated caseloads. Data in previous systems spans some 35 years, and through various working practices through those years, there have been a number of data consistency issues to address. As the new system is very case driven, it is a requirement to have the base line of cases accurate and agreed before live processing can commence.

#### **4. Next steps**

- 4.1 On completion of caseload migration, work will focus on interfacing with our constituent councils' finance departments, and the Scottish Assessors Portal.
- 4.2 The focus for staff testing will move to confirming that migrated valuations are accurate.
- 4.3 Liaison is planned with the planning and building control departments of the three authorities to investigate the automation of the transfer of data to the new system, which is capable of ingesting data and automatically creating survey cases. This should deliver efficiencies to the Board for what is, at present, a very manual, paper-based process.

#### **5. Recommendations**

- 5.1 Members are asked to:
  - a) Note progress in relation to implementing the new system
  - b) Support the project to automate the flow of data from Planning and Building Control departments to the Board.

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

Report by the Depute Assessor & Electoral Registration Officer

Valuation Joint Board – 20 June 2025

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

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

**2.0 Background**

- 2.1 The Board is subject to the Equality Act 2010 and the subsequent various Equality Act 2010 (Specific Duties) (Scotland) Regulations.
- 2.2 Under the General Duties of the Equality Act, the Board must, in the exercise of its functions, have due regard to the need to:
- (a) Eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under the Equality Act 2010.
  - (b) Advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it.
  - (c) Foster good relations between persons who share a relevant protected characteristic and persons who do not share it.

The relevant protected characteristics are – age; disability; gender reassignment; pregnancy and maternity; race; religion or belief; sex; sexual orientation

- 2.3 The Specific Duties required the Valuation Joint Board to prepare and publish a mainstreaming report by 30th April 2013 and thereafter every two years. This report is to identify the progress that the Board has made to make the equality duty integral to the exercise of its functions.
- 2.4 The report must also include an annual breakdown of the composition of the Board's employees.
- 2.5 The Specific Duties also required the Valuation Joint Board to publish equality outcomes by 30<sup>th</sup> April 2013 and revised equality outcomes every 4 years thereafter.

**3.0 Progress**

- 3.1 The latest Public Sector Equality Duty Report was published in line with the requirements of the Regulations in April 2025 and is attached for Members' information.

- 3.2 The report contains an analysis of our workforce by protected characteristic and work profile. It also includes our gender pay gap information.
- 3.3 The equal pay statement can be found on page 13.
- 3.4 Equality outcomes can be found on pages 14.
- 3.5 The gender pay gap has risen by 6% since 2023 and is now at 25%. From 2017 – 2023 the gap ranged from 19%- 33%.

#### **4.0 Recommendations**

- 4.1 It is recommended that the Board notes the attached Public Sector Equality Duty Report.

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Appendix 1: Public Sector Equality Duty Report





*Dunbartonshire and Argyll & Bute  
Valuation Joint Board*

## Public Sector Equality Duty

### Mainstreaming Equality

April 2025

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## 1. Introduction

- 1.1 Dunbartonshire and Argyll & Bute Valuation Joint Board (“The Board”) is committed to the promotion of equal opportunities and this report is the basis of that commitment and part of The Board’s wider equal opportunities actions.
- 1.2 This report is the backbone of a positive equal opportunities agenda which includes the promotion of equality by the Board within Argyll & Bute, and East and West Dunbartonshire. The Board is fully committed to embracing and implementing the principles and ethos of the Equality Act 2010 and the Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012.
- 1.3 The Board’s performance in relation to the proposals contained in this report will be monitored and audited, and progress reported to elected members of the Board and to the citizens of Argyll & Bute and East and West Dunbartonshire.
- 1.4 The Board will provide to all Stakeholders and to its own staff, a service provision, culture and working environment which is free from unlawful discrimination, harassment and victimisation. Where all members of our community have equal opportunities and treat each other with dignity and respect.
- 1.5 The Board has a workforce of approximately 50 employees and operates flexible working arrangements (including hybrid working).

## 2. The Board

- 2.1 The Board was established as part of the 1996 reorganisation of local government in terms of The Valuation Joint Boards (Scotland) Order 1995, and is vested with the functions of the three valuation authorities (Argyll & Bute, East Dunbartonshire and West Dunbartonshire Councils) in the former Strathclyde Region. With the agreement of the three councils the Board also has responsibility for the Electoral Registration function. The Board has therefore appointed the Assessor to be the Electoral Registration Officer and to be responsible for the preparation and maintenance of the Register of Electors.
- 2.2 The Board comprises 16 members who are appointed by the three council’s with the Argyll & Bute Council and West Dunbartonshire Council each nominating 5 members and East Dunbartonshire Council 6 members.
- 2.3 As a relatively small organisation with limited direct contact with service users, the relevance of some aspects of the Public Sector Equality Duty

is narrower in scope. However, we are committed to embedding equality in our policies, decision-making and service delivery. We take a proportionate approach to meeting our responsibilities, ensuring that equality considerations are part of how we support our workforce and serve the people of Dunbartonshire and Argyll & Bute.

### 3. The Board's 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 and effective services to all of our stakeholders.

#### **Our commitments**

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

- Consulting our stakeholders, and listening to their views.
- Valuing staff and providing them with opportunities to develop and contribute.
- Reacting innovatively to change.
- Encouraging innovation within the organisation.
- Treating all stakeholders in a fair and consistent manner.
- Striving for continuous improvement in all aspects of service delivery, whilst maintaining an appropriate balance between quality and cost.
- Ensuring that we are 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.
- Using and caring for the data we hold in an appropriate way.

## 4. Statutory Background

- 4.1 As a public body, The Board must meet the requirements of the Public Sector Equality Duty (PSED), as set out in the Equality Act 2010 and the Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012.
- 4.2 The PSED requires The Board to have due regard to the need to:
- eliminate unlawful discrimination, harassment and victimisation,
  - advance equality of opportunity between people who share a protected characteristic and those who do not, and
  - foster good relations between people who share a protected characteristic and those who do not.
- 4.3 The specific duties requires that The Board:
- **Report on mainstreaming the equality duty** – we must publish a report every two years showing how equality is being embedded across our functions.
  - **Publish equality outcomes** – we must set and publish equality outcomes every four years and report on progress every two years.
  - **Assess and review policies and practices** – we must assess the impact of applying proposed new or revised policies and practices on people with protected characteristics.
  - **Gather and use employee information** – we must collect and use information on the composition, recruitment, development and retention of our workforce by protected characteristic.
  - **Publish gender pay gap information** – we must publish the difference in average hourly pay between men and women in our organisation every two years.
  - **Publish statements on equal pay** – every four years, we must publish an equal pay statement, including information on occupational segregation by gender, disability and race.
  - **Consider award criteria and conditions in public procurement** – when procuring goods and services, we must consider how we can act to enable the award to better contribute to meeting the equality duty.
  - **Publish in an accessible manner** – we must ensure that all published equality information is accessible to the public.
- 4.4 This report has been developed to meet our statutory duties and to demonstrate our commitment to advancing equality and improving outcomes for our communities and staff. It includes evidence of the progress we have made and the actions we are taking to promote equality.
- 4.5 Public authorities in Scotland are required to publish a Mainstreaming Report and a set of Equality Outcomes bi-annually and to refresh equality

outcomes every four years.

- 4.6 We have now come to the end of our current four-year cycle of equality outcomes and have developed a new set to guide our work over the next cycle. These new outcomes have been informed by staff and stakeholder engagement, and our learning from the past four years.

## 5. Mainstreaming Equality

- 5.1 Mainstreaming equality is about ensuring that we pay due regard to the PSED. This means thinking about how our decisions, policies and practices affect people with protected characteristics, and considering this from the outset - not as an afterthought. It involves being able to demonstrate that equality has been considered in a meaningful and proportionate way as part of our day to day work, both in service delivery and in our role as an employer.

### 5.2 Mainstreaming as an employer

- 5.2.1 We aim to create a working environment where everyone is treated with dignity and respect, and where equality is promoted through our recruitment, development and day-to-day management practices. This section outlines how we are mainstreaming equality across our employment policies and workforce activity.
- 5.2.2 The Equality Impact Assessment carried out on behalf of Unison following the completion of the Pay Modernisation processes for the Board's staff states "On the basis of the information supplied, the new pay scheme is consistent with the principles of equal pay for work of equal value. It reduces the overall pay gap and removes any significant pay gap for work rated as equivalent.
- 5.2.3 The Board will not implement conditions of employment restricting staff from making public what they are paid when attempting to identify discrimination.
- 5.2.4 Prior to the 2010 legislation, 'positive action' was permitted to allow employers to encourage applications for employment from under-represented groups. Positive action does not mean positive discrimination. Recruitment or promotion must still be based on merit. A person cannot be appointed just because he or she possesses a protected characteristic. That would be positive discrimination, which continues to be unlawful in the UK.

- 5.2.5 Through its **Recruitment and Selection Policy**, the Board operates a scheme that guarantees an interview where an applicant has declared having a disability and they have the minimum requirements for the post. The Board will take proportionate measures to overcome any perceived disadvantage or to meet specific needs for a person with a protected characteristic, much along the lines of providing facilities for disabled persons.
- 5.2.6 The policy assists us in eliminating discrimination by setting out fair and objective recruitment processes, and by requiring all selection decisions to be based on merit. It advances equality by encouraging applications from a broad and diverse pool of candidates and by removing barriers in job design, advertising and shortlisting. It also fosters good relations by promoting a culture of fairness and transparency in how new staff are brought into the organisation.
- 5.2.7 Our **Disciplinary Policy and Procedure** helps eliminate discrimination by ensuring that disciplinary processes are applied fairly, transparently and consistently, regardless of protected characteristics. It acknowledges that behaviour may be influenced by health conditions, disabilities or other personal circumstances, and encourages managers to consider these factors before formal action is taken. By requiring evidence-based decision-making and offering support where appropriate, the policy helps advance equality of opportunity and reduce the risk of unfair treatment.
- 5.2.8 The Board's **Flexible Working Policy** supports all three elements of the PSED. It provides a formal route for employees to request adjustments to their working hours or patterns, helping to remove barriers faced by those with disabilities, caring responsibilities, or religious commitments. By promoting a consistent and fair approach to requests, the policy helps eliminate discrimination. It also fosters good relations by supporting work-life balance and demonstrating that the organisation values flexibility and inclusion.
- 5.2.9 Having a **Grievance Policy** provides a structured process for employees to raise concerns about bullying, discrimination or other unfair treatment. It plays a key role in eliminating unlawful discrimination by encouraging staff to speak up and by setting out clear expectations for how complaints will be handled. It also fosters good relations in the workplace by reinforcing a culture of dignity, respect and early resolution, which helps to build trust among colleagues.
- 5.2.10 In having **Driving at Work and Lone Working Policies**, the Board helps advance equality of opportunity by recognising that lone working or remote arrangements may pose different risks for different employees, depending on their sex, disability, or other characteristics. It advises managers to consider individual needs when making risk assessments, and to involve staff in planning safe ways of working. By doing so, it helps eliminate disadvantage and promotes fair access to flexible or mobile working arrangements.

- 5.2.11 These protections are further strengthened by the Boards **Health and Safety Policy**, which supports the PSED by ensuring that health and safety arrangements are inclusive and responsive to the diverse needs of staff. The policy acknowledges that risks may affect individuals differently — for example, due to disability, pregnancy or age — and promotes adjustments to remove barriers where needed. In doing so, it advances equality of opportunity and helps create a safe working environment where all staff feel supported and valued.
- 5.2.12 Through our **Dignity at Work Policy**, it is made clear that all forms of harassment based on protected characteristics are unacceptable. Steps for reporting, investigating and responding to incidents are provided. This advances equality by creating a safer environment for all staff, especially those from underrepresented or marginalised groups, and fosters good relations by setting expectations for respectful behaviour and inclusion at work.
- 5.2.13 Having a **Stress in the Workplace Policy** helps eliminate discrimination by encouraging early recognition and support for employees experiencing stress, including those whose mental health may be affected by discrimination or disadvantage. It advances equality by promoting reasonable adjustments and by recognising that stress can affect individuals differently depending on their personal circumstances. It also fosters good relations by creating a culture where wellbeing is prioritised and openly discussed, helping to reduce stigma and build a supportive workplace.
- 5.2.14 In introducing a **Reference Policy**, the Board ensures that all formal employment references are provided through a consistent process, helping to eliminate bias or differential treatment. By requiring management approval and clear separation of personal references from the organisation's endorsement, the policy safeguards against unfair or discriminatory information being shared. This promotes fairness and transparency, which helps build good relations among staff.
- 5.2.15 As part of the Boards **Mandatory Training**, all staff undergo training in **Equality and Diversity**, and our **Equality Duties**. This ensures that everyone in the organisation understands their responsibilities and the standards of behaviour expected in the workplace.
- 5.2.16 A **Statement of Commitment to Equality** is included in **Staff Induction** packs. All new staff, through the induction procedures, are made aware of all relevant Equality issues and retraining of all staff takes place when required.
- 5.2.17 The Board have a number of 'family friendly' policies, including **Adoption Leave Scheme, Carers Leave Scheme, Family Leave Policy, Maternity Leave Scheme, Parental Leave Scheme**, and a **Special Leave Scheme**. Together, these catering to the diverse needs of employees at



different life stages, ensuring equality of opportunity. Use of the Board's **Special Leave Scheme** can also enhance the options available to all staff.

- 5.2.18 Having policies to assist employees and managers in managing and responding to periods of illness, result in a level playing field for all employees. The Board has a **Wellbeing Support Policy**, a **Disability Leave Scheme**, and a **Cancer Support Policy**.

### 5.3 Mainstreaming equality in Service Provision

- 5.3.1 The Board aims to ensure that all its services are accessible and inclusive for all stakeholders.
- 5.3.2 The Boards **website** was subject to an **Accessibility Audit** in July 2024, assessing the site against the Web Content Accessibility Guidelines (WCAG) 2.2.
- 5.3.3 The resultant recommendations arising from the audit have been implemented
- 5.3.4 Key features of the website include:
- Compatibility with screen readers and assistive technologies
  - Options to navigate using keyboard-only controls
  - Text that can be resized without loss of content or functionality
  - Clear language and structure to aid understanding
- 5.3.5 The Board encourages feedback on any accessibility issues and provides contact details for users to request information in different formats or report problems.
- 5.3.6 By having a **Complaints Handling Procedure** based on the Scottish Public Services Ombudsman model, ensures that complaints are dealt with fairly, promptly and transparently. It helps eliminate discrimination by providing clear, accessible routes for raising concerns, including those related to unfair treatment or equality issues. The procedures support equality of opportunity by offering flexible options for how complaints can be made (e.g. in person, by phone, or in writing), and by allowing for reasonable adjustments where needed. It fosters good relations by encouraging early resolution, respectful communication, and organisational learning from complaints to improve services and prevent recurrence.
- 5.3.7 All complaints are logged, including informal and resolved complaints. Regular reports are provided to the Management Team. This supports transparency and helps identify any trends or equality-related issues over time. It advances equality of opportunity by making sure complaints are not overlooked due to how they were received (e.g. by phone or email),

and it helps eliminate discrimination by ensuring that concerns raised by underrepresented groups are captured and acted upon.

- 5.3.8 Our **Unacceptable Actions Policy** ensures that while staff are protected from abusive or unreasonable behaviour, service users are still able to raise legitimate concerns, including those relating to equality. It balances the need for a respectful workplace with the right of individuals to be heard, helping to eliminate discrimination and promote fair access to complaints processes. The policy applies consistent criteria to managing challenging interactions, avoiding arbitrary restrictions that could affect certain groups unfairly.
- 5.3.9 The Board issues invitations to complete **Customer Satisfaction Questionnaires**, which are statistically analysed to allow an annual report on stakeholder opinions on the service provided. This customer consultation examines the returns from all persons with, and without, protected characteristics and will continue to be used to identify where inequality exists in service provision or where positive actions are required in respect of any of the protected characteristics.
- 5.3.10 Continuous assessments are made of the Board's **Office Premises** and access to services are maintained, although access to the upper floors of our buildings are not possible for all users with mobility issues. Provision has been made to allow all services to be provided on the ground floors.
- 5.3.11 The Board has contracted with a translation service, to provide translations whenever necessary and staff are retrained annually on its application.
- 5.3.12 Those publications made on paper can generally also be made available, on request, in different languages, in Braille, audio tapes and other similar mediums. Most forms issued provide details of how to obtain these alternative formats.

## 6. Gathering and Reviewing Staff Data

- 6.1 The Board is required to gather and use information on the composition of our workforce across the protected characteristics. This helps us to understand the profile of our staff, identify any potential inequalities, and take action to ensure fair and inclusive employment practices. We use this information to inform decision-making, support policy development, and monitor the impact of our work as an employer. By collecting and analysing workforce data, we aim to ensure that our workplace is inclusive, equitable and reflective of the communities we serve.

6.2 Information is gathered through a confidential monitoring questionnaire, issued to all staff every two years. We will review the equality data we collect from our workforce, with particular reference to recent guidance issued by the Equality and Human Rights Commission. The aim is to ensure that the data we gather is relevant, proportionate, and meaningful. Improving the quality of our data will support more effective workforce analysis and enable us to identify and take action to address any disparities. The analysis that follows is based upon the responses received in the last return period.

6.3 The **Age Profile** of staff is shown below. The analysis shows a good spread of age.

Age Range	Total
18-21	2%
22-30	20%
31-40	17%
41-50	24%
51-60	32%
61-65	5%

6.4 The data shows that 15% of our staff have identified as having a **disability**.

Identify as having a disability	Total
Yes	15%
No	82%
Prefer Not to Say	3%

6.5 The workforce is made up of 63% women, and 37% men.

6.6 Of those, the following **sexual orientations** were reported:

Sexual Orientation	Total
Bisexual	5%
Gay or Lesbian	5%
Heterosexual	90%

6.7 **Religious beliefs** were reported as follows:

Religion	Total
Church of Scotland	29%
Roman Catholic	17%
Other Christian	5%
None	49%

- 6.8 100% of the workforce who responded to the survey by identifying their Ethnicity as White.
- 6.9 43% of the respondents are in a Marriage or Civil Partnership. 12% report as being divorced, and 44% having never been in a marriage or civil partnership.
- 6.10 Of the respondents, 90% do not have Caring Responsibilities. 10% responded to say that they have a role as a carer.

## 7. Gender Pay Gap Reporting

- 7.1 The Board have 33 female employees with an average hourly rate of pay of £17.92 (median £15.05). There are 18 male employees, with an average hourly pay rate of £23.91 (median £19.87).
- 7.2 The mean (average) gender pay gap is therefore:  $(23.91 - 17.92) / 23.91 \times 100 = 25.05\%$  favourably to males (19% in 2023, 33% in 2021).
- 7.3 The Board has a relatively small number of staff and the gender pay gap can be significantly impacted through small changes in the profile of the workforce.
- 7.4 The following table charts the pay gap by Grade, and shows that in 7 grades, the pay gap is favourable to females, with only three grades favourable to males

Grade	F	M	Grand Total
01	0.00%	1.96%	1.96%
03	17.65%	11.76%	29.41%
04	15.69%	0.00%	15.69%
05	7.84%	1.96%	9.80%
06	9.80%	7.84%	17.65%
07	1.96%	0.00%	1.96%
08	1.96%	1.96%	3.92%
09	1.96%	5.88%	7.84%
10	1.96%	0.00%	1.96%
11	3.92%	1.96%	5.88%
CO	0.00%	3.92%	3.92%
<b>Grand Total</b>	<b>62.75%</b>	<b>37.25%</b>	<b>100.00%</b>

## 8. Equal Pay Statement

- 8.1 The Board is committed to the principle of equal opportunities for all, and to ensure that employees are not discriminated against, regardless of age, race, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, sexual orientation, religion or belief, gender or contractual status.
- 8.2 As an employer, the Board will continuously strive to treat all staff equally as individuals, free from any prejudice or other bias, and will take action to eliminate any form of discrimination it encounters.
- 8.3 As part of this principle, all employees should receive equal pay for the same or broadly similar work, for work rated as equivalent, and for work of equal value.
- 8.4 The Board operate a pay and benefits system which is transparent, based on objective criteria, and free from bias.
- 8.5 In support of this commitment to equality in pay, the Board will:
- examine existing and future pay practices for all employees to ensure that they comply with best equal pay practice and most current legislation
  - carry out regular monitoring of the impact of these practices
  - inform employees of how these practices work and how their pay and benefits are arrived at
  - provide training and guidance for those involved in making decisions about pay and benefits
  - consult on all changes to pay policy with trade union representatives
- 8.6 Through these actions, the Board will aim to avoid unfair discrimination in its pay and benefits system and reward fairly the skills, knowledge and competences of all employees.

## 9. Equality in Procurement Activities

- 9.1 The Board uses the Scottish Government's national procurement frameworks, which are designed to ensure that public procurement is open, fair, and delivers value for money. They also support public bodies to meet legal obligations under the PSED. Equality and sustainability considerations are built into the frameworks and supporting guidance, helping public bodies to embed equality consistently and proportionately across all stages of the procurement process.

- 9.2 When using these frameworks, we follow national best practice by:
- considering equality risks and opportunities when defining our requirements,
  - using standardised documentation that includes prompts to address equality where relevant,
  - selecting suppliers who demonstrate compliance with equality legislation and good practice, and
  - managing contracts in a way that supports inclusive service delivery and fair treatment of workers.

## 10. 2025 – 2029 Outcomes

- 10.1 The Board aims to create an equal, diverse and inclusive workplace, by supporting and promoting fairness and equality via our:
- Recruitment and Selection policy and practice
  - Extensive range of family friendly personnel policies
  - Our Dignity at work principles
  - Our policies to ensure the safe and fair treatment of all employees
  - Training and Development processes
  - Equal Pay and Benefits
  - Leadership and staff communications
- 10.2 The Board will continue to invest in our workforce for the future, ensuring equality of opportunity for all posts (including, but not limited to trainee posts).
- 10.3 To continue to identify any instances of discrimination or inequality in service provision, by regular monitoring of customer satisfaction responses, which include optional equalities data to be submitted along with comments.

## 11. Summary

- 10.1 The Board will continue to support mainstreaming equalities throughout the service and monitor progress in relation to the protected characteristics and the specific equality outcomes identified.
- 10.2 The requirements laid upon the Board by the Equalities Act 2010 are regarded with the utmost respect and are used to focus and target elements of service delivery. The Board will endeavour to continue to raise the equalities profile.

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

Report by the Assessor & Electoral Registration Officer

20 June 2025

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**Subject: Valuation Joint Board Property Update****1.0 Purpose**

1.1 The purpose of the report is:

- To update the Board on changes to the Board's RAAC Management Plan and associated Risk Management
- To provide an update on the project to review the accommodation requirements for the Clydebank Office.

**2.0 Introduction**

- 2.1 Dunbartonshire and Argyll & Bute Valuation Joint Board ("the Board") commissioned a survey to check for the presence of Reinforced Autoclaved Aerated Concrete ("RAAC") in its office building at 235 Dumbarton Road, Clydebank, G81 4XJ ("the building").
- 2.2 The surveyors report was received by the Assessor on Monday 3 March 2025. The report advises that the roof of the building is formed of RAAC planks and that all areas with RAAC planks should now be actively managed until a permanent solution can be found and implemented.
- 2.3 At its meeting on 28 March 2025, the Board approved a RAAC Management Plan, and agreed to carry out an options appraisal of the Board's Accommodation needs.

**3.0 RAAC Management Plan**

- 3.1 Following feedback received, updates have been made to the RAAC Management Plan, with the aim of further reducing the residual risk of occupation of 235 Dumbarton Road. The updated plan is included at Appendix 1.
- 3.2 A number of actions in the Risk Action Plan have been completed, and some further actions added. A copy of the updated Risk Action List is included at Appendix 2.
- 3.3 Steps are being taken to clear the affected areas of the building, which will result in staff no longer needing to enter these areas.

## **4.0 Accommodation Options**

- 4.1 Due to a number of ongoing operational reasons, there has been no capacity to progress the options appraisal at this time.
- 4.2 It is the intention to collate options for review by the property sub-committee prior to the next meeting of the Board.

## **5.0 Recommendations**

- 5.1 Members are asked to:
  - (a) Approve the updated RAAC Management Plan and Risk Action List.

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Appendix 1: RAAC Management Plan – 235 Dumbarton Road  
Appendix 2: RAAC Risk Action List





*Dunbartonshire and Argyll & Bute  
Valuation Joint Board*

## RAAC Management Plan

Version	Author	Changes	MT Approved	Board Approved
0.1	R Hewton	New policy and Procedure		
0.2	R Hewton	Updates to building procedures		
0.3	R Hewton	Management Team Review	10/03/2025	
0.4	R Hewton	Changes following feedback on space requirements		
0.5	R Hewton	Update to refer to new building plans in Appendix 6		
0.6	R Hewton	Minor updates to plan		28/03/2025
0.7	R Hewton	Updates following staff consultation		

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## 1. Introduction

- 1.1 Dunbartonshire and Argyll & Bute Valuation Joint Board (“the Board”) commissioned a survey to check for the presence of Reinforced Autoclaved Aerated Concrete (“RAAC”) in its office building at 235 Dumbarton Road, Clydebank, G81 4XJ (“the building”).
- 1.2 A report (Appendix 1), was received by the Assessor on Monday 3 March 2025. The report advises that the roof of the building is formed of RAAC planks and that all areas with RAAC planks should now be actively managed until a permanent solution can be found and implemented.
- 1.3 This document forms the Board’s response, and updated procedures for the occupation of the building.
- 1.4 The RAAC Management Plan, including its appendices was approved by the Board at its meeting on 28 March 2025.

## 2. More about RAAC

- 2.1 RAAC is a reinforced form of lightweight concrete used to form panels or planks. It has no aggregate unlike common concrete. These were mainly used in flat roofs but also in some floor and wall panel construction in the UK from the mid-1950s to the mid-1990s. RAAC was used in a range of building types, both public and private sector, but is believed to be more common in schools, hospitals and public buildings.
- 2.2 Problems with RAAC have been known about since the 1980s, when some structures containing the material were required to be demolished.<sup>1</sup> Its 'bubbly' texture and tiny holes throughout makes it much more vulnerable to moisture, which leads to decay, rusting, degradation and eventually, collapse.
- 2.3 There is a risk it can fail, particularly if it has been damaged by water ingress from leaking roofs which causes corrosion of the reinforcement, excessive thermal degradation, or if it was not formed correctly when originally made.
- 2.4 The Health and Safety Executive has said that RAAC is now beyond its lifespan, and structures containing the material may collapse with little or no notice.<sup>2</sup>
- 2.5 The Standing Committee on Structural Safety ("SCSS") issued an alert in May 2019 (Appendix 2) which provides guidance for owners of RAAC affected buildings.
- 2.6 The guidance from SCSS is that the lifespan of RAAC planks is considered to be around 30 years.

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<sup>1</sup> <https://www.theguardian.com/uk-news/2023/sep/04/raac-crisis-who-knew-what-when-crumbling-concrete-england>

<sup>2</sup> <https://www.hse.gov.uk/reinforced-autoclaved-aerated-concrete/index.htm>

### 3. Areas affected by RACC (“affected area”)

- 3.1 The plan of affected areas can be seen in Appendix 6, with the affected areas on each floor being shaded in red. The grey shaded areas are confirmed as unaffected. The orange shaded areas were not able to be inspected, and as such are presumed to be RAAC affected.
- 3.2 For clarity, the affected areas of the whole building are:
- All areas in the top floor
  - The main file hall on the ground floor
  - The bin/general store accessed from the file hall
  - The cleaners store accessed from the file hall
  - The gents toilets accessed from the main front foyer
  - The accessible toilet and the corridor outside it.
  - The ladies toilet accessed from the corridor outside the training room
  - The main entrance foyer (the double height part)
- 3.3 In the above areas, RAAC has been identified as having been used in the planks which form the roof covering.
- 3.4 Although not included in the plans in Appendix 6, the basement areas are unaffected.

## 4. Considerations which have influenced Risk Management

- 4.1 The use of space beneath a roof will affect the associated risk e.g. an office will be a higher risk than a store.
- 4.2 Spending less time in an affected area decreases the likelihood of encountering the hazard, thereby reducing the overall risk.
- 4.3 There is doubt about the structural adequacy of the planks due to multiple evidence of water ingress, which has been evident in the building over a number of years.
- 4.4 The use of the space beneath the roof should be discontinued until the roof has been strengthened or replaced.
- 4.5 There is evidence of roof ponding, roof leaks, and other signs of deterioration of the planks.
- 4.6 There have been many instances of re-surfacing that have taken place on the roof which may have affected the load on a roof.
- 4.7 Many parts of the roof have been repaired with black coloured surfacing - this may indicate enhanced sensitivity to thermal effects.
- 4.8 Those who enter affected areas should be made aware that they must report any leaks, cracks and or other potential defect issues immediately.
- 4.9 The presence of Asbestos Containing Materials ("ACMs") in ceiling voids will introduce an additional risk in the event of the failure of a RAAC plank above it, in that Asbestos could be disturbed and released into the air.
- 4.10 If there are sudden changes such as audible cracking sounds or increased water ingress, or observable deflection (changes or sagging to the roof or ceilings), then the area should be immediately closed off. This would apply to any form of structure.
- 4.11 Any such observations could be warning signs and should merit expert attention from an appropriately experienced Chartered Structural Engineer or Chartered Building Surveyor.
- 4.12 All floor plates are believed to be formed of reinforced concrete. A failure of a roof panel on a floor above is unlikely to have any impact on lower floors underneath the affected area.
- 4.13 Sight must not be lost of the fact that the 2018 collapse in a school building (see Appendix 2, page 1) was sudden with very little noticeable warning. This is indicative of shear failure in cement based materials and can only be protected against by knowing that there is sufficient shear resistance in the material, the reinforcement, or both.

## 5. Asbestos

- 5.1 When asbestos-containing materials (ACMs) are disturbed, dangerous asbestos fibres are released into the air. When a person is exposed to (or inhales) such fibres, the person is at risk of developing a fatal or serious disease, such as mesothelioma, asbestos-related lung cancer, asbestosis and pleural thickening.
- 5.2 An Asbestos Survey was obtained by the Board in 2013. The Report covered the entire building (for the avoidance of doubt, this includes the part formerly occupied by WDC as the Education Resource Centre).
- 5.3 Insulation Board containing asbestos, was positively confirmed as being present above the ceiling tiles in the upper floor ladies toilets. Remedial works were carried out, but the ACM remains above the ceiling tiles.
- 5.4 Ceiling voids in a number of areas on the upper floor were unable to be inspected due to the nature of the fixed ceiling tiles. It must therefore be assumed (until proven otherwise), that those voids which were not inspected will contain ACMs.
- 5.5 The presence of RAAC above ACMs increases the risk of asbestos exposure. In the event of collapse of a RAAC plank, the ACM below can be disturbed. This disturbance can release dangerous asbestos fibres into the air, which can cause serious health problems if inhaled.

## 6. Initial Response

- 6.1 The Board's Business Continuity Team convened on the morning of 3 March 2025 to consider the Surveyors report and the initial response.
- 6.2 A hybrid meeting of staff based in the Clydebank office took place later that morning. Staff were advised of the content of the surveyor's report, and some background information about RAAC.
- 6.3 Staff were asked to work from home until the Risk Management could be undertaken and a short-term solution implemented.



## 7. Short Term Solution

- 7.1 The following changes to the occupation of the building have been made to allow staff to return to the building.
- 7.2 The main entrance (fronting on to Dumbarton Road) will cease to be used for day-to-day access and egress from the building. It will remain as an emergency escape route.
- 7.3 Staff can continue to use the rear door (from the back car park) to access the ground floor of the building.
- 7.4 Main entry to the building will be via the side entrance (beside the ramp to the rear car park), via steps to the gate, and onward through the door marked entrance.
- 7.5 A reception area exists inside this door, which will be used for accepting deliveries, receiving visitors and contractors, and dealing with public enquiries. Reception will be staffed by our clerical/admin team.
- 7.6 The Business Support Team will move from the affected upper floor to the office adjacent to the reception area.
- 7.7 The Valuation Team (including valuation managers) will move from the affected upper floor to the former clerical/admin room adjacent to the old reception and large file hall. Access to this is past the new reception, and through the foyer, remaining in the area under the upper landing which provides protection from any fall from the roof above.
- 7.8 Clerical/admin team will move to the large room beside the new reception area.
- 7.9 The kitchen adjacent to the new reception will be brought back in to use, resulting in the upper floor kitchen no longer being used.
- 7.10 The upstairs toilets and shower will no longer be in use.
- 7.11 There are three toilets available in unaffected areas: adjacent to the new reception, and in the wing directly opposite. The other toilets on the ground floor will no longer be in use.
- 7.12 The scanning room, library, stationery store and training room are in an unaffected area and can continue to be used.
- 7.13 A seating/break area will be formed in the room which is parallel to the corridor containing the accessible toilet. This will also contain the Multi-Function Device ("MFD") for the office, and a table and chairs for visitors inspecting registers etc.

- 7.14 Domestic files, and non-domestic files which were previously held in affected areas have now been moved to the basement stores. Some limited cabinets remain in affected areas, however are scheduled to be moved shortly.
- 7.15 There will be no access to the roof, by either staff or contractors without a further thorough individual risk assessment being conducted. This is a direct recommendation from the surveyors' report.

## 8. Longer Term Plans

- 8.1 An initial report will be presented to the Board at its meeting in March 2025.
- 8.2 It is proposed that the Board's property sub-committee will convene. Options will be discussed and investigated, and any required development appraisals procured. These could include:
- Removal of RAAC panels, and reinstatement of roofs.
  - Demolition of the building, and new build.
  - Sell the existing building/site and buy a new building.
  - Sell the existing building/site and rent an office building.
- 8.3 A paper will be presented to a future meeting of the Board, with a recommendation on the best long term accommodation solution for the Board.

## 9. Risk Management

- 9.1 Risk Management Procedures have been formulated, incorporating guidance from the Institution of Structural Engineers' ("ISE") document "*RAAC Investigation and Assessment – Further Guidance*" (Appendix 4).
- 9.2 Survey information has been used to assess a risk classification for the planks and the affected areas. The following table was developed by the ISE for risk rating purposes.

Assessment category	Risk category	
Red	Critical risk	Requires urgent remedial works which may include taking out of use or temporary propping to allow the safe ongoing use of a building. Depending on the extent, this may be part or all of the building.  Combined with awareness campaign for occupants including exclusion zones.
	High risk	Requires remedial action as soon as possible.  Combined with awareness campaign for occupants, which may include exclusion zones, signage, loading restrictions and the need to report changes of condition, eg, water leaks, debris, change in loading, etc.
Amber	Medium risk	Requires inspection and assessment on a regular basis, eg, annually.  Combined with awareness campaign for occupants, which may include signage, loading restrictions and the need to report changes of condition, eg, water leaks, debris, etc.
Green	Low risk	Requires inspection and assessment occasionally, say <b>three</b> year period depending on condition.  Combined with awareness campaign for occupants, which may include signage, loading restrictions and the need to report changes of condition, eg, water leaks, debris, etc.

- 9.3 There are significant examples of water ingress through and on the RAAC planks. This is evidenced by signs of staining on the planks, and on ceilings below. There is also extensive evidence of salt crystallisation on the planks.
- 9.4 The presence of water within RAAC panels is of concern and therefore a panel with observed historic water ingress has an elevated risk level. The table below is to be used for panels that have been subject to long term water ingress.

Risk assessment if water ingress is observed				
Deflection	Major cracking or spalling	Minor cracking/ or spalling within 500mm of support	Minor cracking or spalling away from the supports	No visible defect
Deflection >span/100	Red	Red	Red	Red
Span/100<deflection<span/200	Red	Red	Red	Red
Span/200<deflection<span/250	Red	Red	Amber	Amber
Deflection<span/250	Red	Red	Amber	Amber

- 9.5 Due to the known issues with water penetration in the building, there is a high likelihood, without carrying out further destructive surveys, that the planks attract a Red rating.
- 9.6 With the planks now having lasted twice their expected lifespan of 30 years, there would appear to be no benefit of carrying out a full destructive survey of the planks. A full destructive survey would require all furniture removed from affected areas, the removal of all light fittings and electrical services (emergency lighting, alarm system, fire alarm sensors/sounders) in ceilings, and the removal of ceilings themselves.
- 9.7 Risk Management has proceeded on the basis that the planks have attracted a Red risk rating.
- 9.8 The response to a Red risk rating should be remedial action, with exclusion zones being set up. The response should be time dependent. The organisation's initial response is reflective of this advice.
- 9.9 A Risk Assessment gauges the likelihood of a hazard occurring, and the severity of it happening to arrive at a risk score.
- 9.10 A full RAAC Risk Assessment (Appendix 5) has been undertaken, the resultant actions from which have been used to formulate the new and update procedures in relation to:
- Opening and Locking the Building
  - Lone Working Procedures
  - Fire Evacuation Plan
  - Visitors and Contractors Arrangements
  - This RAAC Management Plan

9.11 The following is a summary of the risk mitigation strategies:

1. **Injury to staff from falling planks/ceilings (Initial Phase):**
  - Finalise RAAC Management Plan.
2. **Injury to staff from falling planks/ceilings (Short-term Phase):**
  - Move offices/staff out of affected areas.
  - Update procedures for safe entry/exit.
  - Install clear signage.
  - Restrict access to non-essential areas.
  - Update caretaker procedures.
  - Relocate frequently used files.
  - Allocate resources for scanning projects.
  - Provide staff guidance on safety measures.
  - Introduce a reporting system for damage.
  - Implement regular inspections of affected areas.
3. **Injury to visitors from falling planks/ceilings:**
  - Close existing visitors entrance
  - Install external signage for new entrance.
  - Hold visitor meetings in safe areas.
4. **Injury to contractors from falling planks/ceilings:**
  - Make RAAC Management Plan available at Reception.
  - Provide G4S Keyholding service with the plan.
  - Introduce a permit scheme for work in affected areas.
5. **Injury from falling through fragile roof:**
  - Update contractor procedures for roof access.
  - Attach warning tags to roof keys.
6. **Inhalation of Asbestos:**
  - Include asbestos survey in RAAC Management Plan.
  - Instruct staff to close doors in case of collapse.
  - Doors to affected areas should be kept closed at all times.
7. **Confusion during fire evacuation:**
  - Update Fire Evacuation Plan.
  - Ensure clear processes for temporary presence in affected areas.
  - Conduct regular fire drills.
8. **Slips/Trips/Falls:**
  - Check and repair paths and handrails.
  - Mark steps outside new entrance.
9. **Confusion in the event of a collapse:**
  - Update Fire Evacuation Plan with specific guidance.
10. **Financial Risk from injury claims:**
  - Update insurance coverage.
11. **Risk of injury to lone workers:**
  - Update caretaker procedures.
  - Ensure appropriate arrangements for cleaners.
  - Move cleaning cupboard.
  - Include lone working instructions in RAAC Management Plan.
12. **Psychological Stress:**
  - Seek staff input on the RAAC Management Plan.
  - Communicate safety measures clearly.
  - Invite staff feedback and address concerns.

## 10. Updated Guidance for building users

- 10.1 The existing front entrance (fronting on to Dumbarton Road), will no longer be used for day-to-day access to the office. Use to be restricted to emergency exit use only.
- 10.2 New signage will direct visitors and contractors to the new entrance at the side of the building, accessed via the stairs and gate.
- 10.3 Staff may access the building through the new entrance, or the existing back door from the rear car park. This allows everyone to access and exit the building, and get to their place of work via unaffected areas.
- 10.4 There will be a single 'ticking in and out folder' for all staff, in the MFD Room.
- 10.5 Business Support Team will be based from a room adjacent to the new reception.
- 10.6 Clerical/admin staff will be responsible for staffing the new reception, which will handle incoming mail, and scanning.
- 10.7 The clerical/admin team (11 staff) will move to the large room adjacent to the new reception. An element of hot desking may be required.
- 10.8 The valuation team and managers (15 staff) will move from the affected upper floor, to the former clerical/admin office.
- 10.9 The Assessor and Depute Assessor will move from the affected upper floor to the Library and current Scanning Project Room on the ground floor.
- 10.10 Breakout rooms/meeting rooms have been formed and provide a meeting room for team meetings etc, and an office room with two available workstations..
- 10.11 Staff should be able to carry out the majority (if not all) of their roles, without entering affected areas of the building.
- 10.12 The toilets accessed off the main foyer, the training room corridor, and the accessible toilet are all in affected areas and are out of use. Toilets adjacent to the new reception, and in the wing opposite are in unaffected areas.
- 10.13 The upstairs toilets and canteen/kitchen are out of use and are signposted as so. There is a kitchen for staff use adjacent to the new reception. A break area has been formed in the MFD Room.
- 10.14 Affected areas of the building are clearly signposted. This is by way of notices affixed to doors leading to affected areas, and in the case of the main two storey foyer, a line marking to delineate the protected area under the landing from the unprotected (full height) affected area.

- 10.15 Persons working alone in the building should not enter affected areas, unless in possession of a Board Lone Working device. The device should have an Amber Alert set on it to expire at the expected exit time from the affected area. This will alert the 24/7 monitoring service if the timer expires, and it is not acknowledged.
- 10.16 Entry to an affected area should only be made where absolutely necessary. Staff should ensure a colleague is aware where they are going and when expected to be back.
- 10.17 The time spent in the affected area should be as short as possible. By reducing the time spent in the affected areas, the likelihood of harm to persons is hugely reduced.
- 10.18 The risk of collapse of a RAAC plank is increased during periods of inclement weather. Entry to an affected area during any of the following should be strictly limited:
- **Rain and Moisture:** Avoid entering the area during or immediately after heavy rain, as moisture can weaken RAAC planks.
  - **Temperature Extremes:** Be cautious during extreme heat or cold, as thermal expansion and contraction can stress RAAC planks.
  - **Wind:** Avoid entering the area during strong winds or storms, as high winds can exacerbate structural weaknesses.
  - **Snow:** The additional weight from snow lying on the roof could overload planks, causing them to fail.
- 10.19 All persons entering the affected areas should be fully familiar with this RAAC Management Plan.
- 10.20 On entering the affected areas, you should carry out a visual inspection of the area, looking for anything that looks unusual or out of place. This could be:
- signs of dust or debris on the floor or falling from ceilings,
  - new cracks in walls or ceilings,
  - light fittings or ceiling tiles having moved,
  - water dripping from the ceiling,
  - sagging of the roof or ceiling,
  - visible signs of the roof/ceiling not being straight,
  - unusual noises - cracking/rumbling/groaning
- 10.21 If anything is noted as being out of place during the above checks, the affected areas should not be entered, and concerns immediately reported to line managers/BST.
- 10.22 Ensure staff are aware of exit routes from the affected area and the building, and that those are not obstructed.



- 10.23 Be aware that in the event of an evacuation from the building, the safest route to exit the building may be through an affected area. The quickest and safest route to the assembly point should be taken.
- 10.24 In the event of a collapse where you witness the collapse:
- Promptly exit the building by the safest route possible,
  - Close any doors behind you as you leave an affected area,
  - Activate a fire alarm call point to alert other building users of the need to leave the building,
  - Report to the fire marshall at the assembly area and advise of the situation.
- 10.25 In the event of the fire alarm sounding:
- Persons should promptly exit the building by the safest possible route,
  - If the safest route is through an affected area, ensure there are no signs of collapse before entering.
- 10.26 As a rule, visitors to the building should not be in affected areas. Visitors should be restricted to the new public counter, the register checking area, or the training/meeting room.
- 10.27 Updated Contractor Guidance is available at the new reception.
- 10.28 This document and its appendices will be updated on an ongoing basis. The most current version will always be available on the VJB website. QR codes will be posted around the office to allow quick and easy access to the document.

## 11. Updated Procedures for opening and closing the office

11.1 The office currently has two separate intruder alarm systems. The two systems require to be set and unset separately.

11.2 Building Opening Procedure:

- Unlock the rear door from the outside (but do not open it)
- Unlock the old front door.
- Unlock the side gate
- Proceed through and unlock the new reception entrance
- Unset the intruder alarm.
- Pass through the internal door to the old entrance foyer, and unset the second intruder alarm.
- The building is now ready for occupation.

11.3 Building Locking Procedure:

- Ensure all lights are off, windows closed, and internal doors closed.
- Check the main file hall fire exit is secured, and the internal door to the file hall is locked.
- Close the two adjoining doors on the ground floor between the old part and the new part.
- Check the 'ticking in and out' folder to make sure everyone has left the building.
- Set the intruder alarm panel in the old main foyer, and leave via the adjacent internal door to the new reception corridor.
- Set the alarm beside the new reception and leave via the new reception external door.
- Exit through the gate, locking it behind you.
- Lock the rear door from the outside.
- Lock the old front door from the outside.



*Dunbartonshire and Argyll & Bute  
Valuation Joint Board*

## RAAC Management Plan Appendix 5 Risk Assessment

Version	Originator	Summary of Changes	Date
0.1	R Hewton	New Risk Assessment	07/03/2025
0.2	R Hewton	MT Reviewed and updated	10/03/2025
0.3	R Hewton	Updated following completion of some actions	12/03/2025
0.4	R Hewton	Updated following completion of some actions	13/03/2025
0.5	R Hewton	Updated following completion of some actions	17/03/2025
0.6	R Hewton	Updated following completion of some actions	20/03/2025
0.7	R Hewton	Residual Risk Scores revised to reflect current risk following completion of a number of actions	21/03/2025
0.8	R Hewton	Updated following a number of completed actions, and some additional actions added.	02/06/2025

## **Methodology**

In keeping with the Board Risk Management Procedures, the Risk Matrix used for this assessment is as follows:

<b>SEVERITY</b>	<b>3</b>	<b>3</b>	<b>6</b>	<b>9</b>
	<b>Significant</b>	(Significant & Unlikely)	(Significant & Possible)	(Significant & Probable)
	<b>2</b>	<b>2</b>	<b>4</b>	<b>6</b>
	<b>Moderate</b>	(Moderate & Unlikely)	(Moderate & Possible)	(Moderate & Probable)
	<b>1</b>	<b>1</b>	<b>2</b>	<b>3</b>
	<b>Minor</b>	(Minor & Unlikely)	(Minor & Possible)	(Minor & Probable)
		<b>1 - Unlikely</b>	<b>2 - Possible</b>	<b>3 - Probable</b>
	<b>LIKELIHOOD</b>			

‘**Current Risk**’ represents the extent of the real risk to the Joint Board.

Risk No	Risk Description	Existing Controls	L	S	Current Risk (L x S)	Required Actions to mitigate risk	Resp Person	Target Date	Progress
1	Injury to staff from falling planks/ceilings (Initial Phase).	<p>Immediate direction to all Clydebank staff to work from home until Risk Management complete.</p> <p>Staff who require to work in office to implement procedures have been given verbal safety instructions, and advised to minimise time spent in affected areas.</p> <p>Draft Plan has been circulated and is in active use pending formal sign off of plan. RAAC Management Plan finalised and adopted by the Board.</p>	1	3	3	Finalise RAAC Management Plan.	RH	28/03/2025	RAAC Management Plan approved by MT and circulated around staff for comment. The plan is in active use for those in the building. Paper to Joint Board seeking approval of the RAAC Management Plan has been drafted for meeting of the Board on 28/03/2025.
2	Injury to staff from falling planks/ceilings (short-term phase – staff back to the office).	<p>Use of offices in affected areas has ceased,</p> <p>Procedures updated for staff to enter and exit the building through non-affected areas.</p> <p>Signage has been fitted throughout the office which clearly notifies someone who is about to pass into an affected area.</p> <p>Staff guidance updated to include considerations for entering an affected area. This should only be where absolutely necessary, and for as short a period as possible.</p> <p>Staff guidance updated to include details of what to watch and listen for (unusual noises, cracks, movement, debris).</p>	1	3	3	<p>Use of offices in affected areas will cease.</p> <p>Updated procedures to be written for staff to enter and exit the building through non-affected areas.</p> <p>Signage to be fitted throughout the office which clearly notifies someone who is about to pass into an affected area.</p> <p>Affected areas which are not required will be appropriately sign posted to advise that the areas should not be accessed, with the only exception being for the care and maintenance of the building.</p> <p>Caretakers procedures to be updated to ensure that no works are done to ceilings or roofs in affected areas.</p> <p>Move all remaining items from affected areas.</p>	<p>RH</p> <p>RH</p> <p>CS</p> <p>CS</p> <p>CS</p> <p>RH</p>	<p>15/03/2025</p> <p>10/03/2025</p> <p>11/03/2025</p> <p>11/03/2025</p> <p>12/03/2025</p> <p>30/06/2025</p>	<p>Vacant offices have been cleaned, and furniture moved. Repairs to hot water in kitchen and sink in toilet have been done. Repairs to 2 WCs completed. Modification to hot water to toilets, and to radiators in 4 rooms awaited.</p> <p>Electoral files moved. Valuation files still to be moved. Valuation Property Files moved – some cabinets remain still to be moved.</p>

Risk No	Risk Description	Existing Controls	L	S	Current Risk (L x S)	Required Actions to mitigate risk	Resp Person	Target Date	Progress
		<p>Staff guidance updated to include not entering affected areas during periods of inclement weather (temperature extremes, high winds, heavy rainfall).</p> <p>Affected areas which are not required are sign posted to advise that the areas should not be accessed, with the only exception being for the care and maintenance of the building.</p> <p>Scanning Project to further minimise storage requirements for paper files/documents - Clydebank office will have at least 2 people allocated to the project each day.</p> <p>Caretakers procedures updated to ensure that no works are done to ceilings or roofs in affected areas.</p> <p>All Electoral Files moved out of affected areas.</p> <p>Valuation Property Files have all been moved out of affected areas.</p> <p>All staff have been moved out of affected areas.</p> <p>Tape applied to the floor of the main foyer to delineate the divide between the affected area and the unaffected area.</p>				<p>Allocate Resource to the Scanning Project to further reduce the requirement for paper files to be retained and accessed.</p> <p>Staff guidance to include considerations for entering an affected area. This should only be where absolutely necessary, and for as short a period as possible.</p> <p>Staff guidance to include details of what to watch and listen for (unusual noises, cracks, movement, debris).</p> <p>Staff guidance to include not entering affected areas during periods of inclement weather (temperature extremes, high winds, heavy rainfall).</p> <p>Introduce a reporting and management system for staff who see evidence of damage/change/leaks in affected areas.</p> <p>Introduce an inspection procedure whereby affected areas will be checked on a regular basis for any signs of change (debris/cracks/sags/leaks etc).</p> <p>Tape, or other form of marking, to be applied to the floor of the main foyer to delineate the divide between the affected area and the unaffected area.</p>	<p>RN</p> <p>RH</p> <p>RH</p> <p>RH</p> <p>RN</p> <p>RN</p> <p>CS</p>	<p>01/04/2025</p> <p>10/03/2025</p> <p>10/03/2025</p> <p>10/03/2025</p> <p>30/06/2025</p> <p>30/06/2025</p> <p>24/03/2025</p>	<p>Draft procedure has been written and has been circulated for review by MT.</p> <p>Tape for floor marking has been ordered.</p>

Risk No	Risk Description	Existing Controls	L	S	Current Risk (L x S)	Required Actions to mitigate risk	Resp Person	Target Date	Progress
3	Injury to visitors from falling planks/ceilings.	<p>Number of visitors to the building is low, therefore the likelihood is very low.</p> <p>New signage fitted externally to direct visitors to the new entrance, through unaffected areas.</p> <p>Guidance added to Visitor Access Policy for staff and visitors to not use affected areas.</p>	1	3	3	<p>New signage to be fitted externally to direct visitors to the new entrance, through unaffected areas.</p> <p>Guidance to be updated to ensure that Visitor meetings to be held in unaffected areas of the building.</p>	<p>CS</p> <p>RN</p>	<p>11/03/2025</p> <p>21/03/2025</p>	Guidance being added to Visitor Access Policy.
4	Injury to contractors from falling planks/ceilings.	<p>Information poster displayed in reception and other key areas linking to a live version of RAAC Management Plan.</p> <p>RAAC Management Plan available for inspection at Reception.</p> <p>G4S Keyholding service provided with copy of RAAC Management Plan, and updated Building Opening/Locking Procedures.</p> <p>Contractors Checklist and Visitor Access Policy updated.</p> <p>No access to roofs or ceilings are permitted without specific risk management and controls being put in place.</p>	1	3	3	<p>RAAC Management Plan to be available for inspection at Reception.</p> <p>QR Code available at reception, linking to RAAC Plan and Asbestos Survey.</p> <p>G4S Keyholding service to be provided with copy of RAAC Management Plan, and updated Building Opening/Locking Procedures.</p> <p>A permit scheme is to be introduced for any work needing carried out in affected areas. These will be subject to individual risk assessment. Of particular risk would be works involving ceilings/roofs.</p>	<p>CS</p> <p>RH</p> <p>CS</p> <p>RN</p>	<p>11/03/2025</p> <p>11/03/2025</p> <p>11/03/2025</p> <p>22/03/2025</p>	Contractors checklist and visitor access procedure being updated.
5	Injury to contractors/staff from falling through fragile roof.	<p>RAAC Management Plan includes instruction that no staff shall access the roof.</p> <p>Roof key has a warning tag attached to it referring to RAAC Management Plan.</p> <p>No access to roofs or ceilings are permitted</p>	1	3	3	<p>Contractors procedure to be updated to require a detailed and thorough risk assessment to be carried out prior to any access to roof areas.</p> <p>Roof key to have a warning tag attached to it referring to RAAC Management Plan.</p>	<p>RN</p> <p>CS</p>	<p>17/03/2025</p> <p>11/03/2025</p>	Visitor Access Policies updated and circulated for MT Review.

Risk No	Risk Description	Existing Controls	L	S	Current Risk (L x S)	Required Actions to mitigate risk	Resp Person	Target Date	Progress
		without specific risk management and controls being put in place.							
6	Inhalation of Asbestos which could be disturbed in the event of a collapse.	<p>Asbestos Survey included as an appendix to the RAAC Management Plan so staff and contractors know the location of Asbestos Containing Material (ACM).</p> <p>Guidance for staff produced advising to close doors on the way out of an area which has suffered a collapse.</p> <p>Guidance for staff produced advising Doors to affected areas should be kept closed at all times.</p> <p>All regular use items now removed from affected areas, meaning any access to affected areas is now few and far between.</p>	1	2	2	<p>Guidance for staff to include closing doors on the way out of an area which has suffered a collapse.</p> <p>Guidance for staff to include Doors to affected areas should be kept closed at all times.</p> <p>Seek advice from WDC Corporate Compliance Team on any further risk mitigations that can be done.</p> <p>Remove all existing items from affected areas to allow them to be permanently sealed.</p>	<p>RH</p> <p>RH</p> <p>RH</p> <p>RH</p>	<p>10/03/2025</p> <p>10/03/2025</p> <p>13/03/2025</p> <p>30/06/2025</p>	Contact made with team, and plan provided for review and comment. Escalated to asset manager on 17/03/2025.
7	Risk of confusion during a fire evacuation due to new ways of using the building and unfamiliarity with routes that can be used.	<p>RAAC Management Plan updated to include clear guidance for those in affected areas, and the action to take in the event of a fire. Signs around the office have links to the most up to date version of the plan.</p> <p>Fire Evacuation Plan updated.</p>	1	2	2	<p>Fire Evacuation Plan to be updated to reflect change of occupation of building.</p> <p>Ensure that process is in place for someone who may be temporarily in an affected area.</p> <p>Make clear that in the event of a fire, that the best escape route could be through an affected area, which may be the safest option.</p> <p>More regular fire drills to be undertaken.</p>	<p>H&amp;S WG</p> <p>H&amp;S WG</p> <p>H&amp;S WG</p> <p>CS</p>	<p>14/03/2025</p> <p>14/03/2025</p> <p>14/03/2025</p> <p>18/06/2025</p>	Updates to evacuation plan have been drafted and circulated for comment.
8	Slips/Trips/Falls from using unfamiliar routes in and out of the building, including to and from the car park.	Repairs made to slabbed walkways, and ongoing maintenance now being undertaken on these to keep them free of weeds/debris.	1	2	2	<p>Check of slabbed paths to ensure no trip hazards.</p> <p>Removal of grass/weeds from slabbed paths.</p> <p>Repairs to handrail at new entrance.</p>	<p>CS</p> <p>CS</p> <p>CS</p>	<p>24/03/2025</p> <p>24/03/2025</p> <p>24/03/2025</p>	



Risk No	Risk Description	Existing Controls	L	S	Current Risk (L x S)	Required Actions to mitigate risk	Resp Person	Target Date	Progress
						Paint or other marking of steps outside new entrance.	CS	30/06/2025	
9	Confusion in the event of a collapse.	RAAC Management Plan updated to include specific guidance. Signs around the office have links to the most up to date version of the plan.	2	2	4	Fire evacuation plan to be updated to include specific guidance about evacuation in the event of a collapse.	H&S WG	21/03/2025	Draft version of updated Fire Evacuation Plan circulated around H&S WG for review.
10	Financial Risk to the Board in the event of a claim from an injured person.	Contact made with Insurance team at WDC who are the liaison for the Board's policies. Confirmation received that this has been passed on to Insurers for underwriters review.  No further action required from Insurance review.	1	2	2	Ensure that insurance companies are updated and that appropriate cover remains in place following the knowledge that there is RAAC in the building.  Follow up on any action required following Insurers review.	RH  RH	12/03/2025  01/04/2025	
11	Risk of injury from a collapse to someone who is lone working in the office.	RAAC Management Plan contains instructions for those who require to lone work in the building.  Caretaker advised of RAAC Management Plan, and written guidance given in respect of access to affected areas.  WDC Cleaning advised of plans. All cleaning materials moved from affected areas, which no longer form part of the cleaning schedule.	1	3	3	Caretakers procedures to be updated to ensure that no affected areas are entered when lone working, without a lone worker device being carried.  Liaise with WDC Cleaning Services to ensure appropriate arrangements are in place for cleaner, who often works very early mornings.  Move cleaning cupboard away from the affected area.  RAAC Management Plan to include instructions surrounding lone working in the office for all staff.	CS  CS  CS  RH	12/03/2025  24/03/2025  24/03/2025  10/03/2025	

Risk No	Risk Description	Existing Controls	L	S	Current Risk (L x S)	Required Actions to mitigate risk	Resp Person	Target Date	Progress
12	Psychological Stress	<p>RAAC Management Plan circulated and consultation carried out with staff and feedback reviewed.</p> <p>Final RAAC Plan Circulated. Comments received and incorporated in to updates to Risk Assessment and RAAC Management Plan.</p>	1	2	2	<p>Seek input from all staff on the draft RAAC Management Plan, which includes relevant training, procedures, information, and the management of Risk.</p> <p>Ensure clear communication of safety measures by way of circulating final plan to all staff, and ensuring they have time to read it.</p> <p>Ensure that when circulating the plan, staff are invited to feedback and comment on the plan, and speak about any concerns they may have.</p>	<p>RH</p> <p>RH</p> <p>RH</p>	<p>11/03/2025</p> <p>28/03/2025</p> <p>12/03/2025</p>	
13	Risk of Legionella spread due to a number of water outlets no longer being used.	<p>Legionella management plan in place through WDC.</p> <p>Monthly inspections by contractor.</p> <p>Regular flushing procedures are in place.</p>	1	2	2	<p>Arrange plumber to disconnect unused outlets, ensuring any dead legs are removed.</p>	RN	30/06/2025	

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

Report by the Depute Assessor & Electoral Registration Officer

20 June 2025

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**Subject: Personnel – Dress Code Policy****1.0 Purpose of Report**

- 1.1 To seek Members' approval of a Dress Code Policy for application within the Joint Board.

**2.0 Background**

- 2.1 The Boards Code of Conduct for Employees requires all employees to adopt reasonable dress standards which are related to the type of work being undertaken.
- 2.2 Our managers have found the existing guidance lacking in clarity as to what constitutes a reasonable standard.
- 2.3 A Dress Code Policy has been developed which provides additional guidance to all employees as to the standards that the Board consider acceptable..

**3.0 Policy**

- 3.1 A policy has been developed which details the standards that the Joint Board would consider to be acceptable, and also unacceptable.
- 3.2 In order to ensure that specific circumstances may be taken account of for particular situations, the Policy allows for exceptions to be made where agreed with the relevant line manager.
- 3.3 The Management Team approved the Policy at its meeting in April 2025.
- 3.4 The draft Policy is attached at Appendix 1 for Members consideration, and approval prior to implementation.

**4.0 Recommendation**

- 4.1 Members are asked to approve the Dress Code Policy for implementation within the Joint Board.
- 

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Appendix 1: Dress Code Policy



*Dunbartonshire and Argyll & Bute  
Valuation Joint Board*

## Dress Code Policy

Version	Author	Changes	MT Approved	Board Approved
0.1	K Kelly	New policy	07/04/2025	

## 1. Purpose

- 1.1 The purpose of this policy is to establish clear guidelines on appropriate workplace attire for employees of DABVJB.

## 2. Scope

- 2.1 This policy applies to all employees during working hours, when carrying out their duties in accordance with their contract of employment.

## 3. General Dress Code Requirements

- 3.1 Employees are expected to dress in a professional and practical manner that reflects the nature of their work. Attire should be neat, clean, and suitable for the environment in which they are working.

## 4. Office / Conference / Meeting Attire

- 4.1 Employees working in such setting should adhere to smart casual or professional attire.
- 4.2 Unacceptable attire includes:
- Tracksuits
  - T-shirts with inappropriate graphics or slogans
  - Non-tailored/casual shorts
- 4.3 When working from home, casual attire is acceptable unless representing the Assessor/ERO/Joint Board at court or tribunal hearings in which professional attire is required.

## 5. Work out of the office (Survey/Canvass etc)

- 5.1 Employees working on-site or visiting stakeholders, must wear appropriate attire that ensures safety and functionality, including:
- Professional attire
  - High-visibility vests and company-branded workwear (where necessary)
  - Sturdy, closed-toe work boots with slip resistance (where necessary)
  - Long trousers and weather-appropriate tops
  - Personal protective equipment (PPE) as required (e.g., hard hats, gloves, eye protection)
- 5.2 Unacceptable attire includes:
- Open-toed shoes or sandals
  - Casual attire i.e. shorts, casual tops
  - Clothing that poses a safety risk

## 6. Exceptions and Accommodations

- 6.1 Exceptions to this dress code may be made for medical, religious, or cultural reasons. Employees requiring accommodations should contact their line manager.

## 7. Compliance and Enforcement

- 7.1 Failure to comply with this policy may result in disciplinary action. Line managers are responsible for ensuring adherence to these guidelines and addressing any dress code concerns.





## DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 20 June 2025

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**Subject: Internal Audit Report 2025**

### **1.0 Purpose of Report**

- 1.1 To report on the recently completed Internal Audit of the review of purchasing, invoicing, inventory management and budget monitoring controls.
- 1.2 To seek Members' approval of the Actions contained in the above Internal Audit Reports.

### **2.0 Background**

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

### **3.0 Progress**

- 3.1 As part of the Audit Planning process, consideration was given to the key risks and issues facing the Board.
- 3.2 It was agreed that the 2025 Audit should review and give assurance on a number of areas relating to financial management and control that the Board have in place. The objective of the audit was to provide management and the Board with an assessment of the adequacy and effectiveness of the governance, risk management and controls surrounding the key risks in relation to financial and asset controls.
- 3.3 Audit Field work took place in March 2025, and a report was produced in April 2025.
- 3.4 The review concluded that the overall control environment was 'Satisfactory' although isolated areas of control weakness were identified. Two areas were identified which, whilst not systemic, put some objectives at risk. Actions that would improve the control environment were agreed for these issues.
- 3.5 The Audit Report is attached for Members' consideration. This contains the actions that have been agreed with the auditor to mitigate the risks highlighted in the report.

## **4.0 Recommendations**

### **4.1 Members are asked to:**

- (a) Note the positive conclusions of the recently completed Internal Audit Report as regards the existing control environment.
- (b) Approve the Action Plan contained in the Audit Report.

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Person to contact:

Russell Hewton (Assessor and ERO)

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### Appendices

Appendix 1 – Internal Audit Report 2025

# VALUATION JOINT BOARD AUDIT REVIEW

APRIL 2025

## FINAL REPORT

### Control Environment Opinion:

#### SATISFACTORY

In our opinion *isolated* areas of control weakness were identified which, whilst not systemic, put some service objectives at risk.

	RED	AMBER	GREEN
FINDINGS	0	2	3

To: Russell Hewton, Assessor & Electoral Registration Officer

## 1. EXECUTIVE SUMMARY

### Introduction

This audit was conducted between January and April 2025 in accordance with the 2024/2025 Internal Audit Plan, as agreed by the West Dunbartonshire Council's Audit Committee.

### Background

Based on our discussions with management we agreed a number of risk areas which required specific audit testing including:

- Purchasing of goods and services
- Invoicing procedures
- Inventory management
- Budgetary Control procedures

### Objectives

The objective of this audit was to provide management and the Valuation Joint Board with an assessment of the adequacy and effectiveness of the governance, risk management and controls over the key risks faced by the Valuation Joint Board in relation to key risk areas identified including the purchasing of goods and services is not made in accordance with relevant policies and procedures; invoice payments are not valid or correctly paid to legitimate suppliers; an inventory of relevant assets is not maintained up to date and budgetary control procedures are not adequate or effective.

### Scope & Approach

The scope of the review covered all key processes and procedures relating to purchasing, invoice payment, inventory management, budgetary control including a review of relevant IT systems as outlined in the Terms of Reference set out at Appendix 1.

The audit approach was planned to fall in line with the agreed Terms of Reference and included:

- Discussions with management and staff within the Valuation Joint Board.
- Examination and evaluation of appropriate documentation, including reports, procedures and system manuals.
- Audit testing, particularly walkthrough tests, which confirmed that controls and procedures were being followed and highlighted where controls were weak.

## Summary Findings

There are 2 AMBER issues which we consider to be individually significant and which are summarised in the following table. These issues are set out in more detail at Section 2 of this report, together with management's intended action to strengthen the control environment. In addition, 3 GREEN issues were identified which if implemented by management would enhance the control environment. These are set out in more detail at Section 2 of this report. (The audit Grading Criteria is provided in Appendix 2).

AMBER	<p><b><u>1. Adequacy of Purchase Order Process</u></b></p> <p>The Ordering, Certification and Payment of Goods &amp; Services Authorised Procedures dated 6 August 2022 are followed by staff responsible for purchasing. The audit identified that an access database is used to generate purchase order numbers which requires a number of manual processes to be carried out. Audit testing of 5 purchases identified some errors and omissions relating to 2 purchase orders, for one purchase the authorisation date of the purchase order was after the date of the invoice and for 2 cases a purchase order had not been created and authorised.</p> <p>In addition, financial information relating to expenditure is held on multiple systems, therefore the financial commitment for approved expenditure is not readily available.</p> <p>Inappropriate purchases could be made where a purchase order is not generated and appropriately authorised. In addition, use of an inefficient system can lead to additional administrative tasks which are not necessary.</p> <p>Without accurate information of financial commitment, there is a risk that budgets could be overspent.</p>
AMBER	<p><b><u>2. Lack of Agreed Process for Repairs &amp; Maintenance Service</u></b></p> <p>The Service Level Agreement currently in place between WDC and Dunbartonshire and Argyll &amp; Bute Valuation Joint Board specifies the support services provided by WDC. However, it makes no reference to the agreed services to be provided for repairs and maintenance.</p> <p>In addition, there is no agreed documented process between the Council's Asset Management section and the VJB for the management and delivery of repairs and maintenance.</p> <p>Without clear guidelines for service provision between the two parties for repairs and maintenance, there is a risk that an agreed level of service is not able to be monitored which may also impact on budgetary control.</p>

## **Conclusions**

The overall control environment opinion for this audit review was Satisfactory. Areas of good practice were identified including:

- There is clear segregation of duties established for all areas reviewed; and
- There are clear levels of understanding and experience amongst the team.

However, 2 isolated control issues were identified including:

- Currently the purchase order process involves a number of manual processes which is prone to error; and
- Currently, the service level agreement in place between WDC and DABVJB does not specify the level of service to be provided for repairs and maintenance.

## **Acknowledgements**

The co-operation and assistance of all staff during the audit was greatly appreciated.

**Andi Priestman**  
**Shared Service Manager Audit & Fraud**

**Margo Lusk**  
**Audit Assistant**

## 2 DETAILED FINDINGS

	FINDING	RISK/IMPACT/RULE BREACH	AGREED ACTION	RESPONSIBILITY DUE DATE
AMBER	<p><b>1. Adequacy of Purchase Order Process</b></p> <p>The Ordering, Certification and Payment of Goods &amp; Services Authorised Procedures dated 6 August 2022 are followed by staff within the Valuation Joint Board who are responsible for purchasing. Through walkthrough and audit testing of 5 purchases, the following issues were identified:</p> <ul style="list-style-type: none"> <li>• An access database is used to generate purchase order numbers, the purchase order is then printed out, date stamped and presented to an appropriate senior member of staff for authorisation. Once authorised, the order is returned to the Business Support Team where it is scanned and retained on file. This results in an inefficient use of admin resources and an unnecessary requirement to print;</li> <li>• It was observed that two purchase orders awaiting authorisation had no quantities recorded and both had the same reference number;</li> <li>• The date stamp and authorisation date of one of the purchase orders was after the date of the invoice, therefore this purchase order had been completed/authorised after the order had been placed;</li> <li>• Purchase orders for two cases tested had not been created/authorised.</li> </ul>	<p>Inappropriate purchases could be made where a purchase order is not generated and appropriately authorised. In addition, use of an inefficient system can lead to additional administrative tasks which are not necessary. Without accurate information of financial commitment, there is a risk that budgets could be overspent.</p>	<p>Interim training to be provided to staff involved in ordering process to ensure that current procedures are being followed. This is to include quantities being shown on PO's, unique PO numbers being used, date stamp and authorisation should be prior to purchase and must be done for all purchases (except those excluded in the policy).</p>	<p>Principal Admin Officer 30/04/2025</p>

	FINDING	RISK/IMPACT/RULE BREACH	AGREED ACTION	RESPONSIBILITY DUE DATE
AMBER	<p><b><u>1. Adequacy of Purchase Order Process (cont.)</u></b></p> <p>In addition, financial information relating to expenditure is being held within the Webuy system and two excel spreadsheets, therefore the financial commitment for approved expenditure is not readily available.</p>		<p>Investigate with WDC Finance if Agresso has a Purchase Ordering module that the Board could use and access, allowing an integrated approval system, tying in the PO, with delivery notes, subsequent invoices, and finally ledger transactions. This would also aid in budget monitoring, where committed expenditure could be reported alongside actual expenditure.</p>	<p>Principal Admin Officer 30/06/2025</p>
			<p>If no solution available through WDC, then investigate off-the-shelf solutions which could be procured to deliver the above.</p>	<p>Principal Admin Officer 30/08/2025</p>
			<p>Review of Ordering, Certification and Payment of Goods &amp; Services Authorised Procedures once new systems are in place.</p>	<p>Assessor &amp; Electoral Registration Officer 30/10/2025</p>



	FINDING	RISK/IMPACT/RULE BREACH	AGREED ACTION	RESPONSIBILITY DUE DATE
AMBER	<p><b><u>2. Lack of Agreed Process for Repairs &amp; Maintenance Service</u></b></p> <p>The Service Level Agreement currently in place dated 2023 between WDC and Dunbartonshire and Argyll &amp; Bute Valuation Joint Board specifies the support services provided by WDC. However, it makes no reference to the level of service to be provided for repairs and maintenance, therefore it is unclear if repairs and maintenance is covered by the Service Level Agreement.</p> <p>In addition, there is no agreed documented process between the Council's Asset Management section and the VJB for the management and delivery of repairs and maintenance, therefore, works orders / costs are not agreed prior to work being carried out.</p>	<p>Without clear guidelines for service provision between the two parties for repairs and maintenance, it is unclear what level of service is to be provided / expected which may also impact on budgetary control.</p>	<p>Liaise with WDC to put in place a temporary agreement, until such times as a main support service agreement can be reviewed.</p> <p>As part of the next scheduled review of the main support service agreement, ensure that the agreement sets out service expectations for both parties for the management and delivery of a repairs and maintenance service. The agreement should be sufficiently detailed to ensure consistency of process and improved budgetary control.</p>	<p>Assessor &amp; Electoral Registration Officer 30/06/2025</p> <p>Assessor &amp; Electoral Registration Officer 30/03/2026</p>

	FINDING	RISK/IMPACT/RULE BREACH	AGREED ACTION	RESPONSIBILITY DUE DATE
GREEN	<p><b><u>3. Use of Virgin Credit Cards</u></b></p> <p>Systems in place for payment of goods and services at the Valuation Joint Board (VJB) include the use of three Virgin Money Credit Cards allocated to the Assessor &amp; Electoral Registration Officer, Secretary and Admin Manager (Campbeltown).</p> <p>The use of these cards requires additional administration tasks to be undertaken by Business Support staff and by staff within the Council's Banking &amp; Income Control Section. Various checks are required to be carried out by the Banking &amp; Income Control section including checks to ensure that ledger codes and VAT totals are correct and that the amount on the monthly financial return provided by the VJB balances to amount on the Councils bank account statement as a direct debit has been set up to pay the monthly credit card balances.</p>	Where additional tasks are required to process payments for goods and services this can result in inefficiencies.	<p>Contact the Council's Finance Service Centre to investigate the possibility of joining the Corporate Purchase Card Scheme.</p> <p>Discuss with Accountant/Treasurer to ensure that there are no financial implications or barriers to joining the Corporate Purchase Card Scheme.</p>	<p>Principal Admin Officer 30/06/2025</p> <p>Assessor &amp; Electoral Registration Officer 30/06/2025</p>

	FINDING	RISK/IMPACT/RULE BREACH	AGREED ACTION	RESPONSIBILITY DUE DATE
GREEN	<p><b>4. Inventory Management</b></p> <p>In order to provide an appropriate level of stewardship over all IT equipment, fittings and other assets, it is essential that a comprehensive inventory is maintained.</p> <p>The Business Support Team are responsible for the day-to-day maintenance of the inventory records. A new spreadsheet named Live inventory was introduced in November 2023 to record all inventory items, replacing inventory forms INV/1, INV/2 &amp; INV/3.</p> <p>The audit identified a number of issues as follows:</p> <ul style="list-style-type: none"> <li>Not all items are recorded on the Live Inventory spreadsheet as items of furniture and other equipment are recorded on the previous inventory forms INV1 &amp; INV/2. These forms have not been reviewed and updated since 2023;</li> <li>There are no columns within the Live Inventory spreadsheet which show the quantities from the annual physical check of items to ensure that the inventory is accurate and complete at year end;</li> <li>The Administration Manager confirmed that the last annual inventory check of all items was carried out in 2023, however, certification form INV/7 was not signed and authorised and the annual inventory check of all items along with certification was not undertaken in 2024;</li> <li>The procedures state that inventory records should be password protected to prevent unauthorised access, however this is no longer required; and</li> <li>PPE items are recorded on the spreadsheet on a separate worksheet, however, it is not recorded in the inventory procedures that these items should be recorded.</li> </ul>	<p>Where there is no evidence that inventory checks and certifications were carried out, there is a risk that records are incomplete or where assets go missing or there is an occurrence of theft, this would not be detected.</p>	<p>Additional column to be added to Live Inventory Spreadsheet to be used for annual reconciliation.</p> <p>Items previously recorded on forms INV1 and INV2, which satisfy the requirement to be listed in the inventory, are to be added to the live inventory spreadsheet.</p> <p>Ensure annual check is arranged by Administration Manager, following VJB Procedure, including completion of Annual Certification Template.</p> <p>Review of Inventory Procedures following first annual audit, to take account of audit recommendations and any learning/feedback from carrying out the processes.</p>	<p>Assessor &amp; Electoral Registration Officer 27/03/2025</p> <p>Principal Admin Officer 30/05/2025</p> <p>Principal Admin Officer 30/04/2025</p> <p>Principal Admin Officer 30/06/2025</p>

	FINDING	RISK/IMPACT/RULE BREACH	AGREED ACTION	RESPONSIBILITY DUE DATE
GREEN	<p><b>5. Adequacy of Procedural Documentation</b></p> <p>Procedural documentation is in place for the ordering &amp; purchasing process and inventory management. However, the audit identified the following issues:</p> <ul style="list-style-type: none"> <li>The Ordering, Certification and Payment of Goods &amp; Services Authorised Procedural documentation was last reviewed 2022, however, the review cycle states that it should be reviewed annually; and</li> <li>Only partial version control details are recorded on the Inventory Procedures i.e. version number and date (version 1.0, August 2024), therefore full details including review cycle, author and approver are not recorded on the procedures.</li> </ul>	<p>Where there is no regular review of procedures, there is a risk that staff follow procedures which are out of date and processes are carried out incorrectly.</p> <p>Without adequate version control being in place, there is a risk that all staff may not have the most up to date version to use when carrying out tasks.</p>	<p>Review of Ordering, Certification and Payment of Goods &amp; Services Authorised Procedures to be carried out, including consideration of the review cycle. Standard cover page with version history to be added to document. Deadline ties in with review scheduled in issue 1.</p>	<p>Assessor &amp; Electoral Registration Officer 30/10/2025</p>
			<p>Review of Inventory Procedures to be carried out, including consideration of the review cycle. Standard cover page with version history to be added to document.</p>	<p>Assessor &amp; Electoral Registration Officer 30/06/2025</p>
			<p>Add review dates for both documents to the Board's Service Plan/Calendar.</p>	<p>Principal Admin Officer 30/11/2025</p>

**Terms of Reference**

## Overall Audit Objective

To review the adequacy and effectiveness of the governance, risk and controls surrounding Purchasing, Inventory Management, Budgetary Control and Access and Back-up of IT Systems, which mitigate the key risks detailed below.

- 1** Adequate arrangements are not in place to ensure that purchases of goods and services are made in accordance with relevant policies and procedures.
- 2** Adequate arrangements are not in place to ensure that payments are only made for valid invoices, for the correct amounts and to legitimate suppliers.
- 3** Adequate arrangements are not in place to ensure an inventory of relevant assets is maintained up to date in accordance with relevant policies and procedures.
- 4** Arrangements are not in place to ensure budgetary control procedures are adequate and effective.
- 5** Procedural documentation is not adequate or comprehensive or is not subject to continuous review to ensure documentation remains current.
- 6** IT systems are not subject to adequate access, back up and program changes controls.

## Appendix 2

Valuation Joint Board Audit Review  
Final Report – April 2025

### Internal Audit Report Findings – Risk/Impact Grading Criteria

Report Grading & Criteria  Business Risk/Impact (Actual or Potential)	GREEN	AMBER	RED
<b>Financial</b> <i>Actual or potential loss which will impact either the Income &amp; Expenditure Account or Balance Sheet within any twelve-month period (i.e. loss of profit or loss of asset)</i>	<ul style="list-style-type: none"> <li>Process improvements/efficiencies may be actioned if it is cost-effective or at management's discretion – in consultation with IA.</li> <li>To be managed by the appropriate service manager.</li> <li>Low risk - can be prioritised to fit in with wider business activities and priorities (normally start within 6 months of audit)</li> <li>Will not be reported in any Committee papers.</li> </ul>	<ul style="list-style-type: none"> <li>Mandatory - corrective action must be taken (some exceptions agreed by IA)</li> <li>To be overseen to completion by Head of Service.</li> <li>Remedial action to address an amber issue should start within a "<b>reasonable</b>" timescale (normally within 3 months of audit)</li> <li>Will be reported in Audit Committee papers.</li> </ul>	<ul style="list-style-type: none"> <li>Mandatory – immediate corrective action must be taken.</li> <li>To be overseen to completion by a member of the Corporate Mgmt Team.</li> <li>Remedial action to address a red issue should start <b>immediately</b>.</li> <li>Will be reported in Audit Committee papers.</li> </ul>
<b>Reputation</b> <i>Actual or potential impact to the reputation of the Council in the external environment. This includes the views held by the regulator.</i>	<ul style="list-style-type: none"> <li>Isolated, non-systemic, or restricted scope events that may have a limited impact on our standing with any of our business partners/stakeholders.</li> </ul>	<ul style="list-style-type: none"> <li>Events that may tarnish our reputation with a specific customer, group or third parties.</li> <li>Moderate impact on our standing with our key partners/stakeholders.</li> </ul>	<ul style="list-style-type: none"> <li>Strong likelihood of or actual adverse comment in the national media.</li> <li>Significant impact on our standing with any of our key partners/stakeholders</li> </ul>
<b>Legal &amp; Regulatory</b> <i>Actual or potential impact arising from operational/management failure that leads to a failure to comply with regulation or legislation.</i>	<ul style="list-style-type: none"> <li>Isolated, non-systemic, or limited scope events which statutory body would not consider the need for additional supervision activity.</li> </ul>	<ul style="list-style-type: none"> <li>Events that may lead statutory body to consider increasing level of supervision activity; and damaging the ongoing relationship.</li> </ul>	<ul style="list-style-type: none"> <li>Events/breaches resulting in the strong likelihood of increased levels of supervision from a statutory body.</li> </ul>
<b>Operational</b> <i>Actual or potential impact arising from any operational/management failure that leads to an inability to maintain a quality service to any of the Council's stakeholders (staff, service users, customers, suppliers, regulators etc)</i>	<p>Impact upon the delivery of a Service area's plan/objectives, such as:</p> <ul style="list-style-type: none"> <li>Affecting a small number of stakeholders.</li> <li>Small (non-systemic) errors, omissions or delays in operational plans, processes, projects or systems.</li> <li>Non-material failure at Service level.</li> </ul>	<p>Impact upon the delivery of a Service area's plan/objectives, such as:</p> <ul style="list-style-type: none"> <li>Affecting a moderate number of stakeholders.</li> <li>Non-material systemic errors, omissions or delays in operational plans, processes, projects or systems.</li> <li>Material Control failure impacting at Service level.</li> </ul>	<p>Impact upon the delivery of the Council's Corporate objectives:</p> <ul style="list-style-type: none"> <li>Affecting a significant number of stakeholders.</li> <li>Material systemic errors, omissions or delays in strategic or operational plans, processes, projects or systems.</li> <li>Material control failure impacting at Corporate level.</li> </ul>
<b>Timescale for start of agreed action</b>	<b>Discretionary (6 months)</b>	<b>Reasonable (3 months)</b>	<b>Immediate</b>

### Internal Audit Report – Overall Environment Opinion

<b>Strong</b>	In our opinion there is a <b>sound</b> system of internal controls designed to ensure that the service is able to achieve its objectives.
<b>Satisfactory</b>	In our opinion <b>isolated</b> areas of control weakness were identified which, whilst not systemic, put some service objectives at risk.
<b>Requires improvement</b>	In our opinion <b>systemic and/or material</b> control weaknesses were identified such that some service objectives are put at significant risk.
<b>Unsatisfactory</b>	In our opinion the control environment was considered <b>inadequate</b> to ensure that the service is able to achieve its objectives.