



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

Council Offices
16 Church Street
Dumbarton
G82 1QL

13 March 2026

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 March 2026.**

In accordance with the Joint Board's Standing Orders Members will have the option to attend the meeting in person in **Tom Johnston Chamber, East Dunbartonshire Council Offices, 12 Strathkelvin Place, Kirkintilloch, Glasgow G66 1XT** or remotely via Webex. Joining details for those attending remotely will be provided separately on the Outlook Invite alongside instructions for use.

The business is as shown on the enclosed agenda.

Please advise 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

Councillor 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 MARCH 2026

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 November 2025.

4 REVENUE & CAPITAL BUDGETARY CONTROL REPORT TO 31 JANUARY 2026 (PERIOD 10) 13 - 24

Submit report by the Treasurer advising Members on the progress of the revenue budget and the capital programme for 2025/26.

5 UPDATED LONG TERM FINANCIAL STRATEGY AND REVENUE AND CAPITAL ESTIMATES 2026/2027 25 - 58

Submit report by the Treasurer providing the updated Long Term Financial Strategy; the 2026/27 revenue estimates and the level of constituent authority requisitions in 2026/27; the draft 2026/27 Capital Estimates and the indicative revenue and capital budget forecasts for 2027/28 and 2028/29.

6 EXTERNAL AUDIT ENQUIRIES - 2025/26 ACCOUNTS 59 - 65

Submit report by the Treasurer informing Members 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 2025/26 and to allow the Board to comment on the response related to 'Those Charged with Governance'.

7/

- 7 FORVIS MAZARS' ANNUAL AUDIT PLAN 2025/26 67 - 112**
- Submit report by the Treasurer presenting the Forvis Mazars' Annual Audit Plan for the audit of financial year 2025/26 to the Board for information.
- 8 BEST VALUE - SERVICE PLANNING 113 - 137**
- Submit report by the Assessor & Electoral Registration Officer seeking Joint Board approval of the April 2026 update to the approved 2024-27 Service Plan.
- 9 CODE OF GOOD GOVERNANCE - ANNUAL SELF ASSESSMENT 139 - 144**
- Submit report by the Assessor & Electoral Registration Officer advising on the completion of the Joint Board's annual Local Code of Good Governance self-assessment for 2025/26.
- 10 WORKFORCE PLANNING 145 - 159**
- Submit report by the Assessor & Electoral Registration Officer advising Members of progress in relation to Workforce Planning within the Joint Board.
- 11 ELECTORAL REGISTRATION SERVICE UPDATE 161 - 165**
- Submit report by the Principal Administration Officer providing members of the Joint Board with an update on the current position in relation to the Board's Electoral Registration service.
- 12 ASSESSORS SERVICE UPDATE 167 - 174**
- Submit report by the Depute Assessor & Electoral Registration Officer advising 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.

13 PRINT & MAIL SERVICES CONTRACT 175 - 177

Submit report by the Assessor & Electoral Registration Officer seeking the approval of the Joint Board to authorise the Assessor & ERO in consultation with the Clerk and/or Treasurer of the Board to conclude the award of the contract for Dunbartonshire and Argyll & Bute Valuation Joint Board's Print and Mail Services.

14 CODES OF CONDUCT FOR OFFICERS 179 - 194

Submit report by the Assessor & Electoral Registration Officer seeking Members approval of a revised Code of Conduct for Employees.

15 DATE OF NEXT MEETING

Members are asked to note the next meeting of the Valuation Joint Board is scheduled for Friday, 19 June 2026 at 11.00 a.m. and will be held remotely using MS Teams.

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

DUNBARTONSHIRE AND ARGYLL AND BUTE VALUATION JOINT BOARD

At a Hybrid Meeting of the Dunbartonshire and Argyll and Bute Valuation Joint Board held in the Denny Meeting Room, 16 Church Street, Dumbarton on Friday, 28 November 2025 at 11.00 a.m.

Present: Councillors Stewart MacDonald, Vaughan Moody and Calum Smith (East Dunbartonshire Council); Councillors Dougie McFadzean and Peter Wallace (Argyll and Bute Council); and Provost Karen Murray Conaghan and Councillors Gurpreet Johal Singh and Lawrence O'Neill (West Dunbartonshire Council)

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

Apologies: Apologies for absence were intimated on behalf of Councillors Mark Irvine and Gordon Blair, Argyll & Bute Council and Councillor Jim Gibbons, East 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 20 June 2025 were submitted and approved as a correct record.

REVENUE & CAPITAL BUDGETARY CONTROL REPORT TO 30 SEPTEMBER 2025 (PERIOD 6)

A report was submitted by the Treasurer advising on the progress of the revenue budget and the capital programme for 2025/26.

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

- (1) to note that it was anticipated that £0.338m of revenue reserves would be required to be used in-year to balance the revenue account;
- (2) to note it was anticipated that an additional £0.085m funding would be required to maintain the Joint Board's Prudential Reserves Level; and
- (3) to note the projected capital re-profiling of spend and earmarked resource of £0.011m, to be carried forward into 2025/26 to fund the completion of the existing capital projects

FORVIS MAZARS' ANNUAL AUDIT REPORT 2023/24

A report was submitted by the Treasurer presenting for information Forvis Mazars' Annual Audit Report for the audit of financial year 2023/24.

After discussion and having heard the External Auditors from Forvis Mazars and the Treasurer in further explanation and in answer to Members' questions, the Joint Board agreed to note Forvis Mazars audit report for the audit of financial year 2023/24.

FORVIS MAZARS' ANNUAL AUDIT REPORT 2024/25

A report was submitted by the Treasurer presenting for information Forvis Mazars' Annual Audit Report for the audit of financial year 2024/25.

After discussion and having heard the External Auditors from Forvis Mazars and the Treasurer in further explanation and in answer to Members' questions, the Joint Board agreed to note Forvis Mazars audit report for the audit of financial year 2023/24.

ANNUAL ACCOUNTS FOR YEAR ENDING 31 MARCH 2024

A report was submitted by the Treasurer presenting the Annual Accounts for the year ending 31 March 2024.

After discussion, and having heard the Accountant in further explanation, the Joint Board agreed to approve the post-audit Annual Accounts for the year ended 31 March 2024.

ANNUAL ACCOUNTS FOR YEAR ENDING 31 MARCH 2025

A report was submitted by the Treasurer presenting the Annual Accounts for the year ending 31 March 2025.

After discussion, and having heard the Accountant in further explanation, the Joint Board agreed to approve the post-audit Annual Accounts for the year ended 31 March 2025.

WORKFORCE PLANNING UPDATE

A report was submitted by the Assessor & Electoral Registration Officer advising of an update to the 2025 Workforce Plan which had been approved at a meeting of the Joint Board on 28 March 2025, and seeking approval of the updated Workforce Plan.

After discussion, and having heard the Assessor and Electoral Registration Officer in further explanation, the Board agreed to note the progress in relation to implementing the Board's Workforce Plan.

ASSESSORS SERVICE UPDATE

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

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

- (1) to note the progress in relation to the general maintenance of the Valuation Roll and the disposal of both 2017 appeals and 2023 proposals/appeals;
- (2) to note progress in relation to the new SCU annual audit and its impact on staff and service delivery;
- (3) to note the progress in relation to the general maintenance of the Council Tax List, including the disposal of Council Tax proposals and appeals;
- (4) to note the progress in relation to Sold House Band Reviews;
- (5) to note the progress of our Council Tax record digitisation project; and
- (6) to note the progress being made in relation to forthcoming priorities and next steps.

ELECTORAL REGISTRATION SERVICE UPDATE

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

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

REPLACEMENT ASSESSORS SYSTEM

A report was submitted by the Assessor and Electoral Registration Officer providing an update on the project to replace the Assessors Core System.

After discussion, and having heard the Assessor and Electoral Registration Officer in further explanation and in answer to Members' questions, the Joint Board agreed to note progress in relation to implementing the new system.

UPDATE OF THE VALUATION JOINT BOARD FINANCIAL REGULATIONS

A report was submitted by the Treasurer seeking approval for the revised Financial Regulations.

After discussion and having heard the Treasurer, the Assessor and Electoral Registration Officer, and the Accountant in further explanation and in answer to Members' questions, the Joint Board agreed to approve the revised Financial Regulations.

Councillor Moody, Chair, highlighted that within the financial regulations it was clear that the Joint Board would set the level of money required for each year. This was through the use of the word 'requisition'. Any level of money required would take account of for example workforce and financial plans already agreed by the Joint Board.

VALUATION JOINT BOARD PROPERTY OPTIONS

A report was submitted by the Assessor & Electoral Registration Officer providing an update on the project to review the accommodation requirements for the Clydebank office.

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

- (1) to approve in principle a proposed move to Aurora House, Clydebank;
- (2) to authorise the Assessor, in consultation with the Treasurer, to negotiate suitable terms for the Joint Board, utilising independent legal advice;

- (3) to delegate approval of the final decision on entering an agreement with WDC to the Joint Board's Property Sub-Committee;
- (4) to authorise the Assessor, in consultation with the Treasurer, to engage the services of a property agent to provide advice in relation to the sale of the existing property at 235 Dumbarton Road;
- (5) to delegate approval of the final decision on disposing of the asset of 235 Dumbarton Road to the Joint Board's Property Sub-Committee; and
- (6) to authorise the Assessor, in consultation with the Treasurer, to engage the services of a document scanning contractor to digitise the records in the Clydebank office.

REVISED EMPLOYER DISCRETIONS - LOCAL GOVERNMENT PENSION SCHEME (SCOTLAND) REGULATIONS 2018

A report was submitted by the Assessor and Electoral Registration Officer providing an update on the review of the Joint Board's Statement of Policy in relation to Pension Scheme Discretions and seeking approval of the proposed revisions to the Statement.

After discussion, and having heard the Assessor and Electoral Registration Officer in further explanation and in answer to Members' questions, the Joint Board agreed to approve the revised Statement of Policy in respect of Pensions Discretions.

EXCESS TRAVEL POLICY

A report was submitted by the Assessor and Electoral Registration Officer seeking approval for a proposed new personnel policy.

After discussion, and having heard the Assessor and Electoral Registration Officer in further explanation and in answer to Members' questions, the Joint Board agreed to approve the new Excess Travel Expenses Policy.

REDUNDANCY POLICY

A report was submitted by the Assessor and Electoral Registration Officer seeking approval for a proposed new personnel policy.

After discussion, and having heard the Assessor and Electoral Registration Officer in further explanation and in answer to Members' questions, the Joint Board agreed to approve the new Redundancy Policy.

DATE OF NEXT MEETING

Members noted that the next meeting of the Valuation Joint Board was scheduled for Friday, 20 March 2026 at 11.00 a.m. and would be held in a Hybrid format where Members could attend in person at Tom Johnston Chamber, East Dunbartonshire Council Offices, 12 Strathkelvin Place, Kirkintilloch, Glasgow G66 1XT or remotely using Webex.

The meeting closed at 11.54 a.m.

DRAFT

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Treasurer

Valuation Joint Board – 20 March 2026

**Subject: Revenue & Capital Budgetary Control Report to 31 January 2026
(Period 10)**

1. Purpose

- 1.1 The purpose of this report is to advise Members on the progress of the revenue budget and the capital programme for 2025/26.

2. Background

2.1 Revenue

At the meeting of the Joint Board on 28 March 2025, Members agreed the revenue estimates for 2025/26 and a total net budget of £3.360m, funded from constituent contributions of £2.949m (including £0.191m for costs associated with the implementation of actions from the Barclay Review), and reserves of £0.411m (including earmarked reserves).

- 2.2 Since the budget was agreed, the Board has received additional UK Government new burdens funding, revising the 2025/26 budget to £3.380m as follows:

	£000
Agreed budget 2025/26 (Board – March 2025)	3.360
New funding:	
UK Government – Absent vote applications	0.20
Revised budget 2025/26 as at Period 10	3.380

- 2.3 The board's 2025/26 general reserves balance stands at £0.354m (including earmarked balance of £0.122m for the grant carry forward funding from Ministry of Housing, Communities and Local Government).

2.3 Capital

At the meeting of the Joint Board on 28 March 2025, Members also agreed the capital estimates for 2025/26 of £0.061m, funded from a carry forward of resources from 2024/25 (£0.048m) and additional funding from constituent contributions of £0.013m to fund new 2025/26 capital projects.

3. Main Issues

3.1 Revenue

The summary report at Appendix 1 shows the budgeted use of revenue reserves position has moved from the budget amount of £0.411m to a revised amount of £0.354m. This was a result of the increased use of reserves in 2024-25 as a result of the in year overspend. As a result £0.057m less reserves were carried forward into 2025/26.

3.2 The total net expenditure, as shown in Appendix 1, is anticipated to be £0.086m lower than budget, mainly due to new vacancies (£0.113m). However, this favourable variance is partially offset by an overspend in postages of £0.023m and Interest on Revenue Balances Income being £0.004m lower than anticipated

3.3 The Board will require to use general reserves of £0.325m in order to breakeven for the year. This use of reserves will leave the remaining reserve balance at £0.029m which is £0.071m below the prudential reserves target of £0.100m. Additional funding will therefore be required to restore reserves to the required level.

	£m
Reserve balance as at 31 March 2025	(0.354)
Forecast use of reserves 2025/26	0.325
Indicative reserve balance as at 31 March 2026	(0.029)

3.4 Appendix 2 provides information on the main variances +/-5%.

3.5 Although the report indicates a favourable variance after the use of reserves, the projected variance should be viewed in the knowledge that there are a number of variable factors which could arise between now and 31 March 2026 that could affect the year end position.

3.6 Capital

Appendix 3 highlights a projected in-year variance of £0.044m which relates to project re-profiling. Appendix 4 provides further details on the overall variance.

4. Conclusion and Recommendation

4.1 Members are asked to:

- i) Note that it is anticipated that £0.325m of revenue reserves will be required to be used in-year to balance the revenue account.
- ii) Note it is anticipated that an additional £0.071m funding will be required to maintain the Boards Prudential Reserves Level.
- iii) Note the projected capital re-profiling of spend and earmarked resource of £0.045m, to be carried forward into 2026/27 to fund the completion of the existing capital projects.

.....
Laurence Slavin
Treasurer
Date: 20 March 2026

Person to Contact: Joanne Thomson, Accountant
West Dunbartonshire Council
Joanne.Thomson@west-dunbarton.gov.uk

Appendix 1 Revenue BCR Period 10
Appendix 2 Revenue analysis for variances +/-5%
Appendix 3 Capital BCR Period 10
Appendix 4 Capital variance analysis

ITEM 4 APPENDIX 1

DUNBARTONSHIRE & ARGYLL & BUTE VALUATION JOINT BOARD REVENUE BUDGETARY CONTROL 2025/26

MONTH END DATE

31 January 2026

PERIOD

P10

DESCRIPTION	AGREED BUDGET 2025/26 - MARCH 2026	REVISED BUDGET 2025/26	SPEND TO DATE 2025/26	TOTAL PROJECTED SPEND 2025/26	VARIANCE 2025/26	VARIANCE %	STATUS
	£	£	£	£	£		
EMPLOYEE COSTS	2,537,326	2,537,326	2,007,702	2,424,453	(112,874)	-4%	Favourable
PROPERTY COSTS	128,606	128,606	99,839	133,022	4,416	3%	Adverse
SUPPLIES & SERVICES	122,305	122,305	105,997	117,560	(4,746)	-4%	Favourable
PAYMENT TO OTHER BODIES	10,856	10,856	3,303	10,856	0	0%	Nil Variance
ADMINISTRATION COSTS	570,069	589,669	293,426	612,664	22,995	4%	Adverse
OTHER EXPENDITURE	9,200	9,200	5,301	9,200	0	0%	Nil Variance
GROSS EXPENDITURE	3,378,363	3,397,963	2,515,568	3,307,755	(90,208)	-3%	Favourable
MISC INCOME	(18,223)	(18,223)	(10,298)	(14,349)	3,874	-21%	Adverse
NET EXPENDITURE	3,360,140	3,379,740	2,505,271	3,293,406	(86,334)	-3%	Favourable
FINANCED BY:							
CONSTITUENT CONTRIBUTIONS	(2,757,749)	(2,757,749)	(498,822)	(2,757,749)	0	0%	Nil Variance
2025/26 SG BARCLAY FUNDING	(190,886)	(190,886)	(47,722)	(190,886)	0	0%	Nil Variance
UK GOVERNMENT - NEW BURDENS FUNDING	0	(19,600)	0	(19,600)	0	0%	Nil Variance
TOTAL FUNDING	(2,948,635)	(2,968,235)	(546,543)	(2,968,235)	0	0%	Favourable
TRANSFER TO/ (FROM) RESERVES	(411,505)	(354,158)	0	(325,171)	(28,987)	8%	Favourable

**DUNBARTONSHIRE & ARGYLL & BUTE VALUATION JOINT BOARD
REVENUE BUDGETARY CONTROL 2025/26
REVENUE ANALYSIS FOR VARIANCES +/-5%**

MONTH END DATE

31 January 2026

PERIOD

P10

Budget Details							
Budget Area	Budget	Spend to Date	% Spend to Date of Total	Forecast Spend	Forecast Variance	Status	
	£	£	%	£	£	%	
EMPLOYEE COSTS	2,537	2,008	79%	2,424	(113)	-4%	↑
Main Issues	The underspend in employee costs is mainly due to employee vacancies.						
Mitigating Action	None required at this time						
Anticipated Outcome	It is likely this budget will underspend by the year end.						
ADMIN COSTS	590	293	50%	613	23	4%	↓
Main Issues	Admin Costs are expected to overspend by £23k, mainly due to to the increase in postage charges. Royal Mail raised the price of a second class C5 mailing by 13% in July 2025.						
Mitigating Action	Officers are commencing investigation into other streams from post to email (where addresses are held).						
Anticipated Outcome	It is likely this budget will overspend by the year end.						
MISC INCOME	(18)	(10)	57%	(14)	4	-21%	↓
Main Issues	Income from Interest on Revenue Balances is £4k lower than anticipated.						
Mitigating Action	None required at this time.						
Anticipated Outcome	It is likely this budget will overspend by the year end.						

**DUNBARTONSHIRE & ARGYLL & BUTE VALUATION JOINT BOARD
CAPITAL BUDGETARY CONTROL 2025/26**

MONTH END DATE

31 January 2026

PERIOD

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DESCRIPTION	AGREED 2025/26 BUDGET	REVISED 2025/26 BUDGET	SPEND TO DATE	PROJECTED SPEND	VARIANCE	ANTICIPATED RE-PROFILING INTO 2026/27	OVER/ (UNDER)
	£	£	£	£	£	£	£
<u>PRIOR YEAR PROJECTS</u>							
NDR REFORM COSTS (21/22)	11,351	11,351	42	42	(11,309)	(11,309)	0
UNIX SERVER RENEWAL (21/22)	12,891	12,891	0	0	(12,891)	(12,891)	0
NEW MONITORS (23/24)	457	457	0	0	(457)	(457)	0
<u>24/25 PROJECTS</u>							
LAPTOP REFRESH	1,313	1,313	0	1,313	(0)	(0)	0
SERVER REPLACEMENT	13,110	13,110	0	0	(13,110)	(13,110)	0
SWAN 2 - LINE RENEWAL	9,552	9,552	0	9,552	0	0	0
<u>25/26 PROJECTS</u>							
LAPTOP REFRESH	6,622	6,622	6,449	6,449	(173)	(173)	0
HIGH VOLUME SCANNER REPLACEMENT	6,200	6,200	0	0	(6,200)	(6,200)	0
GROSS EXPENDITURE	61,497	61,497	6,491	17,356	(44,141)	(44,141)	0
UNAPPLIED CAPITAL RECEIPTS CARRIED FORWARD	(37,324)	(37,324)	0	(4,492)	(32,831)	(32,831)	0
CFCR	0	0	0	0	0	0	0
SCOTTISH GOVERNMENT GRANT CARRIED FORWARD	(11,351)	(11,351)	(42)	(42)	(11,309)	(11,309)	0
CONSTITUENT CONTRIBUTION	(12,822)	(12,822)	(6,449)	(12,822)	0	0	0
GROSS INCOME	(61,497)	(61,497)	(6,491)	(17,356)	(44,141)	(44,141)	0
NET EXPENDITURE	-	-	-	-	-	-	-

**DUNBARTONSHIRE & ARGYLL & BUTE VALUATION JOINT BOARD
CAPITAL BUDGETARY CONTROL 2025/26
VARIANCE ANALYSIS**

MONTH END DATE

31 January 2026

PERIOD

P10

Budget Details							
Budget Area	Budget	Spend to Date	% Spend to Date of Total Budget	Forecast Spend	Forecast Variance	Status	
	£	£	%	£	£	%	
NDR Reform Costs	11,351	42	0%	42	(11,309)	-100%	↑
Project Description	Development / Purchase of Remote Survey System						
Main Issues/Progress update	This budget represents the remainder of the NDR Reform budget which is required to roll out the remote survey tools for the valuation team. The new system must be ready to launch before we can implement the remote tools.						
Unix Server Renewal	12,891	0	0%	0	(12,891)	-100%	↑
Project Description	Replacement of the primary server for Valuation and Council Tax data.						
Main Issues/Progress update	This is now contingent on the replacement system, with the results of the tender awaited to feed into the specification of the server. It is anticipated that this will still fall within the allocated budget for the project.						

DUNBARTONSHIRE & ARGYLL & BUTE VALUATION JOINT BOARD
 CAPITAL BUDGETARY CONTROL 2025/26
 VARIANCE ANALYSIS

APPENDIX 4

MONTH END DATE

31 January 2026

PERIOD

P10

Budget Details							
Budget Area	Budget	Spend to Date	% Spend to Date of Total Budget	Forecast Spend	Forecast Variance	Status	
	£	£	%	£	£	%	
Server Replacement	13,110	0	0%	0	(13,110)	-100%	↑
Project Description	Replacement of two existing production servers (5 year rolling replacement).						
Main Issues/Progress update	Trialling running systems on smaller servers. If trial goes well, savings could be realised. If not, then more of this fund may require to be spent.						
High Volume Scanner	6,200	0	0%	0	(6,200)	-100%	↑
Project Description	Scheduled replacement of high volume scanners used for scanning of incoming mail, and for digitisation of existing files.						
Main Issues/Progress update	The budget will be reprofiled in 2026/27.						

DUNBARTONSHIRE AND ARGYLL AND BUTE VALUATION JOINT BOARD

Report by Treasurer

Valuation Joint Board – 20 March 2026

Subject: Updated Long Term Financial Strategy and Revenue and Capital Estimates 2026/2027

1. Purpose of Report

1.1 The purpose of this report is to provide:

- the updated Long Term Financial Strategy.
- the 2026/27 revenue estimates and the level of constituent authority requisitions in 2026/27.
- the draft 2026/27 Capital Estimates.
- the indicative revenue and capital budget forecasts for 2027/28 and 2028/29.

2. BackgroundLong Term Financial Strategy

2.1 As per the financial regulations, a revised Long-Term Finance Strategy is prepared each financial year as part of the estimates process; last agreed by the Board in March 2025. It describes the short-, medium and long-term financial position of the Board and identifies the variables and assumptions which could affect the future funding position.

Revenue Estimates

2.2 The financial regulations also require the preparation and approval of annual revenue estimates relating to all service areas of the Board. These detail the revenue expenditure likely to be incurred to deliver the required service. The estimates also detail how this spend will be funded.

2.3 Funding is provided by the Scottish Government to local authorities for Valuation Joint Board activities through Grant Aided Expenditure (GAE) allocations for:

- Valuation and Collection of Local Tax,
- Valuation and Collection of Non-Domestic Rates; and
- Electoral Registration.

2.4 After consideration and approval of the estimates by the Board, the Board shall determine the allocation to be requisitioned from each constituent council, referred to as “Constituent Contributions”. The proportional split per constituent council, as previously agreed by the Board, is allocated based upon the GAE allocations.

2.5 The 2026/27 Scottish Government settlement to councils continues to provide funding to cover the costs of implementing the recommendations of the Barclay Review, details of which are provided at paragraph 3.12.

Capital Estimates

- 2.6 A 3-year capital programme is maintained and refreshed annually as part of the estimates process. Following good practice, the Board aims to set capital budgets prior to 1 April, to allow spend to start on the agreed programme.

3. Main Issues

Long Term Finance Strategy

- 3.1 The Long-Term Financial Strategy has been updated to help plan for longer term financial issues and provide early sight of future financial and other pressures. The updated strategy is attached as Appendix 1.

Revenue Estimates

- 3.2 In recent years, the Board has relied significantly on reserves to balance the budget due to rising costs from unavoidable pressures such as pay awards and inflation, without corresponding increases in constituent contributions. This position is not sustainable into future years due to the depletion of the Board's reserves.
- 3.3 The Board's long term finance strategy has previously alerted Members of this situation. At the Board meeting on the 28 March 2025, the Board agreed a budget based on an increased contribution from Argyll & Bute Council and flat cash requisition from East & West Dunbartonshire Councils. The Report noted that the uplift from Argyll & Bute Council alone was insufficient for the Board to remain financially sustainable in the short term. The expectation in the Report was that reserves would be fully applied during 2025/26.
- 3.4 The Chief Finance Officers of the three constituent authorities have agreed that the additional £146,578 committed by Argyll & Bute be apportioned between the Councils on the basis of the agreed GAE figure which resulted in the following revised contributions: -

Council	Increase in Requisition £
East Dunbartonshire	41,338
West Dunbartonshire	40,711
Argyll & Bute	64,529
TOTAL REVENUE CONTRIBUTION	146,578

During 2025, ongoing discussions took place with the Assessor and Officers of the three constituent authorities regarding the Board's financial position. Officers recognise that increased contributions will be necessary to deliver a balanced budget in 2026/27 and in future years. It was also agreed the Board will require to develop a strategy to replenish reserves.

- 3.5** Initial estimates for 2026/27, taking into account known cost pressures, including both inflationary pressures and service commitments, identified a budget gap of £0.950m.
- 3.6** The main movements from the revised 2025/26 budget and the draft 2026/27 budget are detailed in Appendix 4.
- 3.7** In preparing the 2026/27 draft estimates, the following assumptions have been made:

	Assumption
Staff Turnover	3%.
Pay Award	3.5%.
Non pay inflation	Variable depending on type of expenditure and reflective of prior year increases.
Constituent Contribution	Increased contributions from each authority apportioned on the basis of their GAE figures.
Increase in service fees & charges	5% increase.
Non-Specific Government Grant	Funding from The Scottish Government - Mansion Tax £0.346m.

- 3.8** The Scottish Government has confirmed its commitment to provide funding for the additional Council Tax (Mansion Tax) work in 2026/27 and has asked Assessors to submit their proposals on how this funding should be distributed. Collectively, the Assessors have proposed the allocation be determined based on the number of Band H properties within each valuation area.

The Assessor & ERO has submitted a proposed allocation of £0.346m and is awaiting confirmation from the Scottish Government as to whether this proposal has been accepted.

- 3.9** The monitoring of utility inflation and all other inflation will be kept under review during 2026/27. Constituent authorities and the Board will be informed should there be a need to revisit the estimates.
- 3.10** The Strathclyde Pension fund (SPF) provided a funding update in December 2025, confirming employer contributions rates, which have been reflected within the estimates shown within Appendix 3; with the increase in 2026/27 having a significant impact on the funding gap:

- 17.5% (of pensionable payroll) from 1 April 2026.
- 15% (of pensionable payroll) from 1 April 2027.

The updated rates reflect the fund's current financial position and are based on the latest actuarial review of funding levels and future liabilities. The reduction in the rate for 2027/28 indicates an improvement in the fund's funding level and its intended to ensure long-term sustainability.

Contributions from Authorities

- 3.11** As in previous years, it is recommended that the budget for the council requisition payment 2026/27 be apportioned to constituent councils on the basis of their GAE figures per Appendix 4.

Barclay Review Funding

The Scottish Government have provided an increase (£0.044m) in funding for 2026/27 for the Barclay Review of NDR which brings the contribution to £0.235m, through the constituent Councils. This will also form part of the requisition and is detailed as follows:

Council	GAE % Share	Requisition Payment £	Barclay Funding £	Scottish Government 'Mansion Tax' funding (via Councils) £	Total Revenue Requisition Payment £
East Dunbartonshire	27.90%	1,034,935	57,191	215,001	1,307,127
West Dunbartonshire	28.24%	1,046,415	61,091	36,643	1,144,149
Argyll & Bute	43.86%	1,626,505	116,982	94,002	1,837,489
TOTAL REVENUE CONTRIBUTION		3,707,855	235,264	345,646	4,288,765

Revenue reserves

- 3.12** Appendix 2 presents the projected outturn for the current financial year 2025/26. Based upon this, the projected level of reserves held by the Board by the end of 2025/26 is £0.029m, as detailed below. It is proposed that these reserves will be used to help balance the 2026/27 budget.

	£m
Reserve balance at 31 March 2025	(0.354)
Use of reserves during 2025/26	0.325
Indicative Reserve balance at 31 March 2025	(0.029)

Based on the projected outturn for 2025/26, the Board's year-end reserve balance is expected to fall below its approved prudential reserve level by £0.071m.

3.13 Future Years

In order to maintain a balanced budget from 2027/28 onwards, additional requisitions will be required from constituent authorities. These increases have not yet been agreed by the Section 95 Officers, and there is a risk that constituent authorities may not support the uplift. Ongoing engagement with each authority will therefore be essential to ensure shared understanding of the financial challenges facing the Board and to support sufficient financial planning to fund the Board's statutory functions.

Other considerations

- 3.14** The Board agreed in principal at its meeting on the 20 November 2025, the proposed reallocation to Aurora House, Clydebank. The 2026/27 budget assumes a net cost of £138k, mainly due to initial reallocation costs, building demolition and documentation scanning requirements. From 2027/28, the budget assumes a net savings of £115k, mainly due to the reduction in property related costs. In addition, an estimated £100k capital receipts is anticipated from the Sale of Land, although the timing of this receipt remains uncertain.

Capital Estimates

- 3.15** Based upon projections for the 2025/26 outturn (as noted within the budgetary control report for period 10, reported elsewhere on the agenda and detailed within Appendix 5), the Board is likely to carry forward resources of £0.044m which are fully earmarked to continue to fund existing projects.
- 3.16** Appendix 5 also details the new indicative capital bids for 2026/27 to 2028/29 with an explanation of those bids provided in Appendix 6. Should these bids be approved, it is proposed that the cost of these are met from constituent contributions (based upon current GAE allocations) as follows:

Resources required	Share %	Draft 2026/27 £	Indicative 2027/28 £	Indicative 2028/29 £
East Dunbartonshire Council	27.90%	2,650	6,137	2,930
West Dunbartonshire Council	28.24%	2,682	6,213	2,965
Argyll and Bute Council	43.86%	4,168	9,650	4,605
TOTAL CAPITAL CONTRIBUTION		9,500	22,000	10,500

4. Risk Analysis

- 4.1** There are a number of assumptions within the draft budget and Long-Term Finance Strategy. This may lead to financial variances if the assumptions prove to be materially incorrect. Officers will continue to monitor these variables on an ongoing basis and update the Board and the Financial Strategy as appropriate.

5. Conclusions and Recommendations

- 5.1** The Joint Board is requested to:

- (a) Approve the updated Long Term Financial Strategy as detailed at Appendix 1.
- (b) Approve the draft 2026/27 revenue estimates as detailed at Appendix 2.
- (c) Note the indicative revenue estimates for 2027/28 and 2028/29.

- (d) Approve the 2026/27 revenue requisition is based on each council's GAE figures with the apportionment as identified at paragraph 3.11.
- (e) Approve the 2026/27 Barclay Review funding based on the Scottish Governments allocation as identified at 3.12 above.
- (f) Approve the proposed 2026/27 capital spend (as detailed in Appendices 5 and 6) of £9,500 to be progressed and funded as detailed at 3.16 above.
- (g) Note the indicative capital bids for 2027/28 and 2028/29 (as detailed in Appendix 5 and Appendix 6).
- (h) Note the likely capital re-profiling of spend and earmarked resources to be carried forward from 2025/26 into 2026/27 to fund the completion of the existing capital projects.
- (i) Note the indicative capital programmes for 2027/28 to 2028/29 and indicative constituent contributions, based upon current GAE allocations. Requests for final approval will be requested year on year.

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Laurence Slavin
Treasurer
Date: 20 March 2026

Person to Contact:	Joanne Thomson, Accountant, West Dunbartonshire Council Email: Joanne.Thomson@west-dunbarton.gov.uk
Appendix 1	Draft Financial Strategy.
Appendix 2	Probable Outturn 2025/26. Draft Revenue Estimate 2026/2027. Indicative Estimates for 2027/28 and 2028/29.
Appendix 3	Main movement between 2025/26 revised estimate and 2026/27 draft estimate.
Appendix 4	Details of 2026/27 Constituent Contribution.
Appendix 5	Draft Capital Estimates 2026/27 and Indicative Estimates for 2027/28 and 2028/29.
Appendix 6	Details of the new 2026/27 – 2028/29 capital bids.



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

LONG TERM FINANCIAL STRATEGY

20 March 2026

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**Dunbartonshires and Argyll and Bute
Valuation Joint Board
Long Term Finance Strategy**

1 Introduction

- 1.1 The purpose of the Financial Strategy is to allow the Valuation Joint Board (“the Board”) to consider and plan for longer term financial issues by providing early sight of financial and other pressures. The Financial Strategy demonstrates the Board is clear the outcomes it plans to achieve link directly to the financial plans for the future and that any financial challenges identified which threaten the achievement of these outcomes are managed and prioritised in an orderly manner.
- 1.2 Carrying out only statutory services, for which no charge is levied to users, the Board has no ability to raise extra income and is therefore reliant on the funding model that the expenses of the Board are defrayed by the constituent councils, to ensure the statutory obligations carried out on behalf of each unitary authority are met.
- 1.3 In recent years, the Scottish Government has provided a single year settlement for councils. This clearly makes it difficult to predict constituent contributions going forward.
- 1.4 The Scottish Government have announced a targeted revaluation of higher value homes, with 2 new council tax bands planned to come in to effect from 2028. This new workstream will require to be resourced, and the Scottish Government have committed to providing revenue funding to assist with this new burden.
- 1.5 The Board’s revenue expenditure has been greater than the level of core constituent funding for a number of years. To date, the funding gap has been met from specific grant funding from Scottish and UK Governments for particular new burdens and by the use of the Board’s reserves.
- 1.6 Based on current estimates, the Board’s 2026/27 reserves balance is forecast to be £0.029m, representing a £0.071m shortfall against the prudential reserves target. An increase in constituent requisitions will be required to fund the estimated expenditure of the Board, and the Board will be required to implement a plan to replenish its reserves to comply with their prudential target policy.
- 1.7 It is anticipated the Board will face ongoing financial challenges into the future. It is therefore likely difficult choices will continue to be required – this Strategy provides a practical framework within which choices will be identified, debated and approved.
- 1.8 To provide the Board with clear and consistent direction, the following objectives have been identified for the Financial Strategy – it will ensure that:
- the Board has a comprehensive, coherent balanced budget
 - resources are allocated and deployed to facilitate delivery of services
 - key strategic decisions on the allocation and deployment of resources are made within the appropriate financial context, with due regard to risk

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- the Board is able to take full account of the impact of decisions on the overall financial resources of the Board in the short, medium and long term
 - the Board has flexibility to address new policy requirements, or significant changes to existing policies, within overall available financial resources
 - there is an ongoing focus on securing efficiencies across the organisation.
- 1.9 The primary financial challenges facing the Board over the period of this Financial Strategy will be delivering a coherent, balanced revenue budget year on year. To deliver this, the Board will need to continuously review existing and revised service delivery arrangements to determine if they are effective, efficient and sustainable, consider alternative methods of service delivery where appropriate and proactively identify opportunities to secure efficiencies or reduce service provision. In reality, legislation is introducing further work for the Assessor and Electoral Registration Officer, and it is therefore more likely that efficiencies generated will serve to slow the increase in resource required, as opposed to reducing the resource required.
- 1.10 The information generated through this process will result in options that require hard choices – one of the main challenges for the Board over the next few years will be that, once chosen, these options will often require a lead-in period prior to implementation.
- 1.11 If the Financial Strategy is to be successful, and achieve the objectives outlined, it must be a dynamic, living document reviewed on a regular basis.
- 1.12 The Financial Strategy undertakes some sensitivity analysis to provide a picture of a best case, worst case and mid-range scenarios in terms of financial projections. This allows the Board to see the risk associated with the range of variables within the financial issues/pressures identified.
- 1.13 The Financial Strategy projects expenditure estimates for ten years into the future and identifies risks and issues longer term. It is clear that the further away from the current date that projections go the less certain the projections become, however they will allow Board to consider longer term views and options.

**Cllr Vaughan Moody
Convenor of the Board**

**Russell Hewton
Assessor & ERO**

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2. What is the point of a Financial Strategy?

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

Table 1 – Stakeholder Information

Stakeholder	Purpose of finance strategy
Board and Elected Members	To decide how available financial resources will be used and prioritised
Chief Officers, managers and employees	To reinforce and support their roles in financial management arrangements
Partners, including constituent councils	To share the Board’s vision and help understand legislative demands on the Board

- 2.6 The Strategy identifies issues that will impact longer term so the Board can plan ahead; and includes known expenditure forecasts, and projected funding,
- 2.7 Some of the information in the Financial Strategy is based on assumptions and these will change over time. Therefore, the Strategy will be updated annually so the Board can respond proactively to any such changes. This is particularly the case the longer into the future the projections are taken.
- 2.8 The Board has an agreed workforce plan, which informs this strategy.
- 2.9 The majority of the cost of running the Board is employee costs (circa 78%). The agreed Workforce Plan recognises that our qualified staff are working at, or over capacity at present, and that the current requirement for staffing resource looks to need to increase in future years.

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2.10 In the last twenty years, the number of employees of the Board has dropped from 69.5 FTE to 49.56 FTE. Against this backdrop there has been many changes to legislation in recent years, increasing the burden on Assessors and Electoral Registration Officers. This has been widely reported to the Board which has recognised the significant resource pressures on the organisation.

3. Financial Summary

Revenue Estimates

3.1 The 2025/26 process was progressed through the Board in the normal manner, with the Board considering and approving the estimates through the use of reserves and additional requisitions from the constituent authorities.

3.2 Based on a worst case assumption of static requisition levels from constituent authorities, indicative funding gaps for 2026/27 (£0.650m) and 2027/28 (£0.743m cumulative) were reported to Members during the 2025/26 budget setting process. These indicative estimates have been reviewed and rolled forward to 2028/29.

3.3 A sensitivity analysis has been undertaken on the main areas of financial pressure in 2026/27, 2027/28 and 2028/29 (Years 1, 2 and 3 respectively) using key assumptions based on a best case, mid-range and worst case scenarios. The assumptions are set out in table 2.

Table 2 – Assumptions: sensitivity analysis

	Mid Range Projection	Best Case	Worst Case
Pay award	3.5% Year 1 & 3% Year,2 & 3	3.5% Year 1 3% Years 2 & 3	3.5% Year 1 4% Years 2 & 3
Constituent Contribution	All 3 councils fully fund the budget gap in Year 1. Additional contributions in Years 2 & 3.	All 3 councils fully fund the budget gap Years 1-3 (including the rebuild of Prudential Reserves in Year 2 £0.100m)	The Board decide not to requisition a figure in excess of the previous years requisition.
Barclay Funding (Years 1,2 & 3 only)	Grant awarded for Yr 1.	Grant awarded for Yr 1, 2 & 3 at same level as 26/27.	No funding.

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- 3.4 Market volatility and increasing inflation rates make it increasingly difficult to predict and factor into future estimates. The sensitivity analysis as described above, has been carried out using the best estimate at the time of preparation. Given the uncertainty, the monitoring of utility inflation and all other inflation will be kept under review during 2026/27.
- 3.5 These assumptions provide a range of anticipated outcomes in terms of future budget gaps as summarised in Table 3.

Table 3 – Outcome of sensitivity analysis – Projected Funding Gaps

	2026/27 £m	2027/28 £m	2028/29 £m	Cumulative £m
Best Case	(0.071)	(0)	(0)	(0.071)
Mid-Range Projection	0	0.029	0.133	0.154
Worst Case	1.185	0.986	1.098	3.269

Table 3 illustrates that, following the review of the financial position, and under the “mid-range” set of assumptions, the gaps for 2027/28 to 2028/29 will be met through increased requisitions from the constituent authorities. The “Best” case scenario depicts the rebuild of the prudential target in 2026/27 and assumes that the budget gap will be fully met from increased constituent requisitions.

The expectation is that the Board will plan on the “mid-range” projection outcome above, however Members may consider a prudent approach and consider the course of action to be taken should the worst case arise. This will involve adjusting the Board’s Service Plan, and Workforce Plan to adjust the estimated resource required in line with the amount that the Board wish to requisition each year from its constituent authorities.

Capital Budgets

- 3.6 Consideration has been given to the Board’s likely capital spend requirements from 2026/27 to 2028/29. The expectation is to request the contributing councils for a requisition annually and this projection should assist these councils with their ongoing capital planning.

Table 4 – Anticipated capital spend

	2026/27 £	2027/28 £	2028/29 £
Anticipated new project spend	9,500	22,000	10,500
Anticipated contribution from councils	9,500	22,000	10,500

- 3.7 Table 5 provides a summary of the Board’s projections for revenue and capital for 2026/27 to 2028/29. At this point, external funding is unknown beyond 2026/27, and the funding gap will require to be met by the constituent authorities. Note these projections are based on the “mid-range” outcome from the sensitivity analysis identified at 3.3 above.

**Dunbartonshires and Argyll and Bute
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- 3.8 The Chief Finance Officers of the three constituent authorities have agreed that the additional £146,578 committed by Argyll & Bute for the financial year 2025/26 be apportioned between the Councils on the basis of the agreed GAE figure and will be subject to the approval of the Board who require to determine the amount to be requisitioned from each constituent Council.

Further engagement with the Assessor & ERO, in conjunction with the Treasurer and Officer's from the constituent authorities, has taken place with Officers recognising that increased contributions will be necessary to properly resource the Board and deliver on its agreed Service Plan in 2026/27 and in future years. It was also agreed that the Board will require to develop a strategy to replenish reserves.

- 3.9 Following the use of the Board's remaining revenue reserves, and taking into account increased constituent contributions, Table 5 below illustrates a balanced 2026/27 budget. However, to maintain a balanced budget from 2027/28 onwards, additional requisitions will be required from constituent authorities. Table 5 assumes an uplift in constituent requisitions, but there is a risk that authorities may not agree to this increase. Ongoing engagement with each authority will therefore be essential to ensure a shared understanding of the financial challenges facing the Board and to support sufficient financial planning to fund the Board's statutory functions.

Table 5 - Three Year Summary - Revenue and Capital

	2026/27 £m	2027/28 £m	2028/29 £m
Revenue Budget			
Anticipated Spend	4.289	3.729	3.841
<u>Funded by:</u>			
Constituent Contributions (Barclay Funding)	(0.235)	(0)	(0)
Scottish Government Funding (Mansion Tax)	(0.346)	(0)	(0)
Use of Reserves	(0)	(0)	(0)
Constituent Requisitions	3.708	3.729	3.841
	2026/27 £m	2027/28 £m	2028/29 £m
Capital Budget			
Anticipated Spend	0.054	0.022	0.011
<u>Funded by:</u>			
Capital Contributions from Councils	0.010	0.022	0.011
Unapplied Capital Reserves held	0.044	0.000	0.000
Cumulative Funding Gap	0.000	0.000	0.000

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Long Term Finance Strategy**

4. National Context

The Financial Settlement / Government Grant

- 4.1 The Scottish Government has provided settlement figures for 2026/27 to councils at this stage. It is difficult to forecast contributions to the Board beyond 2027/28.
- 4.2 For the first time since 2012/13, the Board required to increase the level of requisition to the three councils for the 2025/26 financial year. This has arisen during a sustained period of tightening of Local Government funding. During the same time, the Assessor & ERO has been subject to an increased number of statutory duties and both internal and external cost pressures.
- 4.3 Since 2012/13, the core constituent funding to the Board has either reduced or been 'flat cash' having settled upon a figure of £2,611,171 for the past 8 years. On only two occasions in the last twenty years (2005/06 and 2011/12) has the constituent authority funding to the Board been less than it is at present. In the same twenty-year period, the UK Consumer Price Index has risen by 60%.
- 4.4 Further to this, since single status was implemented in 2006, the salary of a basic grade clerical assistant has risen from £12,366 to £24,892, an increase of over 101.3%. The Board have seen no increase in contributions to fund these nationally agreed pay awards which heavily impact on the revenue budget.
- 4.5 The Scottish Government has allocated Scotland-wide funding for 2026/27 to meet the estimated costs to be incurred by Assessors in implementing the recommendations of the Barclay Review of NDR. However, the allocation is significantly less than the estimated costs likely to be incurred. No commitment has been made for any additional funding from the Scottish Government beyond 2026/27. This anticipated reduction in funding will have a significant impact on the level of constituent requisition going forward as shown within Annexe 2.
- 4.6 Increases to Employers Superannuation Contributions effective from 1 April 2026 has resulted in an additional cost being factored into the estimates. This creates a cost pressure of £313,728.
- 4.7 The Board has received grant funding for the additional costs arising from the UK Elections Act in recent years, direct from the UK Government. In a change of approach for 2025/26, the UK Government (via MHCLG) have distributed additional funding in England through Revenue Support Grants to Local Authorities. The consequence of this is that the money to fund these additional burdens on Electoral Registration Offices in Scotland is now transferred through Barnett Consequentials. The Scottish Government passed on £0.019m of funding in March 2026. It is unclear if any funding will be forthcoming in future years.

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Long Term Finance Strategy**

5. Local Context

- 5.1 The environment within which the Board operates has changed significantly in recent years and is likely to alter further over the period of this strategy due to changes in legislation, policy and other national developments (a recent example of this being the Barclay Review and the Non-Domestic Rating (Scotland) Act 2020 arising from that review), the sweeping changes in Electoral Legislation in the form of the Elections Act 2022, ongoing changes in Scotland to Electoral Registration, and potential Council Tax Revaluations, beginning with the implementation of the 'Mansion Tax'.

The Planning Context

- 5.2 The Board's agreed Service Plan for 2025-28 sets out the clear vision: "We professionally compile and maintain the Valuation Rolls, Council Tax Valuation Lists and Registers of Electors for the Argyll & Bute, East Dunbartonshire and West Dunbartonshire council areas and, building on our established professionalism, we aim to provide high quality, transparent and effective services to all of our stakeholders."
- 5.3 To achieve this vision the Board will work with its key partners and the Financial Strategy underpins the delivery of the vision, priorities and objectives identified in the Service Plan.
- 5.4 Work continues on a project to review all the Board's contracts, with a view to realising any possible savings from re-negotiation, or re-tendering where necessary.

6. Financial Management

Corporate Governance

- 6.1 The Board positively promotes the principles of sound corporate governance within all aspects of its activities.
- 6.2 Corporate governance is about the structures and processes for decision-making, accountability, controls and behaviour throughout the Board. It is based around key principles of openness, equality, integrity and accountability.
- 6.3 The fundamental principles of corporate governance are reflected in the various dimensions of Board business, including:
- ensuring compliance with statutory duties on a sustainable basis
 - establishing effective management structures and processes which include clearly defined roles and responsibilities for officers.
 - developing and maintaining effective risk management systems that form part of the Board's strategic decision making process.

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- ensuring high standards of propriety and probity in the stewardship of the Board's funds and the management of the Board's affairs
- a commitment to openness in the Board's affairs and the provision of full, accurate and clear information to all stakeholders.

6.4 The Board's Financial Regulations, and any amendments to them, are approved by Board and are an essential component of the corporate governance of the Board.

6.5 The Treasurer has been designated as "the proper officer" and is responsible for advising the Board on all financial matters including the determination of Accounting Policies. This role is part of the responsibility of the Chief Officer – Resources from West Dunbartonshire Council.

6.6 The Financial Regulations are designed to facilitate the smooth running of the Board, protect its interests and the interests of members and officers, and ensure the proper administration of the Board's financial affairs.

Roles and Responsibilities

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

Board Members

6.8 Board Members, through the full Board are responsible for directing and monitoring the administration of its financial affairs. After consideration by the Board, the annual estimates (after adjustment if appropriate), shall be approved. The Board shall thereafter determine the amount to be requisitioned from each constituent Council. Approved estimates must be financially balanced and demonstrate value for money and consider sustainability.

6.9 The Board scrutinises performance and management of resources, with internal and external audit information being reported. The Board's year end position and relevant audit comments are reported and monitored at the Board.

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

The Board Management Team

6.11 The Management Team (made up of the Assessor & ERO, Depute Assessor & ERO, three Divisional Assessors and Principal Administration Officer) is responsible, individually and collectively, for ensuring that best value and value for money is achieved across the Board, in service delivery, internal

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Long Term Finance Strategy**

processes and systems of control, procurement of goods/services and the use of assets.

- 6.12 The Management Team is responsible for the management of budgets to deliver the services in line with the statutory requirements of the Assessor & ERO, and the Board's agreed Service Plan, and remain accountable in exercising overall financial control.

The Treasurer

- 6.13 The Treasurer has a statutory role to ensure the correct arrangements are in place for the proper administration of the financial affairs of the Board. The Treasurer has the authority to comment on any financial decision and advises the Management Team, the Assessor and Board members on all financial matters. As the Board's financial adviser, the Treasurer shall report to the Board with respect to the level of resources proposed to be utilised in each financial year and shall keep the Board informed with respect to its finances and financial performance.

Internal Audit of West Dunbartonshire Council

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

External Audit

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

Managing the Budget

- 6.17 The Board has an effective method of developing both the revenue estimates, and capital expenditure programme that aims to align resources with the Assessor & ERO's statutory duties and delivering on the Board's agreed Service Plan and resultant Workforce Plan.

Revenue Estimates

- 6.18 It is the duty of the Treasurer to prepare annual estimates on revenue and capital accounts relating to all service areas and services of the Board. For these purposes, the Assessor & ERO furnishes the Treasurer each year with the necessary information regarding the requirements of the Board.

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Long Term Finance Strategy**

Capital Programme

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

Freedoms and Flexibilities

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

Requisitioning

- 6.21 The funding requirement for the Electoral Registration Officer is currently requisitioned in accordance with S54 of the Representation of the People Act 1983, and for the Assessor in accordance with Sch 2 para 8(1) of the Valuation Joint Boards (Scotland) Order 1995, with s.216 of the Local Government (Scotland) Act 1947 providing the mechanism.

7. Financial Outlook

- 7.1 Key financial issues are known or anticipated events and activities which will have to be addressed within the Board's overall financial resources in the short-term (within three years), medium-term (within five to ten years) or long-term (over ten years). Annexe 1 provides an analysis of issues.
- 7.2 Events and activities include efficiencies, planned savings, changes to service priorities and delivery, and known potential pressures - the financial impact of an event or activity may be one-off, recurring or time-limited.
- 7.3 The Joint Board will be asked to agree to increase the level of requisition of constituent funding of £3.708m in 2026/27. Funding has also been made available through Councils for Barclay Review costs of £0.235m. 'Mansion Tax' costs of £0.346 giving a total of £4.289m.
- 7.4 This Financial Strategy provides detailed revenue forecasts covering the next three financial years, 2026/27 to 2028/29. The forecasts for the first year being more accurate as expected levels of demand and cost for Board services are more likely to be accurate in 2026/27 than in future years. The level of funding for 2027/28 onwards is not yet known. The strategy projects, with the exception of the Barclay funding, and Council Tax Revaluation funding as mentioned at 4.5, an increase in requisition from constituent authorities. Annexe 2 also provides a summary of the financial projections for the next 10 years.

Employee Pay Awards

- 7.5 Future employee pay awards for 2026/27 onwards have not been agreed, however, for the purpose of the Finance Strategy pay award expectations has been assumed at 3.5% in 2026/27 and 3% from 2027/28 onwards in the 'mid-range projection' scenario. It is noted that, to date, no additional mid-year requisition has been made to constituent authorities to cover the additional

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cost of employee pay awards that they have agreed through COSLA and apply to Joint Board staff. The anticipated additional cost for 2026/27 is £67,000.

Challenges affecting the Board's operations

7.6 The future will continue to present challenges and demand additional duties which will exert cost pressures, including:

- The change from 5 yearly (previously 7 yearly in 2010 and 6 yearly in 2017) NDR Revaluations to 3 yearly cycles has significantly compressed workloads and increased resource requirements with tasks such as information collection, analysis, writing of guidance/practice notes, and valuation of all non-domestic properties now requiring to be done every 3 years.
- The requirement for a Draft Valuation Roll for the above to be created, along with a requirement to send a Draft Valuation Notice to interested parties, introduces an additional 30,000 items of mail requiring to be sent. This is in addition to the required final Valuation Notice being sent 4 months later. The combined cost of these two mailings is in the region of £50,000. This is now a three yearly event.
- Annual checks required on the operation of self-catering units, requiring over 2,000 properties to be written to requesting information and for that information to be considered on return. This has proven to be an extremely resource intensive exercise.
- Electors on the UK Parliamentary Register with Absent Votes now require to reapply for these every three years. For those who do not re-apply by the deadline, a further mailing of a cancellation notice will be required. The estimated cost of this new three yearly exercise is in the region of £50,000.
- Planning for and delivering Electoral Registration services for the planned Scottish Parliamentary Election in May 2026. With such short timescales on the run up to a large scale election, the only way the statutory service can be delivered is with a reliance on existing staff to work overtime. This will have a budget pressure of around £25,000.
- Implementing changes to Electoral Legislation in Scotland as a result of the Scottish Governments planned changes to Electoral Registration in Scotland.
- Possibility of a review of Council Tax Legislation in Scotland which could lead to significant additional workloads. The Scottish Government has announced an intention to implement a 'Mansion Tax', with two new bands coming into effect from April 2028.
- The ongoing uncertainty over future funding and the volatility with regards inflation.

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- The accelerated consideration of the Board's accommodation requirements in Clydebank, following a report advising of the presence of RAAC in its current property. The Board's occupation of its property in Clydebank is relatively cheap, in that repairs and maintenance are minimal, and there is no rent payable due to owning the building.
- 2026/27 will see the employer's superannuation contribution rates increase from 6.5% to 17.5% increasing costs by approximately £0.240m.

Consequences of continued financial challenges

- 7.7 With most activities being statutory requirements with mandatory timetables for completion, and with approximately 77% of the Board's expenditure being on staff costs, any savings of significance will require more reductions in staffing levels. With several rounds of Voluntary Retirement and Severance having been completed, any future reduction would be likely to be dependent on applying further redundancies. The Board's Workforce Plan however makes it clear that the current workforce are working beyond capacity, and therefore it is unlikely that the staffing resource can be reduced without a reduction in service provision / standards.
- 7.8 The establishment list was revised and streamlined during the 2024/25 estimates process, with five posts being deleted in order to help fund the cost of the new Assessors system. Moreover, the service continues to be put under immense pressure, due to the large number of trainee staff in post, placing additional demands on the limited qualified members of the team. Reducing staff would mean that statutory duties would not be fulfilled.
- 7.9 Effects of applying efficiencies and staffing reductions on service provision could include:
- The one area of service provision which is not tightly determined by timetables is the entry of new properties onto the Council Tax List or altering bands of those already on the List. If this area of function was treated as a lower priority than at present the result would be time delays before council taxpayers could be issued with bills, with inherent build-up of back-dated liabilities, reductions in the in-year collection of Council Tax monies by constituent Councils and reductions in performance in relation to one of the Assessor's key performance indicators. Past experience has shown that this would generate a large number of complaints, which are resource intensive to handle, both for the Board and for constituent authorities.
 - Failure to meet demand in terms of public enquiries and electoral registration/absent voter applications, especially around the peak periods in the run-up to any electoral events. This could result in the loss of electors' votes or failure to provide registers to the Returning Officers at future electoral events.

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- Delays in dealing with NDR and council tax proposals, potentially leaving stakeholders overpaying for longer. This could also result in failure to meet the statutory dates for disposal of proposals/appeals and/or an increase in referrals to the Upper Tier Tribunal, at additional cost.
- The loss of experience and or skills could lead to increased Rateable Value loss and reductions of Council Tax bands on appeal, resulting in loss of income or increased uncertainty of future income to the constituent Councils.
- Failure to meet statutory duties in respect of completion of the annual electoral canvass could lead to legal action being taken against the ERO or intervention action being taken by the Electoral Commission and/or government.
- Failure to issue Voter ID cards timeously will result in electors losing their right to vote at elections.

8. Reserves

- 8.1 A key aspect of the consideration of the Board's revenue and capital budgets is the position of the relevant reserves.
- 8.2 The Board's Prudential Reserves Policy states that the core "Prudential" Reserve be maintained at a level of 2% of net expenditure or £0.100m, whichever is higher.
- 8.3 Reserves can be held for two main purposes:
- A working balance to help cushion the impact of uneven cash flows - this forms part of general reserves.
 - A means of building up funds, often referred to as earmarked reserves, to meet unknown or predicted liabilities.
- 8.4 For each reserve held, there should be a clear protocol on:
- The reason for / purpose of the reserve.
 - How and when the reserve can be used.
 - Procedures for the reserve's management and control.
 - A process and timescale for review of the reserve.
- 8.5 The Board's approved reserves policy sets an optimum target for an unallocated Prudential Reserve of £0.100m. However, the depletion of reserves within the 2026/27 estimates, will mean that the Board will require a strategy to rebuild reserves,

9. Monitoring and Reporting Arrangements

- 9.1 The Financial Strategy will be monitored by the Management Team and the Treasurer on a regular basis - there will also be capacity to review the

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Strategy as and when required, particularly when a new issue arises or the impact of major policy or initiative becomes clearer.

- 9.2 The Financial Strategy will be revised when there are changes to estimates, projections or policy which have a major financial impact.
- 9.3 The financial management principles and expectations have been communicated and are understood by all budget holders.
- 9.4 The Financial Strategy has been drawn up with the full involvement of the Assessor & ERO and, will be communicated to the Management Team and throughout the organisation.
- 9.5 During the years covered in the strategy, it is planned that the Board will receive budgetary control reports at each meeting analysing variances +/-5%.

10. Risk Management

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

11. Approach to Generating Future Estimates

- 11.1 Currently revenue estimates are generated through the traditional process known as "Cost of Current Level of Service" with "incremental budgeting". So, in general, estimates follow the current cost of delivery of Board statutory duties allowing for known cost increases/reductions to be built-in and for unavoidable burdens / reductions to also be recognised as part of the cost of providing a service reflecting current Board duties. In general this process should, in theory, generate estimates which reflects Board priorities on the basis that services are set up to deliver those priorities. In essence, the base position is taken from the previous year's agreed budget and this is adjusted for known movements.
- 11.2 Annex 2 summarises the estimated level of constituent council requisition over the next 10 years based upon current levels of service and a particular set of assumptions. The requisition amounts could be lower where additional Government grants are received.

Issues (Short / Medium / Long- term)

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

Risk Area	Issues Identified	Action Taken	Responsible Officer
VJB Property	Identification of RAAC in the Board's Clydebank office has accelerated the need to move premises to West Dunbartonshire Council's Aurora House, Clydebank requirements.	Board have agreed the project in principle. Further negotiations with Assessor & Treasurer	Assessor & Treasurer
Scottish Assessors Portal	Current portal (jointly funded by all Assessors) is nearing end of life and requires to be replaced.	Assessor, through the Scottish Assessors Association has engaged with the Scottish Government, who have committed funding to allow the redevelopment of the Assessors Portal.	Assessor & Treasurer
Strategic Issues	Impact of Scottish Government Funding levels on constituent contributions and Barclay implementation. In particular, the direct 'Barclay' funding from Scottish Government will come to an end creating an cliff-edge issue relating to income.	Longer term financial strategy to help identify possible risks on funding gaps to allow constituent authorities to take necessary action at an early stage	Assessor & Treasurer
Electoral Registration Service	Changes to electoral processes arising from the Scottish devolved powers in relation to electoral registration	Monitor Legislation as it develops. Consider resource implications, including staffing levels	ERO & Treasurer
Council Tax Service	Changes to Council Tax Legislation as a result of an expected review of Council Tax in Scotland, and the announcement of a 'Mansion Tax' from April 2028.	Monitor Legislation as it develops. Consider resource implications, including staffing levels	Assessor & Treasurer

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Annexe 2

Longer Term Financial Projections

The 3 year indicative estimates have been projected forward (in the mid range projection scenario) to identify the increase in requisition required from constituent councils, if no other changes in the Board's services (as defined in the agreed Service Plan) take place:

	NET EXPENDITURE	CONSTITUENT REQUISITION	BARCLAY FUNDING	MANSION TAX FUNDING	USE OF RESERVES	BUDGET GAP (ASSUMED WILL BE MEET BY CONSTITUENT REQUISITIONS)
	£000	£000	£000	£000	£000	£000
2026/27 (DRAFT)	4,289	(3,708)	(235)	(346)	0	0
2027/28	3,729	(3,708)	0	0	0	21
2028/29	3,841	(3,708)	0	0	0	133
2029/30	3,980	(3,708)	0	0	0	272
2030/31	4,113	(3,708)	0	0	0	405
2031/32	4,252	(3,708)	0	0	0	544
2032/33	4,397	(3,708)	0	0	0	689
2033/34	4,549	(3,708)	0	0	0	841
2034/35	4,709	(3,708)	0	0	0	1,001
2035/36	4,877	(3,708)	0	0	0	1,169

In order to maintain a balanced budget from 2027/28 onwards, additional requisitions will be required from constituent authorities, as detailed above. These increases have not yet been agreed by the Section 95 Officers, and there is a risk that constituent authorities may not support the uplift. Ongoing engagement with each authority will therefore be essential to ensure shared understanding of the financial challenges facing the Board and to support sufficient financial planning to fund the Board's statutory functions.

ITEM 5 APPENDIX 2

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD 2025/26 BUDGET & DRAFT 2026/27 ESTIMATES

2024/25 OUTTURN	DESCRIPTION	Revised 2025/26 BUDGET	2025/26 PROBABLE OUTTURN	Variance	DRAFT 2026/27 ESTIMATE	YR on YR MOVEMENT	INDICATIVE 2027/28 ESTIMATE	INDICATIVE 2028/29 ESTIMATE
£		£	£	£	£	£	£	£
1,932,104	APT&C - SALARIES	2,016,037	1,892,937	(123,100)	2,371,715	355,679	2,234,584	2,301,621
34,657	APT&C - OVERTIME	46,000	45,035	(965)	59,610	13,610	6,180	6,365
93,613	APT&C - TEMP	43,620	44,056	437	45,147	1,527	46,501	47,896
63,136	APT&C - SUPERANN	67,940	62,893	(5,047)	415,542	347,602	335,188	345,243
200,599	APT&C - N.I.	236,441	248,830	12,389	279,284	42,843	256,166	263,851
7,526	TRAINING COSTS	15,350	15,350	0	15,350	0	15,350	15,811
33,653	TRAVEL & SUBSISTENCE	38,000	38,000	0	72,000	34,000	38,000	39,140
1,293	OTHER EMPLOYEE COSTS	1,332	2,498	1,166	1,379	47	1,413	1,456
9,228	PENSION INCREASES	9,505	11,380	1,875	9,505	(0)	9,505	9,505
0	STRAIN ON FUND/SEVERANCE	0	0	0	10,478	10,478	0	0
61,488	ILL HEALTH RET'MENT PREMIUMS	63,102	63,473	371	65,311	2,209	67,597	69,963
2,437,298	EMPLOYEE COSTS	2,537,326	2,424,452	(112,874)	3,345,321	807,995	3,010,483	3,100,850
36,864	RATES	38,523	36,624	(1,899)	25,727	(12,796)	12,404	12,652
4,748	FURNITURE & FITTINGS	2,000	2,000	0	5,750	3,750	2,000	2,000
21,447	ELECTRICITY	20,256	20,391	135	13,321	(6,934)	5,643	5,925
23,629	GAS	18,992	19,590	598	10,771	(8,221)	1,680	1,764
29,450	CONTRACT CLEANING	28,131	32,033	3,901	18,648	(9,483)	8,362	8,697
1,996	OFFICE ACCOMMODATION	1,996	1,996	0	26,996	25,000	26,996	26,996
35,386	REPAIRS & MAINTENANCE	13,000	13,000	0	6,710	(6,290)	421	421
608	REFUSE COLLECTION	1,352	638	(713)	1,103	(249)	832	865
8,839	OTHER PROPERTY COSTS	4,356	6,751	2,394	60,857	56,500	1,230	1,279
162,967	PROPERTY COSTS	128,607	133,022	4,416	169,884	41,277	59,568	60,599
662	CLOTHING UNIFORMS ETC	514	100	(414)	514	0	514	514
6,524	COMPUTER EQUIPMENT	3,090	181	(2,909)	3,090	0	3,090	3,090
11,523	OFFICE EQUIPMENT	500	500	0	5,500	5,000	500	500
57,981	COMPUTER LICENCES	110,000	110,000	0	130,000	20,000	110,000	110,000
6,174	MACHINE RENTAL / LEASE	5,451	3,387	(2,064)	5,451	0	5,451	5,451
7,497	OTHER S & S	2,750	3,391	641	3,025	275	3,328	3,660
90,361	SUPPLIES & SERVICES	122,305	117,559	(4,746)	147,580	25,275	122,882	123,215
9,500	AUDIT FEES & OUTLAYS	10,856	10,856	(0)	11,942	1,086	13,136	14,449
9,500	PAYMENTS TO OTHER BODIES	10,856	10,856	(0)	11,942	1,086	13,136	14,449

2024/25 OUTTURN	DESCRIPTION	Revised 2025/26 BUDGET	2025/26 PROBABLE OUTTURN	Variance	DRAFT 2026/27 ESTIMATE	YR on YR MOVEMENT	INDICATIVE 2027/28 ESTIMATE	INDICATIVE 2028/29 ESTIMATE
£		£	£	£	£	£	£	£
180,613	PRINTING & POSTAGES	304,854	323,370	18,516	231,552	(73,302)	227,529	238,574
2,023	STATIONERY	4,621	1,076	(3,545)	4,621	0	4,621	4,621
23,541	TELEPHONES	27,052	23,985	(3,067)	28,222	1,171	29,049	29,920
9,997	TELEPHONES/INTERNET REG.	10,246	12,699	2,453	10,553	307	10,870	11,196
5,486	BOOKS & PUBLICATIONS	5,987	10,709	4,721	5,987	0	5,987	5,987
16,000	LAND VAL. APPEAL COURT	10,000	16,000	6,000	10,000	0	10,000	10,000
43,841	ELECTORAL SYSTEM SUPPORT	49,885	41,839	(8,046)	51,382	1,497	52,923	54,511
2,357	ELECTORAL PARTICIPATION	4,000	1,907	(2,093)	4,000	0	4,000	4,000
142,116	CENTRAL ADMIN COSTS	141,474	147,133	5,659	141,969	495	150,818	155,342
15,322	INSURANCE	16,551	19,421	2,870	17,875	1,324	19,305	20,849
15,861	OTHER ADMIN COSTS	15,000	14,529	(471)	115,000	100,000	15,000	15,000
457,158	ADMIN COSTS	589,669	612,666	22,997	621,161	31,492	530,102	550,001
4,484	COURSES & CONFERENCES	6,000	6,000	0	6,000	0	6,000	6,000
6,205	MISCELLANEOUS	3,200	3,200	0	3,200	0	3,200	3,200
10,689	OTHER EXPENDITURE	9,200	9,200	0	9,200	0	9,200	9,200
3,167,974	GROSS EXPENDITURE	3,397,963	3,307,755	(90,208)	4,305,088	907,125	3,745,371	3,858,315
(2,250)	RENTAL INCOME	(2,250)	(1,041)	1,209	0	2,250	0	0
(4,548)	TEMPORARY INTEREST	(8,973)	(4,548)	4,425	(8,973)	0	(8,973)	(8,973)
(11,819)	SALES FEES & CHARGES	(7,000)	(8,760)	(1,760)	(7,350)	(350)	(7,718)	(8,103)
(18,617)	GROSS INCOME	(18,223)	(14,349)	3,874	(16,323)	1,900	(16,691)	(17,077)
3,149,357	NET EXPENDITURE	3,379,740	3,293,406	(86,334)	4,288,765	909,025	3,728,680	3,841,238

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
2025/26 BUDGET & DRAFT 2026/27 ESTIMATES

Appendix 2

2024/25 OUTTURN	DESCRIPTION	Revised 2025/26 BUDGET	2025/26 PROBABLE OUTTURN	Variance	DRAFT 2026/27 ESTIMATE	YR on YR MOVEMENT	INDICATIVE 2027/28 ESTIMATE	INDICATIVE 2028/29 ESTIMATE
£		£	£	£	£	£	£	£
(2,611,171)	CORE CONSTITUENT CONTRIBUTION	(2,611,171)	(2,611,171)	0	(3,707,855)	(1,096,684)	(3,728,680)	(3,841,238)
0	ADDITIONAL CONSTITUENT CONTRIBUTION	(146,578)	(146,578)	0	0	146,578	0	0
(186,430)	CONSTITUENT CONTRIBUTION - BARCLAY	(190,886)	(190,886)	0	(235,264)	(44,378)	0	0
0	UK GOVERNMENT - ELECTION 2022 - NEW BURDENS	(19,600)	(19,600)	0	0	0	0	0
0	SCOTTISH GOVERNMENT FUNDING - MANSION TAX	0	0	0	(345,646)	0	0	0
(71,854)	DLUHC GRANT NEW FUNDING 25/26	0	0	0	0	0	0	0
(279,901)	TRANSFER TO/FROM RESERVES	(411,505)	(325,171)	86,334	0	411,505	0	0
(0)	BUDGET GAP/ (SURPLUS)	0	0	(0)	0	(582,979)	0	0

RESERVES BROUGHT FORWARD	(354,158)	(28,987)
TRANSFER TO/FROM RESERVES IN YEAR	325,171	0
RESERVES CARRIED FORWARD	<u>(28,987)</u>	<u>(28,987)</u>
PRUDENTIAL TARGET	<u>(100,000)</u>	<u>(100,000)</u>
Earmarked Balance		
UNALLOCATED BALANCE (ABOVE)/BELOW PRUDENTIAL TARGET	71,013	71,013

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

EXPLANATION OF MAIN 2026/27 REVENUE BUDGET MOVEMENTS > £5,000

	£	£
2025/26 Revised Net Expenditure		3,379,740
2026/27 Draft Net Expenditure		4,288,765
Increase in Net Expenditure		<u>909,025</u>

The main reasons for the movement are explained as follows:

EMPLOYEE COSTS

Pay award	70,561	Impact of assumed pay award Budget increased to reflect employees & Trainee's progressing through salary scale increases.
Basic Pay costs	103,810	
Superannuation	313,177	Increased in superannuation rate from 6.5% to 17.5%
National Insurance	13,551	Increase in Employers National Insurance Contributions effective from 1 April 2026.
Additional Employee costs	306,896	Additional Salaries, Overtime, Travel & Subsistence costs which will be fully funded from Scottish Government Mansion Tax Grant.
INCREASE IN EMPLOYEE COSTS		807,995

PROPERTY COSTS

Utilities and service costs	(47,291)	Reduction from relocation to new premises.
Office Accommodation	25,000	Estimated rental costs for new premises.
Other Property Costs	58,000	One-off costs for demolition of Clydebank building and removal costs.
Furniture & Fittings	3,750	26/27 costs, fully funded from Scottish Government Mansion Tax Grant
INCREASE IN PROPERTY COSTS		39,459

SUPPLIES & SERVICES

Increase in supplies & services	<u>25,000</u>	Additional expenditure fully funded from the Scottish Government Mansion Tax Grant
INCREASE IN SUPPLIES & SERVICES		25,000

ADMIN COSTS

Reduction in printing & postages	(72,902)	Reduction due to relocation and no grant allocation in 2026/27.
Increase in Other Admin	<u>100,000</u>	One-off 2026/27 relocation costs for scanning documents.
INCREASE IN ADMIN COSTS		27,098

Small variances throughout various budgets		<u>9,473</u>
REDUCTION IN NET EXPENDITURE		<u>909,025</u>

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

ALLOCATION OF CONSTITUENT CONTRIBUTIONS

	2025/26 GAE Allocation		2026/27 GAE Allocation	
	£000's	%	£000's	%
ELECTORAL REGISTRATION				
EAST DUNBARTONSHIRE COUNCIL	119	33.48	119	33.49
WEST DUNBARTONSHIRE COUNCIL	114	32.04	114	31.98
ARGYLL & BUTE COUNCIL	123	34.47	123	34.54
	356	100.00	355	100.00
VALUATION & COLLECTION OF LOCAL TAX				
EAST DUNBARTONSHIRE COUNCIL	739	33.48	736	33.49
WEST DUNBARTONSHIRE COUNCIL	707	32.04	703	31.98
ARGYLL & BUTE COUNCIL	760	34.47	759	34.54
	2,206	100.00	2,198	100.00
VALUATION & COLLECTION OF NDR				
EAST DUNBARTONSHIRE COUNCIL	214	16.49	215	16.75
WEST DUNBARTONSHIRE COUNCIL	267	20.61	266	20.80
ARGYLL & BUTE COUNCIL	816	62.90	800	62.45
	1,297	100.00	1,281	100.00

<u>ALLOCATION</u>				
EAST DUNBARTONSHIRE COUNCIL	1,071.82	27.77	1,070	27.90
WEST DUNBARTONSHIRE COUNCIL	1,088.31	28.20	1,083	28.24
ARGYLL & BUTE COUNCIL	1,698.86	44.02	1,682	43.86
TOTAL	3,858.98	100.00	3,834	100.00

	2025/26 Contribution GAE allocation above £	2026/27 Contribution GAE allocation above £
<u>CONSTITUENT CONTRIBUTION</u>		
EAST DUNBARTONSHIRE COUNCIL	725,243	1,034,935
WEST DUNBARTONSHIRE COUNCIL	736,400	1,046,415
ARGYLL & BUTE COUNCIL	1,149,528	1,626,505
TOTAL	2,611,171	3,707,855

DUNBARTONSHIRE & ARGYLL & BUTE VALUATION JOINT BOARD
DRAFT CAPITAL ESTIMATES

DESCRIPTION	2026/27			2027/28	2028/29
	PROJECTS RE- PROFILED FROM 2025/26	NEW BIDS	INDICATIVE ESTIMATE	NEW BIDS	NEW BIDS
	£	£	£	£	£
<u>PRIOR YEAR PROJECTS</u>					
NDR REFORM COSTS (21/22)	11,309	0	11,309	0	0
UNIX SERVER RENEWAL (21/22)	12,891	0	12,891	0	0
NEW MONITORS (23/24)	457	0	457	0	0
<u>24/25 PROJECTS</u>					
SERVER REPLACEMENT	13,110	0	13,110	0	0
<u>25/26 PROJECTS</u>					
LAPTOP REFRESH	173	0	173	0	0
HIGH VOLUME SCANNER REPLACEMENT	6,200	0	6,200	0	0
<u>26/27 PROJECTS</u>					
IT PERIPHERALS REFRESH	0	2,500	2,500	0	0
LAPTOP REFRESH	0	7,000	7,000	0	0
<u>27/28 PROJECTS</u>					
IT PERIPHERALS REFRESH	0	0	0	2,500	0
LAPTOP REFRESH	0	0	0	7,500	0
CANVASSER TABLET REFRESH	0	0	0	12,000	0
<u>28/29 PROJECTS</u>					
IT PERIPHERALS REFRESH	0	0	0	0	2,500
LAPTOP REFRESH	0	0	0	0	8,000
GROSS EXPENDITURE	44,141	9,500	53,641	22,000	10,500
UNAPPLIED CAPITAL RECEIPTS CARRIED FORWARD	(32,832)	0	(32,832)	0	0
CFCR	0	0	0	0	0
SCOTTISH GOVERNMENT GRANT	(11,309)	0	(11,309)	0	0
CONSTITUENT CONTRIBUTION	0	(9,500)	(9,500)	(22,000)	(10,500)
GROSS INCOME	(44,141)	(9,500)	(53,641)	(22,000)	(10,500)
NET EXPENDITURE	0	0	0	0	0

DUNBARTONSHIRE & ARGYLL & BUTE VALUATION JOINT BOARD

DETAILS OF NEW 2026/27-2028/29 CAPITAL BIDS

	Estimated Cost £
<u>2026/27 Forecast</u>	
<u>Laptop Refresh</u> 11 Laptops to be replaced (5 year rolling replacement).	7,000
<u>IT Peripherals Refresh</u> Rolling renewal of monitors, keyboards etc	2,500
TOTAL 2026/27	<u>9,500</u>
<u>2027/28 Forecast</u>	
<u>Laptop Refresh</u> 11 Laptops to be replaced (5 year rolling replacement).	7,500
<u>IT Peripherals Refresh</u> Rolling renewal of monitors, keyboards etc.	2,500
<u>Canvasser Tablet Refresh</u> 40 Tablets to be replaced (5 year rolling programme)	12,000
TOTAL 2027/28	<u>22,000</u>
<u>2028/29 Forecast</u>	
<u>Laptop Refresh</u> 11 Laptops to be replaced (5 year rolling replacement).	8,000
<u>IT Peripherals Refresh</u> Rolling renewal of monitors, keyboards etc.	2,500
TOTAL 2028/29	<u>10,500</u>
<u>2029/30 Forecast</u>	
<u>Laptop Refresh</u> 11 Laptops to be replaced (5 year rolling replacement).	8,500
<u>IT Peripherals Refresh</u> Rolling renewal of monitors, keyboards etc.	2,750
<u>Server Replacement</u> Replacement of two existing production servers (5 year rolling replacement)	20,000
TOTAL 2029/30	<u>31,250</u>
<u>2030/31 Forecast</u>	
<u>Laptop Refresh</u> 11 Laptops to be replaced (5 year rolling replacement).	 9,000
<u>IT Peripherals Refresh</u> Rolling renewal of monitors, keyboards etc.	2,750
TOTAL 2030/31	<u>11,750</u>

DUNBARTONSHIRE and ARGYLL & BUTE VALUATION JOINT BOARD**Report by Treasurer****Valuation Joint Board – 20 March 2026**

Subject: External Audit Enquiries – 2025/26 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 2025/26 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 2025/26 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 2025/26 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 March 2026

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

Appendix 1 External Audit Enquiries to Those Charged with Governance.

<p>International Standard for Auditing 240 - The auditor's responsibility to consider fraud in an audit of financial statements</p>
<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"> • 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). • 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. • 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 • communicating to those charged with governance the processes for identifying and responding to fraud or error?
<p>Response</p>
<p>The Board's financial statements are prepared by an experience 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 2025/26? Please provide details.</p>
<p>Response</p>
<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. In terms of oversight, the Board's Internal Audit service, which is provided by West Dunbartonshire Council, plays a key role in this</p>

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.

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 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 2025 – 31 March 2026? Where appropriate please provide details.

Response

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.

- Has the Board identified any specific fraud risks within the organisation? Please provide details.
- Does the Board have any concerns that there are areas within the organisation that are at risk of fraud? Please provide details.
- Are there particular locations within the organisation where fraud is more likely to occur? Please provide details.

Response

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.

- If not, where are the risk areas?
- What other controls are in place to help prevent, deter or detect fraud?

Response

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.

Response

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.

<p>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.</p>
<p>7) From a fraud and corruption perspective, what are considered by the Board to be high risk posts within the organisation? Please provide details.</p> <ul style="list-style-type: none"> • How are the risks relating to these posts identified, assessed and managed?
<p>Response</p>
<p>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>
<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"> • How are the risks associated with fraud related to such relationships and transactions mitigated?
<p>Response</p>
<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"> • Are there particular balances where fraud is more likely to occur? Please provide details. • 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. • Could a false accounting entry escape detection? If so, how? • Are there any external fraud risk factors which are high risk of fraud? Please provide details.
<p>Response</p>
<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"> 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.
<p>Response</p>
<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>
<p>International Standard for Auditing 250 – Consideration of laws and regulations in an audit of financial statements</p>
<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"> Is the Board aware of the process management has in place for identifying and responding to changes in laws and regulations? Please provide details. What arrangements are in place for the Board to oversee this process? 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. 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.
<p>Response</p>
<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>
<p>International Standard for Auditing 501 – Specific consideration of the potential for, and actual, litigation and claims affecting the financial statements</p>
<p>12) Is the Board aware of any actual or potential litigation or claims that would affect the financial statements? Please provide details.</p>

Response
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.
International Standard for Auditing 570 – Consideration of the going concern assumption in an audit of financial statements
13) How has the Board assessed and satisfied itself that it is appropriate to adopt the going concern basis in preparing the financial statements?
Response
Going concern has been assessed as part of Board's budget setting process in March 2025. The budget setting process requires that Management provide a view on the robustness of estimates and the adequacy of reserves. No issues in relation to going concern were highlighted as part of the regular financial reporting to the Board.
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.
Response
The Board agreed the 2025/26 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.

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD**Report by Treasurer****Valuation Joint Board: 20 March 2026**

Subject: Forvis Mazars' Annual Audit Plan 2025/26**1. Purpose**

1.1 The purpose of this report is to present Forvis Mazars' Annual Audit Plan for the audit of financial year 2025/26 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 22 to 26 of the attachment.

3.3 The fee for the local audit for 2025/26 is £9,910 which is an increase from the charge in 2024/25 (£9,774); representing an inflationary increase of £136 (1.4%).

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 2025/26.

Laurence Slavin**Treasurer****Date: 20 March 2026**

Person to Contact: Joanne Thomson, Accountant
West Dunbartonshire Council
E-mail: Joanne.Thomson@west-dunbarton.gov.uk

Appendix: Forvis Mazars' Annual Audit Plan 2025/26.



Annual Audit Plan
Dunbartonshire and Argyll and Bute Valuation Joint Board - Year ending 31 March 2026

March 2026

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

Forvis Mazars
100 Queen Street
Glasgow
G1 3DN

4 March 2026

Dear Board members,

Annual Audit Plan – Year ending 31 March 2026

I am pleased to present our Annual Audit Plan (“AAP”) for Dunbartonshire and Argyll and Bute Valuation Joint Board for year ended 31 March 2026.

This document will be presented Board meeting on 20 March 2026. If you would like to discuss any matters in more detail, please contact me 07816 354994.

This report provides an overview of the planned scope and timing of our audit, including the significant and enhanced audit risks we have identified. In addition, as it is a fundamental requirement that we are, and are seen to be, independent of the Board report also summarises our considerations and conclusions on our independence.

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

- Reaching a mutual understanding of the scope of our audit and our respective responsibilities,
- Sharing information to assist each of us with fulfilling our respective responsibilities,
- Providing you with constructive observations arising during our audit, and

Forvis Mazars LLP – 100 Queen Street Tel: 0141 227 2400 – www.forvismazars.com/uk

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Annual Audit Plan – Year ending 31 March 2026 (continued)

- Ensuring that we gain an understanding of your attitude and views in respect of the risks facing the Board which may affect our audit, including the likelihood of those risks materialising and how they are monitored and managed.

This report, which we have 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.

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.

During the meeting, we would be grateful for your views/ knowledge on the following specific matters:

- Whether you have identified any other risks (business, laws & regulation, fraud, going concern, etc.) that may result in material misstatements in the financial statements.
- If you are aware of any significant communications between the Board and its regulators.
- If there are any matters that you consider warrant particular attention during our audit and/ or any areas where you would like additional procedures to be undertaken.

This report has been prepared in accordance with the responsibilities set out within the 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,



Tom Reid
Audit Director

Forvis Mazars LLP

Forvis Mazars LLP – 100 Queen Street Tel: 0141 227 2400 – www.forvismazars.com/uk

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This document is to be regarded as to Dunbartonshire and Argyll and 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.

Executive summary

Audit timeline (page 13)

Developing our audit strategy and agreeing timetables and deadlines	February-March 2026
Presenting our Annual Audit Plan to the Board	20 March 2026
Receiving and reviewing draft financial statements	June 2026
Execution of audit approach, including detailed testing	July-August 2026
Final review and completion procedures	Autumn 2026
Presenting our Annual Auditor's Report to the Board	Autumn 2026
Signing the independent auditor's report	Autumn 2026

Fees (page 32)

Audit fees	£9,910
Non-audit fees	£0
Total fees	£9,910

Audit risks and other significant matters (pages 22-26)

Risk	Significant risk	Enhanced risk	Risk evolution	Page
Management override of controls	●	○	=	22
Valuation of property, plant and equipment	●	○	=	23
Valuation of the net defined benefit pension liability	●	○	=	24

Materiality (pages 18-20)

Based on gross revenue expenditure

Materiality	Performance materiality	Reporting threshold
£60,800	£42,500	£1,820

Our independence (pages 34-35)

We are independent of the Board in accordance with the ethical requirements that are relevant to our audit in the UK, including the FRC's Ethical Standard

Engagement and responsibilities summary

Engagement and responsibilities summary

We are appointed to perform the external audit of Dunbartonshire and Argyll and Bute Valuation Joint Board (the Board) for the year to 31 March 2026. 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 2025/26.



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 Board'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 Board's internal control.



Wider scope and Best Value

We are also responsible for reviewing and reporting on the wider scope arrangements that the Board 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



Sam Thompson
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03

Audit scope, approach, and timeline

Audit scope, approach, and timeline

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.

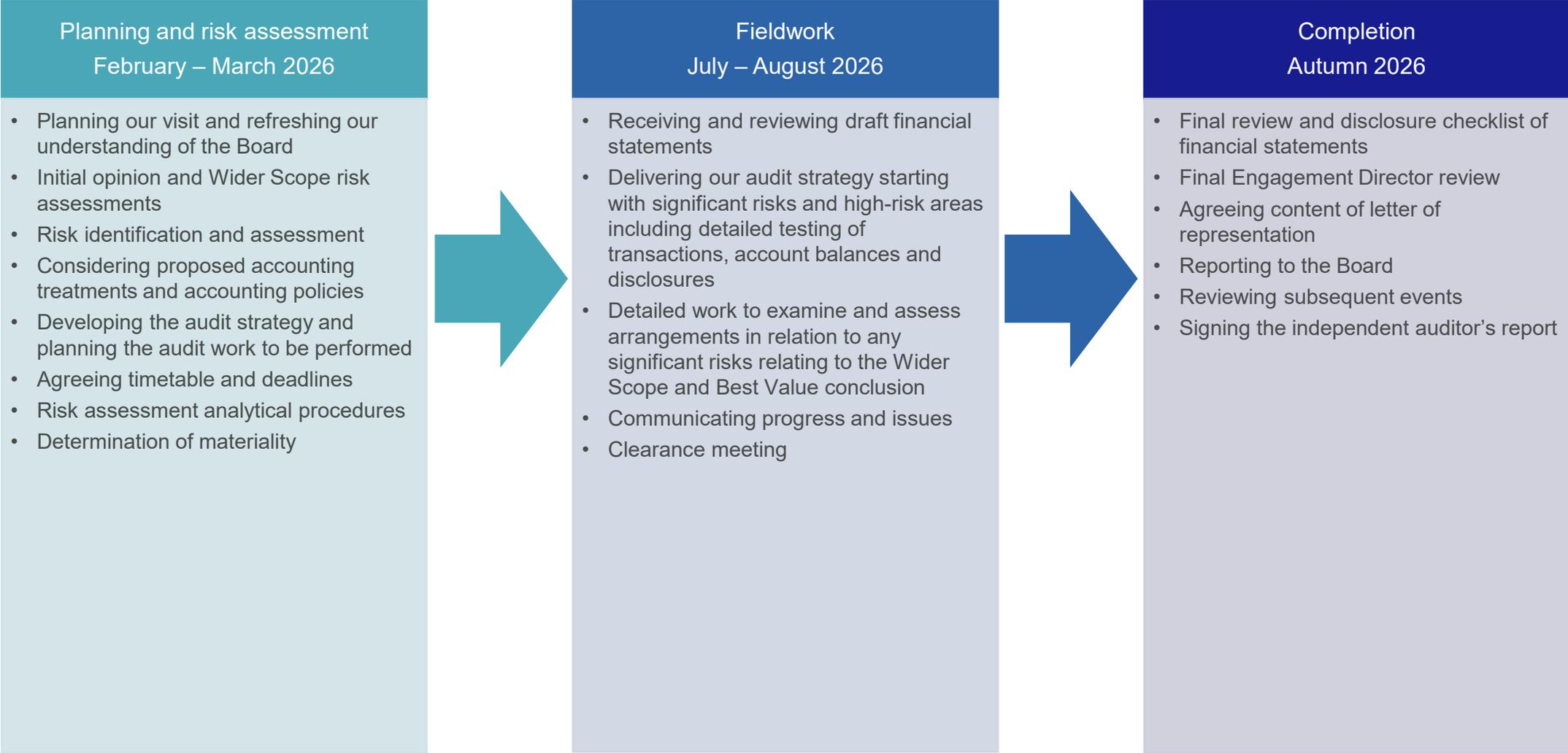
If we conclude that appropriately designed controls are in place, we may plan to test and rely on those controls. If we decide controls are not appropriately designed, or we decide that it would be more efficient to do so, we may take a wholly substantive approach to our audit testing where, in our professional 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.

Where appropriate our Annual Audit Plan reflects discussions with the Local Area Network.

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.

Audit scope, approach, and timeline



Audit scope, approach, and timeline (continued)

Management’s and our experts

Management makes use of experts in specific areas when preparing the Board’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.

Reliance on internal audit

Where possible, we will use the work performed by internal audit when designing the nature, extent, and timing of our audit procedures. We will discuss with internal audit the progress of their work and their findings prior to commencing our controls evaluation procedures.

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

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 24.
Short Term Debtors	No	No	No	Yes	Our audit approach will be fully substantive, comprising of tests of detail.
Short-Term Creditors	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 25.
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.
Government Grants	No	No	No	Yes	Our audit approach will be fully substantive, comprising of tests of detail.

Audit scope, approach, and timeline (continued)

Audit approach for significant financial statement areas (continued)

Financial statement area	Significant risk	Key judgement area or enhanced risk	Testing of controls	Substantive procedures	Comments
Management Commentary	No	No	No	Yes	Our audit approach will be fully substantive, comprising of tests of detail.
Remuneration Report	No	No	No	Yes	Our audit approach will be fully substantive, comprising of tests of detail.
Annual Governance Statement	No	No	No	Yes	Our audit approach will be fully substantive, comprising of tests of detail.
Movement in Reserves Statement	No	No	No	Yes	Our audit approach will be fully substantive, comprising of tests of detail.
Cash Flow Statement	No	No	No	Yes	Our audit approach will be fully substantive, comprising of tests of detail.
Expenditure and Funding Analysis	No	No	No	Yes	Our audit approach will be fully substantive, comprising of tests of detail.
Related Parties	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 an overall materiality threshold of 1.75% of gross revenue expenditure and performance materiality based on 70% of this figure, which are both unchanged from the previous audit. The choice of this percentage reflects our assessment that the Board has a strong control environment, its transactions are transparent and few in number and that we have not detected significant errors in previous audits. This means we expect it is likely that errors in the current year will be few in number and value.

At the planning stage, we have set materiality based on the 2024/25 audited accounts, so we anticipate overall materiality being in the region of £60,800 (£60,800 in the prior year) and performance materiality being in the region of £42,500 (£42,500 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

	2025/26 £	2024/25 £
Overall materiality	60,800	60,800
Performance materiality	42,500	42,500
Clearly trivial	1,820	1,820
Specific materiality:		
- Senior officers' remuneration	£1,000	£1,000
- Bandings of officers earning more than £50,000	£5,000	£5,000
- Exit packages	£20,000	£20,000

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 £1,820, 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).

05

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">• 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• Risks relating to other assertions and arising from significant events or transactions that occurred during the period.
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	Yes	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.	<p>We plan to address the management override of controls risk through:</p> <ul style="list-style-type: none"> • 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; • testing the appropriateness of journal entries recorded in the general ledger and other adjustments made in preparing the financial statements; • testing journals that meet our fraud risk factors; and • considering and testing any significant transactions outside the normal course of business or otherwise unusual.

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 Board held land and buildings with a net book value of £0.332m as at 31 March 2025 (as per the 2024/25 audited annual accounts). In line with the requirements of the CIPFA Code of Practice, the Board has adopted a rolling revaluation model for these assets, with an external valuer carrying out valuations of land and buildings on a five-year cycle.</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>For 2025/26, the Code introduces changes requiring bodies to undertake an indexation exercise during financial years in which non-investment assets, such as land and buildings, are not formally revalued. This is to ensure that the carrying value of those assets is not materially different from their current value.</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 Board for the valuation of its land and buildings.</p> <p>If assets are formally revalued during the year, we will:</p> <ul style="list-style-type: none"> • assess the scope and terms of engagement with the Valuer; • assess the competence, skills and objectivity of the Valuer; • assess how management use the Valuer's report to value land and buildings included in the financial statements; • test the accuracy of the data used in valuations; • challenge management and the Valuer's assumptions and judgements applied in the valuations; • review the valuation methodology used, including the appropriateness of the valuation basis; and • consider the reasonableness of the valuation by comparing the valuation output with market intelligence. <p>Where assets are not formally revalued, we will challenge management on whether they have considered movements in the valuation of these assets. This will include whether they have applied the new requirements introduced under the 2025/26 Code to undertake an indexation exercise.</p>

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 pension liability	No	Yes	Yes	The Board had a net pension liability of £0.154 million as at 31 March 2025 (as per the 2024/25 audited 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.	<p>We will address this risk by:</p> <ul style="list-style-type: none"> • assessing the skill, competence and experience of the scheme actuary; • challenging the reasonableness of the assumptions used by the actuary as part of the annual IAS 19 valuation; • liaising with the auditors of the Pension Fund Administrator to gain assurance that the overall procedures and controls in place at the Pension Fund are operating effectively; • comparing assumptions to expected ranges; • reviewing the accuracy and completeness of the membership data used by the actuary in preparation of the Actuary's valuation report; • independently obtaining confirmation of pension contributions, benefits paid and any material transfers from the Pension Fund Administrator and comparing this with the data used by the Actuary in the actuarial valuation; and • agreeing data in the Actuary's valuation report for accounting purposes to the relevant accounting entries and disclosures in the Board's financial statements.

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 Board 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?

Internal audit function

We do not expect to use the work of the internal audit function for the purpose of our audit. Nonetheless, we will obtain a copy of the reports issued by internal audit relating to the financial period under audit to determine whether any findings will have an impact on our risk assessment and planned audit procedures.

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. The required assessment of the adequacy of arrangements is divided into 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.

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.

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.

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)

Less complex bodies

The Code of Audit Practice allows an alternative audit approach where an audited body is considered less complex due to its size and limited financial activity. Audit Scotland has prepared guidance on quantitative and qualitative factors to consider in assessing whether a body is less complex. We have reviewed these criteria and concluded that Dunbartonshire and Argyll and Bute Valuation Joint Board is a less complex body it meets all these criteria. Our wider scope and Best Value work will therefore be limited to reviewing the Annual Governance Statement, concluding on the financial sustainability of the Board and the services it delivers over the medium to longer term, and reporting on the arrangements that the Board has in place for securing Best Value.

Wider scope and Best Value (continued)

Our work to follow-up on previous wider scope recommendations

As part of our 2024/25 audit, we identified wider scope risks in the Board's arrangements. The table below sets out the risks identified, our previous recommendations and the work we intend to carry out as part of our 2025/26 audit.

	Previously identified significant risks in arrangements	Relevant reporting criteria	Our 2024/25 recommendations	Planned procedures for 2025/26
1	<p>Financial sustainability – unfunded medium-term budget gaps (Level 1) The Board does not currently have firm plans to fund its short-to-medium term budget gap, representing a significant risk to its financial sustainability.</p> <p>Despite its improved financial position, the Board continues to face significant risk and uncertainty associated with negotiations for increased contributions from the constituent authorities. Without additional funding or the identification of substantial savings, it is unclear how management will bridge the forecast 2026/27 and 2027/28 budget gaps of £650k and £744k respectively.</p>	Financial sustainability	<ul style="list-style-type: none"> - Management should continue to engage with the constituent Councils to agree firm funding settlements for the medium to longer-term. - Management should identify potential savings and efficiencies to help address the currently unfunded budget gap. - Management should review its assumptions in budgeting for staff costs to ensure they are realistic and reduce the risk that there are significant variances in comparison with actuals. 	<p>We will review the Board's 2025/26 outturn and its revenue and capital estimates for 2026/27 to assess the financial sustainability of its current position.</p> <p>We will monitor developments in negotiations with the constituent authorities and assess the impact on the Board's forecast financial position.</p> <p>We will review other assumptions within the Board's financial forecasts to determine whether they are appropriate and comprehensive.</p> <p>We will review the progress made by the Board in achieving savings agreed within its latest Long Term Finance Strategy.</p>

07

Audit fees and other services

Audit fees and other services

Our fees (exclusive of disbursements) for the audit of Dunbartonshire and Argyll and Bute Valuation Joint Board's financial statements for the year ended 31 March 2026 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 2025/26 audits](#).

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

Area of work	2025-26 Proposed Fee	2024-25 Actual Fee
Auditor remuneration	£22,660	£21,830
Pooled costs	£780	£550
Contribution to PABV costs	£0	£0
Sectoral cap adjustment	(£13,530)	(£12,880)
Additional fees for review and consultation on civil penalties accounting treatment	£0	£490
Total fees	£9,910	£9,774

08

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 and Bute Valuation Joint Board that, in our professional judgement, may reasonably be thought to impair our independence.

We are independent of Dunbartonshire and Argyll and 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 and 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 me in the first instance.

Confirmation of our independence

Prior to the provision of any non-audit services, I 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

B: Current year updates, forthcoming accounting & other issues

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 in March 2026;
- Our Annual Audit Report in Autumn 2026; and
- Our independent auditor's report in Autumn 2026.

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"> • Uncorrected misstatements and their effect on our audit opinion; • The effect of uncorrected misstatements related to prior periods; • A request that any uncorrected misstatement is corrected; and • In writing, corrected misstatements that are significant. 	Annual Audit Report
With respect to fraud communications: <ul style="list-style-type: none"> • Inquiries with the Board to determine whether you have knowledge of any actual, suspected, or alleged fraud affecting the entity; • Any fraud that we have identified or information we have obtained that indicates that fraud may exist; and • A discussion of any other matters related to fraud. 	Annual Audit Report and discussion at Board meetings 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
<p>Significant matters arising during the audit in connection with the entity's related parties including, when applicable:</p> <ul style="list-style-type: none"> • Non-disclosure by management; • Inappropriate authorisation and approval of transactions; • Disagreement over disclosures; • Non-compliance with laws and regulations; and • Difficulty in identifying the party that ultimately controls the entity. 	Annual Audit Report
<p>Significant findings from the audit including:</p> <ul style="list-style-type: none"> • Our view about the significant qualitative aspects of accounting practices including accounting policies, accounting estimates and financial statement disclosures; • Significant difficulties, if any, encountered during the audit; • Significant matters, if any, arising from the audit that were discussed with management or were the subject of correspondence with management; • Written representations that we are seeking; • Expected modifications to the audit report; and • 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 the Board in the context of fulfilling their responsibilities. 	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
<p>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.</p>	<p>Annual Audit Report and Board meetings</p>
<p>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:</p> <ul style="list-style-type: none"> • Whether the events or conditions constitute a material uncertainty; • Whether the use of the going concern assumption is appropriate in the preparation and presentation of the financial statements; and • The adequacy of related disclosures in the financial statements. 	<p>Annual Audit Report</p>
<p>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, key steps to assess and conclude on our firm’s system of quality management, including:</p> <ul style="list-style-type: none"> • Ensuring there is an appropriate assignment of responsibilities, • Establishing and reviewing quality objectives each year, ensuring our firm’s quality objectives align with our strategies and priorities, • Identifying, reviewing, and updating quality risks each quarter, taking into consideration multiple input sources (such as FRC/ ICAEW review findings, internal monitoring findings, findings from our firm’s root cause analysis and remediation functions, etc.), • Identifying, designing, and implementing responses to strengthen our firm's internal control environment and overall quality, and • Evaluating our quality responses and remediating control gaps or deficiencies. <p>We perform an evaluation of our system of quality management on an annual basis. We publish the details of our annual evaluation, and our conclusion, in our Transparency Report, which can be accessed on our website at: https://www.forvismazars.com/uk/en/who-we-are/corporate-publications/transparency-reports.</p>	<p>Annual Audit Plan</p>

Appendix A: Key communication points (continued)

Required communication	Where addressed
<p>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:</p> <ul style="list-style-type: none"> • 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 the entity’s ability to continue as a going concern when requested. <p>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).</p>	<p>Annual Audit Report and audit clearance meetings</p>

Appendix B: Current year updates, forthcoming accounting & other issues

HM Treasury changes to non-investment asset valuation

Code of Practice on Local Authority Accounting in the United Kingdom 2025/26 (the “Code”)

Following a thematic review of non-current asset valuations for financial reporting in the public sector, HMT has made a number of changes to its requirements for the valuation frequency, valuation methodology and classification of non-investment property assets. The changes are effective from 1 April 2025 as set out in the 2025-26 Code and include:

- A change to the requirements regarding revaluation frequency. Rather than adhering to paragraph 34 of IAS 16 which requires an asset to be revalued whenever its carrying value differs materially from its fair value, entities will be required to revalue assets on a quinquennial basis, i.e. every five years, supplemented by annual indexation in the intervening years. This requirement can be adhered to either as part of a full revaluation or as part of a rolling programme. The Code requires bodies to use the best index available to them. Should management determine that there is no appropriate index to use, then the quinquennial valuation is supplemented by a valuation in the third year.
- Revaluations carried out prior to 2025/26, in line with former requirements of the Code, remain valid throughout the transition period (being 1 April 2025 to the date the next revaluation is due for a given asset). During the transition period, the maximum period between revaluations must not exceed five years.
- The requirement to consider indicators of impairment under IAS 36 remains, so management will still be required to undertake an annual assessment of whether there are indicators of impairment, and where these are present, it may be necessary to undertake valuations outside of the 5-yearly valuation programme.

Whilst management will no longer need to consider annually whether it is necessary to revalue non-investment assets, they will need to be satisfied that they have appointed a suitably qualified valuer to undertake the valuation of assets whenever they fall due either as part of a full valuation or a rolling programme. If local indices are used, management will need to have sufficient evidence to demonstrate these indices are appropriate and relevant to the entity’s circumstances, and to provide this evidence to the auditor.

Effective for accounting periods beginning on or after 1 January 2027

IFRS 18 Presentation and Disclosure in Financial Statements

The standard was UK-adopted in December 2025, and the date of incorporation into the Code is not confirmed, though expected to be within the 2028/29 financial year. It is not yet confirmed what interpretations and adaptations HMT will determine are necessary for implementation in the public sector. We have provided an outline of the main changes arising from IFRS 18 as unadapted and without interpretation and will provide an update on the expected impact on the Board as and when detail is available as to when and how the standard is incorporated into the Code.

IFRS 18 Presentation and Disclosure in Financial Statements (IFRS 18) is a new standard that replaces IAS 1 Presentation of Financial Statements. The new standard aims to increase the comparability, transparency and usefulness of information about companies’ financial performance. It introduces three key new requirements focusing on the presentation of information in the statement of profit or loss and enhancing certain guidance on disclosures within the financial statements.

Appendix B: Current year updates, forthcoming accounting & other issues

Effective for accounting periods beginning on or after 1 January 2027 (continued) IFRS 18 Presentation and Disclosure in Financial Statements

- **New categories and subtotals for inclusion within the statement of profit or loss**
 - Income and expenses are to be classified into three new defined categories: operating, investing and financing, in addition to the income taxes and discontinued operations categories.
 - All companies are to present new defined subtotals – operating profit and loss, and profit or loss before financing and income taxes.
- **New reporting requirements on Management Performance Measures (MPMs)**
 - New requirements are introduced for management-defined performance measures (MPMs), which may also be called Alternative Performance Measures (APMs). These are described as subtotals of income and expenses that an entity: (a) uses in public communications outside financial statements; (b) uses to communicate to users of financial statements management's view of an aspect of the financial performance; and (c) are not listed within IFRS 18 or specifically required to be presented or disclosed by another IFRS Accounting Standard.
 - All MPMs are required to be disclosed in a single note in the financial statements setting out:
 - an explanation of why the MPM is reported, and
 - a reconciliation to a directly comparable GAAP measure within IFRS 18 or another IFRS Accounting Standard.
- **Enhanced requirements for aggregation & disaggregating information**
 - Enhanced requirements are set out for the aggregation and disaggregation of items based on similar and dissimilar characteristics. Items that have dissimilar characteristics must be disaggregated when the resulting information is material. Guidance is also included on how to describe items within the financial statements, requiring an entity to label items presented or disclosed as 'other' only if a more informative label cannot be found.
 - New guidance is provided on whether information should be reported in the primary financial statements or the notes. This includes guidance on presentation and disclosure of expenses classified in the operating category, alongside introducing more prescribed requirements for an entity that classifies expenses by function as well as the requirement to disclose expenses by nature in a single note for certain amounts - depreciation, amortisation, employee benefits, impairment and write-downs of inventories

Many principles and requirements have been brought forward from IAS 1 to IFRS 18 such as frequency of reporting, comparative information, offsetting, capital disclosures and the requirements for the statement of financial position and for the statement of changes in equity.

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DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD**Report by Assessor & Electoral Registration Officer****Valuation Joint Board – 20 March 2026**

Subject: Best Value – Service Planning

1.0 Purpose of Report

1.1 To seek Joint Board approval of the April 2026 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 2026 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 2026/27 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 2026 update to the Service Plan for the period 2024-27.
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Appendices

Appendix 1: DABVJB Service Plan 2024-27 – 2026 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	20 June 2025
3.0	R Hewton	Annual Update	7 March 2026	

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 for 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 and Electoral Registration Officer 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 Clydebank 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 Clydebank 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.

Annual Update 2026

There remains two vacant Divisional Valuer posts in the organisation, with several rounds of recruitment having resulted in no successful candidates. The lack of these two key posts, alongside the large number of Trainees in the organisation, continued to hamper progress.

Progress with the accommodation project has been slow, but this is likely to proceed apace during 2026/27.

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.

Annual Update 2026

The Draft Revaluation Roll was delivered on schedule on 30th November 2025, due to a monumental effort from the Boards' Management Team. 14,998 properties had an entry in the Draft Revaluation Roll. This resulted in contact from ratepayers in respect of 512 properties where representations were made to the Assessor about the proposed valuation. Evidence provided in support of representations was considered, and any resultant changes in the Assessors valuations reflected in the final Valuation Roll which was published on 15th March 2026.

In addition to dealing with representations, the Assessor engaged with a number of ratepayers in order to secure pre-agreements to the 2026 Revaluation figure. Where these were possible, both the ratepayer and Assessor have certainty as to the valuation, with no appeal being able to be made against the entry. Pre-agreements have been reached in respect of a number of Schools, Gas Distribution subjects, Waste Water Treatment Works, and some offices.

It is still expected that a number of non-domestic proposals will be made to the Assessor ahead of the deadline for receipt of 30 July 2026. A timetable for making decisions in respect of each of these will be devised once numbers are known.

Work will continue through 2026/27 in maintaining the Valuation Roll, by reflecting changes to properties which are extended/altered, adding new properties which come in to existence, and deleting properties which cease to exist.

As at 31 March 2026, there were 15,280 subjects on the Valuation Roll, with a combined Rateable Value of £385,242,442.

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.

Annual Update 2026

The largest change to Council Tax in over 30 years was announced by the Scottish Government in January. Effective 1 April 2028, properties with a value of over £1m (as at 1 April 2026), will be put into one of two new Council Tax bands.

The project to deliver this 'Mansion Tax' is currently being scoped, and will require to commence as early as possible in the 2026/27 financial year, when funding is approved. This will involve recruiting additional staff, who will be involved in the survey/inspection of properties, data gathering and analysis, and subsequently carry out an exercise to identify affected properties, and thereafter place them in an appropriate band.

Alongside this, work will continue in maintaining the original Council Tax List, with new homes being added, and bands being re-assessed at the point of sale where alterations have been carried out.

In addition, proposals received in relation to subjects on the List will require to be considered, and decision notices issued. In the 2025/26 year, 286 Proposals were received, and 471 Proposals were dealt with. 38 remain outstanding to be dealt with. Historically, there are a spike in Proposal levels at the end of March following the announcement of Council Tax charges for the year. The receipt and subsequent decision of these will be resourced.

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.

Annual Update 2026

Planning is at an advanced stage for the scheduled Scottish Parliamentary elections in May 2026. The ERO requires to determine applications to register to vote, and for postal or proxy vote requests. Registers will be compiled and checked prior to being passed to the Returning Officers for use at Polling Stations.

Data provision for print runs of poll cards and postal vote packs are very soon after the cut offs for registering to vote, and applying for postal votes. This may result in the use of overtime being required to ensure all deadlines are met.

The ERO will ensure that staff are available during the hours of the Poll to deal with any emergency proxy requests, or the numerous other requests which arise during the day.

The Scottish Government have announced legislation to change rules surrounding postal votes for local government and Scottish Parliamentary elections. These new rules will come in to force late in 2026, requiring new systems and processes to be put in place.

The UK Government are consulting on changes to the franchise for UK Parliamentary elections. This may result in additional workstreams during the year.

At publication of registers on 1 December 2025, the electorate for the Board area now stands at 223,925. Of these, 40,281 have a postal voting arrangement in place.

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. **Decision notices have now been issued in respect of all 2023 Revaluation Proposals. Proposals against the 2026 Revaluation Roll can be made from 1 April 2026 until 30 July 2026, and will require to have decisions issued by 30 September 2028.**
- 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. **Proposals on the basis of error in the 2023 Revaluation Roll have a deadline for submitting of 31 March 2026. MCC Proposals can continue to be made until the end of July 2026. Running Roll proposals against the 2026 Roll can be made from 1 April 2026.**

- 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. **Having delivered the 2026 Revaluation, data gathering will focus on areas where a proposal is received, and thereafter, data gathering for the 2029 Revaluation will commence.**
- 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. **The new system has been in place since April 2025, with live processing commencing in June 2025. Efficiencies in the delivering of the 2026 Revaluation have already been seen. Other processes such as the automated import of Planning and Building data, and sales from the Registers of Scotland will delivery further efficiencies.**
- 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. **The**

2023/24 audit work has been completed, following an extension to the deadline legislated by the Scottish Government. Data collection for the 2024/25 audit is underway, with the deadline for receipt being 31 March 2026. The 2025/26 audit will be commenced on completion of the 2024/25 audit work.

- 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. The delivery of the 2026 Revaluation resulted in this workstream not being fully resourced. Although the Board have a target for dealing with these, there is no legal deadline. Statutory duties with legal deadlines required to take precedence in this instance. Work is being undertaken to bring these back in line.
- 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).
- 2.2.6 During the Scottish Governments budget announcement in January 2026, it was announced that two new valuation bands would come in to effect from April 2028, for properties valued at over £1m as of 1 April 2026.
- 2.2.7 The Assessor will require to deliver this (in addition to existing workstreams). The Scottish Government have committed to funding this additional work.

2.2.8 The project will require to commence on notification that funding has been allocated. Property records will require to be brought up to date. This will involve the survey/inspection of many thousand properties across the valuation area. Further data gathering will take place, and the market studied, with parameters being set to establish properties which will be affected by the new legislation.

2.2.9 On establishing affected properties, work will commence on placing those properties into the appropriate band. Details are awaited as to the legal requirements, however it is envisaged that there will be a requirement for publication of a List, and for notices to be issued.

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 1st 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. **The planned refresh in January 2026 was delayed by the Scottish Government in anticipation of changes to postal voting rules coming in to effect in November 2026. This will require changes to the EROs systems and process to ensure that the new legislation is complied with.**
- 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. **Electors were contacted by email a number of times during 2025/26 where email addresses were held, to invite reapplication. A write out by post also took place, with deletion notices being issued in February 2026 to those who did not reapply. This will be an annual occurrence as more postal voting arrangements expire.**
- 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 is likely to be in effect by late 2026.**
- 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 estimates, 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. **Financial Regulations reviewed in 2026.**
- 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 2026.**
- 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 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 2026.**
- 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 2026.**

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 2026.**
- 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 estimated expenditure will also be prepared for internal management use annually. The annual estimates process 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 2026.**

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 2026.**
- 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. **System in use for live processing from June 2025. Some aspects of the new systems capabilities have still to be fully implemented.**
- 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. **Applications are being redeveloped to allow a move away from the legacy server.**
- 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. **Funding obtained from Scottish Government to develop a new Assessors Portal. Work on procuring this will begin in 2026/27.**
- 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 the Assessor & Electoral Registration Officer****20 March 2026**

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 2025/26.
- 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 2026, reviewing the governance arrangements for the financial year 2025/26. 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 2027, 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 2025/26 self-assessment of the Joint Board's compliance with best practice in Good Governance.

(b) Approve the 2025/26 Good Governance Action Plan.

Person to contact:

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Appendices:

Appendix 1: Good Governance Action Plan 2025/26

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

Name	Russell Hewton	Designation	Assessor & Electoral Registration Officer
Action Plan Date	March 2026	Year	2025/26
Update Date	06/03/2026	Version	V1.2

The Action list contains:-

1. Actions relating to improvement actions identified during the 2026 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. Action retained as reminder for when new Board is formed.
1.3	Annual declaration of interest form to be completed by members.	WDC Committee Admin	April 2026	
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	April 2026	Planned within new system. Work being carried out with supplier to deliver this. Majority of data migrated, and some final mappings to Portal being carried out.
3.2	Review of SCU Audit Process to listen to feedback from taxpayers	Valuation Working Group	September 2025	Review of questions asked, and procedures agreed nationally. Action complete.
3.2	Review electoral participation strategy ahead of the Scottish Parliamentary Election in 2026	ERO/PAO	January 2026	Strategy reviewed and being implemented. Action Complete.
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.

1.5	Complete the project to deliver a full suite of valuation process instructions.	Depute Assessor	January 2027	Work underway, with priorities identified, and a number of instructions already in place, rolled out, and staff trained.
Principle 4: Determining the interventions necessary to optimise the achievement of the intended outcomes				
1.2	Board to devise a strategy to rebuild its Prudential Reserve.	Treasurer	April 2026	
2.1	Ensure CT and VR Update Timetables and Reconciliations are maintained with use of new system.	Valuation Working Group	November 2025	Procedures in place for weekly updates, and quarterly reconciliations. Action complete.
2.6	Consider reporting requirements from new proposals/appeals systems and update Reporting Framework accordingly.	Valuation Working Group	November 2026	
2.6	Review of Reporting Framework to have better oversight of Survey Workload to prevent backlogs reoccurring.	Valuation Working Group	November 2026	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 administration vacancies when they arise to establish if any savings from new system can reduce staff resource requirements	SMT	Ongoing	Consideration given at point of resignation of post holder. Possible restructure of administration team during 2026.
3.1	Investigate software (off the shelf or in-house developed) which can drive further efficiencies.	MT	December 2026	In-house development taking place on new M365 platform. Other solutions still being sought where required.
3.2	Consider and plan for the cliff-edge effect of 'Barclay' funding ceasing after 2026/27.	Assessor/Treasurer/Joint Board	In lead up to March 2027	Long term financial strategy highlights future requisition requirements for councils. Funding made available for 2026/27. 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 2026	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	April 2026	Reporting requirements of new system to be investigated. Systems programmer investigating reporting capabilities, and mapping data.

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 2027	
3.3	Setup system of checking induction procedures have been completed.	PAO	October 2026	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	April 2026	Work being carried out with new supplier.

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD**Report by Assessor & Electoral Registration Officer****20 March 2026**

Subject: Workforce Planning**1.0 Purpose**

- 1.1** To advise Members of progress in relation to Workforce Planning within the Joint Board.
- 1.2** To seek Members' approval of the 2026 update to the Workforce Plan.

2.0 Background

- 2.1** Workforce planning is part of the Joint Board's overall approach to Best Value and Good Governance. It provides a proactive mechanism to ensure delivery of strategic objectives by identifying and implementing strategies to ensure the provision of:
- The right number of employees;
 - With the right skill sets;
 - In the right location;
 - At the right time; and,
 - At the right cost.
- 2.2** At its meeting in March 2020, the Joint Board approved its first formal Workforce Plan. It is good practice to revise the Workforce Plan annually.

3.0 Progress

- 3.1** Actions continue to be effected from the Workforce Plan, including planned recruitments and provision of formal training.
- 3.2** Additionally, recruitment to fill a number of vacancies arising from in-year retirements and resignations were completed at various times throughout the year.
- 3.3** The Joint Board's Management Team has reviewed the external and internal factors affecting the Board's resource requirements and have drafted a 2026 update to the Workforce Plan which is attached (Appendix 1) for Members' consideration

4.0 Next Steps

- 4.1** If approved by the Joint Board, the 2026 Update to the Plan will be communicated to all employees and the actions contained within the Plan will be effected.

4.2 The Plan will be reviewed regularly by the Joint Board's Management Team to ensure the appropriate level of progress is being made and that the required outcomes are being met. Actions will be adjusted if they are not having the desired impact or if circumstances change.

4.3 Reports on progress will be provided to the Joint Board twice a year (at a minimum).

5.0 Recommendations

5.1 Members are asked to:-

(a) Note the progress in relation to implementing the Workforce Plan,

(b) Approve the latest 2026 Update to the Workforce Plan,

(c) Note that progress will be monitored and evaluated and further actions will be taken as circumstances require.

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Appendices:

Appendix 1: Workforce Planning – March 2026



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

Workforce Plan 2026

Version	Author	Changes	MT Approved	Board Approved
1.0	R Hewton	Prepared for approval		

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1.0 Introduction

The Valuation Joint Board approved its first formal Workforce Plan in March 2020.

Workforce planning is a proactive approach which seeks to enable delivery of strategic objectives by identifying and implementing strategies to ensure the provision of:

- The right number of employees;
- With the right skill sets;
- In the right location;
- At the right time; and,
- At the right cost.

Effective workforce planning is informed by:

- Consideration of the Joint Board's current and future objectives as detailed in the Board's Service Plan;
- Statutory obligations of the Assessor, Electoral Registration Officer, and of the Joint Board;
- The needs of its service users; and,
- The wider policy and legislative environment in which the organisation operates.

The Board has an agreed three-year service plan, which defines the tasks and timescales that the organisation will undertake during the lifetime of the plan. This workforce plan defines the workforce resource required to deliver on the Board's service plan.

A significant amount of the Board's revenue spending is devoted to workforce costs. This plan is therefore important in informing the Board's Long Term Financial Strategy, and the revenue estimates that are passed to the Board each year for approval. In approving the Workforce Plan, the Board are recognising the need to resource the plan, which in turn allows implementation of the Board's Service Plan.

For the Methodology adopted to Workforce Planning and for the Assessor & ERO's principal service requirements, see the 2020 Workforce Plan and the current Service Plan.

An internal audit review carried out in 2023 identified that "Where target delivery dates for action plans are not specific it is more challenging to measure overall progress on the Workforce Plan actions. In addition, where completed actions from prior year are included, it may not be clear on the new actions identified for the current plan which require approval.

Also, where interim reporting is not in place the Board will not have the ability to monitor and review action plan progress to ensure any issues arising with progress are highlighted and discussed.

The Board will the Workflow Plan on an annual basis. This update forms an interim report on progress in implementing the plan during the year.

2.0 Workforce Planning – Context

From a period of high employee turnover during the Covid years, the Board saw a more stable position of employee turnover during 2023/24, however the position in 2025/26 saw a reversal of that trend.

During the 2025/26 year, there were fourteen employees (almost 30%) resigned their post. Figures for 2023/24 and 2024/25 are shown in addition for comparison purposes, along with the reasons for the resignation:

Reason for Resignation	2023/24	2024/25	2025/26
Retirement	2	3	2
Internal Progression	2	2	4
External Progression	1	3	2
External Side Move	2	0	4
Relocation	1	0	1
Capability	0	0	1

The Board's Agile Working policy continues to allow the Board to attract workers from further afield than may have been practical before, although with a continued high number of trainee valuers in employment, the benefit of being in an office is greatly noticed for training purposes.

The continued shortage of chartered rating surveyors continues to impact the organisation, with 9 out of 10 valuer posts currently occupied by a trainee. This has a huge training and development overhead on the organisation. Additionally, many trainees are still attending courses of study, with time away from the office needed to attend university courses. The shortage of qualified valuers to guide and mentor trainees continues to hamper development.

At present, there are only 7 chartered surveyors in the whole organisation (including the Assessor and Depute Assessor). In 2015, there were 16 chartered surveyors employed.

There are, at present, 2 vacant Divisional Valuer posts in the organisation. Attempts have been made to fill these on a number of occasions, each round of recruitment being unable to attract any applicants. These are key roles in the organisation. The roles are being reviewed to ensure that they remain competitive compared to other similar level of rating surveyor roles throughout the country.

The annual audit of self-catering properties which was introduced by way of legislation in 2023 following the Barclay Review, introduced another significant new annual burden on the Assessor. This has required a much larger than anticipated staffing resource to complete, and will do so each year going forward. Additionally, in 2025, the Scottish Government laid amending legislation to give Self Catering operators who had failed to make returns by the legal deadline, an additional opportunity to submit evidence for the 2023/24 financial year. This window coincided with the making of the Draft Revaluation

Roll, and had a severe impact on our staff. The dedication of a few members of the management team, who went above and beyond anything that should be expected of them, ensured that the Board met its statutory obligation to deliver the draft Revaluation Roll on time. This is not a sustainable practice.

Also arising from the Barclay Review was a two-stage proposal and appeal process for non-domestic properties. Revaluation proposals were completed by the legal deadline of September 2025, with a steady stream of running roll proposals arriving. Appeals following from these proposals are now being listed for hearing by the Local Taxation Chamber (LTC). Much of the work involved in preparing cases for LTC requires to be completed by qualified valuers.

The Elections Act 2022 brought about a number of changes in relation to reserved polls. Funding was provided by the UK Government for the years 2023/24, and 2024/25. Further funding to assist with these ongoing new obligations may be available through Justification Led Bids.

The Scottish Government are also bringing about changes to postal voting processes in Scotland, and this will require to be resourced in year.

The largest change to reflect in this years plan, is the announcement by the Scottish Government during the January 2026 Budget speech, that from April 2028, there will be two new Council Tax Bands introduced, for properties valued at over £1m at 1 April 2026. The Government have committed to finding this 'mini-revaluation', and the staffing requirements to deliver on this have been incorporated into this plan.

3.0 Workforce Plan – Progress

A number of the actions contained in the 2025 update to the Workforce Plan, including planned recruitments and provision of formal training, were completed.

Various rounds of recruitment took place during 2025/26 to fill vacancies arising from resignations and retirements. This included recruitment processes for the posts of:

- 2 x Divisional Assessors
- 2 x Divisional Valuers
- 2 x Trainee Valuer
- Trainee Technician
- 2 x Clerical Assistants
- Administration Officer

In all but the 2 Divisional Valuer posts, a successful candidate was identified for the vacant role.

Recruitment and induction has impacts on the workloads of recruiting and line managers.

In addition to the above, temporary electoral registration canvassers are employed for a period during the autumn canvass.

4.0 Updates to the Workforce Plan

Many of the issues which drove the requirements of the last update to the Workforce Plan and their impacts on the Joint Board, remain valid, including:-

- (a) The move to 3-yearly NDR Revaluations with one year between valuation date and the Revaluation with effect from 2023. Draft values are to be prepared for 30 November in the year before each Revaluation year. The 2026 Revaluation has all but been delivered, with the focus during 2026/27 moving to commence planning for the 2029 Revaluation.
- (b) The commencement of a new 2-stage, proposal and appeals system in relation to NDR, and the transfer of functions of local Valuation Appeal Committees to the Scottish Courts and Tribunal Service. New processes are now well-bedded. Workloads continue to be unknown in this stream, with number of proposals received each year varying, and the frequency of appeals being allocated to hearings by the Tribunal out with the Assessors control.
- (c) The introduction of new criteria for defining properties as self-catering accommodation with effect from April 2022 which requires the reviews of over 2,000 valuation roll entries annually. This involves writing out to each property on an annual basis requesting evidence of lettings, and subsequently reviewing that evidence, and altering the Valuation Roll/Valuation List as necessary where a property no longer meets the criteria. Further changes to this legislation came in to force on 01/04/2024. The resource required for this new annual burden have been far greater than envisaged. Additional legislation in 2025 to allow operators a further change to provide evidence (where they had previously missed the opportunity) added to workloads at an already busy time.
- (d) The continuing constraints on local government funding, exacerbated by a reduction in Barclay related funding. There has been no further commitment beyond March 2027 from the Scottish Government to fund these ongoing new burdens.

It is to be noted that much of the recruitment planned to implement NDR Reform has already taken place, although posts in general have been filled with trainees instead of qualified persons. This creates an overhead on our qualified staff and managers who are involved in the training and development of our trainees.

A replacement Assessors case management and valuation system has been implemented in the past year. In order to fund this, a restructure of the valuation teams took place in 2023. This involved creating three equal sized teams (from two previously) and an additional Divisional Assessor post was created. In order to fund the new system and the additional Divisional Assessor, five other (vacant) posts were permanently deleted from the establishment. It is expected that a new system will create efficiencies, allowing services to be delivered by the much reduced workforce. The Board approved this approach in June 2023.

The Elections Act 2022 delivered further changes effecting the Electoral Registration service.

- (a) The requirement to provide Voter Identification (ID) to vote at reserved elections. This will require the production and distribution of Voter Authority Certificates by the ERO where electors do not hold relevant approved documents.
- (b) Absent Voters on the UK Parliamentary Register will be required to reapply for an absent vote every three years, and will apply online for their absent vote.
- (c) 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.

The UK Government recognised the additional administrative burdens that these changes have brought. Additional funding for the years 2022/23, 2023/24 and 2024/25 was received. A small amount of funding was received in 2025/26, however this was less than the expenditure on the new processes.

Vacancies in the organisation continue to be filled when posts become vacant. It is noted that there are challenges with recruiting and retaining qualified chartered surveyors. By law, the Assessor and Depute Assessors must be chartered surveyors. Work is to be carried out on a benchmarking exercise, both with other employers of assessors, and also of local authority roles for similar professional/chartered staff, to gauge whether the remuneration package offered by the Board for these roles is competitive.

A report to the Scottish Parliament on the resourcing of the Assessor notes that the organisation is relying on the goodwill of a few chartered surveyors, who are performing well above capacity, to ensure that the Board's statutory functions are met. This is not a sustainable position.

5.0 Future Workforce Requirements

Future requirements are very dependent on any changes to legislation across the three service areas.

5.1 Non Domestic Rating

No further changes are expected at present. The current requirements for staffing look to remain constant in future years.

Qualified staff are working at (or even over) capacity at present. This is not sustainable in the long run, however at present we have been unable to attract sufficient numbers of qualified staff required to deliver services. This will improve over time as trainees become qualified, providing the Board is able to be competitive in the market.

5.2 Council Tax Valuation

With the announcement in January of the targeted revaluation of higher value homes, the Management Team have considered the resource required to deliver on this, with the two new bands being in force from April 2028.

There will be a considerable amount of work involved in bringing property records up to date, which will include various methods of survey/inspection of properties. There will be

other data gathering exercises, prior to detailed analysis being carried out, and subsequent valuations. Ultimately, it would be prudent to plan to have to deal with resultant appeals from those who disagree with the new bandings placed on their property.

The project will require surveying resource, clerical resource, valuation resource, and management resource.

Funding provided to deliver on this project is likely to be short term in nature, with initial indications being three years of funding, on a diminishing basis. New staff will therefore require to be employed on temporary contracts, which in itself can be problematic due to the training requirements needed to benefit from the staff for such a short time. In addition, temporary staff are more likely to resign posts earlier as other opportunities become available.

The Scottish Government are seeking cross-party support to address the larger issue of a revaluation of all homes. It may transpire that this would naturally follow on from the initial project, and thus enable the retention of temporary staff on a more permanent basis.

5.3 Electoral Registration

The UK Elections Act initial changes are now bedded into day-to-day processes, and efficiencies have been driven in the organisation to resource these now that additional UK Government funding to deliver the new burdens has ceased.

The Scottish Government have consulted on planned changes to Electoral legislation in Scotland. As any new burdens arising from the planned bill become clear, this plan will be further updated. These are likely to be introduced within the currency of this plan.

The Assessor will need to stay alert to the demands of ongoing change and react accordingly. Where vacancies arise, consideration will be given to the most suitable use of the resources, funding and structure we have available.

Appendix 1: Workforce Plan - Progress

External Drivers	Agreed Actions	Responsibility	Target Date	Progress
<u>Funding pressures from constituent authorities.</u>	Utilise the opportunities offered by natural churn.	Assessor & ERO	Review 01/04/2027	Level of staffing resource is already at a low level. It may not be possible to reduce this any further without affecting service delivery.
	Consider retention (rather than loss) of technical posts through Barclay Funding.	Assessor & ERO / Treasurer	Review as part of resource estimates 01/01/2027	Pressures on the existing workforce are such that delays to recruitment processes negatively impact team morale and performance.
	Consider any efficiencies delivered by the new Assessors Core System, and whether further posts can be deleted (noting 5 posts have already been deleted to fund the new system).	Assessor & ERO	Review as part of resource estimates 01/01/2027	Heavy reliance on overtime to deliver the 2026 Revaluation and UK Parliamentary General Election highlights that we are running close to the line, and that cutting staffing numbers would have a negative impact on service delivery. Appetite for overtime is low, resulting in overtime not always being a viable option for service delivery.
	Cease any workflows of a non-statutory nature, to allow staff to focus on delivering the statutory requirements of the Board, the Assessor and the ERO.	Depute Assessor & ERO	01/07/2026	A review of all workflows will be carried out during the implementation of the new Assessors system. Any workflows which are not a statutory requirement will then be ceased.
<u>NDR Reform</u>	Continue to provide / accelerate formal training to Undergraduate Trainee Valuers and APC training to Graduate Trainee Valuers	Depute Assessor/ Divisional Assessors	Review 01/04/2027	Formal education has continued and several trainees made progress in that regard. 7 trainees are now registered with the RICS to begin working towards chartered status. First trainee due to sit APC in session 1 2026.
<u>NDR Reform</u>	Provide flexible and overtime working for peak times and project pinch points.	Depute Assessor	Review 01/04/2027	Appetite for overtime is low. Used in the delivery of the 2026 Revaluation – mainly due to the lack of qualified staff.

External Drivers	Agreed Actions	Responsibility	Target Date	Progress
<u>Canvass Reform</u>	<p>Complete an analysis of the annual canvass and review procedures for future</p> <p>Staff and Canvasser training to be reviewed for any changes arising from above review.</p> <p>Consider clerical/admin staffing levels and/or specific posts for change or removal.</p>	<p>PAO</p> <p>PAO</p> <p>ERO/PAO/Treasurer</p>	<p>01/01/2027</p> <p>01/02/2027</p> <p>Review as part of budget setting 01/01/2027</p>	<p>Annual event, with learning recorded each year.</p> <p>Reviewed in 2025, and processes updated.</p> <p>Clerical resource now at a bare minimum. Tasks have been getting transferred to clerical staff to free up other staff time. Admin staffing levels to be considered as vacancies arise.</p>
Depleted experience in the technical/valuation teams.	<p>Continue to provide qualified staff with CPD and other learning opportunities, including attendance at LTC Hearings, Upper Tribunal Hearings and Lands Valuation Appeal Court.</p> <p>Valuation Working Group compiling detailed suite of instructions, which will aid staff training and development</p> <p>Carry out a benchmarking exercise to establish if the remuneration package for qualified staff remains competitive in comparison to other offices, and to other chartered/professional roles in local authorities.</p>	<p>Depute Assessor</p> <p>Depute Assessor</p> <p>Depute Assessor</p>	<p>Review 01/04/2027</p> <p>01/04/2027</p> <p>01/12/2026</p>	<p>Various training courses provided. In house on the job training being delivered.</p> <p>Work ongoing on process instructions.</p> <p>Two vacant DV posts – unable to fill after 3 rounds of recruitment. Benchmarking process underway with WDC HR involvement.</p>
<u>CT Revaluation</u>	Recruit required posts to deliver the project to implement two new bands for higher value dwellings.	Depute Assessor	01/03/2026	Adverts due to be placed for 4 technicians.

External Drivers	Agreed Actions	Responsibility	Target Date	Progress
	Attempt to fill vacant posts in valuation team.	Depute Assessor	01/03/2026	Adverts for Divisional Valuers, Valuers and Trainee Valuers to be placed. Stand booked at Careers Fayre in Glasgow (March 2026)

Appendix 2A: 2025/26 – Environmental Analysis, Workforce Modelling, and Action Planning (External Factors)

Main Drivers	Implications/Scenarios	Other factors including Demand and Supply	Conclusions and Actions	Responsibility	Target Date	Monitoring and Evaluation
<p><u>Funding pressure</u></p> <p>Exhaustion of Boards 'reserves'</p> <p>Continued pressure from constituent authorities to make savings.</p>	<p>Unable to:-</p> <ul style="list-style-type: none"> * fund existing staffing levels * provide current service levels and/or * deliver on future duties. 	<p>Efforts to achieve operational efficiencies and improve productivity will be ongoing continually</p> <p>New and better use of IT systems will be considered to assist with the above.</p>	<p>Utilise the opportunities offered by natural churn.</p> <p>Consider retention (rather than loss) of technical posts though Barclay Funding</p>	Assessor & ERO	Review 01/12/2026	<p>Budget reports will measure whether relevant savings are being made.</p> <p>KPI and other performance reports will measure any effect on service delivery</p>
<p><u>NDR Reform</u></p> <p>3-yearly Revaluation cycle with 1-yr 'Tone' date.</p> <p>New proposals and appeals process.</p> <p>Addition of public parks to the valuation roll increases maintenance.</p> <p>Provision of comparison information to ratepayers.</p> <p>Increased transparency.</p>	<p>Valuation cycle compressed – processes which are currently 'end-on-end' will need to be carried out simultaneously/in parallel.</p> <p>Capture of new subjects and valuation information will have a 'front-end'/start-up resource implication</p> <p>Increased maintenance activity</p> <p>Increased workload from new and sometimes</p>	<p>Direct funding specifically for NDR/Barclay Reforms, although this has been cut back from agreed levels for this financial year. No indication of ongoing funding thereafter.</p> <p>Market dearth of appropriately qualified surveyors</p> <p>Inflationary market for qualified surveyors</p> <p>Delaying effect on training, especially of Graduate Trainees, caused by the COVID pandemic and home working.</p>	<p>The appointments made in the last few years have reduced the need to further bolster the valuation teams.</p> <p>Continue to provide/accelerate formal training to Undergraduate Trainee Valuers and APC training the Graduate Trainee Valuers</p>	Depute Assessor/ Divisional Assessors	Review 01/12/2026	<p>NDR Reform/'Barclay' funding has been committed to the retention of technical staff.</p> <p>KPI and other performance reports will measure any effect on service delivery</p>

Main Drivers	Implications/Scenarios	Other factors including Demand and Supply	Conclusions and Actions	Responsibility	Target Date	Monitoring and Evaluation
<p>New Self-Catering subjects criteria.</p> <p>Changes to rateability of certain items of plant and machinery associated with renewable energy production, effective from 1/4/23.</p>	<p>unplanned legislation, which take time to implement procedures and train staff, and the ongoing resource of complying with the new legislation.</p>					

Appendix 2B: 2025/26 – Environmental Analysis, Workforce Modelling, and Action Planning (Internal Factors)

Internal Factor	Implications/Scenarios	Other factors including Demand and Supply	Conclusions and Actions	Responsibility	Target Date	Monitoring and Evaluation
Depleted experience in the technical/valuation teams	<p>Loss of experience/knowledge</p> <p>Inability to fulfill statutory duties.</p> <p>Possible delays in progressing Revaluation</p> <p>Higher risk of appeal losses following Revaluation</p> <p>Possible reduction in performance in relation to service provision and KPIs</p> <p>Loss of experienced/qualified</p>	<p>See above.</p> <p>Availability of formal, CPD and APC training opportunities.</p>	<p>Continue to provide formal training to Undergraduate Trainee Valuers and APC training the Graduate Trainee Valuers</p> <p>Continue to provide qualified staff with CPD and other learning opportunities, including attendance at VAC, Lands Tribunal and Lands Valuation Appeal Court.</p>	<p>Depute Assessor/Divisional Assessor</p> <p>Depute Assessor/Divisional Assessor</p>	<p>Review 01/04/2025</p> <p>Review 01/04/2025</p>	<p>A variety of metrics are already in place to monitor service provision including Revaluation progress.</p> <p>A notable drop in KPIs has already been realised, with some statutory functions not being time limited, these are seeing slippage in order to meet strict timing requirements of other statutory functions.</p>

	<p>staff to other offices/local authorities, where pay rates for similar roles can be better.</p> <p>Effect on the health of existing staff, in particular members of the management team.</p>		<p>Aim to have trainees qualified and in post as Valuers</p> <p>Carry out a benchmarking exercise to establish if the remuneration package for qualified staff remains competitive.</p>	<p>Depute Assessor/Divisional Assessor</p> <p>Assessor</p>	<p>First expected 01/11/2025</p> <p>31/03/2026</p>	
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DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by the Principal Administration Officer

20 March 2026

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 November 2025 referred to the 2025 Canvass, Re-application for UK Absent Voters, Signature Refresh for Local Government Absent Voters, Scottish Boundary Review implications and the Scottish Parliament Election 2026.

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 Canvass 2025

4.1 The Electoral Registers were published on schedule on 1 December 2025 following completion of the annual canvass of electors.

4.2 Electorate and absent voting figures at publication are shown in the following table.

	Electorate	Reserved Absent Vote	Devolved Absent Vote
Argyll & Bute	69,762	14,050	13,478
East Dunbartonshire	86,136	17,063	16,104
West Dunbartonshire	68,027	9,168	8,720
TOTAL	223,925	40,281	38,302

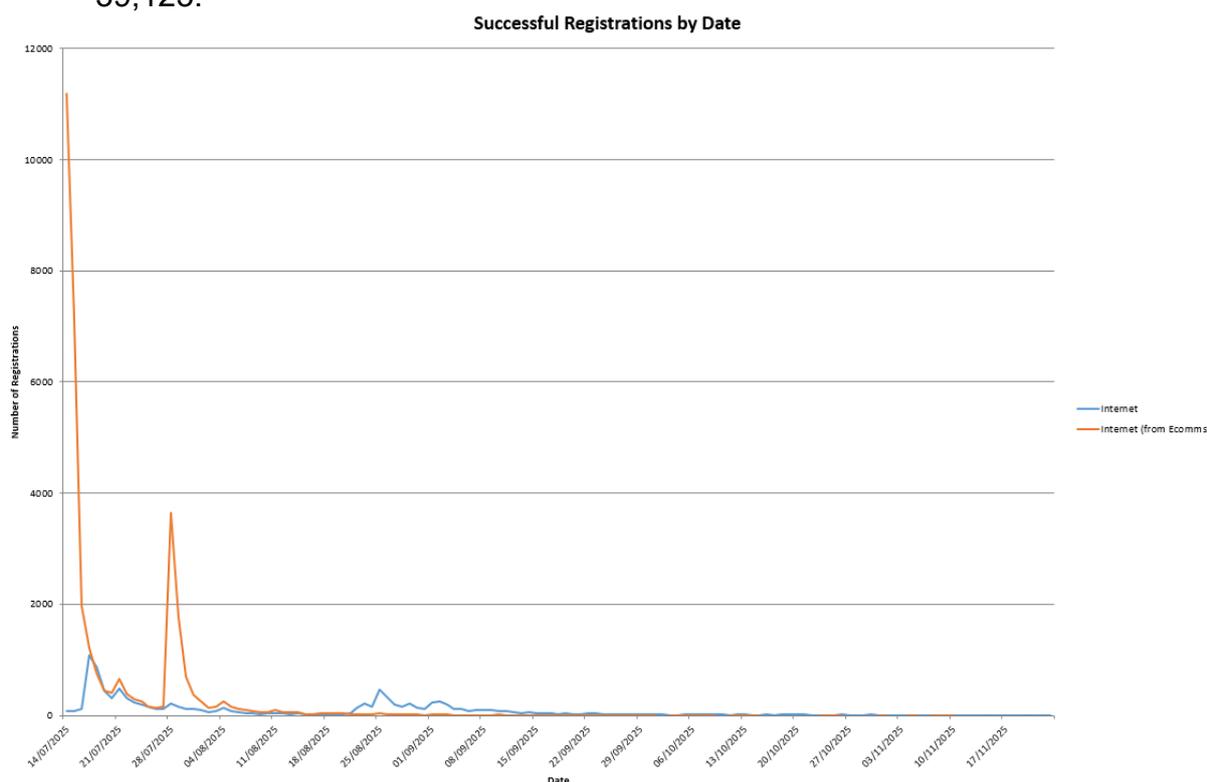
4.3 Data matching results, and statistics were reported to the Board in November.

4.4 During the canvass, responses via internet remained the most popular option used to make a return. In a change of approach, additional communications were issued by email, in an attempt to reduce the number of paper forms requiring to be sent out by post.

4.5 The Internet figures show those who received a paper canvass form and decided to respond online. The Internet returns following email figure shows those Route 1 and Route 2 properties which made an online response following receipt of an encouragement email from us.

	Internet	Internet returns following email	Total
2024	9,468	24,627	34,095
2025	10,742	33,901	44,643
Increase	1,274	9,274	10,548

4.6 This Internet responses chart shows that most responses were made between initial contact on 14 July and reminder stage on 18 August. Total for that period was 39,123.



4.7 Statistics below show the number of Canvass Forms and Invitations to Register (ITRs) assigned to canvassers where information was still to be collected.

	Assigned	Collected	2025 Percentage	2024 Percentage
Canvass Forms	16,930	2,290	13.5%	12.6%
ITRs	5,757	523	9.1%	6.1%

4.8 Canvass Forms collected increased by 0.9% and ITRs increased by 3% from the previous year.

4.9 The door knock stage of canvass continues to be a financial burden which yields low results. This is however, a statutory requirement.

4.10 Feedback from canvasser questionnaires will be evaluated and included in the Annual Canvass report.

5.0 Follow-Up of Invitations to Register (ITRs)

- 5.1 The canvass forms, which are issued during the autumn canvass, are used to identify potential new electors who are then sent an Invitation to Register (ITR). If an application is not made as a result of that invitation, the ERO must issue up to two reminders, one of which must, at some point, be a personal visit.
- 5.2 In 2025 the Management Team took the decision to try a new approach for this ITR canvass, as the previous approach was proving not to be cost effective. Previously, a spring Canvass was undertaken, with temporary canvassers employed to visit properties where a personal visit was required.
- 5.3 In Spring 2025, a matching process to Council Tax records took place to identify any potential electors who had moved since being sent an ITR.
- 5.4 Further checks and contacts via email or telephone also took place in March 2025 (when a door knock would normally have taken place) and again prior to the annual canvass in July 2025. This served to reduce the number of personal visits required.
- 5.5 The table below shows a percentage increase in ITR responses following the implementation of this new process.

	Assigned for personal visit	Collected during personal visit	Percentage
2024 (Spring Canvass)	5,006	409	8.1%
2025 (new process)	201	28	13.9%

- 5.6 The assigned figures for 2025 are less than in 2024 due to data matching and other checks made by staff.
- 5.7 After matching and checks complete only 201 electors required a personal canvass. Those remaining to be visited were done so as part of the annual Autumn canvass.
- 5.8 Below shows the results of checks made including how many electors we were able to either remove or issue a new ITR.

Starting Figure	4695
Matched to council tax records	4305
Contacted by Phone/Email	201
No contact details available	189
Electors Removed	206
New ITRs Issued	68

- 5.9 Cost savings using the new procedure are shown below.

	Hours Paid	Total Cost
2024 (Canvasser Door Knock)	620	£9,461
2025 (VJB Staff)	80	£1,322
Total saving		£8,139

- 5.10 The Spring Canvass 2026 will follow the same method and will be reviewed to identify any opportunities for further streamlining.
- 5.11 Any potential electors, who we believe are still resident, will receive a visit from a canvasser during the annual canvass timetable.

6.0 Scottish Parliament Election 2026

- 6.1 Meetings are taking place on a regular basis with all 3 authority Returning Officers.
- 6.2 Timetables for provision of printer data have been agreed.
- 6.3 Test data was provided in line with those timetables during February.
- 6.4 Live Poll Card data has been uploaded to printer secure sites at start of March.
- 6.5 A Project Plan is in place and actions being completed and recorded.
- 6.6 Required actions to mitigate risks on the Risk Action List are being completed by target dates.

7.0 Re-application for Reserved Absent Voters

- 7.1 All electors who held a reserved absent vote were invited to re-apply for their absent voting arrangement by 31 January 2026, where their absent vote was due to expire by this date. This amounted to 39,954 electors.
- 7.2 Electors were contacted by email on 17 April 2025, where details were held (22,676 electors), prior to the issue of paper requests. 7,420 electors responded to these initial emails and therefore didn't require to be written to.
- 7.3 Further email write outs took place on 24 April, 3 October, 12 November and 16 December 2025, with a further 4,602 electors responding prior to the deadline of 31st January 2026.
- 7.4 The paper notifications (29,300 issued on 12 May 2025) contained those who did not reply to email requests and those where we do not hold email contact details.
- 7.5 The table below summarises the process, with cancellation notices where no new application was received being sent out in early February 2026.

Contact by email (successful)	10,654
Contact by paper	29,300
Cancellation Notice issued	16,324
Percentage cancelled	41%
Cancellation issued by post	8,628
Cancellation issued by email	7,696

- 7.6 We continue to collect and add email addresses to make processes such as this more cost effective in future. This will be a new annual requirement.

8.0 Ward 3 Strathkelvin & Bearsden South By-Election

- 8.1** The above by-election took place on Thursday 29 January 2026.
- 8.2** A timetable was agreed with the East Dunbartonshire Council Returning Officer, and data supplied in line with that agreement.
- 8.3** No emergency proxy requests were received, and no clerical errors were identified in relation to this election.
- 8.4** The ERO provided staff cover in the Board's offices for the hours of the poll.

9.0 Electoral Participation

- 9.1** The Electoral Commission provided links to Welcome to Your Vote week which ran between 9 and 15 March 2026.
- 9.2** The links to these materials were forwarded to each Returning Officer requesting they promote the week and encourage their schools to sign up to participate.
- 9.3** The Electoral Commission's Outreach team will collate and forward statistics of participating schools.

10.0 Recommendations

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

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DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD**Report by the Depute Assessor & Electoral Registration Officer****20 March 2026**

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 to deliver the 2026 Revaluation, which will be effective from 1 April 2026, with a valuation date of 1 April 2025, is almost complete.

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 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 2026/27 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 2026, there were 758 amendments made to the Valuation Roll.
- 4.1.3** As at 5 March 2026, there were 15,280 entries, with a combined Rateable Value of £385.24m.
- 4.1.4** The maintenance of the Roll continues on a Running Roll basis ensuring that our property records are as accurate as possible ahead of the publication of 2026 Valuation Roll.

4.2 Pre-2023 appeals

- 4.2.1** All 2017 appeals are now disposed of in accordance with statutory disposal date of 31 December 2024, with the exception of appeals sitting with the Upper-tier Tribunal (UT).
- 4.2.2** A total of 64 appeals are currently live at Upper-tier Tribunal.

4.2.3 Nationally, there are 428 appeals outstanding at Upper-tier Tribunal. 253 appeals are for Hydro – Electricity Generator subjects. A case was heard week commencing 10th November 2025 with a decision anticipated imminently. Of our 64 appeals at UT, 58 appeals relate to the Hydro – Electricity Generator subjects.

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, on the basis of material change or error.

4.3.3 All NDR Revaluation Proposals and all other types of proposals with a statutory disposal date of 30/09/2025 have been disposed of.

4.3.4 All other types of Proposals continue to be disposed of in accordance with the statutory disposal timetable. There are currently 79 proposals which are live and due to be dealt with.

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 have all now been considered. 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 actioned.
- 4.4.7** For the remaining 120 properties where no return was received, the entry was deleted from the Valuation Rolls.
- 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.
- 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 commenced in February 2026 with 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.
- 4.4.12** The Scottish Government laid legislation to provide a new opportunity for self-catering owners or operators to provide evidence in respect of the classification of self-catering property for the financial year 2023-24, to allow those who had previously not made a return, or had made a late return, a second chance to comply with legislation. Any evidence, or request to reconsider evidence already submitted, was to be communicated to the Assessor between 04/11/2025 – 05/12/2025. This prolonged the 2023-24 process even further, and necessitated another batch of backdated changes to Valuation Rolls and Council Tax Lists.
- 4.4.13** As a result of the legislative change, an additional 367 alterations to the Roll were made. These comprise previously deleted properties on the basis they failed to meet the criteria and new applications for the period 2023/24. The amendment resulted in a protracted 2023/24 audit which noticeably impacted on our 2024/25 audit as well as other workstreams and resources.
- 4.4.14** On completion of the work on the 2023/24 checks, work commenced on the 2024/25 checks. The SCU write-out was issued on 3rd February 2025. In total 1,794 properties have been sent an invitation to submit evidence. As at 5th March 2026, we have received 245 SCU Voluntary submissions. We continue to actively encourage operators to be proactive and submit evidence in advance of

the SCU write-out. This positively contributes to reduced postage expenditure and helps with management of staff resources.

4.5 Maintenance of the Council Tax Valuation List

4.5.1 The total number of dwellings on the Council Tax List (excluding Garages and Stroes) was 144,630 as of 05/03/2026. This represents a net increase of 216 dwellings in the total figure from 01/04/2025.

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 As reported on 28/11/2025, other workstreams, including the 2026 Revaluation, the extended SCU audit processes for 2023/24, and the migration to our new system has impacted this workstream. Importing of new sales data and implementing a triage phase to cleanse the data for our Valuation teams is still in progress. Migrated cases continue to be progressed with 72 cases outstanding.

4.6.4 As a result, it should be noted that any new sales data from March 2025 will require processing once the processes are in place. It's anticipated these processes will commence in April 2026.

4.7 Council Tax Proposals and Appeals

4.7.1 During the 2025/26 year, there were 286 Council Tax Proposals made to the Assessor. There are 38 outstanding and to be dealt with.

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 Since 01/04/2025, a total of 58 appeals have been made to the Tribunal. Of those 58 appeals, 26 have been refused by the Tribunal, finding in favour of the Assessor. 3 cases are still awaiting decisions, 2 cases continued and 1 appeal was upheld by the Tribunal. 15 appeals were withdrawn prior to the hearing date. 11 appeals have a future hearing date. These require a significant amount of chartered surveyor resource to suitably prepare and present cases to Tribunals. This has been a significant work stream with many appeals proceeding to hearing before the LTC.

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 94 checks are still outstanding awaiting further consideration.

4.8 Digitisation of Properties 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 We have accepted an invite from National Records of Scotland (NRS) to participate in submitting our PUR this year. NRS to confirm deadline for submission.

4.8.3 As at 05/03/2026 progress was noted as:

Council Area	Non-domestic	Domestic	Total Number scanned
Argyll & Bute	5,455	34,103	39,558
East Dunbartonshire	0	40,435	40,435
West Dunbartonshire	0	43,230	43,230
Total	5,455	117,768	123,223

4.8.4 These statistics show a 2,364 increase in Council Tax files since numbers were last reported to the Board in November 2025. A total of 5,455 non-domestic files have also been scanned.

5.0 **2026 Revaluation**

5.1 Following completion of the 2026 Draft Revaluation Roll project, consideration of any new information or representations submitted by ratepayers in advance of final publication has been actioned. This also included pre-agreements reached with ratepayers and their representatives in accordance with the SAA framework.

5.2 In total, 512 Draft Representation were received across the valuation area. 43 of these have resulted in a change to the proposed 2026 Valuation. 400 cases did not provide sufficient evidence that the proposed valuation was incorrect, and no

further action has been taken. The remaining 69 cases are under active consideration.

5.3 Pre-agreement is a statutory process whereby Proprietors, Tenants or Occupiers who have an interest in a property, or more typically a group of properties, can enter discussions with Assessors to pre-agree the Valuation Roll entries for which they have an interest. Pre-agreement discussions were held on various subject types, including subjects such as Schools, Gas Distribution and Waste-Water Treatment Works resulting in a number of agreed 2026 Revaluation values.

6.0 Forthcoming Priorities and Next Steps

6.1 The Scottish Government (SG) have announced a targeted Revaluation of higher value homes for Council Tax, with two new bands being introduced from 01/04/2028 for properties with a value of over £1m. No legislation has been passed yet or laid before the Scottish Parliament to implement the Revaluation.

6.2 The Scottish Assessors Association have proposed an apportionment of the available funding between the 14 Scottish Assessors. It's anticipated that funding will be available for three years to undertake the Revaluation.

6.3 A project to deliver this Council Tax Revaluation is currently being scoped, with recruitment due to commence as soon as possible (subject to confirmation of funding).

6.4 Data gathering will form a large part of this project, with potentially many thousands of properties requiring records to be updated to reflect alterations which have taken place. For a number of years, this has only been carried out for properties which have sold, however in order to be able to analyse and value homes accurately, up to date information on properties is required.

6.5 The Annual Self Catering audit for 2023/24 financial year has now been completed.

6.6 The Annual Self Catering audit for the 2024/25 financial year has now commenced with a requests for information being sent out on 3 February 2026. The deadline for response is 31 March 2026.

6.7 Information gathering is an ongoing process for the Revaluation cycle. Where necessary, Assessor Information Notices will be issued. Non return of these results in a Civil Penalty Notice being issued.

6.8 Recruitment continues to be challenging, in particular our Divisional Valuer posts, as it's recognised there is a limited pool of suitable candidates. New approaches are actively being explored with a view to engage with potential applicants more effectively. As part of this strategy, we will be attending an upcoming careers fair in Glasgow on 13/03/2026 to raise awareness of our work, promote available opportunities, and connect directly with individuals who may not have previously considered a role with us. We feel this proactive engagement is an important step in strengthening our recruitment efforts.

7.0 Recommendations

7.1 Members are asked to note:

- (a) Progress in relation to the general maintenance of the Valuation Roll and the 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) The update 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, in particular the delivery of the Council Tax Revaluation of Higher Value Properties that the Assessor will be required to undertake.

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DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD**Report by the Assessor & Electoral Registration Officer****Valuation Joint Board – 20 March 2026**

Subject: Print & Mail Services Contract**1. Purpose**

- 1.1** The purpose of this report is to seek the approval of the Joint Board to authorise the Assessor & ERO in consultation with the Clerk and/or Treasurer of the Board to conclude the award of the contract for Dunbartonshire and Argyll & Bute Valuation Joint Board's Print and Mail Services.

2. Recommendations

- 2.1** It is recommended that the Joint Board:
- a) Authorise the Assessor & ERO and the Clerk and/or Treasurer to conclude the award of the contract for Dunbartonshire and Argyll & Bute Valuation Joint Board - Print and Mail Services to the preferred bidder, following evaluation of the received tenders.
 - b) Note that the contract shall be for a period of 2 years, with the option to extend for a further two periods of 1 year. The estimated commencement date of the contract is 1st June 2026.

3. Background

- 3.1** The ERO has a standing legal obligation to issue mail in various formats to electors and potential electors in the Valuation Joint Board area. The Joint Board also has statutory mailing requirements in respect of its Non-Domestic Rating and Council Tax functions, along with a general requirement to issue and receive mail for the purposes of carrying out all of its duties.
- 3.2** The Joint Board is seeking to appoint an experienced company to provide print and mailing services for these requirements.
- 3.3** The budget which is presented separately to the Board today makes an estimated provision for the services described above for 2026/27 and beyond. This ongoing procurement exercise is being conducted in accordance with the Joint Board's Standing Orders and Financial Regulations and the Public Contracts (Scotland) Regulations 2015 for Services.

4. Main Issues

- 4.1 Work is being undertaken with West Dunbartonshire Council's procurement team, to establish the most advantageous method of finding a supplier for this requirement.
- 4.2 A recommendation will be made following the full tender evaluation process which will select the most economically advantageous tender.
- 4.3 It is expected that the winning bidder will commit to pay levels at least equal to the Scottish Living Wage across all staff contracts and to the delivery of a number of social benefits as a direct result of delivery of this contract.

5. People Implications

- 5.1 There are no people implications.

6. Financial and Procurement Implications

- 6.1 Financial costs in respect of this Contract will be met from revenue requisitions and are anticipated to fall within the estimates already carried out for the 2026/27 financial year.
- 6.2 The procurement exercise is being conducted in accordance with the agreed contract strategy produced by WDC's Corporate Procurement Unit in close consultation with officers of the Joint Board officers and the provisions of Contract Standing Orders, the Financial Regulations and relevant procurement legislation.

7. Risk Analysis

- 7.1 Checks will be carried out to ensure the successful bidder has no known links to Serious and Organised Crime which would have significant political and reputational ramifications for the Joint Board.

8. Equalities Impact Assessment (EIA)

- 8.1 An equalities screening was undertaken for this report to determine if there is an equalities impact. The results were that there is no equalities impact.

9. Consultation

- 9.1 The Assessor and Electoral Registration Officer consulted closely with WDC's Corporate Procurement Unit in the development and implementation of the Contract Strategy.

10. Strategic Assessment

10.1 The Dunbartonshire and Argyll & Bute Valuation Joint Board - Print and Mail Services will contribute to the delivery of the Joint Board statutory duties and ongoing efforts to maximise financial efficiencies in service delivery.

11. Recommendations

11.1 Members are asked to:

- a) Authorise the Assessor & ERO in consultation with the Clerk and/or Treasurer to conclude the award of the contract for Dunbartonshire and Argyll & Bute Valuation Joint Board - Print and Mail Services to the preferred bidder following completion of the tender evaluation process.
- b) Note that the contract shall be for a period of two years, with the option to extend for a further two periods of 12 months. The estimated commencement date of the contract is 1st June 2026

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Appendices: None

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD**Report by the Assessor & Electoral Registration Officer****Valuation Joint Board – 20 March 2026**

Subject: Codes of Conduct for Officers**1.0 Purpose of Report**

1.1 To seek Members approval of a revised Code of Conduct for Employees.

2.0 Background

2.1 The Valuation Joint Board expects members to comply with the Codes of Conduct of their own authorities.

2.2 The Valuation Joint Board operates a Code of Conduct for Employees that sets out the standards of conduct that are expected of employees of the Joint Board.

2.3 It is good practice to regularly update such Codes to reflect changes in circumstances.

3.0 Progress

3.1 The Valuation Joint Board's Management Team has revised the current Code of Conduct for Employees to reflect recent changes to legislation. The revised version is provided at Appendix 1 for Members' consideration.

4.0 Recommendation

Members are asked to:

(a) Note that they should comply with the Codes of Conduct of their own authorities.

(b) Approve the revised Code of Conduct for Employees.

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Appendices:

Appendix 1: Code of Conduct for Employees



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

Code of Conduct for Employees

Version	Author	Changes	Board Approved
5.0	D Thomson	Updated policy	24/06/2022
6.0	R Hewton	Updated policy	

1. Introduction

This Code of Conduct has been developed by the Valuation Joint Board (VJB) following the adoption by CoSLA of the National Code of Conduct for Local Government Employees.

The public has high expectations of the standards of conduct for local government employees. VJB Members comply with the Codes of Conduct of their own authorities and so it is right that there should also be a Code for employees. This Code sets out the standards of conduct that are expected of you as an employee of the public, your colleagues and by the members of the VJB.

The Code does not affect your rights and your responsibilities under the law. Its purpose is to provide clear and helpful advice to you. Because of the nature of your work, some parts of the Code may apply to some of your colleagues more than to you, but all employees must comply with the Code. While a breach of this Code may give rise to disciplinary action, it is designed to provide you with guidance on the standards of conduct appropriate for a public service employee. Should you have any difficulties in meeting the standards of the Code, you should approach your manager, a member of West Dunbartonshire Council's HR & OD Service or a Trade Union representative for advice and assistance.

The Code also incorporates "The Seven Principles of Public Life" identified by the Nolan Committee on Standards in Public Life. These are listed below, as slightly altered by CoSLA to place them in local government context.

2. "The Seven Principles of Public Life" as Applied to Valuation Joint Board

- 2.1 Selflessness:** You should not take decisions which would result in any financial or other benefit to yourself, your family or friends. Workplace decisions should be based solely on the VJB's best interests.
- 2.2 Integrity:** You should not place yourself under any financial or other obligation to people or organisations that might try to inappropriately influence you in your work with the VJB.
- 2.3 Objectivity:** In carrying out all VJB business, including, but not limited to, making appointments, awarding contracts, or recommending individuals for awards or benefits you must make your choices solely on merit.
- 2.4 Accountability:** You are accountable for your actions to the VJB and ultimately to the public.
- 2.5 Openness:** You should be as open and transparent as possible in all the decisions and actions that you take. You should give reasons for your decisions and should not restrict information unless this is clearly required by VJB Policy or by the law.

2.6 Honesty: You have a duty to declare any private interests which might affect your work with the VJB.

2.7 Leadership: If you are a manager, you should promote and support these principles by leadership and example.

3. Personal Conduct

Employees should be aware that the way they behave during working hours reflects on the image of the VJB. This can also be the case for certain types of behaviours out with working hours, including the use of social media. The Joint Board recognises employees' rights to personal use of social media, however, employees should be aware that posting of certain information or comments, even in their own time and using their own equipment, may be in breach of the Joint Board's Social Media Guidance.

There is an expectation that employees will not attend work under the influence of alcohol or illegal drugs, as these may affect their ability to undertake their duties safely and effectively and may damage the public image of the VJB. Any employee who does attend work under the influence of alcohol or illegal drugs should understand that he/she may be subject to disciplinary action under the VJB's disciplinary proceedings. Any employee who has an addiction problem may seek help and support through the support services which are provided by West Dunbartonshire Council (WDC).

It is a condition of your employment that if you are arrested, charged, convicted of a criminal offence, bound over or cautioned, pending appointment to, or whilst employed by the Joint Board, that you report details of the matter to your line manager, or a more senior manager, who may decide to investigate the matter taking account of the VJB's Code of Conduct. Where information on un-notified criminal charges comes to the Joint Board's attention this will be discussed with you and appropriate action taken. Employees with posts which are exempted from the provisions of the Rehabilitation of Offenders Act must advise their line manager in the event they are charged with a criminal offence.

Employees working in occupations with professional standards and who are required to register and maintain a membership with a professional organisation, must abide by relevant professional standards and should note that the VJB is required to inform the Regulating Body of any misconduct.

All employees have a responsibility for the health and safety of themselves and others and must inform the Joint Board of any underlying health condition that may impact on their ability to undertake their role safely. In addition to information provided through pre-employment health checks, employees must advise their line manager of any change to disclosed conditions or when medical investigations are underway, that may impact on their ability to undertake their role safely. Where an employee's health impacts on their ability to continue to carry out their role safely, the VJB will support the employee through appropriate policies.

Employees, like all other residents, have a duty to make any payments due to their appropriate Council in good time. Where an individual is experiencing difficulties in making payment, advice is available from various sources such as Citizens Advice Bureau, Independent Resource Centre and WDC advice services for benefit, debt and money advice.

You should be aware that regular checks may be made by the VJB's constituent councils to ensure that employees are not in arrears with payments such as Council Tax, rent etc.

Regardless of personal beliefs and opinions, all employees are expected to display positive attitudes to all service users and colleagues in terms of Equalities. All employees are expected to treat everyone in a fair and non-discriminatory manner and failure to comply with the VJB's Equality Scheme will be treated as a serious matter.

3.1 Fraud and Corruption

As detailed in the VJB's Counter Fraud and Corruption Strategy, the VJB has a zero tolerance approach to fraudulent or corrupt activity regardless of the perpetrator. All suspected instances of fraud will be investigated, involving HR as required

As an employee of the VJB, in addition to any potential criminal proceedings, a disciplinary process may be initiated depending on the circumstances of each individual case. Theft, fraud and corruption are serious offences and are considered gross misconduct and accordingly could result in summary dismissal from the organisation.

4. Dress Code

The VJB requires employees to adopt reasonable dress standards which are related to the type of work being undertaken. Identity cards should be displayed on any occasion when an employee comes into contact with a member of the public.

~~If you are in doubt, or require advice in connection with personal appearance or dress standards, your line manager can provide further advice regarding the appropriate standards for your area of work.~~ [The Board has a Dress Code Policy, and an ID Card Policy and Procedure which provide further details on your obligations and expectations.](#)

The VJB recognises the diversity of cultural traditions and will take account of this in its expectations of dress standards.

Where protective and safety clothing is provided, this must be worn and maintained in an appropriate manner. If this is lost or damaged, you must report this to your line manager.

5. Relationships

5.1 Elected Members

Both Elected Members and employees are servants of the public and are indispensable to each other. Employees are responsible to the VJB and their role is to support and give advice to Elected Members and to carry out work under the direction and control of the Assessor & ERO.

Mutual respect between VJB Members and employees is essential to good local government. Close personal familiarity between individual VJB Members and employees can damage working relations and may be perceived wrongly or be embarrassing to others.

5.2 The Public and Service Users

Employees who have contact with members of the public as electors, ratepayers, council tax payers and their agents should always behave in a courteous and helpful manner. Each member of the public should be treated fairly, equitably, consistently and in accordance with the principles of the Equality Scheme.

The VJB monitors Customer Satisfaction and operates a Complaints Procedure to deal with dissatisfied service users in a consistent and fair manner.

5.3 Conduct Towards Colleagues

Services are best delivered by employees who work together in the best interests of stakeholders. Employees should also respect each other, and others beliefs and opinions, behaving in an appropriate manner and in accordance with the provisions of the VJB's Policies on Equality and Dignity at Work.

The VJB has a clear policy (Dignity at Work) that identifies discrimination, harassment and victimisation as serious misconduct, and will not tolerate it in any form. The Policy is available on the VJB's website.

5.4 Voluntary Bodies or Organisations

If you are a volunteer with any organisation, you should ensure that there is no conflict of interest regarding your job. If, through your work on behalf of the VJB, you are asked for assistance from a voluntary or charitable organisation you should seek advice from your line manager.

5.5 Partner Organisations

The VJB is committed to working in partnership with other organisations. This will involve building close working relations with employees of other organisations, and sustaining good working relations will be vital.

6. Confidentiality

6.1 General Duty

Every employee, whether permanent or temporary, is required to respect the confidentiality of various types of information which come into his/her possession in the course of their work, and this is the case both in and out of the office, including working from home. Information may relate to service users, other employees and other VJB matters such as tendering and contracts. Releasing confidential information is a very serious matter, and employees should check with their line manager if it is appropriate, before giving information to a third party.

The provisions of Data Protection legislation apply in respect of any information held which relates to individuals. There is a general duty that information shall be obtained and processed fairly and lawfully and held for one or more specified and lawful purpose. Data Subjects have the right to request the information that is held about them. There are specific restrictions on the use and disclosure of personal information and guidance should be sought from the Assessor or Depute Assessor.

Some of the information held by the VJB may be subject to disclosure under the terms of the Freedom of Information legislation, whereas other types of information should still be withheld on the basis of confidentiality or other exemption. The VJB policy in relation to Freedom of Information should provide any guidance needed.

6.2 Valuation Joint Board Proceedings

The VJB is publicly accountable and as such its proceedings are subject to public scrutiny. As an employee, however, you should not communicate information regarding any proceedings of a VJB meeting or the contents of any document relating to the VJB, unless required under the provisions of the Local Government (Access to Information) Act 1985 or expressly authorised to do so.

6.3 Private Information Relating to Employees

Information concerning an employee's private affairs will not be supplied to any person outwith the service of the VJB unless the employee's consent has been obtained first. This will not apply where there is a statutory duty to provide information, or if required by a Court order or warrant or as required by Audit Scotland as part of ongoing work on the National Fraud Initiative.

7. Political Neutrality

Employees should carry out their duties and serve the VJB and all its Members, regardless of their political outlook, in a politically neutral way.

If an employee is asked by an elected member to provide assistance with a matter which is clearly party political, or which does not have a clear link with the work of the VJB, he/she should politely explain that the matter has to be referred to their manager. The request should then be brought to the attention of the Assessor or Depute.

If political groups seek advice or information from employees, the following procedure should be adopted:

- The office bearers of the political group should be referred to the Assessor or Depute to outline the type of advice they are seeking.
- If attendance at a meeting is requested, the Assessor will decide if it is appropriate and which employee(s) should attend.
- Once the employee has given advice to the group, they must leave the meeting before any decision is made.
- Strict confidentiality must be observed by the employee.

8. Conflict of Interest

The VJB will maintain a Register of Interests which will be used to record any instances where staff members are involved in surveys and valuations of property owned by themselves, close relatives or friends. Involvement in surveys and valuations where potential conflicts of interest relating to club memberships, alternative employment etc might arise should also be registered. Staff should always bear in mind that the potential for the perception of a conflict of interests occurring should be sufficient for a declaration and an entry in the register to be made. Failure to do so may result in disciplinary action against the member of staff involved.

Whilst the above refers specifically to the Assessor's valuation processes, a similar obligation applies to all of the VJB's functions when the involvement amounts to anything more than general processing of electoral register changes.

Where any conflict of interest has been declared, mitigating action, which might include additional supervision or referring the caseload to an alternative member of staff, must be taken by the relevant line manager in each case and be described in the Register of Interests.

The Register will be held in a shared, secured, network drive.

8.1 Private Interests

VJB employees must not allow any private interest to influence their decisions at work and must not use their position to further their own interests or the interests of others. Any such interest in the work of the Valuation Joint Board, on the part of the employee, close family members or members of an employee's household, must be declared and entered in the Register of Interests. If an employee is in any doubt about the relevance of private interests, he/she should clarify the position with their line manager.

8.2 Procurement and Contracts

Employees involved in the procurement process, must follow the VJB's Standing Orders relating to Contracts, its Procurement Policy and its "Ordering, Certification and Payments of Goods & Services Authorised Procedures". Any non-compliance may result in disciplinary action being taken under the Joint Board's Disciplinary Procedures.

Employees must be fair and impartial in their dealings with contractors, subcontractors and suppliers. Employees must notify the Assessor if it comes to their knowledge that a contract, in which they have a personal or financial interest, whether direct or indirect, has been or is about to be, entered into by the Joint Board. Employees must not disclose confidential information on contractors to any individual or organisation unless authorised to do so.

Any employee who has both a “client” and “contractor” responsibility in any tendering process must observe a requirement for accountability and equity in undertaking these two roles. Where appropriate, the VJB will require employees working in particularly sensitive areas to enter into restrictive covenants.

In any event, any potential conflict should be entered into the Register of Interests.

8.3 Membership of Private Clubs/Organisations or Work with Voluntary Groups

Any membership of a private club/organisation or work with a voluntary group which results in a conflict, or potential conflict, of interest in relation to any aspect of employment with the VJB must be declared to the line manager and entered into the Register of Interests.

8.4 Paid Employment Outside the Joint Board

The VJB will have no objections to employees undertaking paid employment outside the VJB, unless there is a clear conflict of interest or it is likely to have an adverse effect on the work of the VJB. To help protect the integrity of services the VJB seeks co-operation from employees through being advised of any paid external employment which could cause any conflict of interest or impair performance in the work of the VJB. Where an employee is unsure as to whether there could be an impact, advice should be sought from his/her line manager.

Employees are not permitted to use the equipment or resources of the VJB in any outside paid employment.

8.5 The Giving of Lectures, Broadcasts etc.

The VJB will normally allow employees to accept invitations to give lectures appropriate to their professional/occupational standing, however, an employee should first obtain approval from the Assessor.

Any article written for an external publication, or the content of any radio or television broadcast or public speaking engagement made on a personal basis must not claim to express a VJB view, except when this is expressly authorised by, or on behalf of, the Assessor & ERO and/or the VJB.

Any fees received for lectures, broadcasts etc. given within normal working hours, excluding out of pocket expenses, will be paid to the VJB, otherwise time taken to present the lecture, broadcast etc. must be set against the employee’s annual leave entitlement. Fees may be retained for any lectures, broadcasts etc. given outwith normal working hours.

9. Use of Valuation Joint Board Equipment, Resources or Data

Employees wishing to use VJB equipment, for example to work at home as part of their personal development or for study purposes, must obtain permission from their line manager.

Employees must take all reasonable care to ensure the security and condition of the VJB's equipment and data in their care, whether in the office, working from home, or working at other locations (survey/canvass etc.).

10. Disclosure of Information

[In Scotland, access to meetings and documents is provided through provisions inserted into the Local Government \(Scotland\) Act 1973 by the 1985 Act.](#)

10.1 Local Government (Access to Information) Act 1985

The VJB's policy on disclosure of information is based on the Local Government (Access to Information) Act 1985 which details the rights of members of the public to attend VJB meetings and to inspect documents and papers.

These principles apply unless the information is deemed to be "confidential" or "exempt" in terms of the Act. VJB employees are required by the Act to comply with its provisions. Refusal to do so is a criminal offence. "Confidential" information is generally information supplied to the VJB by a Government resource which forbids its disclosure, or where disclosure is prohibited by a court order. There are 15 categories of "exempt" information including information about past and present employees, office holders, recipients of services or relating to the adoption, fostering or education of any particular child.

As well as having the same rights as members of the public in this regard, elected members have the right of access to information on a "need to know" basis.

Employees should seek advice from the Assessor if there is any doubt as to what may constitute "confidential" or "exempted" information, or a "need to know" basis.

In addition to these rights, the public are also entitled to inspect the Valuation Roll, Council Tax List and Register of Electors. Separate procedures exist for the viewing, and, where allowed, the provision of these documents.

10.2 Data Protection ([UK GDPR and Data Protection Act 2018](#))

The right of access to personal information held by the VJB, whether relating to employees, service users, or other individuals, is covered by the Data Protection Act. The Act places strict requirements on the Joint Board with regard to the security of personal data held, whether this is paper based or in electronic format. This means that an employee asked by an individual to provide access to personal information held by the VJB about them, must seek advice from the Depute Assessor and follow an agreed procedure.

Generally any request must be made in writing, and proof of identity will be required before the access is provided.

10.3 Freedom of Information (Scotland) Act 2002 (FOISA)

The FOISA provides a general right of access to information held by the VJB. The Board's FOI Procedure is available on its website. Employees who receive a request should refer it to the Depute Assessor.

[FOISA contains both absolute and qualified exemptions. Qualified exemptions require application of the public interest test. Guidance from the Scottish Information Commissioner should be followed when applying exemptions and responding to requests.](#)

10.4 Contact with the Media

Employees must not deal directly with the press or media in matters relating to the VJB unless required to do so as part of their duties, or where expressly authorised to do so. This provision does not apply to employees who are acting in their capacity as an accredited Trade Union official and are communicating the views of their trade union.

Contact with the media regarding "sensitive" or "confidential" issues should be made through the Assessor.

Examples of these circumstances may include:-

- Disclosing information relating to a Service User.
- Disclosing 'confidential' information received during the course of employment
- Disclosing commercially sensitive information.
- Unauthorised disclosure of personal information relating to an employee of the Valuation Joint Board.
- Disclosing information relating to a Health and Safety incident.

Any contact with the media made on a personal basis must not claim to express a VJB view, except when this is expressly authorised by, or on behalf of, the Assessor & ERO and/or the VJB.

If an employee is in doubt he/she should contact his/her line manager, who in turn should refer the matter to the Assessor or Depute.

Any employee wishing to disclose information in the public interest should use the "whistleblowing" procedure described in 10.5.

10.5 Reporting Improper Behaviour ("Whistleblowing")

If an employee becomes aware of any wrongdoing, malpractice or improper behaviour within the VJB, he/she can raise the matter as directed in the VJB's "Public Interest Disclosure Policy". Under the Public Interest Disclosure Act 1998 and the Enterprise and Regulatory Reform Act 2013, employees are protected from dismissal or any other detriment because they have disclosed information, as long as the information disclosed falls into a specified category and is made in a specific manner.

Employees will not be protected, however, if the disclosure is made in bad faith or for personal gain.

Employees are encouraged to disclose information through the appropriate internal channels first, rather than going directly to an outside person.

Employees should refer to the VJB's "Public Interest Disclosure Policy" and the Joint Board's Health and Safety Policy for full details of how to report incidents of malpractice or wrongdoing. A brief outline of the procedure is shown below.

An employee can report a matter on a confidential basis, if it is within any of the following 6 categories.

- A criminal offence (such as fraud or corruption)
- A failure to comply with a legal obligation including statutory codes of practice
- A miscarriage of justice
- A danger to the health and safety of an individual
- Damage to the environment
- A deliberate attempt to cover up any of the above

The procedure outlines 4 routes for employees to make disclosures in the public interest:

Route 1 - Disclosure made to line manager

Route 2 - Disclosure made to line manager's manager or other appropriate senior manager

Route 3 - Disclosure made to WDC's Internal Audit

Route 4 - Disclosure made to External Regulating Body

When a concern has been raised, an assessment will be made of the action to be taken. This may involve an internal query or a more formal investigation.

If appropriate, the manager or Internal Audit will conduct an investigation into the concerns and produce a report detailing their findings to be passed to the Assessor & ERO. Where a disciplinary offence has been identified the complaint will then be dealt with under the relevant disciplinary policy

When requested, the VJB will provide relevant feedback to the employee who raised the concern. Concerns raised will be treated in strict confidence and, when requested, an individual's identity will normally be kept confidential.

Any employee making a confidential report will be protected against being subjected to any detriment such as dismissal, harassment, victimisation or any other form of punitive sanction as a result of making the disclosure in good faith. Following any investigation into a confidential report, a review will take place to ensure the employee has not suffered from victimisation, harassment or other detriment.

Support will be available at all times from WDC's HR & OD Service.

Employees who make a disclosure outwith the jurisdiction of the VJB, for example to the press, may not automatically be protected by the above Acts. Before taking such a step, employees, in their own interest, are advised to seek advice from their trade union or a legal adviser. The VJB still welcomes employees using the whistleblowing procedures in good faith.

11. Rights as a Citizen

11.1 Expression of Personal Views

It is recognised that as a citizen, an employee is entitled to express views about the VJB or its constituent councils. However, this does not include making use of any information gained through working for the VJB.

In their work capacity, employees should not criticise the Valuation Joint Board or its constituent councils either through the media, at a public meeting or in any written communication with members of the public.

11.2 Access to your Councillor

As a citizen, an employee can raise with his/her Councillor any complaint which he/she has about the services of the relevant Council. However, if the complaint concerns any aspect of the employee's work with the VJB, this should be pursued through the Grievance Procedures.

12. Register of Gifts, Hospitality and Services

Managers should ensure the Register notes the nature, source and approximate value, and that entries are reviewed periodically. The Board may issue thresholds/criteria from time to time; employees must comply with any such guidance.

Generally, no employee should accept gifts, goods, gratuities etc., from any customer or service user other than a token item. Any such offers, whether accepted or not, should be entered in the Register.

No employee should accept personal gifts, hospitality or services from anyone, which would, or might appear to, place that individual under any obligation.

Any cash, monetary gifts or vouchers of any type should not be accepted.

It is a matter for the individual to decide if it is appropriate to accept a personal gift, hospitality or services. If there is any doubt, an employee should clarify the situation with the Assessor or Depute Assessor.

Personal gifts, hospitality or services which are offered or accepted, should be registered.

It is a matter for the recipient to determine the value. If an employee requires assistance, this should be raised with his/her line manager.

A good rule of thumb is: “if in doubt, do not accept the gift or service”.

Frequent personal gifts, hospitality or services should not be accepted from the same source.

As a guide, the provision of occasional lunches by a professional agent may be acceptable, as long as the employee is not placed under any obligation, but these should be registered.

Generally, the type of free handout available at conferences or seminars, such as mugs, key rings, pens etc. do not need to be registered.

The Register will be held on a shared, secure, network drive.

13. Operation of Policies

13.1 Recruitment

All appointments to the VJB will be made on the basis of merit and in line with the Joint Board’s Recruitment Policy.

[Where roles involve regulated work with children or protected adults, PVG Scheme membership is mandatory and must be verified in line with the Disclosure \(Scotland\) Act 2020 and associated regulations \(implemented from 1 April 2025\).](#)

13.2 Operation of Personnel Policies

Employees involved in the operation of the VJB’s personnel policies, for example, Wellbeing Support, Scheme of Special Leave, Recruitment, Disciplinary or Grievance Procedures, must do so fairly and equitably, declaring any interest or relationship to their line manager, whereupon a decision will be made as to whether they can continue to be involved in the process.

14. Equal Opportunities

[The Board, as a listed authority, must comply with the Scottish Specific Duties under the Equality Act 2010 \(Specific Duties\) \(Scotland\) Regulations 2012, including publishing mainstreaming reports, equality outcomes, gender pay gap information, and equal pay statements, and considering equality in procurement.](#)

[Under the Public Sector Equality Duty \(section 149 of the Equality Act 2010\), the Board must have due regard to the need to: eliminate unlawful discrimination, advance equality of opportunity, and foster good relations.](#)

The VJB complies with specific public sector equality duties. The Joint Board aims to prevent unlawful discrimination, harassment and victimisation and other conduct prohibited by the Equalities Act. This will be achieved through:

- Removing or minimising disadvantages suffered by people due to their protected characteristics.
- Taking steps to meet the needs of people from protected groups where these are different from the needs of other people.
- Encouraging people from protected groups to participate in public life or in other activities where their participation is disproportionately low.

Employees should expect fair and reasonable treatment at work in line with the provisions of the VJB Equality Scheme and other relevant policies.

The VJB operates a system which continually reviews current policies and practices, examines service standards, monitors data and reports regular progress to the public.

The VJB views discrimination, harassment or victimisation at work as a serious matter. Any employee who feels that he/she has been the victim of unfair treatment should make reference to the Dignity at Work Policy or Grievance Procedures. Alternatively an employee may wish to raise the matter with his/her line manager, trade union representative or contact WDC's HR & OD service.