



Tuesday, 26 May 2020

Dear Councillor

Lanarkshire Valuation Joint Board

The Members listed below are requested to attend a meeting of the above Board to be held as follows:-

Date: Monday, 01 June 2020
Time: 11:00
Venue: By Microsoft Teams,

The business to be considered at the meeting is listed overleaf.

Yours sincerely

Cleland Sneddon
Clerk to the Board

Members

Alex McVey (Convener), Lynsey Hamilton (Depute Convener), Lynne Anderson, Bob Burgess, Tom Castles, Jim Reddin, William Shields, Caroline Stephen, Annette Valentine, Walter Brogan, Poppy Corbett, Peter Craig, Isobel Dorman, Geri Gray, Ann Le Blond, Jim Wardhaugh

Substitutes

Meghan Gallacher, Mary Gourlay, Nicky Shevlin, Ann Weir, Margaret Cowie, Mary Donnelly, Joe Lowe, Jim McGuigan, Lynne Nailon, Richard Nelson, Graham Scott, Josh Wilson

BUSINESS

1 Declaration of Interests

- 2 Minutes of Previous Meeting** 5 - 8
Minutes of the meeting of the Lanarkshire Valuation Joint Board held on 2 March 2020 submitted for approval as a correct record. (Copy attached)

Monitoring Item(s)

- 3 Revenue Budget Monitoring 2020/2021 - Lanarkshire Valuation Joint Board** 9 - 12
Report dated 5 May 2020 by the Treasurer, Lanarkshire Valuation Joint Board. (Copy attached)

Item(s) for Decision

- 4 Internal Audit Annual Assurance Report 2019/2020** 13 - 22
Report dated 13 May 2020 by the Executive Director (Finance and Corporate Resources). (Copy attached)
- 5 Annual Governance Statement for Lanarkshire Valuation Joint Board** 23 - 28
Report dated 14 May 2020 by the Treasurer, Lanarkshire Valuation Joint Board. (Copy attached)
- 6 Annual Report and Accounts 2019/2020 - Lanarkshire Valuation Joint Board** 29 - 72
Report dated 5 May 2020 by the Treasurer, Lanarkshire Valuation Joint Board. (Copy attached)

Item(s) for Noting

- 7 Lanarkshire Valuation Joint Board Annual Audit Plan 2019/2020** 73 - 82
Report dated February 2020 by Audit Scotland, External Auditors. (Copy attached)
- 8 Lanarkshire Valuation Joint Board Efficiency Gains 2019/2020** 83 - 86
Report dated 14 May 2020 by the Assistant Assessor and Electoral Registration Officer, Lanarkshire Valuation Joint Board. (Copy attached)
- 9 Equality Reporting Employee Information Annual Report - April 2020** 87 - 104
Report dated 14 May 2020 by the Assessor and Electoral Registration Officer, Lanarkshire Valuation Joint Board. (Copy attached)
- 10 Lanarkshire Valuation Joint Board - Public Performance Report 2019/2020** 105 - 112
Report dated 14 May 2020 by the Assessor and Electoral Registration Officer, Lanarkshire Valuation Joint Board. (Copy attached)
- 11 Lanarkshire Valuation Joint Board - Service Plan 1 April 2019 to 31 March 2022 – Update** 113 - 140
Report dated 14 May 2020 by the Electoral and Registration Officer, Lanarkshire Valuation Joint Board. (Copy attached)

- 12 Monitoring of Complaints 1 April 2019 to 31 March 2020** 141 - 144
Report dated 14 May 2020 by the Assistant Assessor and Electoral Registration Officer, Lanarkshire Valuation Joint Board. (Copy attached)
- 13 Progress Update** 145 - 160
Report dated 14 May 2020 by the Assessor and Electoral Registration Officer, Lanarkshire Valuation Joint Board. (Copy attached)

Urgent Business

- 14 Urgent Business**
Any other items of business which the Chair decides are urgent.

For further information, please contact:-

Clerk Name: Pauline MacRae

Clerk Telephone: 01698454108

Clerk Email: pauline.macrae@southlanarkshire.gov.uk

LANARKSHIRE VALUATION JOINT BOARD

2

Minutes of meeting held in Committee Room 1, Council Offices, Almada Street, Hamilton on 2 March 2020

Convener:

Councillor Alex McVey, North Lanarkshire Council

Councillors Present:

North Lanarkshire Council

Councillor Bob Burgess, Councillor Jim Reddin, Councillor William Shields

South Lanarkshire Council

Councillor Walter Brogan, Councillor Peter Craig, Councillor Isobel Dorman, Councillor Lynsey Hamilton (Depute), Councillor Ann Le Blond, Councillor Jim Wardhaugh

Councillors' Apologies:

North Lanarkshire Council

Councillor Lynne Anderson, Councillor Tom Castles, Councillor Caroline Stephen, Councillor Annette Valentine

South Lanarkshire Council

Councillor Poppy Corbett, Councillor Geri Gray

Attending:

Assessor and Electoral Registration Service

G Bennett, Assessor and Electoral Registration Officer

Clerk's Office

C Sneddon, Clerk; P MacRae, Administration Officer, South Lanarkshire Council

Treasurer's Office

P Manning, Treasurer; L O'Hagan, Finance Manager (Strategy), South Lanarkshire Council

Also Attending:

Audit Scotland

B Gillespie, Lead Auditor

Convener's Remarks

The Convener welcomed Cleland Sneddon, Chief Executive, South Lanarkshire Council, to his first meeting as Clerk to the Lanarkshire Valuation Joint Board.

1 Declaration of Interests

No interests were declared.

2 Minutes of Previous Meeting

The minutes of the meeting of the Board held on 2 December 2019 were submitted for approval as a correct record.

The Board decided:

that the minutes be approved as a correct record.

3 Revenue Budget Monitoring and Probable Outturn Position 2019/2020 - Lanarkshire Valuation Joint Board

A report dated 31 January 2020 by the Treasurer was submitted comparing the Board's actual expenditure at 31 January 2020 against the budgeted expenditure for 2019/2020 and providing a forecast for the year to 31 March 2020.

As at 31 January 2020, there was an underspend of £0.545 million on the Board's revenue budget. Following the probable outturn exercise, the position was an anticipated underspend of £0.635 million resulting in a transfer to Reserves of £0.465 million. This would leave a balance of £0.889 million to be carried into 2020/2021.

The Board decided:

- (1) that the underspend on the Board's revenue budget of £0.545 million at 31 January 2020, as detailed in Appendix A to the report, be noted; and
- (2) that it be noted that, following the probable outturn exercise, there would be an underspend of £0.635 resulting in a transfer to Reserves of £0.465 million, leaving a Reserves balance of £0.889 million at 31 March 2020.

[Reference: Minutes of 2 December 2019 (Paragraph 3)]

4 Risk Register Update 2020

A report dated 13 February 2020 by the Assessor and Electoral Registration Officer was submitted on the review and update of Lanarkshire Valuation Joint Board's Risk Register for 2020.

The Board's Organisational Risk Register had been fully reviewed by the management team and updated to reflect a reassessment of existing risks on the register and to document new risks which had emerged.

The review had identified 41 risks, which had been categorised as follows:-

- ♦ 3 as high risk
- ♦ 18 as medium risk
- ♦ 20 as low risk

The updated register was attached as Appendix 1 to the report. The Risk Scoring Matrix, which explained the allocation of inherent and residual risk, was attached as Appendix 2 to the report.

Officers responded to members' questions on various aspects of the report.

The Board decided: that the report be noted.

[Reference: Minutes of 4 March 2019 (Paragraph 7)]

5 Progress Update

A report dated 13 February 2020 by the Assessor and Electoral Registration Officer was submitted on:-

- ♦ an overview of the Service
- ♦ current issues and Service priorities

- ◆ an update on performance
- ◆ issues affecting the future direction of the Joint Board
- ◆ complaints received and dealt with since the last progress update report

Statistical information, illustrating progress made in terms of key areas of the work undertaken by Lanarkshire Valuation Joint Board, was provided in the appendices to the report.

In response to a member's question, the Assessor and Electoral Registration Officer advised that the higher level of valuation appeals in South Lanarkshire could be attributed to the degree of housebuilding in the South Lanarkshire area.

The Board decided: that the report be noted.

[Reference: Minutes of 2 December 2019 (Paragraph 7)]

6 Urgent Business

There were no items of urgent business.

Report

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	1 June 2020
Report by:	Treasurer to Lanarkshire Valuation Joint Board

Subject:	Revenue Budget Monitoring 2020/2021 - Lanarkshire Valuation Joint Board
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1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ provide information on the actual expenditure measured against the revenue budget for the period 1 April 2020 to 24 April 2020
- ◆ provide a forecast for the year to 31 March 2021

2. Recommendation(s)

2.1. The Board is asked to approve the following recommendation(s):-

- (1) that an underspend of £0.042 million on Lanarkshire Valuation Joint Board's revenue budget, as detailed in Appendix A of the report, be noted; and
- (2) that the forecast to 31 March 2021 of break even, be noted.

3. Background

- 3.1. This is the first revenue budget monitoring report presented to the Lanarkshire Valuation Joint Board for the financial year 2020/2021.
- 3.2. The report details the financial position for Lanarkshire Valuation Joint Board on Appendix A.

4. Employee Implications

4.1. None

5. Financial Implications

- 5.1. **Barclay Funding:** The Scottish Government has granted funding totalling £0.594 million for 2020/2021. These funds have been allocated to councils and will be transferred to the Board via requisition payments in 2020/2021. The amounts from North and South Lanarkshire Councils are £0.297 million. The spend will be experienced in Employee Costs, therefore the annual budget for Employee Costs and Requisition Payments has been revised in respect of this in Appendix A.
- 5.2. The agreed allocation is dependent on recruitment timescales. Currently, an underspend is likely in respect of these additional Barclay funds in 2020/2021. This will be monitored as part of the ongoing Revenue Monitoring to the Board.

- 5.3. **Period 1 Monitoring Position:** As at 24 April 2020, the variance from phased budget to date is an underspend of £0.042 million.
- 5.4. **Forecast Position:** The financial forecast to 31 March 2021 is a break even position.
- 6. Other Implications**
- 6.1. The main risk associated with the Board's Revenue Budget is that there is an overspend. The risk has been assessed as low given the detailed budget management applied. The risk is managed by through four weekly Budget Monitoring Meetings at which any variance is analysed. In addition, the probable outturn exercise ensures early warning for corrective action to be taken, where appropriate.
- 6.2 There are no implications for sustainability in terms of the information contained in this report.
- 7. Equality Impact Assessment and Consultation Arrangements**
- 7.1. This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy and therefore no impact assessment is required.
- 7.2. There is also no requirement to undertake any consultation in terms of the information contained in the report.

Paul Manning
Treasurer

5 May 2020

Previous References
None

List of Background Papers

- ◆ Revenue Budget 2020/2021 – Lanarkshire Valuation Joint Board – 2 December 2019

Contact for Further Information

If you would like to inspect the background papers or want further information, please contact:-

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LANARKSHIRE VALUATION JOINT BOARD

Revenue Budget Monitoring Report

Period Ended 24 April 2020 (No.1)

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion 24/04/20	Actual 24/04/20	Variance 24/04/20		% Variance 24/04/20	Note
	£000	£000	£000	£000	£000	£000			
<u>Budget Category</u>									
Employee Costs	3,606	3,606	0	240	196	44	under	18.3%	1,a
Property Costs	5	5	0	4	4	0	-	n/a	
Supplies & Services	81	81	0	31	33	(2)	over	(6.5%)	
Transport & Plant	0	0	0	0	0	0	-	n/a	
Administration Costs	664	664	0	8	8	0	-	n/a	
Payments to Other Bodies	22	22	0	0	0	0	-	n/a	
Payments to Contractors	0	0	0	0	0	0	-	n/a	
Transfer Payments	0	0	0	0	0	0	-	n/a	
Financing Charges	14	14	0	0	0	0	-	n/a	
Total Controllable Exp.	4,392	4,392	0	283	241	42	under	14.8%	
Total Controllable Inc.	(319)	(319)	0	0	0	0	-	n/a	
Net Controllable Exp.	4,073	4,073	0	283	241	42	under	14.8%	
Add Non Controllable Budgets									
Central Support Costs	492	492	0	0	0	0	-	n/a	
Total Budget	4,565	4,565	0	283	241	42	under	14.8%	
Funded By:									
North Lanarkshire Council	(2,195)	(2,195)	0	(183)	(183)	0	-	n/a	1
South Lanarkshire Council	(2,195)	(2,195)	0	(183)	(183)	0	-	n/a	1
Transfer (From) Reserves	(175)	(175)	0	0	0	0	-	n/a	
Net Budget	0	0	0	(83)	(125)	42	under	14.8%	

Virement

- 1 Employee Costs / Income: Additional Barclay Spend/Funding – Increase the Employee Costs budget by £0.594m and increase the Requisition Funding from North and South Lanarkshire councils by £0.297m respectively (section 5.2).

Variance Explanations

- a **Employee Costs:** The underspend reflects recruitment timescales.

Report

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	1 June 2020
Report by:	Executive Director (Finance and Corporate Resources)

Subject:	Internal Audit Annual Assurance Report 2019/2020
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1. Purpose of Report

1.1 The purpose of the report is to:-

- ◆ report on the progress and performance of Internal Audit in the provision of internal audit services to Lanarkshire Valuation Joint Board (LVJB) in 2019/2020
- ◆ provide an independent audit opinion on the adequacy and effectiveness of LVJB's framework of governance, risk management and control arrangements for the year ended 31 March 2020

2. Recommendation(s)

2.1 The Board is asked to approve the following recommendation(s):-

- (1) that the content of this 2019/2020 Internal Audit Annual Report is noted.
- (2) that it be noted that the opinion expressed within this report informs LVJB's 2019/2020 governance statement.

3. Background

- 3.1 South Lanarkshire Council (SLC) delivers an internal audit service to Lanarkshire Valuation Joint Board (LVJB) in conformance with the Public Sector Internal Audit Standards (PSIAS) (revised 1 April 2017), compliance with which is mandatory under Section 95 of the Local Government (Scotland Act) 1973. This sets out a series of standards to ensure a professional, independent and objective internal audit service is delivered that supports good governance within an organisation.
- 3.2 PSIAS requires that a Quality Assurance and Improvement Programme (QAIP) is developed to provide assurance that internal audit activity is conducted in accordance with an Internal Audit Charter, that it operates in an efficient and effective manner and that it is perceived to be adding value and improving operations. This assessment during 2019/2020 confirmed that South Lanarkshire Council's (SLC) internal audit function continues to generally conform to PSIAS.

- 3.3 The Internal Audit service is governed by the terms and conditions agreed in an annual Service Level Statement (SLS) between SLC and LVJB. The agreement details Internal Audit's service objectives and plans for delivery of the service. Obligations attach to both parties under this agreement, including performance targets.
- 3.4 On an annual basis, a plan of work, derived from a risk evaluation of each suggested audit area, is attached to the Service Level Statement.
- 3.5 Each piece of agreed audit work is discussed with the Assessor and Electoral Registration Officer prior to the issue of a final report and progress with the implementation of actions is monitored by the Assessor and Electoral Registration Officer on a regular basis.
- 3.6 The objective of an internal audit service is to evaluate and improve the effectiveness of governance, risk management and control processes. The purpose of this report is to provide an independent audit opinion on the overall adequacy and effectiveness of LVJB's framework of governance, risk management and control arrangements based on audit work undertaken in 2019/2020.
- 3.7 In March 2020, LVJB systems and controls were impacted by the COVID-19 pandemic and the resulting requirement to amend governance arrangements and normal business operations. This has tested LVJB's risk management framework and has resulted in new ways of working to allow the Service to continue to be delivered. Embedded within these systems are controls that have been subject to change. The audit opinion expressed in this report relates to the period before these changed service delivery arrangements took effect. It will be important for LVJB, at an appropriate point in time, to undertake a post-incident review and highlight any lessons learned.
- 4. Link to LVJB's Objectives and Top Risks**
- 4.1 LVJB's objective is to deliver equitable, customer-focused, professional valuation and electoral services for all of its stakeholders. The internal audit service seeks to support this through the delivery of a risk-based plan of internal audit work each year that tests the processes and procedures that deliver this objective.

5. Internal Audit Workload and Performance – 2019/2020

Workload – 2019/2020

- 5.1 The actual number of days required to conclude the audit work undertaken in 2019/2020 is approximately 28 days which is marginally below the planned number of 30 days. The remaining 2 days were allocated to complete testing in relation to Cyber Security work which was postponed due to support work that Internal Audit was required to undertake in relation to COVID-19 tasks. These days will now be delivered in 2020/2021 as part of the agreed plan of work for that year. The reduction in days does not prevent an opinion being expressed as all key assignments were completed in the year.

Table One - Internal Audit workload analysis for 2019/2020

	Total No. Jobs
Planned	4
Audit work concluded for the annual report	4

- 5.2 Internal Audit was not able to issue final reports by 31 March 2020 for the reason stated above, however, all audit reports have been issued in draft format alongside this annual report and key findings and actions agreed. These reports will be issued as final imminently.
- 5.3 Each of the audits undertaken in the year was conducted in conformance with PSIAS and Appendix One details a full list of audit assignments which were undertaken during 2019/2020.
- 5.4 PSIAS requires an internal audit function to demonstrate engagement with clients to ensure the Audit Plan is agreed at the outset of the year and continues, throughout this period, to address known and emerging risks. To satisfy this requirement, feedback has been gathered whilst delivering the Plan in year and no amendments were considered necessary.

Performance – 2019/2020

- 5.5 A summary of key Internal Audit performance statistics is included at Appendix Two. These detail performance in areas that are relevant to the delivery of an effective and efficient internal audit service.
- 5.6 The Board is asked to note the workload and performance in relation to the delivery of the internal audit service in the year to 31 March 2020.

6. Basis of Audit Opinion

- 6.1 The opinion expressed within this report (see 8.4) has been based primarily on:
- ◆ the output from a programme of audits included within LVJB's **2019/2020 Internal Audit Plan**
- 6.2 Together with reliance on the following areas of assurance that have also been considered in the expression of an overall audit opinion for the year:
- ◆ the work of LVJB's **External Auditors** during 2019/2020
 - ◆ outputs of audits on **shared systems** within SLC.

Area of Assurance – Internal Audit Plan 2019/2020

- 6.3 Detailed below are a summary of the key findings from areas which were the subject of internal audit work in 2019/2020:
- 6.4 **I923112 Non-Domestic Rates (NDR) Appeals** – this audit work concluded a review of the full NDR appeals process. The 'front end' stages in the process (logging and categorising appeals) were covered during 2018/2019 and the remaining stages of the process (negotiation, Valuation Appeal Committee hearings and processing the agreed appeal outcome) were covered by the 2019/2020 audit assignment.
- 6.5 The audit sought to confirm that there was a sufficient audit trail to support the remainder of the appeals process, including the reasons for an appeal, who took part in the negotiations and who was involved in the review and approval of decisions. In general, there was a good audit trail to support these stages for each of the sample, although one recommendation has been made in relation to further improvements to support the audit trail. Internal Audit was able to confirm that the basis of an appeal, the actual outcome for the appeal and the reasons for that outcome were recorded.

- 6.6 The audit also sought to confirm that there was sufficient segregation of duties within the process and this was the case for the sample appeals selected for review; in each case a different officer agreed the outcome. Evidence was available to substantiate, for most of the sample, that a senior manager had been involved for cases where a reduction in the rate value was more than 10%. Verbal assurances were given that this was the case for those where evidence was not available in an expected format and a recommendation made to review how this is captured in the audit trail for all cases going forward.
- 6.7 Systems records were updated to record the outcome for all sample appeals and the records reflected the revised rates value, where this was applicable.
- 6.8 LVJB advised that, as at 1 May 2020, they had disposed of 8,242 Revaluation appeals leaving 1,039 appeals outstanding. Of this figure, 827 had been cited for hearings in April, May and June 2020 suggesting that LVJB would complete the disposal within the legislative timeframe of 31st December 2020. However, following the Government's public health advice in relation to the COVID-19 pandemic, the Lanarkshire Valuation Appeal Panel took the decision to cancel all hearings up until the end of June, at which point only 11 had been settled. Consequently, the remaining appeals will now be cited in due course once the Panel has decided that appeal hearings can resume. As yet, the December 2020 deadline has not been relaxed and so the requirement to dispose of all remaining appeals prior to this date will be challenging to deliver. LVJB should continue to monitor the position carefully.
- 6.9 **1925113 – Information Governance, including Cyber Security risks** - LVJB are aware of the risks around the data it holds, including specific cyber security risks, with key risks captured within the organisation's risk register. The accountabilities attached to various parties are understood, with reliance placed on SLC IT Services, under an SLA with LVJB, to protect the data from an IT infrastructure security perspective; system's software or website providers providing updates / notifying issues specific to their own applications; and with LVJB responsible for governance of the data and the controls at a staff and user access level.
- 6.10 Monitoring of the threat of cyber-attack sits, principally, with SLC IT Services and previous audit work in this area provided reasonable assurances as to the arrangements in place with regards to expected cyber security controls in use by SLC IT Services (e.g. monitoring threats and vulnerabilities, patching, and back-up arrangements). SLC IT Services' approach to information security management includes good practice ISO standards and 'Cyber Essentials' principles. Nevertheless, with regards to specific cyber security risks, although SLC IT Services are taking reasonable steps to identify vulnerabilities and take actions to deal with these, new vulnerabilities are continuous within the current cyber landscape and to pose an inherent risk to LVJB and its data.
- 6.11 LVJB have a suite of policies and procedures designed to support the safeguarding of personal and sensitive data held by LVJB. This suite includes expected policies in relation to Records Management, Data Protection and Business Continuity planning. LVJB also adopt SLCs Information Security Policy, IT acceptable use policy and core employee training modules, including GDPR and Cyber Security as part of their wider partnership with SLC.

6.12 Controls are deemed, by LVJB, to be in place in relation to restricting access to data and limiting the instances where data is removed from business premises. However, it is understood that the national response to the COVID-19 pandemic may have introduced new risks to LVJB in this respect if homeworking practices have been adopted. It is essential that LVJB understand any emerging risks in this area and have fully briefed staff on expected data protection controls specific to LVJB services, in addition to Personnel Circulars issued to all staff in this respect. Review of the risks and controls should continue to be covered at management meetings and discussed with the SLC IT Security Manager.

6.13 I924114 Follow up of actions

6.14 Three improvement actions were agreed following the completion of the NDR appeals processing and the Records Management audit assignments undertaken during 2018/2019 and these actions were due for completion during 2019/2020. All have been declared complete and documentation has been provided to confirm that this is the case.

Area of Assurance – External Audit and Shared Systems

6.15 LVJB's external auditors undertook the 2018/2019 financial audit during 2019/2020 and provided an unqualified opinion in relation to LVJB's financial statements. Interim audit work in relation to the year ended 31 March 2020 is in progress and no significant issues have been raised to date.

6.16 LVJB shares some financial and HR systems with SLC. The overall audit opinion for LVJB is also informed by the assurances obtained from systems audits carried out by Internal Audit for SLC on these shared systems.

6.17 During 2019/2020, 'shared system' audits were undertaken in relation to financial systems / processes and HRMS self-service controls. In all of the areas, there was reasonable assurance around the effectiveness of existing controls and no significant issues were identified that should be separately reported to the Board. The steps being taken to progress some self-service processing will potentially impact on LVJB processes and this is an area that Internal Audit could review during 2020/2021, if deemed useful by LVJB.

7. LVJB Performance – Delivery of audit actions 2019/2020

7.1 PSAIS places a responsibility for monitoring progress with the delivery of audit actions with the Chief Internal Auditor to ensure that recommendations are effectively implemented. Appendix Three details how LVJB performed against agreed targets for implementing audit recommendations based on verbal updates received from LVJB. There were no external audit actions and 100% of internal audit actions were advised to be delivered on time.

7.2 Two improvement actions have been recommended following the completion of the NDR appeals processing audit. These are due for completion during 2020/2021.

8. Summary of overall assurance and audit opinion

- 8.1 Internal control remains, primarily, a management responsibility to ensure that LVJB conducts its business in a manner that has due regard to the principles of good governance. The procuring of an internal audit service to test and report on control arrangements does not negate the importance of management continually monitoring the effectiveness of internal controls that are in operation. This is of particular importance in the midst of the current COVID-19 pandemic and the resulting changes to business processes that have been required in response. The internal audit service cannot be expected to give total assurance that control weaknesses or irregularities do not exist. The audit opinion is based upon the audit work undertaken during the year and knowledge of LVJB's wider governance, risk management and control arrangements.
- 8.2 LVJB activities are closely governed by statute and, as a result, there is little scope for LVJB to select what activities it undertakes in the financial year. Continued pressure from external sources is anticipated, which will put a significant strain on LVJB's resources.
- 8.3 All of the work undertaken by Internal Audit, including any shared system audits and the reports produced by External Audit, whether of an investigative or routine nature, help to inform an opinion on whether the internal controls that LVJB has in place are adequate.
- 8.4 **In 2019/2020, the Internal Audit opinion is that, overall, reasonable assurance can be placed on the adequacy and effectiveness of LVJB's framework of governance, risk management and control arrangements for the year ending 31 March 2020 (see 3.7).**
- 8.5 The Board is asked to note the audit findings and consider the opinion expressed above during preparation of LVJB's Annual Governance Statement.

9. Employee implications

- 9.1 The Internal Audit Section within SLC covers the planned audit work but employees in LVJB also contribute to the work by supplying documentation and information as requested and by discussing and agreeing recommendations.
- 9.2 Feedback received in relation to audit assignments is used to highlight areas for training and development. These are progressed on an individual basis as part of the performance development review process. Best practice information is shared and learning points discussed throughout the year.

10. Financial implications

- 10.1 The total charge to LVJB for the Internal Audit service is based on the work plan agreed in the SLS. Total payment for services delivered in 2019/2020 was £9,550.

11. Other implications

- 11.1 LVJB's external auditors, Audit Scotland, may consider the findings of Internal Audit in forming an opinion on the organisation as part of their annual audit.
- 11.2 There are no sustainability issues in terms of the information contained in this report.

12. Equality impact assessments and consultation arrangements

- 12.1 There is no requirement to carry out an impact assessment in terms of the information contained within this report.
- 12.2 The Assessor and Electoral Registration Officer are consulted in advance of every planned audit assignment and following completion of fieldwork.

Paul Manning

Executive Director Finance and Corporate Resources

13 May 2020

Link(s) to Council Values/Ambitions/Objectives

- Achieve results through leadership, good governance and organisational effectiveness

Previous References

- Internal Audit Annual Assurance Report 2018/2019 (3 June 2019)

List of Background Papers

- Service Level Statement for Lanarkshire Valuation Joint Board 2019/2020

Contact for Further Information

If you would like to inspect the background papers or want further information, please contact:-

Yvonne Douglas, Audit and Compliance Manager

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Internal Audit assignments completed during 2019/2020**Appendix One**

Job No.	Assignment name	Draft Issue
I923112	Non-Domestic Rates Appeals	13/05/2020
I925113	Information Governance, including Cyber Security Risk Assessment	13/05/2020
I924114	Follow-up 2019/20	13/05/2020
I928115	Annual Report, Planning and Admin	13/05/2020

Internal Audit performance during 2019/2020

Appendix Two

Performance Indicator	Target
Completion of plan	100% planned assignments complete to draft report stage by 31 March
Completed plan within budget	100% of plan completed within budget
Draft reports issued on time	80% of drafts prepared within 42 days of completion of fieldwork

2019/2020	2018/2019
100%	100%
0%	100%
75% ¹	100%

Note:

1. Impacted by redeployment of Internal Audit resources as a result of COVID-19

	Target met
	Target missed

LVJB's approach to audit during 2019/2020 – Performance in delivering audit recommendations

Appendix Three

Results based on verbal assurance information supplied by LVJB at requested date for returns.

Internal

	Target	2019/2020
Delivery of internal audit actions on time and in full	90%	100%

2018/2019
100%

External

	Target	2019/2020
Delivery of external audit actions on time and in full	90%	N/A

2018/2019
100%

	Target met
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Report

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	1 June 2020
Report by:	Treasurer to Lanarkshire Valuation Joint Board

Subject:	Annual Governance Statement
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1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ Provide information on the Annual Governance Statement for inclusion in the 2019/2020 Lanarkshire Valuation Joint Board Annual Accounts.

2. Recommendation(s)

2.1. The Committee is asked to approve the following recommendation(s):-

- (1) that the Annual Governance Statement, attached at Appendix 1, be approved for inclusion in the Lanarkshire Valuation Joint Board 2019/2020 Annual Accounts.

3. Background

3.1. Each year the Lanarkshire Valuation Joint Board undertakes a comprehensive review of the governance arrangements that are required to support Lanarkshire Valuation Joint Board's financial and operational controls. The annual review of governance arrangements provides the Governance Statement which is included in Lanarkshire Valuation Joint Board's Annual Accounts.

3.2. The annual review for 2019/2020 is informed by the Delivering Good Governance in Local Government Framework.

4. Annual Governance Statement for 2019/2020

4.1. The Annual Governance Statement for 2019/2020 is attached at Appendix 1.

4.2. The system of internal financial control is based on a framework of regular management information, financial regulations, administrative procedures (including segregation of duties), management supervision, and a system of delegation and accountability. These arrangements follow the systems of financial management in place within the lead authority, South Lanarkshire Council.

4.3. The Lanarkshire Valuation Joint Board shares financial management systems with South Lanarkshire Council (the lead authority) and is subject to the relevant controls in place as directed by the Internal/External Audit guidance. The overall audit opinion for the year can be informed by the assurances obtained from any system audits carried out by the Council's Internal Audit section on these shared systems.

- 4.4. The sharing of systems means that the assurances obtained in the Internal Audit Manager's report on the Council's financial systems for 2019/2020 can be applied to those of Lanarkshire Valuation Joint Board.
- 4.5. In addition, Internal Audit carries out a programme of audits each year which, together with the output from South Lanarkshire Council shared systems audits, inform an overall audit opinion on the adequacy and effectiveness of the Board's governance, risk management and internal control arrangements.
- 4.6. For 2019/2020, the Treasurer's opinion is that the systems for internal control were effective and will continue to be reviewed and improved as appropriate in 2020/2021.

5. Employee Implications

- 5.1. None

6. Financial Implications

- 6.1. There are no financial implications directly associated with this report.

7. Other Implications

- 7.1. The statement will be subject to review by Audit Scotland as part of their consideration of Lanarkshire Valuation Joint Board's Annual Accounts.
- 7.2. There are no implications for sustainability in terms of the information contained in this report

8. Equality Impact Assessment and Consultation Arrangements

- 8.1. This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy and, therefore, no impact assessment is required.
- 8.2. There is also no requirement to undertake any consultation in terms of the information contained in the report.

Paul Manning
Treasurer

14 May 2020

Previous References

- ♦ None

List of Background Papers

- ♦ Lanarkshire Valuation Joint Boards Annual Accounts Annual Governance Statement 2019/20

Contact for Further Information

If you would like to inspect the background papers or want further information, please contact:-

Lorraine O'Hagan, Finance Manager (Strategy)

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Annual Governance Statement

This statement sets out the framework within which the Board has proper arrangements for the governance of the Board's affairs, thereby facilitating the effective exercise of its functions, ensuring that appropriate arrangements are in place for the management of risk and appropriate systems of internal control are in place. While the Board's governance arrangements have not been consolidated in a formal Code of Corporate Governance, the Annual Governance Statement has been prepared within the context of the Board's governance framework, and meets legislative requirements to include the Annual Governance Statement with the Annual Accounts. A consolidated Code of Corporate Governance was approved at the Board meeting of 4 March 2019.

Scope of Responsibility

In delivering its aims and objectives, the Board is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded, properly accounted for and used economically, efficiently and effectively. The Board also has a statutory duty to make arrangements to secure best value under the Local Government in Scotland Act 2003. In discharging this responsibility, the Board's elected members and senior officers are responsible for putting in place proper arrangements for its affairs and facilitating the effective exercise of its functions, which includes arrangements for the management of risk.

Governance Framework

The Board operates a system of internal control designed to manage risk to a reasonable level. Internal controls cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Board's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

The main features of our governance arrangements are:

- Clearly defined Standing Orders, Scheme of Delegation and Financial Regulations and Tender Procedures;
- Comprehensive business planning arrangements, setting key targets and action plans designed to achieve our corporate objectives;
- Arrangements to manage risk, including a risk management strategy and Corporate Risk Register and business continuity plans;
- Clear customer complaints procedures;
- Policies to regulate employee related matters, including the Employee Code of Conduct and Disciplinary Procedures; and
- Regular public performance monitoring

As part of the overall control arrangements, the system of internal control is designed to ensure that assets are safeguarded, transactions are authorised and properly recorded and material errors are detected and corrected. This system is based on a framework of regular management information, financial regulations, administrative procedures (including segregation of duties), management and supervision, and a system of delegation and accountability.

Development and maintenance of the system is undertaken by managers within the Board. In particular, the system includes:

- Financial management supported by Financial Regulations;
- Detailed budgeting systems;
- Regular reviews of periodic and annual financial reports which indicate financial performance against forecasts;
- Setting targets to measure performance, including financial performance;
- The preparation of regular financial reports that compare actual expenditure and income against forecasts.

South Lanarkshire Council is the administering authority. All financial transactions of the Board are processed through the financial systems of the Council and are subject to the same controls and scrutiny as those of the Council. This includes regular reviews by the Council's Internal Audit Manager.

Review of Effectiveness

The Board purchases an internal audit service from South Lanarkshire Council, through a Service Level Agreement. The role of Internal Audit is to provide an independent audit opinion on the adequacy and effectiveness of the Board's governance, risk management and internal control systems based on audit work undertaken in the year.

The internal audit service provided to the Board operates in accordance with the Public Sector Internal Audit Standards (revised 2017). A rolling programme of audits are undertaken on an annual basis targeted at the areas of greatest risk.

The Internal Audit Manager provides an annual report to the Board and an audit opinion on the adequacy and effectiveness of the Board's governance, risk management and internal control systems based on audit work undertaken in the year. The annual report for 2019/2020 was presented to the Board on 1 June 2020. The Internal Audit Manager's annual assurance statement concluded that a reasonable level of assurance can be placed on the adequacy and effectiveness of the Board's framework of governance, risk management and control arrangements for the year ended 31 March 2020.

Statement on the Role of the Chief Financial Officer

CIPFA published the statement on the role of the Chief Financial Officer in 2010 and under the Code, the Board is required to state whether it complies with the statement, and if not, to explain how their governance arrangements deliver the same impact.

The Board's financial management arrangements comply with the principles set out in CIPFA's statement on the Role of the Chief Financial Officer.

Continuous Improvement

As part of the annual audit review, recommendations are provided which not only assist management to improve their control environment, but also provide an assessment of the adequacy of existing systems and procedures, including highlighting any necessary improvements to maintain and improve the Board's governance arrangements going forward. The external auditor's [Annual Audit report](#) did not identify any Governance actions for implementation during 2019/20.

Coronavirus Pandemic

LVJB's Business Continuity/Emergency Planning (BC/EP) team met daily in the run up to the eventual UK and Scottish Government's announcement on a country wide lockdown towards the end of March 2020. The BC/EP meetings focused on, amongst other things, the welfare of staff, and enabling homeworking in order that statutory undertakings could continue to be carried out where possible. Arrangements were put in place to deal with all correspondence, both electronic and by post, and for LVJB staff to have access to IT systems.

Accordingly, the arrangements allowed for the following;

- The electoral registers to be maintained and monthly updates produced as normal. Invitation to Register forms to be issued as appropriate, although there is a current halt on any door to door visits.
- The Valuation List for Council Tax to be maintained, including any band increases as a result of dwellings being materially altered and then subsequently sold where information exists which allows such changes to be made without the need to undertake site visits. Proposals and appeals continue to be dealt with where possible.
- The Valuation Roll for non domestic rating to be maintained, however activity in this area is minimal. Appeals continue to be dealt with where possible. Staff are dealing with an upsurge in correspondence in relation to Valuation Roll entries, in particular in respect of the new grant legislation put in place by the government. Additionally, over 3000 appeals have been received against valuation roll entries as a result of the pandemic.

Assurance

In conclusion, there were no significant weaknesses identified in the Annual Audit Report relating to improvements requiring action in 2019/2020. Systems are in place to continually review and improve the control environment and governance arrangements operated by the Board.

The effectiveness of governance is dependent on the actions of officers of the Board and by the work of Internal and External audit. It is the Board's view that the governance arrangements were effective during financial year 2019/2020.

Report

6

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	1 June 2020
Report by:	Treasurer to Lanarkshire Valuation Joint Board

Subject:	2019/2020 Annual Report and Accounts - Lanarkshire Valuation Joint Board
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1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ advise members of the Lanarkshire Valuation Joint Board's final accounts position as at 31 March 2020.

2. Recommendation(s)

2.1. The Board is asked to approve the following recommendation(s):-

- (1) That the unaudited annual accounts for Lanarkshire Valuation Joint Board for year ended 31 March 2020, be approved for submission to Audit Scotland.

3. Background

3.1. This report provides information on the Board's outturn position for the financial year 2019/2020. Appendix 1 shows this in the normal monitoring format, while Appendix 2 shows the statutorily required Annual Accounts. These include the Comprehensive Income and Expenditure Statement for year ended 31 March 2020 and the Balance Sheet as at 31 March 2020. These Accounts will be passed to Audit Scotland for external audit.

3.2. The Annual Report and Accounts, as detailed at Appendix 2 to the report, comprises:

- ◆ Management Commentary 2019/2020
- ◆ Statement of Responsibilities
- ◆ Annual Governance Statement
- ◆ Remuneration Report
- ◆ Expenditure and Funding Analysis Statement
- ◆ Comprehensive Income and Expenditure Statement for year ended 31 March 2020
- ◆ Balance Sheet as at 31 March 2020
- ◆ Movement in Reserves Statement for year ended 31 March 2020
- ◆ Cash Flow Statement for year ended 31 March 2020
- ◆ Notes to the Financial Statements (including Accounting Policies)
- ◆ Audit Arrangements

4. Employee Implications

4.1. None

5. Financial Implications

- 5.1. Appendix 1 attached shows the 2019/2020 outturn position for the Board in the normal monitoring format, that is, excluding accounting transactions. As reported at the last Board meeting on 2 March 2020, the Board was advised of a probable outturn transfer to reserves of £0.465m.
- 5.2. As shown in Appendix 1, the actual position at the end of the year is a transfer to reserves of £0.523m, a marginal increase of £0.058m from the probable outturn. In the main, the increase in the level of transfer to reserves since the probable outturn is due to reduced expenditure on Employee Costs. This is the result of recruitment timescales and the appointment of trainee valuation staff and trainee technicians in place of qualified staff. Further details of the expenditure and income variances are shown in Appendix 1.
- 5.3. Appendix 2 shows the Annual Accounts for 2019/2020. The presentation of the Board's position, in accounting terms, differs from the monitoring position presented in Appendix 1, as it also contains statutory accounting entries for pensions and statutory accumulated absences.
- 5.4. The Annual Accounts in Appendix 2 show that the Board's total income on an accounting basis amounted to £4.508m in 2019/2020. This was offset by total revenue expenditure on an accounting basis of £4.446m, leaving a net credit position of £0.062m (net cost of services (£0.062m)). After implementing statutory accounting practice in relation to the pension and statutory accumulated absences figures, the net position for the Board for 2019/2020 is a surplus of £0.523m – as presented in the monitoring statement in Appendix 1.
- 5.5. Adding this surplus to the Board's General Reserve carried forward from 2018/2019 (£0.424m), gives the Board a closing General Reserve position of £0.947m at the end of 2019/2020. This is £0.058m higher than anticipated as part of the probable outturn.

6. Other Implications

- 6.1. The main risk associated with the Board's Revenue Budget is that there is an overspend. The risk has been assessed as low given the detailed budget management applied. The risk is managed by the preparation of 4 weekly Budget Monitoring Reports where any variance is analysed. In addition, the probable outturn exercise ensures early warning for corrective action to be taken, where appropriate.
- 6.2. There are no implications for sustainability in terms of the information contained in this report.

7. Equality Impact Assessment and Consultation Arrangements

- 7.1. This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy and, therefore, no impact assessment is required.
- 7.2. There is also no requirement to undertake any consultation in terms of the information contained in the report.

Paul Manning
Treasurer

5 May 2020

Previous References

Board Meeting 2 March 2020

List of Background Papers

- ◆ Financial ledger and budget monitoring results to 31 March 2020
- ◆ Unaudited Lanarkshire Valuation Joint Board Annual Accounts 2019/2020
- ◆ Lanarkshire Valuation Joint Board Revenue Budget Monitoring and Probable Outturn Position 2019/2020 – 2 December 2019

Contact for Further Information

If you would like to inspect the background papers or want further information, please contact:-

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LANARKSHIRE VALUATION JOINT BOARD

Revenue Budget Monitoring Report

Period Ended 31 March 2020 (No.14)

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion 31/3/2020	Actual 31/03/2020	Variance 31/03/2020		% Variance 31/03/20	Note
	£000	£000	£000	£000	£000	£000			
<u>Budget Category</u>									
Employee Costs	3,350	2,686	664	3,350	2,639	711	under	21.2%	1
Property Costs	5	5	0	5	5	0	-	0.0%	
Supplies & Services	147	149	(2)	147	172	(25)	over	(17.0%)	2
Transport & Plant	0	0	0	0	1	(1)	over	0.0%	
Administration Costs	657	671	(14)	657	634	23	under	3.5%	3
Payments to Other Bodies	32	32	0	32	32	0	-	n/a	
Payments to Contractors	0	0	0	0	0	0	-	n/a	
Transfer Payments	0	0	0	0	0	0	-	n/a	
Financing Charges	14	14	0	14	11	3	under	21.4%	4
Total Expenditure	4,205	3,557	648	4,205	3,494	711	under	16.9%	
Total Income	(318)	(303)	(15)	(318)	(302)	(16)	under recovery	5.0%	5
Net Expenditure	3,887	3,254	633	3,887	3,192	695	under	17.9%	
Add:									
Central Support Costs	490	488	2	490	491	(1)	over	(0.2%)	
Total Budget	4,377	3,742	635	4,377	3,683	694	under	15.9%	
Funded By:									
North Lanarkshire Council	(2,104)	(2,104)	0	(2,104)	(2,103)	(1)	under recovered	0.0%	
South Lanarkshire Council	(2,103)	(2,103)	0	(2,103)	(2,103)	0	-	0.0%	
Transfer To / (From) monies held in reserve	(170)	465	(635)	(170)	523	(693)	over recovery	407.6%	6
Net Budget	0	0	0	0	0	0	-	n/a	

Variance Explanations

- Employee Costs:** The underspend reflects a combination of the turnover of staff and the current level of spend in relation to the implementation of the Barclay recommendations. Recruitment is ongoing for posts made vacant through staff turnover, and posts required to undertake the workload associated with the Barclay Review.
- Supplies and Services:** The overspend relates to the cost of a required systems upgrade to enable the Barclay recommendations.
- Administration Costs:** The underspend reflects the level of spend on Printing and Stationery (£0.014m under) and Postages (£0.018m under) due to an increased use of email and savings due to online internet responses. These underspends were slightly offset by an overspend in Training Costs due to increased costs for trainee valuation staff training (£0.008m over).
- Financing Charges:** The underspend relates to an increase in the level of return received on revenue balances (£0.03m)..
- Income:** The under recovery of income of income is in respect of reduced Cabinet Office Funding for Individual Electoral Registration, and is offset by reduced spend levels.
- Transfer To/(From) Reserves:** The outturn reflects the net underspend position of the Board for the year, and shows a Transfer to Reserves of £0.523m as opposed to the budgeted Transfer from Reserves of £0.465m.

ANNUAL ACCOUNTS 2019/2020



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Membership of the Board

Lanarkshire Valuation Joint Board (herein after referred to as ‘the Board’) is comprised of Elected Members from its two constituent local authorities. The serving Members of the Board during financial year 2019/2020 were as follows:

South Lanarkshire Council

Councillor Lynsey Hamilton
(Depute Convenor)
Councillor Poppy Corbett
Councillor Peter Craig
Councillor Isobel Dorman
Councillor Fiona Dryburgh
Councillor Geri Gray
Councillor Ann Le Blond
Councillor Jim Wardhaugh
Councillor Gerry Convery
(until 26 June 2019)
Councillor Walter Brogan
(from 26 June 2019)

North Lanarkshire Council

Councillor Alex McVey
(Convenor)
Councillor Caroline Stephen
Councillor Bob Burgess
Councillor Tom Castles
Councillor Jim Reddin
Councillor Bill Shields
Councillor Annette Valentine
Councillor Lynne Anderson

Chief Officers

Assessor and Electoral Registration Officer: Gary Bennett BSc MSc AEA (Cert-Scotland)
MRICS IRRV (Hons)

The following appointed office bearers of the Board are employed on a substantive basis by South Lanarkshire Council:

Clerk:

Lindsay Freeland (Chief Executive of South Lanarkshire Council)
(until 23 September 2019)

Clerk Post – Vacant
(24 September 2019 – 5 January 2020)

Cleland Sneddon (Chief Executive of South Lanarkshire Council)
(from 6 January 2020)

Treasurer:

Paul Manning (Executive Director of Finance and Corporate Resources, South Lanarkshire Council)

Management Commentary 2019/2020

The management commentary provides an overview of the key messages in relation to the objectives and strategy of Lanarkshire Valuation Joint Board (the Board) and its financial performance for the year ended 31 March 2020. It also provides an indication of the issues and risks that may impact upon the Board's finances in the future.

The Board was established by the Valuation Joint Boards (Scotland) Order 1995 and came into existence on 1 April 1996. It provides a range of valuation and electoral registration services to and on behalf of South Lanarkshire Council and North Lanarkshire Council (the constituent authorities), working in partnership with other Valuation Joint Boards and professional bodies throughout Scotland.

Core Purpose, Vision, Service Function and Core Objectives

The Board's Service Plan was approved at the Board meeting in March 2019 and covers the period April 2019 through to March 2022. The Plan incorporates the Board's Vision statement, which is "to deliver quality in the work which we undertake, provide efficient services to all service users, and ensure completeness and accuracy of the Electoral Registers, Valuation Rolls and the Valuation (Council Tax) Lists".

- The Plan sets out the key business areas identified for Lanarkshire Valuation Joint Board over the three-year period, with a view to ensuring that LVJB's services are delivered as effectively and efficiently as possible to service users.

Where deemed appropriate, each key business area is supported by a series of priorities and measurable key actions, against which performance is regularly reported to the Board.

Review of Performance

The Board's performance against key performance indicator (KPI) targets during 2019/2020, was as follows:

- Of 3,165 new Council Tax entries added, 96% were completed within 3 months of the effective date against a target of 88%. 99% were completed within 6 months against a target of 92%.
- Of 1,311 alterations to the non-domestic valuation roll, 84% were completed within 3 months of the effective date against a target of 77%. 93% were completed within 6 months against a target of 92%.

Regarding electoral registration, within the period 2019/2020 in addition to two by-elections, the European Parliamentary Election took place on 23 May 2019, and the UK Parliamentary Election was held on 12 December. Due to the latter election, the revised registers, following the annual canvass of electors, were published in November instead of the usual publication date of 1 December. In particular the UK snap Parliamentary election posed significant challenges to service delivery; the government on line registration service continues to receive voluminous applications in the run up to such electoral events, many of which are duplicates. Nevertheless, LVJB staff once again responded to the challenges put before them with all electoral events in 2019/20 being delivered successfully.

More information on the Board's performance during 2019/2020 can be found on the Board's website at www.lanarkshire-vjb.gov.uk

Financial Performance

Revenue

The Comprehensive Income and Expenditure Statement on page 19 summarises the total costs of providing services and the income available to fund those services. The Board set a net operating expenditure budget for 2019/20 of £4.108m to be funded by requisitions from the two constituent local authorities and the Cabinet Office. The budget was based on experience of expenditure and income levels during previous years and included a planned contribution from the Board's reserves of £0.170m. In addition to the original budget set, funding was received from the Scottish Government in respect of the Barclay review during 2019/20 (£0.455m) and an increase to the agreed pay award was funded by increased Requisition payments (£0.125m).

The Board returned a surplus of income over expenditure of £0.523m for 2019/20 which, compared with the budgeted deficit of £0.170m resulted in an improved position of £0.693m. This surplus excludes the accounting adjustments relating to pensions and short-term accumulating absences.

The difference between the net expenditure figure below and that reported in the Comprehensive Income and Expenditure Statement is due to the accounting adjustments, which are analysed in the Expenditure and Funding Analysis on page 18.

	Budget	Actual	Variance
	£000	£000	£000
Employee Costs	3,350	2,639	711
Property Costs	325	323	2
Supplies and Services	147	172	(25)
Transport and Plant	0	1	(1)
Administration Costs	827	807	20
Payments to Other Bodies	32	32	-
Financing Charges	14	11	3
Total Expenditure	4,695	3,985	710
Income	(7)	(6)	(1)
Net Expenditure	4,688	3,979	709
Funded by:			
Requisition Income	(4,207)	(4,206)	(1)
Cabinet Office Funding	(311)	(296)	(15)
Total	(4,518)	(4,502)	(16)
(Surplus) / Deficit for the Financial Year	170	(523)	693

The main underspend was in respect of employee costs. This reflects a combination of the turnover of staff and the current level of spend in relation to the implementation of the Barclay recommendations. Recruitment is ongoing for posts made vacant through staff turnover, and posts required to undertake the workload associated with the Barclay Review.

Balance Sheet

The Board's Balance Sheet as at 31 March 2020 reported net liabilities of £.0411m compared with net liabilities of £3.015m as at 31 March 2019, a movement of £2.604m during the year. This is mainly due to a £2.087m decrease in the Board's pension fund

liability which is calculated by independent actuaries as part of the Strathclyde Pension Fund.

Adding the surplus on the Balance Sheet as at 31 March 2020 (£0.523m) to the Board's General Reserve carried forward from 2018/2019 (£0.424m), gives the Board a closing General Reserve position of £0.947m at the end of 2019/20. This is shown in the Expenditure and Funding Analysis on page 18, and the Movement in Reserves Statement on page 21.

Pension Fund

The disclosure requirements for pension benefits under International Accounting Standard 19 are detailed at Note 14. The appointed actuary assessed the Board's share of Strathclyde Pension Fund as a net liability of £1.324m as at 31 March 2020, compared with a net liability of £3.411m as at 31 March 2019. Changes in the assumptions used by the actuary when calculating the liability, including financial and demographic assumptions, resulted in a reduction in the liability, however these were partially offset by service costs and a negative return on assets. The net effect was a decrease to the overall pension liability. The Pension Liability shown is the result of the accounting legislation and standards and reflects the cost to the Board if all staff retired as at 31 March 2020.

Whilst indicative of a broad position in terms of a pension liability, the reader should be aware of a range of factors, inherent in the figure, before drawing conclusions on such a significant number in the Board's Financial Statements. The Board is meeting pension costs on an annual basis. Note 14: Defined Benefit Pension Schemes on page 33 provides more details on pensions including the factors affecting the pension liability such as assumptions about mortality, salary inflation, pension inflation and discount rates.

The Board's actuary has confirmed that the IAS19 Balance Sheet is based on financial market values and future market expectation indicators as at 31 March 2020 to comply with the standard. The financial markets at the accounting date will have taken into account COVID19 risks as one of many national and worldwide economic considerations. There has been no explicit additional allowance or adjustment made for COVID19 by the actuary.

Provisions, contingencies and write-offs

The Board is not aware of any eventualities which may have a material effect on its financial position and has therefore made no provision for such eventualities. Contingent assets and liabilities are disclosed as a note to the financial statements. No debts were written off during the financial year.

Service changes and future developments

There were no changes to the statutory functions undertaken by the Board during the financial year. The Board approved LVJB's Service Plan at its meeting of March 2019. Future developments are anticipated in the following service areas:

Electoral registration

The comprehensive review of how the annual canvass of electors on a UK wide basis continues, with new procedures scheduled to be implemented in time for the 2020 canvass, which is expected to commence on 1 August 2020. This canvass will include, in accordance with relevant legislative, the extension of franchise to foreign nationals and certain prisoners, the later extension to the electoral franchise coming into force on 1 April 2020. Given the current situation in respect of the coronavirus pandemic, it is unclear at this stage how the legal requirement to undertake door

visits in respect of the annual canvass of electors, and indeed door visits associated with the legislative requirement to undertake house visits in respect of non returned invitation to register forms, will proceed. It is expected that the funding supplied by the UK government Cabinet Office in respect of Individual Electoral Registration (IER) will cease as there are anticipated savings to be gained from the reformed canvass process. Major unplanned election events, such as the UK snap general election held in December 2019, continue to place significant strain on resources, and the relevant bodies have again been notified of this. The funding of the work associated with such events continues to be drawn from financial reserves.

Valuation

Preparatory work associated with implementing the Non-Domestic Rates (Scotland) Act 2020, which came into force on 11 March 2020, will continue, in particular to ensure that the organisation is well equipped to deal with the increase in the workload as a result of the introduction of the legislation. The disposal of outstanding appeals, both the remaining 2017 non domestic revaluation appeals and the newly received coronavirus pandemic related material change of circumstances appeals, will require significant resource allocation, particularly if statutory disposal timescales (31 December 2020 for 2017 revaluation appeals, and 31 March 2021 for the new mcc appeals if received before 31 March 2020) are not revised. The Scottish Assessors Association remain in dialogue with ratepayers' representatives and the Scottish Government in this regard.

The impact of the coronavirus on the ability to undertake site visits is still relatively unknown at this stage and will continue to be considered carefully in line with government guidelines. This is a significant issue in relation to having the ability to maintain both the Valuation List for Council Tax, and the Valuation Roll for non domestic rating, although the significant reduction in activity in respect of both business areas as a result of the pandemic should mean that fewer subjects require to be visited.

The period 2019/20 continued to see an increase in the number of dwellings being added to the Valuation List for Council Tax properties, and staff are to be commended for maintaining a very high level of performance in this key business area.

Financial Outlook

Most economic commentators forecast that pressures on public finances will continue for the foreseeable future. The Board recognises the impact of this difficult financial climate on its constituent authorities and as a consequence it continues to seek to generate efficiencies where possible. A three-year Financial Budget Strategy for 2020/21 to 2022/23 was approved by the Board at its meeting in March 2018. An extension to the Strategy was approved by the Board in June 2019 to include 2023/24. The Financial Strategy assists in managing a number of key risks which directly impact on the funding available to deliver the Board's objectives. It also identifies a future strategy in respect of financial reserves. The Board's Strategy is revised annually with consideration given to any changes in the financial horizon, which will be presented to the Board.

Consequently, the Assessor and Electoral Registration Officer will look to continue to implement efficiency savings in future, although with a significant number of statutory duties to be met, the continual reduction of resources could have an adverse impact on performance and service delivery.

Risks and Uncertainties

The Board approved the Risk Register Update 2020 at its meeting in March 2020. The main risks highlighted are: the potential lack of funding for dealing with the valuation and appeals relating to electricity subjects; and there is potential failure to recruit and/or retain qualified valuation staff. All risks are monitored by the senior management team of the Board and reported to the Board on an annual basis.

Coronavirus Pandemic

The UK and Scottish Government's announced a country wide lockdown towards the end of March 2020 in respect of the worldwide outbreak of a coronavirus. Arrangements were put in place to allow for LVJB to continue, as much as possible, to carry out statutory undertakings. More detail on the governance arrangements put in place to assist in managing this unprecedented situation is contained in LVJB's annual governance statement.

Conclusion

Operational performance continued to remain positive for the period 2019/20. Sound financial management and medium term planning has enabled the Board to successfully manage the financial challenges faced during financial year 2019/20. However, there remain a number of challenges going forward, including the UK wide reform of the annual canvass of electors, the workload associated with the Non-Domestic rates (Scotland) Act, and the recently emerged challenges posed by the worldwide coronavirus pandemic, all of which will continue to be considered by LVJB's management team in consultation with the Treasurer to the Board's staff.

We wish to acknowledge the significant efforts of all staff in contributing to the Board's operational performance, of budget managers and support staff whose financial stewardship contributed to the Board's financial position at 31 March 2020, and to everyone involved in the preparation of the Annual Accounts.

Paul Manning
Treasurer

Gary Bennett
Assessor and ER Officer

Councillor Alex McVey
Convenor

Statement of Responsibilities

This statement sets out the respective responsibilities of the Board and the Treasurer for the Annual Accounts.

The Board's Responsibilities

The Board is required to:

- make arrangements for the proper administration of its financial affairs, and to ensure that one of its officers has responsibility for the administration of those affairs. For the Board, that officer is the Executive Director of Finance and Corporate Resources for South Lanarkshire Council, designated as the Treasurer of the Board;
- manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets;
- ensure the Annual Accounts are prepared in accordance with legislation (The Local Authority Accounts (Scotland) Regulations 2014) and is compatible with that legislation, in accordance with proper accounting practices (section 12 of the Local Government in Scotland Act 2003); and
- approve the Annual Accounts for signature

I confirm that these unaudited Annual Accounts were approved for signature by the Board at its meeting on 1 June 2020.

Councillor Alex McVey
Convenor of Lanarkshire Valuation Joint Board
1 June 2020

The Treasurer's Responsibilities

The Treasurer is responsible for the preparation of the Board's Annual Accounts which, in terms of the CIPFA / LASAAC Code of Practice on Local Authority Accounting in the United Kingdom is required to present a true and fair view of the financial position of the Board at the accounting date, and its comprehensive income and expenditure for the financial year then ended.

In preparing the Annual Accounts, the Treasurer has:

- Selected suitable accounting policies, and applied them consistently;
- Made judgements and estimates that were reasonable and prudent;
- Complied with legislation; and
- Complied with the Code of Practice on Local Authority Accounting in the United Kingdom.

The Treasurer has also:

- Kept proper accounting records which were up to date; and
- Taken reasonable steps for the prevention and detection of fraud and other irregularities.

I certify that the financial statements give a true and fair view of the financial position of the Board at 31 March 2020, and its income and expenditure for the year ended 31 March 2020.

Paul Manning
Treasurer of Lanarkshire Valuation Joint Board
1 June 2020

Annual Governance Statement

This statement sets out the framework within which the Board has proper arrangements for the governance of the Board's affairs, thereby facilitating the effective exercise of its functions, ensuring that appropriate arrangements are in place for the management of risk and appropriate systems of internal control are in place. While the Board's governance arrangements have not been consolidated in a formal Code of Corporate Governance, the Annual Governance Statement has been prepared within the context of the Board's governance framework, and meets legislative requirements to include the Annual Governance Statement with the Annual Accounts. A consolidated Code of Corporate Governance was approved at the Board meeting of 4 March 2019.

Scope of Responsibility

In delivering its aims and objectives, the Board is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded, properly accounted for and used economically, efficiently and effectively. The Board also has a statutory duty to make arrangements to secure best value under the Local Government in Scotland Act 2003. In discharging this responsibility, the Board's elected members and senior officers are responsible for putting in place proper arrangements for its affairs and facilitating the effective exercise of its functions, which includes arrangements for the management of risk.

Governance Framework

The Board operates a system of internal control designed to manage risk to a reasonable level. Internal controls cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Board's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

The main features of our governance arrangements are:

- Clearly defined Standing Orders, Scheme of Delegation and Financial Regulations and Tender Procedures;
- Comprehensive business planning arrangements, setting key targets and action plans designed to achieve our corporate objectives;
- Arrangements to manage risk, including a risk management strategy and Corporate Risk Register and business continuity plans;
- Clear customer complaints procedures;
- Policies to regulate employee related matters, including the Employee Code of Conduct and Disciplinary Procedures; and
- Regular public performance monitoring

As part of the overall control arrangements, the system of internal control is designed to ensure that assets are safeguarded, transactions are authorised and properly recorded and material errors are detected and corrected. This system is based on a framework of regular management information, financial regulations, administrative procedures (including segregation of duties), management and supervision, and a system of delegation and accountability.

Development and maintenance of the system is undertaken by managers within the Board. In particular, the system includes:

- Financial management supported by Financial Regulations;
- Detailed budgeting systems;
- Regular reviews of periodic and annual financial reports which indicate financial performance against forecasts;
- Setting targets to measure performance, including financial performance;
- The preparation of regular financial reports that compare actual expenditure and income against forecasts.

South Lanarkshire Council is the administering authority. All financial transactions of the Board are processed through the financial systems of the Council and are subject to the same controls and scrutiny as those of the Council. This includes regular reviews by the Council's Internal Audit Manager.

Review of Effectiveness

The Board purchases an internal audit service from South Lanarkshire Council, through a Service Level Agreement. The role of Internal Audit is to provide an independent audit opinion on the adequacy and effectiveness of the Board's governance, risk management and internal control systems based on audit work undertaken in the year.

The internal audit service provided to the Board operates in accordance with the Public Sector Internal Audit Standards (revised 2017). A rolling programme of audits are undertaken on an annual basis targeted at the areas of greatest risk.

The Internal Audit Manager provides an annual report to the Board and an audit opinion on the adequacy and effectiveness of the Board's governance, risk management and internal control systems based on audit work undertaken in the year. The annual report for 2019/2020 was presented to the Board on 1 June 2020. The Internal Audit Manager's annual assurance statement concluded that a reasonable level of assurance can be placed on the adequacy and effectiveness of the Board's framework of governance, risk management and control arrangements for the year ended 31 March 2020.

Statement on the Role of the Chief Financial Officer

CIPFA published the statement on the role of the Chief Financial Officer in 2010 and under the Code, the Board is required to state whether it complies with the statement, and if not, to explain how their governance arrangements deliver the same impact.

The Board's financial management arrangements comply with the principles set out in CIPFA's statement on the Role of the Chief Financial Officer.

Continuous Improvement

As part of the annual audit review, recommendations are provided which not only assist management to improve their control environment, but also provide an assessment of the adequacy of existing systems and procedures, including highlighting any necessary improvements to maintain and improve the Board's governance arrangements going forward. The external auditor's [Annual Audit report](#) did not identify any Governance actions for implementation during 2019/20.

Coronavirus Pandemic

LVJB's Business Continuity/Emergency Planning (BC/EP) team met daily in the run up to the eventual UK and Scottish Government's announcement on a country wide lockdown towards the end of March 2019. The BC/EP meetings focused on, amongst other things, the welfare of staff, and enabling homeworking in order that statutory undertakings could continue to be carried out where possible. Arrangements were put in place to deal with all correspondence, both electronic and by post, and for LVJB staff to have access to IT systems.

Accordingly, the arrangements allowed for the following;

- The electoral registers to be maintained and monthly updates produced as normal. Invitation to Register forms to be issued as appropriate, although there is a current halt on any door to door visits.
- The Valuation List for Council Tax to be maintained, including any band increases as a result of dwellings being materially altered and then subsequently sold where information exists which allows such changes to be made without the need to undertake site visits. Proposals and appeals continue to be dealt with where possible.
- The Valuation Roll for non domestic rating to be maintained, however activity in this area is minimal. Appeals continue to be dealt with where possible. Staff are dealing with an upsurge in correspondence in relation to Valuation Roll entries, in particular in respect of the new grant legislation put in place by the government. Additionally, over 3000 appeals have been received against valuation roll entries as a result of the pandemic.

Assurance

In conclusion, there were no significant weaknesses identified in the Annual Audit Report relating to improvements requiring action in 2019/2020. Systems are in place to continually review and improve the control environment and governance arrangements operated by the Board.

The effectiveness of governance is dependent on the actions of officers of the Board and by the work of Internal and External audit. It is the Board's view that the governance arrangements were effective during financial year 2019/2020.

Gary Bennett
Assessor and Electoral Registration Officer
Lanarkshire Valuation Joint Board
1 June 2020

Councillor Alex McVey
Convenor of Lanarkshire Valuation Joint Board
1 June 2020

Remuneration Report

The remuneration report provides details of the Board's remuneration policy for senior Board members and senior employees.

Introduction

The Remuneration Report has been prepared in accordance with the Local Authority Accounts (Scotland) Regulations 1985 (as amended by the Local Authority Accounts (Scotland) Regulations 2014). These Regulations require various disclosures about the remuneration and pension benefits of senior Board members and senior employees.

All information disclosed in tables 1 - 3 in this Remuneration Report will be audited by Audit Scotland. The other sections of the Remuneration Report will be reviewed by Audit Scotland to ensure that they are consistent with the financial statements.

Senior Employees

The remuneration of senior employees is set by reference to national arrangements. The Scottish Joint Negotiating Committee (SJNC) for Local Authority Services sets the salaries for the Chief Officers of Scottish local authorities. Circular CO/150 sets the amount of salary for Chief Officers for the period 1 April 2018 to 31 March 2021.

Senior Councillors

The Convenor and Depute Convenor of the Lanarkshire Valuation Joint Board are remunerated by the Council of which they are a council member, as shown in Table 3.

The remuneration of councillors is regulated by the Local Governance (Scotland) Act 2004 (Remuneration) Regulations 2007 (SSI No. 2007/183) as amended most recently by the Local Governance (Scotland) Act 2004 (Remuneration) Amendment Regulations 2019 (SSI 2019/23). The Regulations provide for the grading of Councillors for the purposes of remuneration arrangements, as either the Leader of the Council, the Provost, Senior Councillors or Councillors. These regulations also set out the amounts a councillor may be paid for being a Convenor or Depute Convenor of a Joint Board. This is inclusive of any amount payable to them as either a Councillor or Senior Councillor.

The Board has an arrangement with each Council who remunerates the Convenor and Depute Convenor/s to reimburse the Council for the additional costs of that councillor arising from them being a Convenor or Depute Convenor of the Board. The disclosures made in this report are limited to the amounts paid to the Council by the Board for remuneration and does not reflect the full value of the remuneration that may be paid to the councillor.

Trade Unions (Facility Time Publication Requirements) Regulations 2017

In addition to the regulations governing senior employees and councillors, the Trade Union (Facility Time Publication Requirements) Regulations 2017, which apply from 1 April 2017, require public sector employers to collect and publish a range of information on trade union facility time in respect of their employees who are Trade Union Representatives. This information is available on the Board's website.

There are no employees within the Board who are Trade Union Representatives, as noted on the Board's website.

General Pay Bands for Senior Employees

The number of officers who received remuneration (excluding pension contributions) in excess of £50,000 for the financial year is shown in Table 1 below:

Table 1 - General Pay Band Disclosure for Senior Employees

Annual Remuneration	Number of Employees	Number of Employees
£	2019/20	2018/19
50,000 – 54,999	2	1
55,000 – 59,999	0	0
60,000 – 64,999	2	2
65,000 – 69,999	1	1
70,000 – 74,999	1	0
75,000 – 109,999 (Note 1)	0	0
110,000 – 114,999	0	1
115,000 – 119,999	1	0

Note 1: These are merged pay bands covering more than £5,000 due to the fact that no employees fell into these bands in either financial year.

Disclosure of Remuneration

Table 2 and 3 below provides details of the remuneration paid to the Board's senior employees, Convenor and Depute Convenor. Comparative figures for 2018/2019 have been shown.

Table 2 – Senior Employees

Name / Post	Salary / Fees	Taxable Expenses	Compensation for Loss of Office	Any other Remuneration	2019/20 Total	2018/19 Total
G Bennett Assessor and Electoral Registration Officer	£115,128	-	-	-	£115,128	£111,802
J Neason Assistant Assessor and Electoral Registration Officer	£70,247	-	-	-	£70,247	£68,192
R Pacitti Assistant Assessor and Electoral Registration Officer from 05/11/18	£68,375	£9	-	-	£68,384	£26,291 (Full Year Equivalent £65,352)
2018/19 senior employees where post holders are no longer in post	-	-	-	-	-	£41,857
Total	£253,750	£9	-	-	£253,759	£248,142

The senior employees included in Table 2 include any Board employee:

- Who has responsibility for management of the Board to the extent that the person has power to direct or control the major activities of the Board (including activities involving the expenditure of money), during the year to which the report relates, whether solely or collectively with other persons;
- Who holds a post that is politically restricted by reason of section 2(1) (a), (b) or (c) of the Local Government and Housing Act 1989; or
- Whose annual remuneration, including remuneration from a local authority subsidiary body, is £150,000 or more.

Table 3 – Convenors and Depute-Convenors

Name / Post	Salary / Fees	Taxable Expenses	Compensation for Loss of Office	Any other Remuneration	2019/20 Total	2018/19 Total
A McVey Convenor	£4,188	-	-	-	£4,188	£4,251
L Hamilton Depute Convenor	£3,267	-	-	-	£3,267	£3,190
Total	£7,455	-	-	-	£7,455	£7,441

Pension Rights

Pension benefits for councillors and Lanarkshire Valuation Joint Board (LVJB) employees are provided through the Local Government Pension Scheme (LGPS). Prior to 1 April 2015 for LVJB employees this was a final salary pension scheme. As of 1 April 2015, pension benefits for LVJB employees are based on career average pay. The employee's pay for each year or part year ending 31 March (other than the pay in the final year commencing 1 April) is increased by the increase in the cost of living, as measured by the appropriate index (or indices) between the end of that year and the last day of the month in which their membership of the scheme ends. The total of the revalued pay is then divided by the period of membership to calculate the career average pay.

The Pension entitlement of Senior Employees for the year to 31 March 2020 are shown in the table below, together with the contribution made by the Board to each senior employees' pension during the year. The accrued pension benefit reflects both the employer and employee contributions.

Table 4 – Pension Benefits: Senior Employees

Name / Post		Accrued Pension Benefits March 2020	Movement in accrued pension benefits since 31 March 2019	Pension Contribution made by Board 2019/20	Pension Contribution made by Board 2018/19
G Bennett Assessor and Electoral Registration Officer	Pension Lump Sum	£58,510 £105,484	£3,851 £3,392	£22,220	£21,578
J Neason Assistant Assessor and Electoral Registration Officer	Pension Lump Sum	£37,684 £70,683	£2,428 £2,292	£13,528	£13,134
R Pacitti Assistant Assessor and Electoral Registration Officer from 05/11/18	Pension Lump Sum	£32,895 £62,032	£2,594 £2,720	£13,127	£5,074
2018/19 senior employees where post holders are no longer in post	Pension Lump Sum				£8,078
Total				£48,875	£47,864

Table 5 – Pension Benefits: Convenors and Depute Convenors

Name / Post	Pension Contribution made by Board 2019/20	Pension Contribution made by Board 2018/19
L Hamilton Depute Convenor	£630	£616

Exit Packages

There were no exit packages agreed or paid for financial years 2019/2020 or 2018/2019.

Gary Bennett
Assessor and ER Officer
1 June 2020

Councillor Alex McVey
Convenor
1 June 2020

Expenditure and Funding Analysis

The Expenditure and Funding Analysis shows the expenditure and income figures reported to Lanarkshire Valuation Joint Board and, through a single adjustments column, reconciles it to the accounting figures presented in the Comprehensive Income and Expenditure Statement.

Expenditure and Funding Analysis 2019/2020

2018/2019				2019/2020		
Net Exp. Chargeable to GF	Adjustment between Funding and Accounting Basis (note 5)	Net Exp. in CIES		Net Exp. Chargeable to GF	Adjustment between Funding and Accounting Basis (note 5)	Net Exp. in CIES
Column 1	Column 2	Column 3		Column 5	Column 6	Column 7
£000	£000	£000		£000	£000	£000
2,584	783	3,367	Employee Costs	2,639	442	3,081
324	-	324	Property Costs	323		323
87	-	87	Supplies and Services	172		172
1	-	1	Transport and Plant	1		1
770	10	780	Administration Costs	807	17	824
23	-	23	Payments to Other Bodies	32		32
15	1	16	Financing Charges	11	2	13
3,804	794	4,598	Total Expenditure	3,985	461	4,446
(3,930)	-	(3,930)	Income	(4,508)	-	(4,508)
(126)	794	668	Net Cost of Services	(523)	461	(62)
-	39	39	Financing and Investment Income and Expenditure	-	87	87
(126)	833	707	(Surplus) or Deficit	(523)	548	25

2018/19		2019/20
General Fund		General Fund
£000		£000
(298)	Opening General Fund Balance	(424)
(126)	(Less)/plus (Surplus) or Deficit on General Fund (per column 1 and 5 of EFA)	(523)
-	Transfers To/From Reserves	-
(424)	Closing General Fund Balance	(947)

Comprehensive Income and Expenditure Statement for the year ended 31 March 2020

This statement shows income generated by the Board during the year and how it was spent on services and financing costs.

2018/19		2019/20	Note
Actual		Actual	
£000		£000	
3,367	Employee Costs	3,081	
324	Property Costs	323	
87	Supplies and Services	172	
1	Transport and Plant	1	
780	Administration Costs	824	
23	Payments to Other Bodies	32	
16	Financing Charges	13	
4,598	Total Expenditure	4,446	
(3,930)	Income	(4,508)	
668	Net Cost of Services	(62)	
39	Financing and Investment Income and Expenditure	87	
707	Deficit on the Provision of Services	25	
1,529	Re-measurement of the Net Defined Benefit Asset/Liability	(2,629)	14
1,529	Other Comprehensive Income and Expenditure	(2,629)	
2,236	Total Comprehensive Income and Expenditure	(2,604)	

Balance Sheet as at 31 March 2020

This statement shows the resources of the Board and means by which they were financed. It shows the values as at the balance sheet date of the assets and liabilities recognised by the Board.

31 March 2019			31 March 2020	Note
£000			£000	
	Non Current Assets:			
4	Intangible Assets		2	10
	Current Assets:			
21	Short Term Debtors	37		11
437	Cash and Cash Equivalents	1,005		
458			1,042	
	Current Liabilities:			
(66)	Short Term Creditors	(131)		12
(66)	Total Current Liabilities		(131)	
396	Total Assets less Current Liabilities		913	
	Long Term Liabilities			
(3,411)	Pension Liability		(1,324)	14
(3,015)	Total Assets less Liabilities		(411)	
	Financed By:			
	Unusable Reserves			
(3,411)	Pension Reserve		(1,324)	17
(32)	Accumulating Compensated Absences Reserve		(36)	17
4	Capital Adjustment Account		2	17
	Usable Reserves			
424	General Fund Reserve		947	17
(3,015)			(411)	

The notes on pages 25 to 38 form part of the financial statements.

The unaudited accounts were approved for issue by the Board on 1 June 2020. The unaudited accounts are signed on behalf of the Board by:

Paul Manning
Treasurer of Lanarkshire Valuation Joint Board
1 June 2020

Movement in Reserves Statement for the year ended 31 March 2020

This statement shows the movement in the year on the different reserves held by the Board, analysed into usable reserves and unusable reserves. The deficit on the provision of services shows the true economic cost of providing the Board's services, which is fully analysed in the Comprehensive Income and Expenditure Statement on page 19. This cost excludes other statutory charges to the General Fund balance. The net increase / (decrease) before transfers to / from other statutory reserves shows the statutory General Fund balance before any discretionary transfers to or from the other statutory reserves of the Board.

	General Fund Balance	Total Usable Reserves	Unusable Reserves	Total Reserves
	£000	£000	£000	£000
Balance at 31 March 2019	424	424	(3,439)	(3,015)
Movement in Reserves during 2019/2020				
Deficit on the provision of services	(25)	(25)	-	(25)
Other comprehensive income and expenditure	-	-	2,629	2,629
Total comprehensive income and expenditure	(25)	(25)	2,629	2,604
Adjustments between accounting basis and funding basis (note 5)	548	548	(548)	-
Net increase before transfers to / from other statutory reserves	523	523	2,081	2,604
Transfers to / from other statutory reserves	-	-	-	-
Increase / (Decrease) in 2019/2020	523	523	(2,362)	(2,236)
Balance as at 31 March 2020	947	947	(1,358)	(411)

Movement in Reserves Statement for the year ended 31 March 2019

	General Fund Balance	Total Usable Reserves	Unusable Reserves	Total Reserves
	£000	£000	£000	£000
Balance at 31 March 2018	298	298	(1,077)	(779)
Movement in Reserves during 2018/2019				
Deficit on the provision of services	(707)	(707)	-	(707)
Other comprehensive income and expenditure	-	-	(1,529)	(1,529)
Total comprehensive income and expenditure	(707)	(707)	(1,529)	(2,236)
Adjustments between accounting basis and funding basis (note 5)	833	833	(833)	-
Net increase before transfers to / from other statutory reserves	126	126	(2,362)	(2,236)
Transfers to / from other statutory reserves	-	-	-	-
Increase / (Decrease) in 2018/2019	126	126	(2,362)	(2,236)
Balance as at 31 March 2019	424	424	(3,439)	(3,015)

Cash Flow Statement

This statement shows the changes in cash and cash equivalents of the Board during the year. The statement shows how the Board generates and uses cash and cash equivalents by classifying them as either operating, investing or financing activities.

- The level of net cash arising from operating activities is a key indicator of the extent to which the operations of the Board are funded by way of taxation and grant income or from service users and constituent authorities.
- Investing activities represent the extent to which cash outflows have been made for resources which are intended to contribute to the Board's future service delivery.
- There were no financing activities as the board had no requirement to borrow.

Further analysis of movements is provided in the cash flow notes following the statement.

2018/19		2019/20
£000		£000
(707)	Net deficit / (surplus) on the provision of services	(25)
830	Adjust net deficit / (surplus) on the provision of service for non-cash movements	588
1	Adjust for items included in the net deficit / (surplus) on the provision of services that are investing and financing activities	5
124	Net cash flows from operating activities	568
0	Investing Activities	0
124	Net increase or decrease in cash and cash equivalents	0
313	Cash and cash equivalents at 1 April	437
437	Cash and cash equivalents at 31 March	1,005

Cash Flow Statement Note – Non Cash Movements

The balance of non-cash movements is made up of the following elements:

2018/19		2019/20
£000		£000
1	Depreciation, impairment and amortisation of assets	2
4	Movement in Debtors	(15)
(6)	Movement in Creditors	(26)
822	Movement in Pension Liability	542
10	Movement in the Employee Statutory Adjustment Account	4
(1)	Interest received	(5)
830	Net Cash flows from the provision of services for non-cash movements	502

Cash Flow Statement Note – Operating Activities

The cash flows for operating activities include the following items:

2018/19		2019/20
£000		£000
1	Interest received	5
0	Interest paid	0
1	Net cash flows from operating activities	5

Cash Flow Statement Note – Investing Activities

The cash flows for investing activities include the following items:

2018/19		2019/20
£000		£000
0	Purchase of property, plant, equipment and intangible assets	0
0	Net cash flows from investing activities	0

Cash Flow Statement Note – Cash and Cash Equivalents

The balance of Cash and Cash Equivalents is made up of the following elements:

2018/19		2019/20
£000		£000
437	Short term deposits	1,005
437	Total Cash and Cash Equivalents	1,005

Notes to the Financial Statements

Note 1: Accounting Policies

General Principles

Lanarkshire Valuation Joint Board is required to prepare annual accounts by the Local Authority Accounts (Scotland) Regulations 2014, section 12 of the Local Government in Scotland Act 2003 requires they be prepared in accordance with proper accounting practices. The general policies adopted in compiling and presenting the Accounts are those recommended by the Code of Practice on Local Authority Accounting in the United Kingdom 2018/2019 issued jointly by the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Local Authority (Scotland) Accounts Advisory Committee (LASAAC), supported by International Financial Reporting Standards (IFRS). There are no significant departures from those recommendations.

The Annual Accounts has been prepared under the historic cost convention. All accounting policies have been applied consistently.

Debtors and Creditors

Accruals basis

The comprehensive income and expenditure statement is compiled on an accruals basis. Income and expenditure activities are accounted for in the year in which they take place, not simply when payments are made or received. Where goods and services have been sold but the income not received by 31 March 2020 or goods have been received but not paid for by 31 March 2020 then the income and expenditure account has been amended to reflect the outstanding amounts and a debtor or creditor for the relevant amount is recorded in the balance sheet.

(i) Debtors

All specific and material sums payable to the Board have been brought into account.

(ii) Creditors

Sundry Creditors are accrued on the basis of payments made during the first three weeks following 31 March 2020; together with specific accruals in respect of further material items.

(iii) Accumulating Compensated Absences

International Accounting Standard 19 (IAS19) states that 'an organisation should account for employment benefits when employees earn them and the authority is committed to providing them, even if the actual provision might be in future years.' All salaries and wages earned up to 31 March 2020 are included irrespective of when actual payments were made. The requirements of IAS 19 have been fully applied in the current year, in respect of annual leave provision, including recognition of the net liability and an accumulating compensated absences reserve in the Balance Sheet and entries in the comprehensive income and expenditure statement for movements in the liability relating to the scheme.

(iv) Pension Costs

The Board participates, through South Lanarkshire Council, in the Local Government Superannuation Scheme, which is managed by Glasgow City Council.

The cost of providing pensions for employees is charged to the comprehensive income and expenditure statement in accordance with the statutory requirements governing the particular pension schemes to which the Board contributes.

The requirements of IAS19 have been fully applied in the current year, including recognition of the net liability and a pensions reserve in the Balance Sheet and entries in the

comprehensive income and expenditure statement for movements in the liability relating to the scheme. Previous year budget and expenditure information has been provided to allow comparability.

In assessing liabilities for retirement benefits for the 2019/2020 Annual Accounts, a discount rate based on the current rate of return on a high quality corporate bond of equivalent currency and term to the scheme was used. The Actuary has advised that a rate of 2.3% per annum is appropriate (2018/2019 - 2.4%).

Actuarial Gains and Losses – changes in the net pension liability that arise because of events have not coincided with assumptions made at the last actuarial valuation or because the actuaries have updated their assumptions – debited to the Pension Reserve.

(v) Allocation of Central Support Expenses

The allocation of Central Support Expenses is the cost of those South Lanarkshire central support departments which provide a service to the Board. The individual support departments are Administration Services, Personnel, Information Technology and Finance Services. The method of allocation is determined by each individual department and in most instances is a time based allocation of employee costs or the recharge of actual costs incurred. The recharge is made on a consistent basis.

(vi) Borrowing Facilities

The Board is a separate legal entity and has South Lanarkshire Council as its lead authority. The loans' fund of South Lanarkshire Council acts as banker to the Board and consequently lends or borrows according to the required cash flow and activities of the Board.

(vii) Financial Instruments

Where an instrument has a maturity of less than 12 months the fair value is taken to be the principal outstanding.

Creditors due within 12 months are not classed as a financial instrument.

(viii) Intangible Assets

Expenditure on non-monetary assets that do not have physical substance but are controlled by the Board as a result of past events (for example, software licences) is capitalised when it is expected that it will bring benefits to the Board for more than 12 months.

Intangible Assets are measured at cost. The depreciable amount of an intangible asset is amortised over its useful life in the Comprehensive Income and Expenditure Statement. The useful life of these assets is deemed to be 5 years.

Note 2: Prior Period Adjustments

There are no prior period adjustments included within the 2019/2020 Annual Accounts.

Note 3: Accounting Standards Issued but Not Adopted

The Accounting Code of Practice requires the Board to disclose information relating to the impact of an accounting change that is required by a new standard that has been issued but not yet adopted.

For this disclosure, the standards introduced by the 2020/21 Code, which are required to be applied by 1 April 2020, and will be adopted by the Board on 1 April 2020 are:

- **Amendments to IAS 28 Investments in Associates and Joint Ventures: Long-term Interests in Associates and Joint Ventures**

The amendments clarify that IFRS 9 applies to long-term interests in an associate or joint venture that form part of the net investment in the associate or joint venture but to which the equity method is not applied.

- **Annual Improvements to IFRS Standards 2015–2017 Cycle**

The amendments include clarifications of IFRS in the following areas:

- IFRS 3 Business Combinations and IFRS 11 Joint Arrangements: Previously held Interest in a Joint Operation
- IAS 12 Income Taxes: Income Tax consequences of Payments on Financial Instruments classified as Equity, and
- IAS 23 Borrowing Costs: Borrowing Costs Eligible for Capitalisation

- **Amendments to IAS 19 Employee Benefits: Plan Amendment, Curtailment or Settlement**

The amendments require that when a plan amendment, curtailment or settlement occurs during a reporting period entities use updated actuarial assumptions to determine current service cost and net interest for the remaining annual reporting period.

Adoption of the standards by the Board on 1 April 2020 is not expected to have a significant impact on the financial statements.

Note 4: Critical Judgements in Applying Accounting Policies

In applying the accounting policies, the Board is obliged to highlight whether it has had to make certain judgements about complex transactions or those involving uncertainty about future events. The critical judgements made in the Annual Accounts are:

- There is a high degree of uncertainty about future levels of funding for local government in Scotland. However, the Board has determined that this uncertainty is not yet sufficient to provide an indication that the assets of the Board might be impaired as a result of a need to reduce levels of service provision.

Note 5: Notes to the Expenditure and Funding Analysis - Adjustments Between Funding and Accounting Basis

2019/2020				
	Adjustments for Capital Purposes (note a) £000	Net Change for the Pensions Adjustments (note b) £000	Other Differences (note c) £000	Total Adjustments between Funding and Accounting Basis £000
Employee Costs	-	438	4	442
Property Costs	-	-	-	-
Supplies and Services	-	-	-	-
Transport and Plant	-	-	-	-
Administration Costs	-	17		17
Payments to Other Bodies	-	-	-	-
Financing Charges	2	-	-	2
Total Expenditure	2	455	4	461
Income	-	-	-	-
Net Cost of Services	2	455	4	461
Financing and Investment Income and Expenditure	-	87	-	87
Surplus or Deficit	2	542	4	548

2018/2019				
	Adjustments for Capital Purposes (note a) £000	Net Change for the Pensions Adjustments (note b) £000	Other Differences (note c) £000	Total Adjustments between Funding and Accounting Basis £000
Employee Costs	-	773	10	783
Property Costs	-	-	-	-
Supplies and Services	-	-	-	-
Transport and Plant	-	-	-	-
Administration Costs	-	10	-	10
Payments to Other Bodies	-	-	-	-
Financing Charges	1	-	-	1
Total Expenditure	1	783	10	794
Income	-	-	-	-
Net Cost of Services	1	783	10	794
Financing and Investment Income and Expenditure	-	39	-	39
Surplus or Deficit	1	822	10	833

Note a – Adjustment for Capital Purposes

This column adds in depreciation and impairment and revaluation of gains and losses in the financing charges line.

Note b – Net Change for the Pensions Adjustment

Net change for the removal of pension contributions and the addition of IAS19 Employee benefits pension related expenditure and income:

- For Employee Costs and Administration Costs this represents the removal of the employer contributions made by the Board as allowed by statute and the replacement with current service costs and past service costs.
- For Financing and Investment Income and Expenditure – the net interest on the defined benefit liability is charged to the Comprehensive Income and Expenditure Statement.

Note c – Other Differences

Other differences between amounts debited/credited to the Comprehensive Income and Expenditure Statement and amounts payable /receivable to be recognised under statute:

- For Employee Costs this represents the accrual made for the cost of holiday/leave entitlements earned by employees but not taken before the year-end which employees can carry forward into the next financial year. These require to be included within the Net Cost of Services under generally accepted accounting practices, however, are not chargeable to the General Fund.

Note 6: Adjustments between Accounting Basis and Funding Basis Under Regulations

This note details the adjustments that are made to the total comprehensive income and expenditure recognised by the Board in the year in accordance with proper accounting practice to arrive at the resources that are specified by statutory provisions as being available to the Board to meet future revenue expenditure.

	Usable Reserves	
	£000	£000
	2019/20	2018/19
Adjustments to Revenue Resources		
Pension Costs (transferred to (or from) the Pensions Reserve	(2,087)	2,351
Holiday Pay (transferred to the Employee Statutory Adjustment Account)	4	10
Reversal of entries in the surplus or deficit on the Provision of Services in relation to capital expenditure (these items are charged to the Capital Adjustment Account)	2	1
Total Adjustments to Revenue Resources	(2,081)	2,362
Adjustments between Revenue and Capital Resources		
Capital expenditure finance from revenue balances (transfer to Capital Adjustment Account)	-	-
Total Adjustments between Revenue and Capital Resources	-	-
Total Adjustments	(2,081)	2,362
Total Comprehensive Income and Expenditure	2,604	(2,236)
Net Increase / (Decrease) before transfers to / from Reserves	523	126
Increase / (Decrease) in year	523	126

Note 7: Assumptions Made About the Future and Other Major Sources of Estimation Uncertainty

The Annual Accounts contain estimated figures that are based on assumptions made by the Board about the future or that are otherwise uncertain. Estimates are made taking into account historical experience, current trends and other relevant factors. However, because balances cannot be determined with certainty, actual results could be materially different from the assumptions and estimates.

The items in the Board's Balance Sheet at 31 March 2020 for which there is a significant risk of material adjustment in the forthcoming financial year are as follows:

Items	Uncertainties	Effect if Actual Results Differ from Assumptions
Pensions Liability	Estimation of the net liability to pay pensions depends on a number of complex judgements relating to the discount rate used, the rate at which salaries are projected to increase, changes in retirement ages, mortality rates and expected returns on pension fund assets. A firm of consulting actuaries, commissioned by Strathclyde Pension Fund, is engaged to provide the Board with expert advice about the assumptions to be applied.	<p>The effect on the net pension liability of changes in individual assumptions can be measured. For instance, a 0.5% decrease in the discount rate assumption would result in an increase in the pension liability of £2.920m.</p> <p>However, the assumptions interact in complex ways. During 2019/2020, the actuaries advised that the net pension liability had decreased by: £3.178m attributable to the updating of financial assumptions; £1.066m attributable to changes in demographic assumptions; and £0.137m due to other experience. The net liability had increased by £1.752m due to the expected return on pension fund assets.</p>

Note 8: Events after the Balance Sheet

The unaudited Annual Accounts were authorised for issue by the Treasurer of Lanarkshire Valuation Joint Board on 1 June 2020. There were no events that occurred between 1 April 2020 and the date that the Annual Accounts were authorised for issue that would have an impact on the financial statements.

Note 9: Contingent Liabilities

There are no contingent liabilities to note.

Note 10: Intangible Assets

	2019/20	2018/19
	£000	£000
Cost or Valuation		
At 1 April	8	8
Additions	0	0
At 31 March	8	8
Accumulated Amortisation		
At 1 April	4	3
Amortisation of Intangible Assets	2	1
At 31 March	6	4
Net Book Value at 31 March	2	4

Note 11: Short Term Debtors

The debtors figure comprises prepayments and is analysed as follows:

	2019/20	2018/19
	£000	£000
Information Technology Annual Support and Maintenance	24	21
Water Services	4	-
Insurance Services	8	-
General Supplies	1	-
Total	37	21

Note 12: Short Term Creditors

The creditors figure is analysed as follows:

	2019/20	2018/19
	£000	£000
Valuation Appeal Panel - Fees	0	25
North Lanarkshire Council - Convenor Salary	4	4
Accumulated Compensated Absences	41	37
Other	86	-
Total	131	66

Note 13: Related Party Transactions

The Board is required to disclose material transactions with related parties. During the year transactions arose with the following related parties:

	2019/20		2018/19	
	Receipts	Payments	Receipts	Payments
	£000	£000	£000	£000
South Lanarkshire Council	2,102	487	1,813	482
North Lanarkshire Council	2,103	4	1,813	5
Total	4,205	491	3,626	487

The Board occupy the premises at the North Stand, Cadzow Avenue, Hamilton, ML3 0LU and are recharged for rent and other costs by South Lanarkshire Council. Included within payments to South Lanarkshire Council is a charge of £0.318m (2018/19: £0.318m) for the annual rental of office accommodation at Hamilton Academical's Football Stadium.

Note 14: Defined Benefit Pension Schemes

As part of the terms and conditions of employment, the Board offers retirement benefits. The Board participates in the Local Government Pension Scheme (Strathclyde Pension Fund), a funded defined benefit scheme, administered by Glasgow City Council. The scheme is supported by contributions from both employer and employees.

Transactions relating to Retirement Benefits

The cost of retirement benefit is recognised in the reported cost of services when it is earned by the Board's employees, rather than when the benefits are eventually paid as pensions. However, the charge that is statutorily required to be made against the requisition funding is based on the pension contributions payable by the Board in the year, and an adjustment is made in the Movement in Reserves Statement to this effect.

The following transactions have been made in the Comprehensive Income and Expenditure Statement.

Comprehensive Income and Expenditure Statement	2019/20	2018/19
	£000	£000
Cost of Services:		
Service cost comprising:		
• Current service cost	825	709
• Past Service Cost (including curtailments)	0	439
Financing and Investment Income and Expenditure		
• Net interest expense	87	39
Total post-employment benefit charged to the Deficit on the Provision of Services	912	1,187
Other Post Employment Benefit Charged to the Comprehensive Income and Expenditure Statement:		
Re-measurement of the net defined benefit liability/(asset) comprising:		
• return on pension fund assets	(1,752)	806
• actuarial gains or losses arising on changes in demographic assumptions	1,066	-
• actuarial gains or losses arising on changes in financial assumptions	3,178	(2,325)
• actuarial gains or losses arising on changes in other experience	137	(10)
Total post-employment benefit charged to the Comprehensive Income and Expenditure Statement	2,629	(1,529)
Net Charge to the Surplus/Deficit on the Provision of Services brought forward	912	1,187
Movement In Reserves Statement		
• reversal of net charges made to the surplus or deficit for the provision of services for post-employment benefits in accordance with the Code	(542)	(822)
Actual amount charged against the General Fund balance for pensions in the year:		
• employers' contributions payable to the scheme	370	365

Pensions Assets and Liabilities Recognised in the Balance Sheet

The amount included in the Balance Sheet arising from the Lanarkshire Valuation Joint Board's obligation in respect of its defined benefit plan is as follows:

	2019/20	2018/19
	£000	£000
Present value of the defined obligation	(26,562)	(29,791)
Fair value of pension fund assets	25,238	26,380
Net liability arising from defined benefit obligations	(1,324)	(3,411)

A reconciliation of the Board's share of the present value of the Fund's defined obligation is as follows:

	2019/20	2018/19
	£000	£000
Opening Balance at 1 April	(29,791)	(25,879)
Current Service Cost	(825)	(709)
Interest Cost	(720)	(710)
Contributions by scheme participants	(120)	(117)
Re-measurement gains / (losses)		
• actuarial gains / (losses) arising on changes in demographic assumptions	1,066	-
• actuarial gains / (losses) arising from changes in financial assumptions	3,178	(2,325)
• actuarial gains / (losses) arising from changes in other experience	137	(10)
Past service gains	0	(439)
Settlements and curtailments	-	-
Estimated Unfunded benefits paid	25	24
Estimated Benefits paid	488	374
Closing Balance at 31 March	(26,562)	(29,791)

A reconciliation of the movement in the Board's share of the fair value of the Fund's assets is as follows:

	2019/20	2018/19
	£000	£000
Opening Fair Value of Pension Fund Assets	26,380	24,819
Interest Income	633	671
Re-measurement gains and (losses)		
• expected return on pension fund assets	(1,752)	806
• actuarial gains and losses	-	-
The effect of changes in foreign exchange rates	-	-
Contributions by members	120	117
Contributions by the employer	345	365
Contributions in respect of Unfunded Benefits	25	(24)
Benefits Paid	(513)	(374)
Closing Fair Value of the Scheme Assets	25,328	26,380

Analysis of Pension Fund Assets

	31 March 2020			31 March 2019		
	Quoted prices in active markets	Quoted prices not in active markets	Total	Quoted prices in active markets	Quoted prices not in active markets	Total
	£000	£000	£000	£000	£000	£000
Cash and Cash Equivalents	1,299	1,252	2,551	1,358	1,309	2,667
Equity Instruments	5,822	15	5,837	6,085	16	6,101
Debt Instruments	792	0	792	828	-	828
Real Estate	0	2,285	2,285	-	2,388	2,388
Derivatives	1	0	1	1	-	1
Private Equity	0	3,016	3,016	-	3,152	3,152
Investment Funds	8,284	2,472	10,756	8,659	2,584	11,243
Asset Backed Securities	0	0	0	-	-	-
Structured Debt	0	0	0	-	-	-
Total	16,198	9,040	25,238	16,931	9,449	26,380

Basis for Estimating Assets and Liabilities

Liabilities have been assessed on an actuarial basis using the projected unit credit method, to provide an estimate of the pensions that will be payable in future years dependant on assumptions about mortality rates, salary levels etc. The Local Government Pension Scheme has been assessed by Hymans Robertson LLP, an independent firm of actuaries, with estimates for the Strathclyde Pension Fund being based on the latest valuation of the scheme as at 31 March 2017.

The principal assumptions used by the actuary were:

	2019/20	2018/19
	Years	Years
Mortality Assumptions:		
Longevity at 65 for current pensioners		
• Male	20.7	21.4
• Female	22.9	23.7
Longevity at 65 for future pensioners		
• Male	22.2	23.4
• Female	24.6	25.8
Financial Assumptions:	%	%
Rate of inflation / pension increase rate	1.9	2.5
Rate of increase in salaries	3.0	3.7
Expected return on assets	2.3	2.4
Rate for discounting scheme liabilities	2.3	2.4
Take up option to convert annual pension into retirement lump sum Pre April 2009 / (Post April 2009)	50 (75)	50 (75)

The estimation of the defined benefit obligation is sensitive to the actuarial assumptions set out in the table above. The sensitivity analyses below have been determined based on reasonably possible changes of the assumptions occurring at the end of the reporting period

and assumes for each change that the assumptions analysed changes while all the other assumptions remain constant:

	Approximate % increase in employer's liability	Approximate monetary amount
Change in assumption at 31 March 2020		£000
0.5% decrease in real discount rate	11%	2,920
1 year increase in member life expectancy	3 – 5%	N/A
0.5% increase in the salary increase rate	2%	603
0.5% increase in the pension increase rate	9%	2,263

Asset and Liability Matching Strategy

The Fund has an asset and liability matching (ALM) strategy that matches, to the extent possible, the types of assets invested to the liabilities in the defined benefit obligation. The Fund has matched assets to the pension obligations by investing in long-term fixed interest securities and index linked gilt edged investments with maturities that match the benefits payments as they fall due. A large proportion of the assets relate to equities (69%) and bonds (12%). The scheme also invests in properties (9%) and cash (10%). The comparative year's figures for equities and bonds are 69% and 12% respectively. The ALM strategy is monitored annually or more frequently if necessary.

Impact on the Board's Cash Flow

The objectives of the fund are to keep employers' contributions at a constant a rate as possible. The Fund has an agreed strategy to achieve a funding rate of 100% in the longer term. The Scheme is a multi-employer defined benefit plan and employers' contributions have been determined so that employee and employer rates are standard across all participating local authorities. Employers' contributions have been set at 19.3% for 2019/2020 based on the last triennial valuation completed on 31 March 2017. Following completion of the triennial valuation as at 31 March 2017, employers' contribution rates have been set at 19.3% for the next year (2020/2021).

The total contributions expected to be made by the Board to the Fund for the year ending 31 March 2021 is approximately £0.345m.

The weighted average duration of the defined benefit obligation for Fund members is 22 years.

Note 15: External Audit Costs

The Board has incurred the following external audit costs:

	2019/20	2018/19
	£000	£000
Fees payable to Audit Scotland with regard to external audit services carried out by the appointed auditor for the year	7	7
Total	7	7

Note 16: Grant Income

The following Government Grants were received during the year:

	2019/20	2018/19
	£000	£000
Cabinet Office Funding	296	297
Scottish Government Grant – Barclay Review	455	-
Total	751	297

Note 17: Balance Sheet – Reserves

Unusable Reserves	2019/20				2018/19			
	Capital Adjustment Account	Pension Reserve	Employee Statutory Adj. Account	Total	Capital Adjustment Account	Pension Reserve	Employee Statutory Adj. Account	Total
	£000	£000	£000	£000	£000	£000	£000	£000
Opening Balance 1 April	4	(3,411)	(32)	(3,439)	5	(1,060)	(22)	(1,077)
Movement in Pension Reserve	-	2,087	-	2,087	-	(2,351)	-	(2,351)
Movement in Annual Leave Accrual	-	-	(4)	(4)	-	-	(10)	(10)
Capital Expenditure charged against the General Fund	-	-	-	-	-	-	-	-
Amortisation of Intangible Assets	(2)	-	-	(2)	(1)	-	-	(1)
Closing Balance as at 31 March	2	(1,324)	(36)	(1,358)	4	(3,411)	(32)	(3,439)

Usable Reserves	2019/20		2018/19	
	General Fund Reserve	Total	General Fund Reserve	Total
	£000	£000	£000	£000
Opening Balance 1 April	424	424	298	298
Increase / (Decrease) in Reserve	523	523	126	126
Closing Balance as at 31 March	947	947	424	424

Note 18: Financing and Management of Liquid Resources

Liquid resources are held by South Lanarkshire Council as lead authority and are available to the Board as required.

Note 19: Comprehensive Income and Expenditure statement – financing and investment income and expenditure

	2019/20	2018/19
	£000	£000
Pension Interest Cost and Expected Return on Pensions Assets	87	39
Total	87	39

Note 20: Going Concern

As at 31 March 2020, the Balance Sheet of the Board shows a Net Liability position of £0.280m. This is made up of a net Long Term Pension Liability of £1.324m and net assets of £1.044m.

There are statutory arrangements for funding the long-term deficit in respect of the net pension liability and the statutory accumulated absences, as detailed in the Movement in Reserves Statement on page 21, leaving a General Fund Reserve of £0.947m to be carried forward for use in future years. This will be taken into account in future years' budget strategies.

Audit Arrangements

Under arrangements approved by the Commission for Local Authority Accounts in Scotland ("The Accounts Commission"), the auditor with overall responsibility for the audit of the accounts of the Lanarkshire Valuation Joint Board for the year ended 31 March 2020 is:

Audit Scotland
4th Floor
102 West Port
Edinburgh
EH3 9DN

Lanarkshire Valuation Joint Board

7

Annual Audit Plan 2019/20



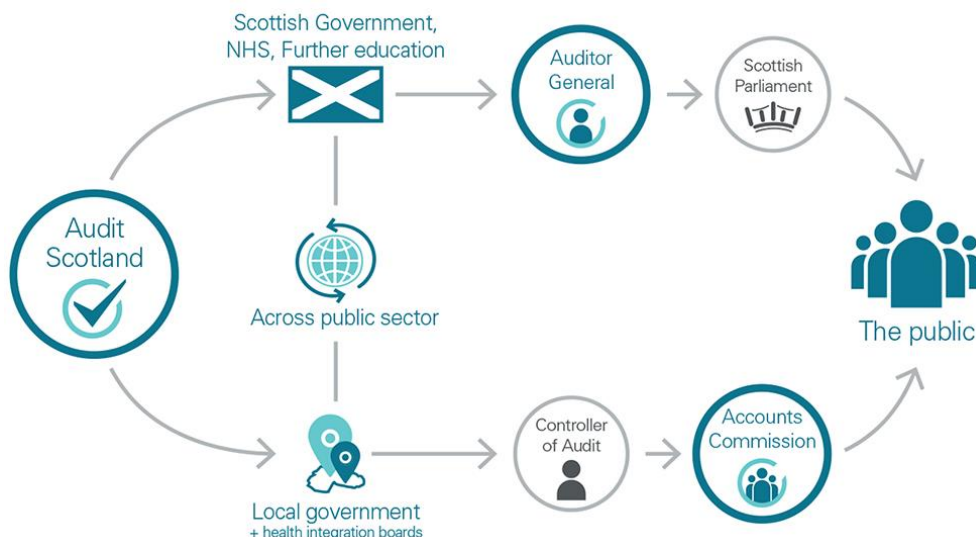
 AUDIT SCOTLAND

Prepared for Lanarkshire Valuation Joint Board
February 2020

Who we are

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

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



About us

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

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

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Risks and planned work


1. This annual audit plan contains an overview of the planned scope and timing of our audit Lanarkshire Valuation Joint Board 2019/20. Our audit is carried out in accordance with International Standards on Auditing (ISAs) and the [Code of Audit Practice](#) issued by Audit Scotland.
2. The plan sets out the work necessary to allow us to provide an independent auditor's report on the financial statements and meet the wider scope requirements of public sector audit. We make a public report of conclusions on these matters in our Annual Audit Report to the Joint Board and the Controller of Audit.
3. We seek to add value to the Joint Board by identifying areas of improvement and recommending and encouraging good practice on financial sustainability, governance, risk management and performance. In so doing, we aim to help the organisation promote improved standards, better management and decision making, and more effective use of resources.

Audit risks

4. Based on our experience of the organisation, discussions with staff, attendance at Joint Board meetings and a review of supporting information we have identified the following main risk areas for the Joint Board. We have categorised these risks into financial risks and wider dimension risks. The key audit risks, which require specific audit testing, are set out at [exhibit 1](#).

Exhibit 1 2019/20 Significant audit risks

 Audit Risk	Source of assurance	Planned audit work
Financial statements		
1 Risk of management override of controls Auditing standards require that audit work is planned to consider the risk of misstatement arising from the management override of controls.	In view of the nature of this risk, assurances from management are not applicable.	<ul style="list-style-type: none"> • Detailed testing of journal entries. • Review of accounting estimates. • Focused testing of accruals and prepayments. • Evaluation of significant transactions that are outside the normal course of business.
2 Risk of fraud over expenditure Auditing standards assert that fraud should be presumed to be a significant risk in any audit.	In view of the nature of this risk, assurances from management are not applicable.	<ul style="list-style-type: none"> • Analytical procedures on income streams. • Detailed testing of revenue transactions focusing on areas of greatest risk.

 Audit Risk	Source of assurance	Planned audit work
3 Estimation and judgments There is a significant degree of subjectivity in the measurement and valuation of pension liability included in the balance sheet The value of the pension liability is an estimate based on information provided by management and actuarial assumptions.	Any significant estimates and judgements are clearly explained in the Notes to the Accounts. Use of professional actuaries appointed by the Pension Fund to value pension liabilities.	<ul style="list-style-type: none"> Assessment of the appropriateness of the actuarial assumptions. Establish officers' arrangements for assessing the impact of any movement in fund values between the valuation date and the year end. Focused testing of pension disclosures.

Wider dimension risks

4 Impact on performance There is a risk that there will be insufficient resources to meet the increased operational needs in relation to <ul style="list-style-type: none"> the recommendations arising from the Barclay review of non-domestic rates. The change to three yearly revaluations will increase the workload of the Joint Board. potential increased workload arising from the demands of the designated assessor responsibility in the valuation of electricity utilities. inability to attract suitably qualified staff. 	Workforce plan to be updated. Resources are reviewed by management on a continuous basis. Management work closely with the Treasurer to the Board to identify any issues in both the short, medium and long term to ensure appropriate measures are taken to address these matters.	<ul style="list-style-type: none"> Review workforce plan once available. Ongoing discussions with key client staff. Review of Performance Indicators. Review of budget monitoring reports during the year and comment on the financial position within the annual audit report.
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Source: Audit Scotland

5. International auditing standards require auditors to make a rebuttable presumption of a risk of fraud in the recognition of income. The Joint Board is funded, in the main, by North and South Lanarkshire Councils, with a further significant tranche of income from central government sources. Historically and from the 2019/20 budget this income exceeds 98% of the Joint Board's annual income. Consequently, we conclude that there is no risk of material misstatement caused by fraud over income recognition.

Reporting arrangements

6. This annual audit plan and the outputs set out at [exhibit 2](#) and any other outputs on matters of public interest will be published on Audit Scotland's website: www.audit-scotland.gov.uk.

7. Matters arising from our audit will be reported on a timely basis and will include agreed action plans. Draft reports will be issued to the relevant officer(s) to confirm factual accuracy, prior to the issue and publication of final reports.

8. We will provide an Independent Auditor's Report to the Joint Board and Accounts Commission setting out our opinions on the annual accounts. We will provide the Joint Board and the Controller of Audit with an annual audit report

containing observations and recommendations on significant matters which have arisen during the course of the audit.

Exhibit 2

2019/20 Audit outputs

Audit Output	Target date	Committee Date
Annual Audit Plan	31 March 2020	2 March 2020
Independent Auditor's Report	30 September 2020	7 September 2020
Annual Audit Report	30 September 2020	7 September 2020

The target dates included are those specified in Audit Scotland's Planning Guidance 2019/20.

Audit fee

9. The proposed audit fee for the 2019/20 audit of the Lanarkshire Valuation Joint Board is £7,450 (Prior year £7,280). In determining the audit fee, we have taken account of the risk exposure of the Joint Board, the management assurances in place and the level of reliance we plan to take from the work of internal audit.

10. Where our audit cannot proceed as planned through, for example, late receipt of unaudited annual accounts, a supplementary fee may be levied. An additional fee may also be required in relation to any work or other significant exercises outwith our planned audit activity.

Responsibilities

Lanarkshire Valuation Joint Board and Treasurer

11. Audited bodies are responsible for ensuring the proper financial stewardship of public funds, compliance with relevant legislation and establishing effective arrangements for governance, propriety and regularity.

12. The audit of the annual accounts does not relieve management or the Lanarkshire Valuation Joint Board of their responsibilities.

Appointed auditor

13. Our responsibilities as independent auditors are established by the Local Government (Scotland) Act 1973, the Code of Audit Practice and the auditing profession's ethical guidance.

14. Auditors in the public sector give independent opinions on the financial statements and other information within the annual accounts. We also review and report on the arrangements for performance management, regularity and use of resources.

Audit scope and timing

Annual Accounts

15. The Annual Accounts audit will be the foundation and source for much of the audit work necessary to support our judgements and conclusions. We also consider the wider environment and challenges facing the public sector. Our audit approach includes:

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

16. We will give an opinion on:

- whether the financial statements give a true and fair view of the state of affairs of the Joint Board as at 31 March 2020 and of the income and expenditure for the year;
- whether the annual accounts have been properly prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom;
- whether the annual accounts have been prepared in accordance with relevant legislation.



Other information in the annual accounts

17. We review other information published within the annual accounts including the management commentary, annual governance statement and the remuneration report. We give an opinion on whether they have been prepared in accordance with the appropriate regulations and guidance. We also read and consider any other information in the annual accounts and report any material inconsistencies.

Materiality

18. We apply the concept of materiality in planning and performing our audit. Materiality defines the maximum error that we are prepared to accept and still conclude that the financial statements give a true and fair view. It helps assist our planning of the audit and allows us to assess the impact of any potential audit adjustments on the financial statements. Our calculated materiality levels are set out at [exhibit 3](#).

Exhibit 3

Materiality levels

Materiality	Amount
Planning materiality – This is the figure we use in assessing the overall impact of potential adjustments on the financial statements. It has been set at 1% of gross expenditure for the year based on 2019/20 budgeted expenditure.	£42,000
Performance materiality – This acts as a trigger point. If the aggregate of errors identified during the financial statements audit exceeds performance materiality this would indicate that further audit procedures should be considered. Using our professional judgement, we have calculated performance materiality at 75% of planning materiality.	£32,000
Reporting threshold – We are required to report to those charged with governance on all unadjusted misstatements which exceed the 'reporting threshold' amount. This has been calculated at 5% of planning materiality.	£2,000



Source: Audit Scotland

Timetable

19. An agreed timetable, which takes into account submission requirements and Joint Board meeting dates, is included at [exhibit 4](#).

Exhibit 4

Annual Accounts timetable

 Key stage	 Date
Consideration of unaudited Annual Accounts by the Joint Board	1 June 2020
Latest submission date of unaudited Annual Accounts	30 June 2020
Latest date for final clearance meeting with the Treasurer	31 July 2020
Issue of Letter of Representation and proposed Independent Auditor's Report	7 August 2020
Agreement of audited unsigned Annual Accounts	7 August 2020
Approval of audited Annual Accounts by Joint Board	7 September 2020
Issue of Independent Auditor's Report	7 September 2020
Issue of Annual Audit Report	7 September 2020

Internal audit

20. The Joint Board has a service level agreement with the internal audit function of the host authority, South Lanarkshire Council. Our review of the internal audit function concluded that it has sound documentation standards and reporting procedures in place and complies with the requirements of the Public Sector Internal Audit Standards (PSIAS). We will seek to rely on the work of internal audit wherever possible to avoid duplication of effort.

Audit dimensions

21. Our standard audits are based on four audit dimensions which define the wider scope of public sector audit. These are: financial sustainability, financial management, governance and accountability and value for money.

22. The Code of Audit Practice includes provisions relating to the audit of small bodies. Where the application of the full wider audit scope is judged by auditors not to be appropriate to an audited body then the annual audit work can focus on the appropriateness of the disclosures in the governance statement and the financial sustainability of the body and its services. In light of the volume and lack of complexity of the financial transactions, we plan to apply the small body provisions of the Code to the 2019/20 audit of the Joint Board.

23. However, we will review and comment on the Joint Board's performance against service performance indicators agreed between the Scottish Government and the Scottish Assessors' Association.

Independence and objectivity

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

25. The appointed auditor for the Joint Board is Dave Richardson, Senior Audit Manager. Auditing and ethical standards require the appointed auditor to communicate any relationships that may affect the independence and objectivity of audit staff. We are not aware of any such relationships pertaining to the audit of the Joint Board.

Quality control

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

27. The foundation of our quality framework is our Audit Guide, which incorporates the application of professional auditing, quality and ethical standards; and the Code of Audit Practice issued by Audit Scotland. To ensure that we achieve the required quality standards Audit Scotland conducts peer reviews and internal quality reviews. Additionally, the Institute of Chartered Accountants of Scotland (ICAS) have been engaged to carry out an annual programme of external quality reviews.

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

Lanarkshire Valuation Joint Board

Annual Audit Plan 2019/20

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Report

8

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	1 June 2020
Report by:	Assistant Assessor and Electoral Registration Officer

Subject:	Lanarkshire Valuation Joint Board Efficiency Gains 2019/2020
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1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ Present to members of the Joint Board for information, the Board's efficiency gains for the financial year 2019/2020.

2. Recommendation(s)

2.1. The Board is asked to approve the following recommendation(s):-

- (1) that the content of the report be noted.

3. Background

- 3.1. The report is titled 'Lanarkshire Valuation Joint Board – Efficiency Gains 2019/20' and is attached as an appendix.
- 3.2. The report outlines Lanarkshire Valuation Joint Board's efficiency measures implemented in the last financial year, detailing both cashable and non-cashable efficiency savings, and identifying whether each is recurring or non-recurring.

4. Employee Implications

4.1. None.

5. Financial Implications

5.1. A total of £540,803 of efficiency gains has been identified over the period 2019/2020. This is split between £149,109 of cashable efficiency gains and £391,694 of non-cashable gains.

6. Other Implications

6.1. There are no implications for risk or sustainability in terms of the information contained in this report.

7. Equality Impact Assessment and Consultation Arrangements

- 7.1. This report does not introduce a new policy, function or strategy or recommend a change to existing policy, function or strategy and, therefore, no impact assessment is required.
- 7.2. There is no requirement for a consultation in respect of this report.

8. Privacy Impact Assessment

- 8.1. This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy and, therefore, no impact assessment is required.

Jim Neason

Assistant Assessor and Electoral Registration Officer

14 May 2020

Previous References

Report to Board for 3 June 2019 meeting titled – “LVJB Efficiency Gains 2018/19”

List of Background Papers

None

Contact for Further Information

If you would like to inspect the background papers or want further information, please contact:-Jim Neason, Assistant Assessor and Electoral Registration Officer

Phone: 01698 476078

E-mail: assessor@lanarkshire-vjb.gov.uk

LANARKSHIRE VALUATION JOINT BOARD - EFFICIENCY GAINS 2019/20

Theme	Description of Efficiency Measure	Cash Releasing (list recurring and non recurring separately)	Impact on service delivery and performance / other information
PR	The provision of a facility to make canvass returns electronically.	Recurring (although variable from year to year) £24,066 cashable	Introduction of Electronic Canvass Returns has resulted in cash savings as follows – Saving on Postage Costs £21,292 Saving on Sort/Scanning £2,774 The provision of an alternative method of making a response to the annual canvass has resulted in both direct and indirect budgetary savings for the Board.
PR	Outgoing Canvass Mail Saving	Recurring (although variable from year to year). £53,844 cashable	Outgoing Canvass Mail Savings with use of Critiqom compared to Royal Mail Business Standard Tariff Business Account. - £53,844 - cashable
SB	Combining the Annual Canvass second reminder with personal (Door to Door) Canvass	£30,690 cashable	Combining the Annual Canvass second reminder with personal (Door to Door) Canvass has resulted in savings in postage costs - £30,690 - cashable.
SB	Additional duties under the Non Domestic (Valuation of Utilities) (Scotland) Order 2005 absorbed into general workload.	Recurring £102,320 Non-cashable	The workload associated within the Order is managed via existing resources. An in - house specialist group has been formed to both maintain electricity subject entries and also provide advice to external parties on the valuation of such subjects. The value of electricity subjects under the designated Assessors regime amounts to over £460m.
SS	The use of the shared service facility of the Scottish Assessors Association's Portal (www.saa.gov.uk)	Recurring (although variable from year to year) £244,822 Non-cashable	The implementation of the centralised online customer focused shared service initiative has negated the requirement for LVJB to both develop and host similar functionality. The actual cost of maintaining and developing the SAA Portal for 2019/20 was £270,000; LVJB's contribution was £25,178.

SB	Introduction of an electronic Survey Management System (SMS)	Recurring £17,221 non-cashable	Introduction of a mainly automated process to create survey instigators for council tax and non-domestic properties. The introduction of SMS has considerably reduced the amount of time support staff spent on this task.
SB	Digitising Council Tax files moving from paper based to electronically held.	Recurring £23,953 non-cashable	Ongoing process of scanning Council Tax files and paperwork. Process now allows all staff to retrieve required files electronically. Resulting in saving of clerical staff's time as no requirement to manually file or retrieve files for the valuation sections.
PR	Move to new document scanning service for Electoral Registration.	Recurring £3,376 non-cashable	Replacement of provider of scanning services for Electoral Registration documents. New system has lower annual licensing costs.
SB	Use of email to issue electoral forms and letters	£13,008 cashable	Savings in postage costs as a result of the issuing of electoral forms and letters via email rather than by post.
O	Review of Canvassers' payments.	£27,500 cashable	Rates of pay for Canvassers reviewed in terms of efficiencies.
TOTAL		£540,800	

Theme:
PR: Procurement; WP: Workforce Planning; AM: Asset Management; SS: Shared Services; SB: Streamlining Bureaucracy; O: Other

Report

9

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	1 June 2020
Report by:	Assessor and Electoral Registration Officer

Subject:	Equality Reporting: Employee Information Annual Report April 2020
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1. Purpose of Report

1.1. The purpose of the report is to:-

Present to members of the Joint Board, the Equality Report: Employee Information Annual Report 2020 for Lanarkshire Valuation Joint Board (LVJB), which is attached.

2. Recommendation(s)

2.1. The Board is asked to approve the following recommendation(s):-

(1) that the content of the report be noted.

3. Background

3.1. In April 2017, LVJB published the Mainstreaming Equalities Report and Equality Outcomes in accordance with Regulation 3 of The Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012 and 2016 for the period 2017 to 2021 and this is available on the Board's website. A Progress Report, including gender pay gap and occupational segregation information, was published on 30 April 2019 and this is also available on the Board's website

In accordance with section 6 of The Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012, LVJB, as a listed authority, has a duty to gather and use employee information on the composition of its employees and the recruitment, development and retention of employees. An annual breakdown of the information gathered was included in the mainstreaming report published on 30 April 2017 and the Annual Equalities Employee Information report published on 30 April 2018. The 2019 Progress Report included the annual employee information.

4. Employee Implications

4.1. None.

5. Financial Implications

5.1. None.

6. Other Implications

6.1. There are no implications for risk or sustainability in terms of the information contained in this report.

7. Equality Impact Assessment and Consultation Arrangements

- 7.1. This report does not introduce a new policy, function or strategy or recommend a change to existing policy, function or strategy and, therefore, no impact assessment is required.

8. Privacy Impact Assessment

- 8.1. Appropriate security measures have been put in place to protect any personal and sensitive personal information disclosed by employees to enable equality monitoring and reporting.

Gary Bennett BSc MSc AEA (Cert-Scotland) MRICS IRRV (Hons)
Assessor and Electoral Registration Officer

14 May 2020

Previous References

Report to Board 3 June 2019 meeting entitled Equality Reporting: Mainstreaming Equalities Report and Annual Equality Outcomes 2017 to 2021 Progress Report 2019 “Items for Noting”.

Report to Board 4 June 2018 meeting entitled Equality Reporting: Employee Information Annual Report 2018 “Items for Noting”.

Report to Board 26 June 2017 meeting entitled Equality Reporting: Mainstreaming Equalities Report and Equality Outcomes 2017 to 2021 “Items for Noting”.

Report to Board 1 June 2016 meeting entitled Equality Reporting: Employee Information Annual Report 2016 “Items for Noting”.

List of Background Papers

LVJB’s Equality Report: Employee Information Annual Report 2020

LVJB’s Mainstreaming Equalities Report Equality Outcomes 2017-2021 Progress and Annual Equalities Report April 2019.

LVJB’s Employee Information Annual Report 2018.

LVJB’s Mainstreaming Equalities Report & Equality Outcomes Report 2017 to 2021.

Contact for Further Information

If you would like to inspect the background papers or want further information, please contact:-

Gary Bennett, Assessor and Electoral Registration Officer

Phone: 01698 476078

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Lanarkshire Valuation Joint Board

Equality Reporting

Employee Information Annual Report

April 2020

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LVJB's policy on equal opportunities sets out its responsibilities and commitments with regard to promoting equality and diversity and combating discrimination. It covers LVJB's role both as an employer and service provider.

We are committed to ensuring that employment opportunities are accessible and receptive to the values and the diversity of needs within the community. We shall aim to prevent - as well as eliminate - any form of discrimination that occurs in the workplace and ensure that all employees receive the appropriate training and development.

The Annual Report provides, for each protected characteristic, information on the composition of LVJB's workforce, the recruitment, development and retention of employees and the steps taken to better perform the equality duty.

The protected characteristics are:

- age,
- disability,
- gender,
- gender reassignment,
- marriage and civil partnership (eliminating unlawful discrimination in employment),
- pregnancy and maternity,
- race,
- religion and belief,
- sexual orientation.

The report covers the period April 2019 to 31 March 2020.

Gary Bennett
Assessor and Electoral Registration Officer

2. Our Core Purpose and Vision

Core Purpose

To prepare, maintain and update an accurate Valuation Roll, Valuation List (Council Tax) & Electoral Register having regard to statutory requirements.

Vision

Our vision is to deliver quality in the work which we undertake, provide efficient services to all service users, and ensure completeness and accuracy of the Electoral Register, Valuation Rolls and the Valuation (Council Tax) Lists.

In order that we fulfil our Core Purpose and achieve our Vision we will: -

- Ensure that our services are delivered in accordance with all statutory requirements.
- Plan service development and delivery in accordance with the principles of efficient government and continuous improvement.
- Undertake customer care surveys to assist us in improving our service delivery.
- Recognise our employees as both stakeholders and our most important asset.
- Take individual and collective responsibility for the services provided by LVJB.
- Encourage innovation and recognise achievement within the organisation.
- Monitor and report performance levels to stakeholders.
- Integrate Equalities issues into all aspects of our service provision.
- Build on our achievements to date.

3. About Lanarkshire Valuation Joint Board (LVJB)

Lanarkshire Valuation Joint Board was established as part of the 1996 reorganisation of local government in terms of The Valuation Joint Boards (Scotland) Order 1995 and is vested with the functions of the valuation authorities of North and South Lanarkshire Councils. With the agreement of the two Councils, the Board also has responsibility for the Electoral Registration function for Lanarkshire.

The Board comprises of 16 members who are appointed by the constituent Councils with each Council nominating 8 members.

Who We Are and What We Do

Detailed information is available on our website www.lanarkshire-vjb.gov.uk under site map, downloads, LVJB information “Who We Are”.

4. Our Equal Opportunities Policy and Strategy

LVJB's policy on equal opportunities sets out its responsibilities and commitments with regard to promoting equality and diversity and combating discrimination. It covers LVJB's role both as an employer and service provider.

The policy's objectives contain the following broad commitment:

'We are committed to achieving equal opportunities in all our activities and responsibilities. This means ensuring that services, facilities and employment opportunities are accessible and receptive to the values and the diversity of needs within the community.

In meeting this commitment, we shall aim to prevent - as well as eliminate - any form of discrimination that occurs in the workplace and in service delivery. We also aim to provide good quality services which users (and potential users) can access freely without prejudice, discrimination and / or harassment.

'Equal Opportunities' means the prevention, elimination or regulation of discrimination between persons on the grounds of sex or marital status, or racial grounds, or on grounds of disability, age, sexual orientation, language or social origin, or of other personal attributes, including beliefs or opinions such as religious beliefs or political opinions'.

Summary of Policy Objectives

Legal Requirements

We will comply with legal requirements and look to other relevant documentation such as codes of practice and good practice guidelines.

We will comply with the Equality Act 2010 general duty of public authorities to pay due regard to the need to eliminate discrimination, harassment and victimisation; advance equality of opportunity; and foster good relations across the range of protected characteristics: Age, Disability, Gender, Gender Reassignment, Marriage and Civil partnership, Pregnancy and Maternity, Race, Religion or Belief and Sexual Orientation. We will comply with the Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012 and the Equality Act 2010 (Specific Duties) (Scotland) Amendment Regulations 2016.

Best Value

We will incorporate equality matters into Best Value strategies that comprise three main aspects: Sound Governance, Performance Measuring and Monitoring and Continuous Improvement.

Policy and Procedures

We will integrate equality considerations into all mainstream Joint Board activities, at both policy and procedural levels, to avoid the marginalisation of equal opportunities.

Employment

We will aim to ensure that the workplace is free from any discrimination or harassment, and all incidents of discrimination or harassment will be tackled promptly. To assist in achieving this aim, equal opportunity standards will be integrated into employee Job Profiles as core elements of job competency.

Service Accessibility

We will assess the extent to which public services are accessible, including the assessment of premises, facilities and methods of providing information. Appropriate remedial actions will be taken, wherever practical, to make services accessible.

Contractors

We will encourage contractors and suppliers of goods and services to adhere to this Policy.

Monitoring

We will develop a variety of means to assess the effectiveness of Equal Opportunities Policy in practice; this will include monitoring of "double discrimination," for example, where discrimination occurs on more than one ground. All equal opportunities information which is monitored will be reported to LVJB's management team.

Communications and Publicity

We will ensure that all Joint Board communications promote images that reflect the full diversity of cultural needs and aspirations of North and South Lanarkshire communities. We shall also promote both staff and public awareness of Equal Opportunities issues through participation in publicity campaigns and the production of a range of publicity/information materials.

Employee Development

We will ensure that all employees receive appropriate equal opportunities training; such training will be incorporated into a broad range of training methods, as well as both general and specific training courses. Equal Opportunity Training has been built into the induction process.

Complaints

We will deal timeously with all complaints concerning equal opportunities and ensure that such complaints are addressed; complaints will be regularly monitored by number, type and outcome.

Policy Review

We will review the Equal Opportunities Policy on a regular basis. This review will assess how effectively the objectives of Policy are being implemented into practice.

5. Our Equality Duties

The general and specific equalities duties which underpin this report are summarised below. The intention of the outcomes we have developed is to ensure fairness across all of the protected characteristics of age, disability, gender, gender re-assignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief and sexual orientation.

The Public Sector Equality Duty

The Equality Act 2010

- Section 149 of the Equality Act 2010 (the public sector equality duty-known as the general equality duty).
- The Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012.

The Equality Act replaces the previous public sector equality duties, the Race Equality Duty introduced in 2002, the Disability Equality Duty (2006) and the Gender Equality Duty (2007).

Public Sector Equality Duty (General Equality Duty)

The public sector general equality duty came into force on 5 April 2011. In summary, those subject to the equality duty must, in the exercise of their functions, have due regard to the need to:

- Eliminate unlawful discrimination, harassment and victimisation and other conduct prohibited by the Act.
- Advance equality of opportunity between people who share a protected characteristic and those who do not.
- Foster good relations between people who share a protected characteristic and those who do not.

The terminology ***Foster good relations*** means to tackle prejudice/promote understanding.

The Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012

The purpose of the specific duties is to help those local authorities listed in the Regulations in their performance of the general equality duty.

Lanarkshire Valuation Joint Board is required to produce and deliver a set of equality outcomes to comply with the Public Sector Equality Duty under Section 149 of the Equality Act 2010 and the Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012.

Specific Duties (Scotland)

- Report on mainstreaming the equality duty.
- Publish equality outcomes and report progress.
- Assess and review policies and practices.
- Consider award criteria and conditions in relation to public procurement.
- Publish in a manner that is accessible.

The Equality Act 2010 (Specific Duties) (Scotland) Amendment Regulations 2016

Lanarkshire Valuation Joint Board is required to report on gender pay gap (every 2 years) and publish an equal pay statement (every 4 years) as the threshold has been reduced to public sector organisations with over 20 employees from the previous 150 employees. This information was last published in April 2019 and April 2017 and is available on our website www.lanarkshire-vjb.gov.uk.

Specific Employment Duty

- Gather and use employee information.
- Publish gender pay gap information.
- Publish statements on equal pay.

Monitoring under the Employment Duty is undertaken by LVJB however as LVJB has less than 80 employees it will not publish all of this information as there may be a risk that individuals could be identified by the data.

6. What have we done so far in Employment?

Employment

- Put in place non-discriminatory recruitment practices.
- Committed to the Double Tick ✓✓ standard of guaranteeing interviews to those that consider themselves disabled if their skills meet the essential criteria of a job.
- Provided all newly recruited employees with a comprehensive induction programme clearly defining the terms and conditions under which they are being employed and making them aware of their rights and responsibilities under the Equality and Diversity Policy.
- Incorporated equality and diversity issues as part of core learning and development programmes, which LVJB employees at all levels have access to.
- Implemented a “Dignity at Work Policy”, which was developed in conjunction with SLC and the trade unions.
- Incorporated equality and diversity considerations into SLC’s “Employee Code of Conduct” as adopted by LVJB.
- Implemented family friendly policies allowing employees to help achieve a work life balance.
- Ensured that there are effective support mechanisms in place for disabled employees in LVJB and take account of disability related illnesses when dealing with maximising absence.
- Encourage attendance by LVJB employees to the employee networks of: Disability Matters, Ethnicity Matters, Caring Matters and LGBT Matters.
- Implemented a “Flexible Retirement Policy” which gives employees, who wish to ease into retirement, the option to apply for flexible retirement at any time from age 60.

7. Equal Pay

Equal Pay Statement (Gender, Race and Disability)

A listed authority is required to publish its statement on equal pay, which must specify its policy on equal pay as regards women and men; people who are disabled and those who are not; and people who fall into a minority racial group and those who do not. It is also required to publish information on occupational segregation, which is the concentration in particular grades and in particular occupations of women and men; people who are disabled and those who are not; and people who fall into a minority racial group and those who do not.

We published our equal pay statement and pay gap information in April 2017. A copy is available on our website under www.lanarkshire-vjb.gov.uk/downloads/30/equality. Pay gap information was published again in April 2019.

Job Evaluation

The Equality Act 2010 defines a job evaluation scheme as a study undertaken to evaluate the jobs being done “in terms of the demands made on a person by reference to factors such as effort, skill and decision making”.

LVJB adopted South Lanarkshire Council’s Competence Initiative Grading Scheme which includes a job evaluation undertaken by trained evaluators which involves making assessments about the relative nature and content of the jobs. This factor evaluation of jobs is used to determine the rate of the job and published for employees to view on the SLC intranet site.

LVJB job grades operate on the basis of broad bands. Where an employee is placed within the grade depends on the employee’s personal competence assessed using the Performance and Development Review process.

Job families

LVJB has job families which are broad groupings of posts that are related either by similarity of tasks performed or transferability of knowledge and skills from one occupation to another. By using job families, the posts link into the Competence Initiative process whereby career progression can be identified within and out-with the broad band.

Job families will identify career paths, promotion opportunities, career enhancement opportunities and new opportunities for development.

Performance and Development Review (PDR) Process

The annual and six-monthly interim PDR process facilitate communication between the employee and their line manager, allowing for discussion of performance, assessment of competence, training requirements and career development. The process also provides managers with a framework to follow when setting individual key work objectives and the link to job families ensures they have agreed competencies for managing team and individual performance.

Progression Guidelines

The LVJB grades operate within broad bands, for example grade 1 has 4 levels each reflecting difference in tasks undertaken. Following job evaluation which determines the grade for the job, individual placing within the grade is dependent upon the employee's personal competence, tasks undertaken and business need.

Living Wage

LVJB over the last five years has implemented measures to ensure relevant employees have benefited from the Living Wage. In 2019 the minimum hourly rate was increased to £9.32.

8. Employee Information

LVJB gathers and uses information on the composition of its workforce, recruitment, development and retention of employees to better perform the general equality duty.

In October 2012 an employee verification exercise to capture relevant monitoring information across all the protected characteristics was carried out.

The information is used to ensure that LVJB has fair and open recruitment practices, that employees are given fair access to learning and development and promotion opportunities.

9. Workforce Profile as at 1 April 2020 by Age, Disability, Gender, Ethnic Group is detailed in the tables below.

a) Percentage of Employees by Age Band as at 1 April 2020

Age Band	Percentage
Under 21	2.94%
21-29	13.23%
30-39	20.60%
40-49	22.05%
50-59	35.30%
60-65	5.88%
over 65	0.00%
Total	100.00%

b) Percentage of Employees by Age Band and Grade as at 1 April 2020

Age Band	1	2	3	4	5	CO	Total
under 21	2.94%	0.00%	0.00%	0.00%	0.00%	0.00%	2.94%
21-29	1.47%	11.76%	0.00%	0.00%	0.00%	0.00%	13.23%
30-39	10.31%	8.82%	1.47%	0.00%	0.00%	0.00%	20.60%
40-49	4.41%	8.82%	2.94%	4.41%	1.47%	0.00%	22.05%
50-59	5.90%	8.82%	7.35%	7.35%	4.41%	1.47%	35.30%
60-65	0.00%	0.00%	4.41%	1.47%	0.00%	0.00%	5.88%
over 65	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total	25.03%	38.22%	16.17%	13.23%	5.88%	1.47%	100.00%

c) Percentage of Employees by Gender as at 1 April 2020

Gender	Percentage
Female	60.29%
Male	39.71%
Total	100.00%

d) Percentage of Employees by Grade and Gender as at 1 April 2020

Grade	Female	Male
Grade 1	14.71%	10.31%
Grade 2	29.41%	8.82%
Grade 3	10.29%	5.88%
Grade 4	5.88%	7.35%
Grade 5	0.00%	5.88%
CO	0.00%	1.47%
Total	60.29%	39.71%

Disability and ethnic group are excluded due to the number of employees being less than 100 and the possibility of identifying any individual's sensitive personal data.

e) Percentage of Employees by Category as at 1 April 2020

Employee Category	Female	Male
Clerical/Administration	33.82%	5.89%
Valuation	23.53%	25.00%
Management	2.94%	4.41%
Senior Management	0.00%	4.41%
Total	60.29%	39.71%

The percentage of males employed within the clerical/administration category of employees is significantly lower and the percentage of females is marginally lower in the valuation category. LVJB participates in the "Delivering a Fairer Future" initiative by South Lanarkshire Council to encourage recruitment into non-traditional roles for men and women.

f) Percentage of Employees by Ethnic Group (2011 census categories)

Ethnic Group		% all
White	Scottish	82.36%
	Other British	4.41%
	Irish	2.94%
	Other White	0.00%
Mixed or Multiple Ethnic Group	Any Mixed or multiple ethnic groups	0.00%
Asian, Asian Scottish or Asian British	Pakistani, Pakistani Scottish or British	0.00%
	Indian, Indian Scottish or Indian British	0.00%
	Bangladeshi, Bangladeshi Scottish or British	0.00%
	Chinese, Chinese Scottish or British	0.00%
	Other Asian	0.00%
African	African, African Scottish or British or Other	0.00%
Caribbean or Black	Caribbean, Caribbean Scottish or Caribbean British	0.00%
	Black, Black Scottish or Black British	0.00%
	Other Caribbean or Black	0.00%
Other ethnic group	Arab, Arab Scottish or Arab British	0.00%
Not Disclosed	Not Disclosed	10.29%
Total		100.00%

g) Percentage of Employees by Full/Part Time and Age as at 1 April 2020

Age Band	Full Time	Part Time	Total
under 21	1.47%	0.00%	1.47%
21-29	14.71%	0.00%	14.71%
30-39	11.76%	8.83%	20.59%
40-49	20.59%	1.47%	22.06%
50-59	29.41%	5.88%	35.29%
60-65	0.00%	5.88%	5.88%
Over 65	0.00%	0.00%	0.00%
Total	77.94%	22.06%	100.00%

h) Percentage of Employees by Full/Part Time by Gender as at 1 April 2020

Gender	Full Time	Part Time	Total
Female	41.18%	19.11%	60.29%
Male	36.76%	2.95%	39.71%
Total	77.94%	22.06%	100.00%

i) Percentage of Employees by Disability as at 1 April 2020

Disabled	Not Disabled	Not Declared	Total
4.41%	52.94%	42.65%	100.00%

j) Returning to work after pregnancy

For the period April 2019 to 31 March 2020 one female has returned to work from maternity leave.

k) Returning to work of disabled employees after sick leave relating to their disability

Information is not disclosed for data protection purposes. However, disabled employees have been provided with all relevant supports, adaptations and reasonable adjustments to enable their continued employment.

l) Grievance and Disciplinary

Information is not disclosed for data protection purposes. Analysis of grievance and disciplinary does not point to any discriminatory practice.

10. Recruitment, Development and Retention

a) Recruitment and Retention monitoring

Equal Opportunity Monitoring forms are issued to all applicants for vacancies within LVJB. Returns are analysed to identify any areas of disadvantage to those who share a relevant protected characteristic. Voluntary exit interviews are offered to employees leaving LVJB and results analysed.

Recruitment Monitoring: Analysis of Gender, Disability, Ethnicity and Age for the period 1 April 2019 to 31 March 2020

Applicants	Applied	Interviewed	Appointed
Male	50.00%	40.48%	42.86%
Female	49.43%	59.52%	57.14%
Not Disclosed	0.57%	0.00%	0.00%
Total	100.00%	100.00%	100.00%
Disabled	6.82%	26.19%	7.14%
Not Disabled	92.04%	73.81%	92.86%
Not Disclosed	1.14%	0.00%	0.00%
Total	100.00%	100.00%	100.00%
Aged under 50 years	85.51%	71.43%	78.57%
Aged over 50 year	13.92%	28.57%	21.43%
Not Disclosed	0.57%	0.00%	0.00%
Total	100.00%	100.00%	100.00%
Black/Ethnic Minority	2.84%	0.00%	0.00%
White	94.89%	97.62%	92.86%
Not Disclosed	2.27%	2.38%	7.14%
Total	100.00%	100.00%	100.00%
Total Monitoring Forms Completed: Applied/Interviewed/Appointed	352	42	14

The % of applicants is split over each category: 50.00% of the 352 applicants who applied were male and 40.48% of the 42 applicants interviewed were male. 49.43% of the 352 applicants who applied were female and 59.52% of the 42 applicants interviewed were female.

b) Retention Monitoring: Analysis of Exit Interviews by Gender, Disability, Ethnicity and Age for the period 1 April 2019 to 31 March 2020.

Reason for Leaving

Career Development	44.45%
Caring Responsibilities	0.00%
Retirement	22.22%
Further Education	11.11%
Not Disclosed	22.22%
Total	100.00%

Female	77.78%
Male	22.22%
Total	100.00%
Disabled	0.00%
Not Disabled	55.56%
Not Disclosed	44.44%
Total	100.00%
Black/Ethnic Minority	0.00%
White	100.00%
Total	100.00%
Under 21	0.00%
21-29 years	44.45%
30-39 years	0.00%
40-49 years	11.11%
50-59 years	22.22%
60-65 years	11.11%
over 65 years	11.11%
Total	100.00%

c) Access to Training (Development)

Throughout LVJB's Personal Development and Review process all employees are given access to learning and development opportunities.

Monitoring of All Training Courses Attended 1 April 2019 to 31 March 2020

Female	73.78%
Male	26.22%
Total	100.00%
Disabled	0.00%
Not Disclosed	37.40%
Not Disabled	62.60%
Total	100.00%
White-Scottish	69.15%

White-Other	9.90%
Not Disclosed	20.95%
Total	100.00%
Under 21	4.24%
21-29 years	15.81%
30-39 years	26.61%
40-49 years	32.13%
50-59 years	20.44%
60-65 years	0.77%
over 65 years	0.00%
Total	100.00%

Report

10

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	1 June 2020
Report by:	Assessor and Electoral Registration Officer

Subject:	Lanarkshire Valuation Joint Board - Public Performance Report 2019/2020
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1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ Present to members of the Lanarkshire Valuation Joint Board (LVJB), for information, the Board's Public Performance Report for the financial year 2019/2020.

2. Recommendation(s)

2.1. The Board is asked to approve the following recommendation(s):-

- (1) that the content of the report be noted.

3. Background

- 3.1. The report, entitled 'Lanarkshire Valuation Joint Board, Office of Assessor and Electoral Registration Officer, Public Performance Report 2019/2020', is attached as an appendix to this report.
- 3.2. The report outlines Lanarkshire Valuation Joint Board's performance in its core service delivery areas for the period 2019/2020.
- 3.3. The report will be posted on LVJB's web site.

4. Employee Implications

4.1. None

5. Financial Implications

5.1. None

6. Other Implications

6.1. There are no implications for risk or sustainability in terms of the information contained in this report.

7. Equality Impact Assessment and Consultation Arrangements

7.1. This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy and, therefore, no impact assessment is required.

8. Privacy Impact Assessment

- 8.1. This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy and, therefore, no impact assessment is required.

Gary Bennett BSc MSc AEA (Cert-Scotland) MRICS IRRV (Hons)
Assessor and Electoral Registration Officer

14 May 2020

Previous References

None

List of Background Papers

None

Contact for Further Information

If you would like further information, please contact:-

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LANARKSHIRE VALUATION JOINT BOARD

Office of Assessor and Electoral Registration Officer

PUBLIC PERFORMANCE REPORT

2019/2020

General

Lanarkshire Valuation Joint Board (LVJB) was formed at the local government re-organisation in 1996. The Board consists of eight Members from each of North and South Lanarkshire Councils, and oversees the functions of maintaining the Electoral Registers, the Council Tax List and the Non-Domestic Valuation Rolls for the Lanarkshire area. The following report relates to the 2019/20 financial year.

Non-Domestic Valuation Roll

The Valuation Roll is a document which sets out the rateable values of all non-domestic properties in the valuation area. The rateable values shown in the Valuation Roll are used by the local authorities as the basis for the calculation of non-domestic rates bills. The Valuation Roll for Lanarkshire at the end of the period 2019/20 contained 21,008 properties with a total rateable value as at 31/3/2020 of circa £1,046 million.

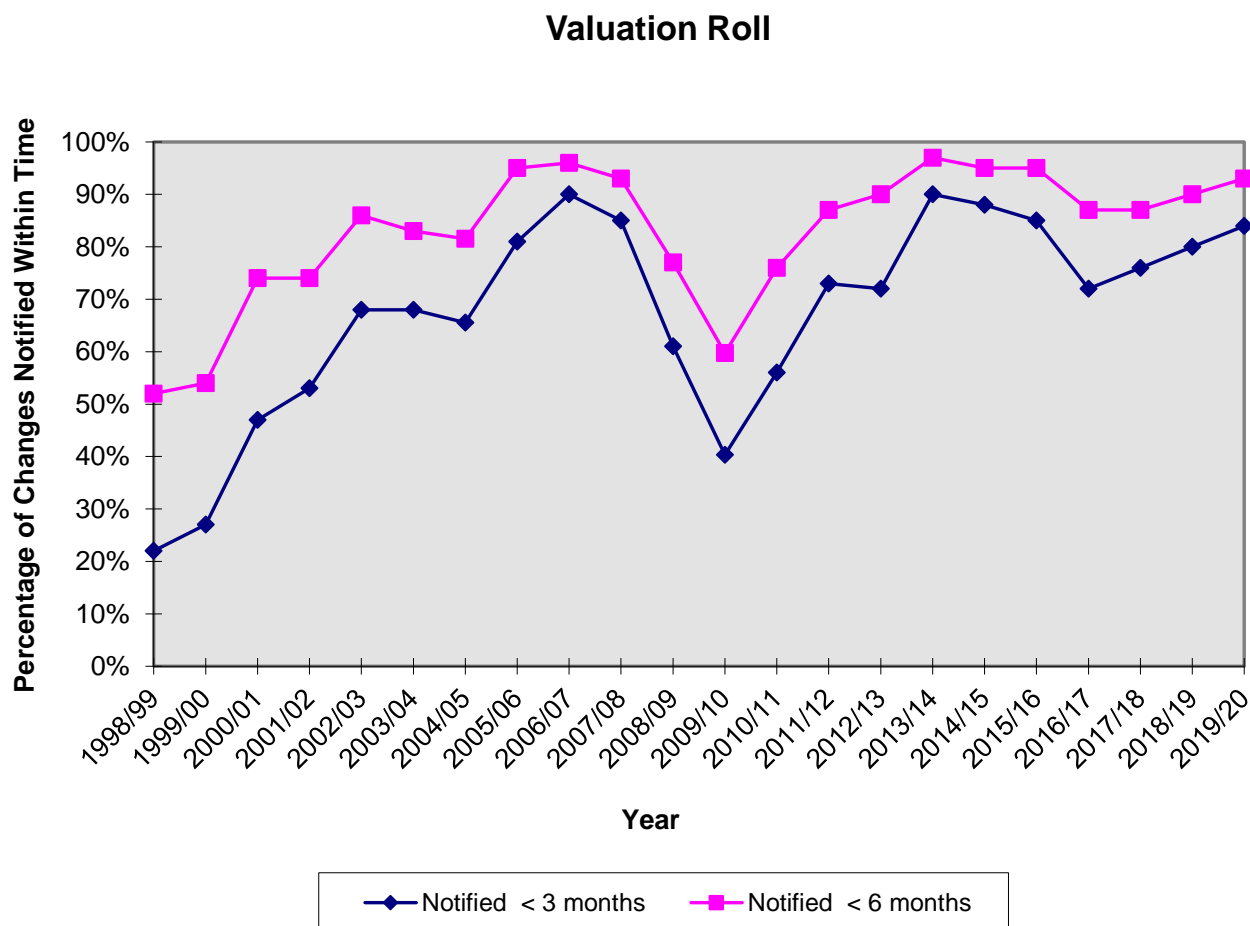
In the year 2019/20, our staff processed 1,311 alterations to the roll to reflect new, amended or demolished properties. This was up from 1,237 for the period 2018/19.

The following table illustrates the performance for the period 2019/20 set against in-house targets:-

Performance Targets 2019/20	Target 2019/20	Actual 2019/20
Alter Valuation Roll within 3 months	77%	84%
Alter Valuation Roll within 6 months	92%	93%

The graph below illustrates LVJB performance levels from 1998/99 to 2019/20.

The three monthly and six monthly targets were met. Performance in this area has remained at a consistent level.



Following consultation with LVJB's valuation managers, and after considering that the impact of the coronavirus pandemic is too early to determine, internal targets for the period 2020/21 have been maintained at the following:

Alter Valuation Roll within 3 months	77%
Alter Valuation Roll within 6 months	92%

Council Tax List

This list shows the addresses of all domestic properties and the allocated Council Tax band, which is based on the market value of the property as at April 1991. Local Authorities use these bands to calculate annual Council Tax bills.

During 2019/20, our staff added 3,165 new dwellings (2,837 for the period 2018/19) to the Council Tax List, and deleted 390 dwellings. As at 31 March 2020 the list contained 331,048 entries (including domestic garages). Additionally, in accordance with The Council Tax (Alteration of Lists and Appeals) (Scotland) Regulations 1993, some 169

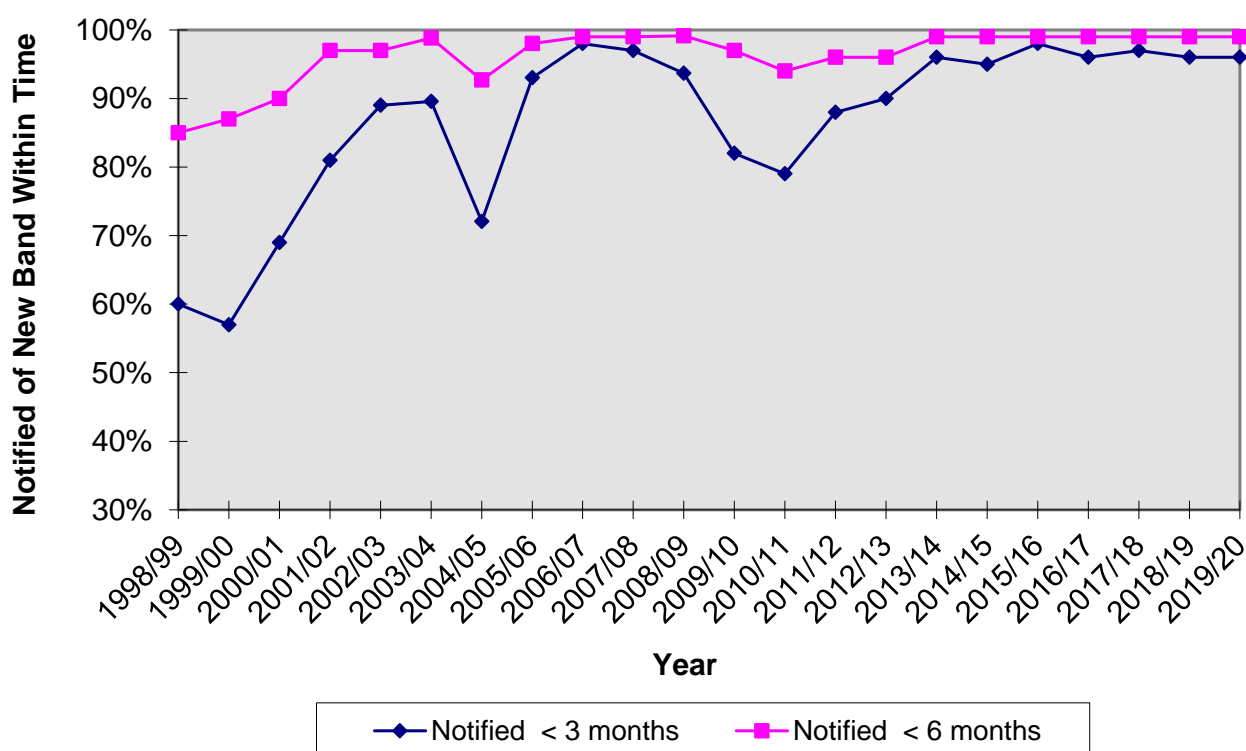
Council Tax entries (199 for period 2018/19) had their band increased as a result of a material increase in the value of the dwelling, essentially due to significant alterations being carried out, and the subsequent sale of the property. There were 12,812 sales of domestic properties notified to LVJB during the period 2019/20.

The following table illustrates the performance for the period 2019/20 set against in-house targets:-

Performance Targets 2019/20	Target 2019/20	Actual 2019/20
New houses added to Council Tax List within 3 months	87%	96%
New houses added to Council Tax List within 6 months	92%	99%

The graph below illustrates LVJB performance levels from 1998/99 to 2019/20:-

Council Tax Valuation List



Targets set for the period 2019/20 were again met with performance being maintained at a very good level despite the number of new dwellings being entered into the Valuation List continuing to increase.

Again, following consultation with LVJB's valuation managers, and again after considering that the effect of the coronavirus pandemic on this business area is too early to determine, internal targets for the period 2020/2021 have been maintained at the following:

New houses added to Council Tax List within 3 months	87%
New houses added to Council Tax List within 6 months	92%

Electoral Register

The Electoral Register is a list of people eligible to vote at elections and at 31 March 2020 contained over 500,000 electors.

The principal activities of the period 2019/20 within our electoral registration service delivery area centred around maintaining the completeness and accuracy of the registers. The scheduled European Parliamentary Election proceeded on 23 May 2019, and a 'snap' UK Parliamentary General Election was called on 12 December 2019. There was a by-election in South Lanarkshire ward 8 East Kilbride Central North on 29 August 2019 and one in North Lanarkshire ward 14 Thorniewood, held on the 19 September 2019. All of these electoral events were undertaken without any significant issue, although major electoral events, in particular 'snap' elections, continue to be very challenging in terms of the volume of registration and postal applications received in the run up to key cut off dates. The matter has been raised via the Scottish Assessors Association to relevant authorities.

The annual canvass of electors began in July 2019. As part of the canvass project, circa 309,000 households were issued with a Household Enquiry Form (HEF), followed by approximately 142,000 postal reminders. Following the period allowed for postal reminders to be returned, some 105,000 households were visited. On early publication of the revised registers on 12 November 2019, due to the snap general election called for December, approximately 78% of households had made a return, down slightly on the previous canvass of 2018.

Rolling Registration activity, introduced in 2000 to assist in maintaining the Electoral Register, ensuring that it is as up to date as possible, continued throughout 2019/20 with the bulk of registration applications coming via the central government online registration system (www.gov.uk/register-to-vote).

To ensure the completeness and accuracy of the Electoral Register, the 2019 Integrity Plan was again used to identify and manage patterns of activity that might indicate potential registration integrity issues. LVJB have checks and controls in place to detect and prevent any electoral malpractice. Checks are also built into both the Annual Canvass Plan and individual Election Plans. Checks include identifying properties which appear to have an unusually high number of electors; the details of proxy voters; and the checking of postal vote ballot addresses.

Additionally, daily internal integrity checks are carried out during the Electoral Registration process and system reports run in the electoral management system to identify any unusual patterns of registration. Regular additional IT system checks and diagnostics were carried out to before and after the canvass period to verify the integrity of the electoral database, including the identification of possible duplicate entries on the register.

Customer Satisfaction

Users of the Joint Board's services are sampled at random for their comments on the service LVJB provides. The questionnaires include a section on gender, ethnicity and disability to enable service monitoring on equalities issues.

The number of returns in respect of LVJB's customer satisfaction survey for the period 2019/20 was very low, not allowing for any meaningful analysis. The customer satisfaction survey process is being reviewed with a view to increasing responses for the period 2020/21.

Web Site

The Board's web site (www.lanarkshire-vjb.gov.uk) includes a host of useful information. There is the facility to download application forms relating to Electoral Registration. Additionally, the site contains useful information on the Assessor's functions and the processes involved in making appeals against entries in the Valuation Roll and Council Tax List. The web site is compatible with mobile devices.

The web site has useful links to North and South Lanarkshire Councils' web sites, and to the Scottish Assessors' Association Portal (www.saa.gov.uk), which provides a single point access to Non-Domestic Rating, Council Tax and Electoral Registration information on a Scotland-wide basis, and includes an 'announcement's' feature to highlight key matters on an ongoing basis.

Equal Opportunities

Lanarkshire Valuation Joint Board is committed to achieving equal opportunities in all aspects of our business and in relationships with our service users and other stakeholders. This means ensuring that services, facilities, and employment opportunities are accessible and receptive to the values and the diversity needs within the community. In meeting this commitment, we shall aim to prevent – as well as eliminate – any form of discrimination that occurs in the workplace or in service delivery. We also aim to provide good quality services which users can access freely without prejudice, discrimination and/or harassment. Details of our Equal Opportunities policy and our Mainstreaming Equalities report can be viewed on our website, together with our annual employee information report and our Mainstreaming Equalities progress report.

To comply with our equalities duties:

In April 2017, LVJB published the Mainstreaming Equalities Report and Equality Outcomes in accordance with Regulation 3 of The Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012 and 2016 for the period 2017 to 2021 and this is available on our website.

In accordance with The Equality Act 2010 (Specific Duties) (Scotland) Regulations 2016 LVJB, having more than 20 employees is now required to publish gender pay gap information, a statement on equal pay and include information on occupational segregation. This information is included in the report Mainstreaming Equalities Report and Equality Outcomes for 2017 to 2021.

In November 2017, The Equality and Human Rights Commission (EHRC) published a “Measuring Up? Report 7” “Public authorities’ performance in meeting the Scottish Specific Equality Duties, 2017”. The EHRC have a statutory remit to protect, enforce and promote equality across nine protected characteristics that are set out in the Equality Act 2010. This includes regulating the Public Sector Equality Duty (PSED). The report lists the number of authorities in each sector and the number and percentage who have met each criteria such as “published equality outcomes”, “published gender pay gap information” and “publication of policies on equal pay”. LVJB are included in the “Valuation Joint Boards” sector and we met all of the criteria.

In April 2019, LVJB published the Mainstreaming Equalities Report and Equality Outcomes 2017 to 2021 Progress Report in accordance with Regulation 3 of The Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012 and 2016.

Under the specific employment duty LVJB as a listed authority are required to publish pay gap information every 2 years and this is included within the April 2019 Progress Report along with information on occupational segregation. An equal pay statement is not due again until April 2021.

In April 2020, our employee information annual report was published.

Contacting LVJB

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Report

11

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	1 June 2020
Report by:	Assessor and Electoral Registration Officer

Subject:	Lanarkshire Valuation Joint Board - Service Plan 1 April 2019 to 31 March 2022 – Update
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1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ Provide members with an update on Lanarkshire Valuation Joint Board's (LVJB) Service Plan covering the period 1 April 2019 to 31 March 2022.

2. Recommendation(s)

2.1. The Board is asked to approve the following recommendation(s):-

- (1) that the content of the report be noted.

3. Background

3.1. LVJB's current Service Plan, which covers the period from 1 April 2019 through to 31 March 2022, was approved at the Board meeting of 4 March 2019. This is the first update to that Service Plan.

4. Key Business Areas

4.1. The Service Plan sets out the key business areas identified for LVJB over a three year period. The plan assists in ensuring that LVJB's services are delivered as effectively and efficiently as possible to service users.

4.2. LVJB's Core Purpose and Vision statement reaffirms that we seek to achieve completeness and accuracy in all work undertaken. This includes producing:

- complete Electoral Registers which includes all eligible electors in Lanarkshire accurately named at their qualifying address
- a complete Valuation Roll which includes all relevant lands and heritages with accurate rateable values
- a complete Valuation (Council Tax) List which includes all dwellings with accurate bands.

4.3 This report provides updates on key business areas and details progress on specific projects within the three key business areas of the Board, namely Electoral Registration, Non-Domestic Rating, and Council Tax.

5. Key Challenges

- 5.1 The key challenges faced by LVJB over the period of the new Service Plan within its three main business areas have been identified as follows:

Within Electoral Registration:- to plan for and ensure that individual electoral registration continues to be managed successfully; to respond to, and implement changes which result from the electoral reform review process; to plan for and ensure service delivery for each election arising over the period of the Service Plan; to ensure the completeness and accuracy of the Electoral Registers.

Within Non-Domestic Valuation:- to ensure the maintenance of the valuation roll between revaluations and that values accurately reflect changes to valuation roll entries; to ensure the disposal of all appeals received in accordance with statutory timescales; to plan for and ensure the completion of, in accordance with statutory timescales, the 2022 Revaluation and the future challenges as a result of the Barclay Review of Non Domestic Rating.

Within Council Tax:- to ensure that new houses are entered in the Valuation List as soon after completion as possible; to ensure that band changes relating to a material change of value of a dwelling, followed by its subsequent sale, are effected as soon as possible; to continue to deal with proposals to alter council tax bands as efficiently as possible.

6. Employee Implications

- 6.1 None.

7. Financial Implications

- 7.1 Financial issues in relation to the Service Plan are covered annually as part of the budgetary process and discussions with the Treasurer to the Board.

8. Other Implications

- 8.1 There are various risks associated with not either having or adhering to an organisational Service Plan. LVJB have in place a specific risk register which is monitored and reviewed by the management team.
- 8.2 There are no implications for sustainability in terms of the information contained in this report.

9. Equality Impact Assessment and Consultation Arrangements

- 9.1 Such matters are referred to in the Service Plan.

10. Privacy Impact Assessment

10.1 Such matters are referred to in the Service Plan.

Jim Neason MRICS

Assistant Assessor and Electoral Registration Officer

14 May 2020

Previous References

LVJB's current Service Plan covering the period 1 April 2019 – 31 March 2022.

List of Background Papers

None

Contact for Further Information

If you require further information, please contact:-

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**The Office of the
Assessor and Electoral Registration Officer**

SERVICE PLAN

April 2019 – March 2022



Our Core Purpose

To prepare, maintain and update an accurate Valuation Roll, Valuation List (Council Tax) & Electoral Register having regard to statutory requirements.

Our Vision

Our vision is to deliver quality in the work which we undertake, provide efficient services to all service users, and ensure completeness and accuracy of the Electoral Register, Valuation Rolls and the Valuation (Council Tax) Lists.

In order that we achieve our Vision we will:

Ensure that our services are delivered in accordance with all statutory requirements.

Plan service development and delivery in accordance with the principles of efficient government and continuous improvement.

Undertake customer care surveys to assist us in improving our service delivery.

Recognise our employees as both stakeholders and our most important asset.

Take individual and collective responsibility for the services provided by LVJB.

Encourage innovation and recognise achievement within the organisation.

Monitor and report performance levels to stakeholders.

Integrate Equalities issues into all aspects of our service provision.

Undertake our duties having regard to sustainability.

Build on our achievements to date.

LANARKSHIRE VALUATION JOINT BOARD
ASSESSOR AND ELECTORAL REGISTRATION OFFICER
SERVICE PLAN
PART ONE
SERVICE FUNCTION

Lanarkshire Valuation Joint Board was established as part of the 1996 reorganisation of local government in terms of The Valuation Joint Boards (Scotland) Order 1995 and is vested with the functions of the valuation authorities of North and South Lanarkshire Councils. With the agreement of the two Councils, the Board also has responsibility for the Electoral Registration function for Lanarkshire.

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

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

1.1 VALUATION ROLL

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

The Assessor is required to complete a Revaluation of all non-domestic properties within the Valuation Roll, normally every 5 years. The most recent of these was completed in accordance with the statutory timetable and came into effect on 1 April 2017.

At 1 February 2019 there were a total 20,582 properties in the Valuation Rolls for North and South Lanarkshire Council areas, with a total rateable value of £1,035,634,890.

Update May 2020:

At 31 March 2020 there were a total of 21,008 properties in the Valuation Rolls for North and South Lanarkshire Council areas, with a total rateable value of circa £1,046 million.

1.2 VALUATION LIST

The 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 their estimated market value as at 1 April 1991.

At 1 February 2019 there were a total of 307,789 council tax entries – excluding garages - in the Valuation Lists for the Lanarkshire area.

Update May 2020:

At 31 March 2020 there were a total of 331,048 council tax entries – including garages - in the Valuation Lists for the Lanarkshire area.

1.3 REGISTER OF ELECTORS

The Register of Electors contains the names of all persons resident within the area and eligible to vote at UK Parliamentary, Scottish Parliamentary, European and Local Elections together with referenda. It is generally published annually, by 1 December, and updated regularly throughout the year.

Prior to publication, the Register is updated by an annual canvass consisting of a postal canvass of all households, which is usually carried out during July - November each year, and a door to door canvass.

At 1 February 2019 the total electorate in Lanarkshire who are eligible to vote in Scottish Parliamentary elections was 503,434.

Update May 2020:

At 31 March 2020 the total electorate in Lanarkshire who are eligible to vote in Scottish Parliamentary elections was over 500,000 electors.

1.4 OTHER FUNCTIONS

The Assessor carries out a range of functions in support of these primary services, and these are covered in Part Two, Core Objectives, below.

1.5 RISK OF THE CORONAVIRUS PANDEMIC ON THE FUNCTIONS OF LANARKSHIRE VALUATION JOINT BOARD

Following the outbreak of the coronavirus pandemic, LVJB's management team monitored advice from the UK and Scottish Governments, and also NHS Scotland. This has been an ongoing process whereby management has reacted to a fast paced, ever changing situation during this health crisis. Given the guidance, all site visits were halted and will only resume when guidance from the aforementioned bodies changes. This has an obvious risk to our ability to maintain the Valuation Roll and Council Tax List, although we have taken steps to mitigate this by inspecting planning permission details online and keeping in contact with house builders, to acquire plans and dates of occupancy of houses.

In terms of the Valuation Roll we have received over 3,000 coronavirus material change of circumstances appeals. Negotiation and disposal of this unexpected volume of appeals will clearly place an onerous burden on the organisation's resources. In addition, the remaining 2017 Revaluation appeals, which were scheduled to be disposed of, in general, by the end of June, have been postponed

and re-scheduled to be cited from September to the end of December. The negotiation and disposal of these timeously will be challenging.

There are 3 valuation appeal hearings set aside later in the year for the disposal of Council Tax appeals and given the current coronavirus situation, there is the risk that scheduled valuation appeal hearings will not proceed. There has also been a spike in Council Tax proposals since the lockdown the disposal of which will be another challenge to be met.

In terms of Electoral Registration matters, the annual canvass of electors will commence on 1 August. Although, as is detailed at 2.3.1 later, the number of canvasser household visits is expected to be lower this year there is still a risk that door to door visits may not be possible. The ERO will monitor Government advice in regards the ongoing public health crisis prior to arranging canvasser household visits.

In terms of risk to staff, a risk assessment in connection to the possibility of returning to work in LVJB offices has been drawn up and various items of PPE have been ordered. This will not take place until the guidance from the Governments allows it.

Going forward to mitigate the risk to LVJB service provision, should this situation continue or arise again, the PC refresh for LVJB will now be in the form of laptops to ensure a quick transition to home working should it be necessary.

LANARKSHIRE VALUATION JOINT BOARD
ASSESSOR AND ELECTORAL REGISTRATION OFFICER
SERVICE PLAN
PART TWO
CORE OBJECTIVES

2.1 THE VALUATION ROLL

2.1.1 Maintenance of the Valuation Roll

Maintenance of the Valuation Roll, including the addition of new subjects, the deletion of 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.

Update May 2020:

In the financial year to 31 March 2020, some 1,311 value changes had been made to the valuation roll since 1 April 2019; 84% of these changes were made within 3 months of their effective alteration date (performance target for period 2019/20 set at 77%).

2.1.2 Revaluation Appeals

Following the completion of the 2017 non domestic Revaluation, which took effect from 1 April 2017, LVJB received 9,277 appeals against these new valuations. This was a marked increase from the 7,563 appeals received in respect of the 2010 Revaluation.

In terms of the legislation these appeals have to be dealt with by 31 December 2020, i.e. within a 3 year period. This will be a significant, resource intensive, challenge for LVJB. By 1 February 2019 LVJB had disposed of 3,231 appeals.

It should be noted that a review of the Tribunals system in Scotland is underway and it is expected that this will have an effect on the existing structure of Valuation Appeal Committees throughout the country. Any planned changes to the current appeal system will be considered by the Assessor and his staff in terms of the impact on current working practices.

Where values are deemed to be correct, then they will continue to be robustly defended. Decisions of cases which have proceeded to a Valuation Appeal Committee hearing can be viewed at www.lvap.org. Going forward, new decisions will be hosted on a Scotland wide website which, when completed will be able to be viewed at <https://scotvac.org/>

Update May 2020:

At 1 May 2020 LVJB have disposed of 8,242 revaluation appeals leaving 1,039 appeals outstanding. Of this figure 827 had been cited for 4 hearing dates in May and June 2020.

However, following the Government's public health advice in relation to the coronavirus pandemic, the Lanarkshire Valuation Appeal Panel took the decision to cancel these hearings at a point where only 11 had been settled. The remaining 816 will be re-cited in due course once the Panel has decided appeal hearings can resume.

At 1 May 2020 the Scottish Government has not determined whether an extension to the statutory disposal date for these appeals will be legislated for.

2.1.3 Running Roll Appeals

The Assessor and his staff will include running roll appeals in his ongoing programme for the disposal of non domestic appeals in accordance with statutory disposal dates for each appeal received.

Update May 2020:

As at 1 May 2020, 528 running roll appeals have been settled since 1 April 2017 settled. Running Roll appeals are cited alongside Revaluation appeals in respect of similar type subjects in similar locations. A further 392 had been cited for 4 hearing dates in May and June 2020, but as outlined at 2.1.2 above were unable to be disposed of following the decision to cancel these scheduled hearing dates.

This leaves 459 running roll appeals which are presently logged on our core system and which remain outstanding. However, a large number of appeals have been received since 1 March 2020, the vast majority of which have been lodged on the grounds of material change of circumstance due to the impact of the coronavirus. At 1 May 2020 the organisation had received some 3,022 such appeals through the Scottish Assessors Association portal and a further number via emails and letters which have yet to be quantified.

As stated earlier the negotiation and disposal of this unexpected volume of appeals will clearly place an onerous burden on the organisation's resources.

2.1.4 Appeals to the Lands Tribunal for Scotland and Lands Valuation Appeal Court

The Assessor will allocate resources as appropriate to deal with appeals which are referred to the Lands Tribunal for Scotland and appeals to the Lands Valuation Appeal Court. Timetabling of such appeals is generally set by the respective appellate bodies.

Update May 2020:

As at 1 May 2020 there remains 19 appeals outstanding which are referred to the Lands Tribunal for Scotland.

2.1.5 Designated Assessor Responsibility

Under the terms of The Non-Domestic Rating (Valuation of Utilities)(Scotland) Order 2005 The Assessor for Lanarkshire is designated as being responsible for the conventional valuation of the majority (in rateable value terms) of the Electricity Utilities for all of Scotland. This has had a significant impact on the functions and structure of the office. The Assessor will continue to allocate resources as appropriate to deal with these additional legislative duties which are specific to the position of the Lanarkshire Assessor. The Assessor will raise the resourcing of these duties with the Treasurer to the Board where it is envisaged that their undertaking is

either onerous in terms of resourcing, or where they may affect other service delivery areas.

The total value in the 2017 Revaluation Roll for Electricity subjects was over £450m. The Assessor has agreed the values of appeals lodged against the Transmission & Distribution Networks in addition to that of Scotland's Nuclear generating stations. These subjects total some £308 million of rateable value.

Running Roll appeals have been received in respect of Electricity Generation subjects – wind farms. These appeals revolve around what the agents claim to be a material change in circumstances affecting the value of the subjects. The appeals have been jointly referred to the Lands Tribunal for Scotland (LTS). Should the appeals proceed at the LTS the workload associated with running the appeals will be resource intensive.

The Assessor has formed a team to deal with these appeals.

Update May 2020:

As at 1 May 2020, 92 appeals in respect of Electricity Generation subjects remain outstanding (both 2017 Revaluation and Running Roll). These appeals had been cited by the secretary to Lanarkshire Valuation Appeal Panel for hearing dates of 13 May, 10 June and 24 June 2020. However, due to the current public health issue, the hearings have been cancelled. Whilst the appeals will be re-cited in due course, staff remain in dialogue with the ratepayers' professional representatives in an attempt to resolve these appeals.

2.1.6 The Barclay Review

The Scottish Government has recently concluded its review of non-domestic rating. The main impact for LVJB will be the change from 5 yearly revaluations to a system of 3 yearly revaluations. This will take effect from 1 April 2022.

The Assessor is working with the Scottish Assessors Association (SAA) to ensure that the Government's proposals are delivered, however it is understood that without significant amendment to the current legislation in relation to appeals that this change to 3 yearly revaluations will present the Assessor with significant resourcing challenges at current staffing levels.

Update May 2020:

The Non-Domestic Rates (Scotland) Act 2020 was passed into law by the Scottish Parliament on 11 March 2020. In addition to three yearly revaluations, the legislation has a number of sections which affect matters relating to the Valuation Roll, a summary of which is contained within the Progress Update report to the Board meeting of June 2020.

2.1.7 2022 Revaluation

During the currency of this Service Plan the Assessor will be required to deliver the 2022 revaluation of all non-domestic properties within the valuation area.

As with the 2017 Revaluation there will be the creation of a Revaluation Strategy Group comprising members of staff from within LVJB's management and senior management teams to set targets, monitor progress and review certain valuations. This Group will meet monthly, or more regularly as required.

LVJB will engage with landlords, tenants and other relevant parties to ensure that all rental information required to complete the revaluation is sought.

Valuation staff will participate in meetings of the Scottish Assessors Association to ensure that consistency in valuation approach is achieved. Certain staff will also be required to draft valuation practice notes to be applied throughout Scotland.

Update May 2020:

Work in relation to the undertaking of the 2022 non domestic revaluation continues to be considered by LVJB's senior valuation staff. Dialogue continues with the Scottish Assessors Association, and other interested parties, in respect of information requests in preparation for the revaluation, in particular in relation to Assessors' new information gathering powers as introduced by the Non Domestic Rating (Scotland) Act.

2.2 THE VALUATION LIST

2.2.1 Maintenance of the Valuation List

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.

Update May 2020:

In the financial year to 31 March 2020 some 3,165 new houses were added to the valuation list since 1 April 2019; 96% of these additions have been made within 3 months of their effective completion date (performance target for period 2019/20 set at 87%).

2.2.2 Alterations to Bands

Band changes following alteration and subsequent sale will continue in accordance with relevant legislation and the Joint Board's established procedures for completion within annual targets.

Update May 2020:

In the financial year to 31 March 2020 some 169 council tax bands have been increased since 1 April 2019 as a result of the property being altered and subsequently sold, the alteration being deemed significant enough to warrant an increase in band.

2.2.3 Proposals & Appeals

Council Tax proposals and appeals will continue to be considered, whether invalidly made or not, to ensure that dwellings are entered in the valuation list at the correct band. When a band is considered to be incorrect, then the Assessor and his staff will correct it, either upwards or downwards, under current legislative powers.

Update May 2020:

As at 1 May 2020 some 129 proposals and appeals remain outstanding with 3 remaining council tax valuation appeal hearings having been arranged for the remainder of this year as part of a strategy to deal with these as efficiently as possible. Of this number, 36 have been identified as having been validly made. As

already mentioned given the current coronavirus situation, there is uncertainty if scheduled valuation appeal hearings will proceed.

2.3 REGISTER OF ELECTORS

- 2.3.1 The Register of Electors will be published by 1 December in each year following a canvass carried out prior to publication unless legislation dictates otherwise. The objective of the canvass will be to ensure the maximum possible return of satisfactorily completed canvass forms and that the register accurately reflects the information contained on them.

The Statutory Review of Polling Districts and Polling Places is required to be carried out between October 2018 and February 2020 by the Returning Officer. The consultation period concluded on 22 November 2018. The required changes were finalised and implemented by the Electoral Registration Officer (ERO) in time for the publication of the revised register on 1 December 2018.

Update May 2020:

This year, the annual canvass of electors will commence on 1 August which will involve the canvass of over 500,000 electors in over 300,000 households. It is envisaged that the requirement for canvasser household visits will be markedly lower than in previous years following the introduction of canvass reform.

Canvass Reform will permit the Electoral Registration Officer (ERO) to data match existing electoral register against data sets held by the Department for Work & Pension (DWP) (known as national matching) and also against the council tax data sets held by the constituent authorities (known as local matching).

Where a household is fully matched through this process the ERO is no longer required to issue a Household Enquiry Form (HEF) to these households, but rather will issue a Household Notification Letter (HNL) to advise the household of the detail held on the register. HEFs and Invitation to Register forms (ITR) will now only be required to be issued to households which did not fully match during national and local matching process.

Additionally, canvass reform will permit the ERO to obtain current electors' details from certain categories of properties (eg Care Homes, Halls of Residence etc) from a single, responsible individual.

As previously stated the ERO will monitor Government advice in regards the ongoing public health crisis prior to arranging canvasser household visits.

- 2.3.2 The Register will be updated on a monthly basis between annual canvasses. All statutory Notices and Lists will be timeously provided to relevant parties.

Update May 2020:

Updates to the Electoral Register continue to be undertaken monthly. Whilst ERO staff have been working remotely since 24 March 2020, both scheduled updates of 1 April and 1 May have been completed.

- 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.

- 2.3.4 The Electoral Administration Act 2006 introduced a number of duties on the Electoral Registration Officer, including a duty to maximise registration and to collect personal identifiers for electors wishing to vote by post or by proxy.
- 2.3.5 Individual registration was implemented in Scotland on 19 September 2014. Processes and procedures have been developed to assist in managing this fundamental change to electoral registration, in particular to ensure that individual registration does not compromise the completeness and accuracy of the electoral register. Discussions will continue with the Cabinet Office and the Treasurer to the Board where it is envisaged that their undertaking is either onerous in terms of resourcing, or where they may affect other service delivery areas.

Work is underway to amend the legislation and guidance governing the annual canvass. This timetable should allow sufficient time for the redesign, development and testing of Electoral Registration Systems, for guidance to be revised and training delivered in time for the revised model to be used for the 2020 annual canvass.

Update May 2020:

The Canvass Reform Data Test (CRDT) element of canvass reform has now been completed. This was conducted by comparing a snapshot of the electoral register at 1 June 2019 with national and local data (as explained at 2.3.1 above) from the same date.

The purpose of this test is to provide a percentage “match” thereby permitting adequate planning for the likely number of HEFs and ITRs which will be required to be issued in 2020, assuming the 2020 data match produces broadly similar results to those produced using the 2019 test data.

The CRDT produced a 78.89% match. If this result was repeated in this year’s canvass it would result in the requirement to issue circa 65,000 HEFs. This compares favourably with the numbers issued in recent years since the introduction of Individual Electoral Registration which saw, in addition to over 300,000 HEFs being issued at the commencement of the canvass process, a further sizeable number of postal reminders to those households which made no initial return. Whilst this number varied annually, by way of example it was circa 140,000 during the 2018 canvass.

Consequently, it is envisaged that there will be a reduced number of door to door visits required for the annual canvass due to commence on 1 August 2020.

- 2.3.6 There is the requirement, for the ERO to continue the process of refreshing personal identifiers collected in relation to absent voting. This exercise will be repeated annually in January of each year

Update May 2020:

A refresh of personal identifiers was carried out in January of 2020, which involved a write out 9,786 electors requesting a refresh of their signature, with a further 3,933 reminders where no return had been made. 1,696 returns were received from reminders.

- 2.3.7 Following the extension of the franchise allowing 16 and 17 year olds to vote in Scottish elections LVJB Assistant Assessors continue to work in partnership with their respective contacts within the Local Authorities Departments of Education and

Further Education establishments to encouraging young persons in Lanarkshire to register to vote.

Update May 2020:

LVJB continues to liaise with the education authorities of both North and South Lanarkshire to record relevant details of “attainers” – young people who are currently 14 or 15 years old and who will become eligible to vote in certain elections from their 16th birthday.

Following the enactment of the Scottish Elections (Franchise and Representation) Act 2020 foreign nationals with a legal right to reside in Scotland will have the right to vote in Scottish elections as will prisoners who have been sentenced to prison terms of 12 months or less (the latter being enacted on 1 April 2020). The ERO has been working collaboratively with other EROs, the Scottish Government and the Scottish Prisons’ Service (SPS) to ensure full compliance with the provisions of the Act. The Minister for the Constitution has recently approved the prisoner registration form and work remains ongoing with regard to finalising a data sharing agreement (DSA) between the SPS and EROs.

In the interim period the ERO will be able to verify any application to register with the SPS prior to the DSA being approved.

- 2.3.8 The next scheduled election is the Scottish Parliamentary elections on 6 May 2021.

2.4 CORPORATE GOVERNANCE

- 2.4.1 The Valuation Joint Board will ensure that the Assessor and Electoral Registration Officer is adequately resourced to perform his statutory functions. It will meet to discuss and approve Budgets, Policies and Practices as is deemed necessary and the members will act in accordance with the Code of Conduct for Councillors.
- 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. Further, reference will be made to such good practice and good governance guidance as is provided by Audit Scotland.
- 2.4.3 The Service Plan and other relevant plans will be maintained and actioned. The Service Plan will cover a three year period, whilst noting matters of relevance beyond that timescale. Such plans will be reviewed in a manner which integrates with budget planning.

Update May 2020:

A new service plan was presented to the Board at the 4 March 2019 meeting. This covers the period 2019 to 2022, to which this report is the first update.

- 2.4.4 A revised Code of Corporate Governance will be developed and implemented. Fraud prevention measures will be implemented in accordance with South Lanarkshire Council guidance.

Update May 2020:

A report, on the Local Code of Corporate Governance, was presented, by the Assessor, to the Board at its meeting on 4 March 2019. This was based on the framework established by The Chartered Institution of Public Finance and Accountancy (CIPFA) and The Society of Local Authority Chief Executives

(SOLACE) in the publication Delivering Good Governance in Local Authority Government Framework (2016 Edition).

Fraud prevention measures have been implemented in accordance with South Lanarkshire Council guidance.

- 2.4.5 The strategic objectives will be laid down and monitored by the Senior Management Team, whilst both strategic and operational matters will be considered by the LVJB's Management Team. Actions will be communicated to staff by means of team briefings and written bullet notes.

Organisational strategic objectives will be set/reviewed at LVJB's monthly management team meetings, bulleted and relayed to staff via core briefs and section meetings. They will also be set/reviewed at regular meetings of the senior management team and cascaded down through the monthly management meetings.

Update May 2020:

During the run up to the coronavirus pandemic, a daily Business Continuity/Emergency Planning meeting of LVJB's Management Team was set up to monitor the emerging situation and to ensure that LVJB staff would be in a position to work from home to ensure that the key functions of the Board were undertaken.

This meeting continued, once the office was vacated and home working began, and scheduled meetings continued to be undertaken as deemed appropriate in order that statutory undertakings are met where possible to do so.

- 2.4.6 Effective performance management systems have been implemented with the Assessor's monthly Management Team meeting being identified as the principle forum for matters relating to Performance Management, Planning and Reporting.

Update May 2020:

In-house performance management information is presented and discussed at LVJB's monthly management team meetings, and the regular senior management team meetings.

- 2.4.7 Specific operational matters will be within the remit of the various scheduled meetings set up to ensure that operational procedures are reviewed, updated and implemented, and also that best practice is shared between working partners, such as parties responsible for Election Management issues and non-domestic rates and council tax billing. Additional groups, such as The Health and Safety Working Group will also contribute towards ensuring that appropriate procedures and processes are adhered to. These groups in turn will report to the LVJB's Management Team.
- 2.4.8 Senior management will liaise as and when required with staff representatives.
- 2.4.9 Where deemed appropriate the Valuation Joint Board will align its Personnel and other related policies with those of South Lanarkshire Council.
- 2.4.10 The financial management and operations of the Valuation Joint Board will be subject to internal and external audit (see later).
- 2.4.11 LVJB is fully committed to the principles and practice of Best Value.

- 2.4.12 LVJB's Records Management Plan was approved by the Keeper of Records of Scotland on 9 August 2016. LVJB will continue to adhere to the agreed plan to meet its full obligations under the Public Records (Scotland) Act 2011.

An invitation to submit our Progress Update Review (PUR) was received by LVJB in May 2018. Following submission, the Final Report on LVJB's PUR by the Public Records (Scotland) Act 2011 Assessment Team was received in September 2018. The Assessment Team evaluated the submission and agreed that the proper record management arrangements outlined in LVJB's plan continue to be properly considered.

LVJB have been scheduled by the Keeper to submit its next PUR in August 2019.

The Keeper decided to review the Model Plan to ensure it continues to work for public authorities and support the aims of the Act. A consultation period for this review is now open and will conclude on 7 March 2019.

Update May 2020:

Following receipt of LVJB's invite to submit the Progress Update Review (PUR) in August 2019, this was timeously provided to the Keeper of Records in October 2019. The Keeper duly provided his report on our PUR in February 2020 and was satisfied with the organisation's commitment to records management obligations and noted that "the proper record management arrangements outlined by the fourteen elements in the authority's plan continue to be properly considered."

- 2.4.13 LVJB will undertake an annual review of the Risk Register.

Update May 2020:

The Risk Register was reviewed by LVJB's Management Team in January 2020 and was the subject of a report to the Board at its meeting on 2 March 2020.

- 2.4.14 The lease of the premises from which the Assessor & ERO provides his service from will end in May 2021. Discussions will be undertaken with relevant parties in respect of LVJB's occupational requirements.

Update May 2020:

Detailed discussions have taken place between SLC's Housing and Technical Property Manager and the Assessor and Assistant Assessor (North), including the undertaking of an options appraisal with regards to securing suitable office accommodation for LVJB's staff once the lease on the current accommodation expires.

2.5 HEALTH AND SAFETY

- 2.5.1 Lanarkshire Valuation Joint Board will take all reasonable steps to ensure the health, safety and welfare of all its employees, and all persons likely to be affected by its operations.

Lanarkshire Valuation Joint Board has a general duty to ensure, so far as is reasonably practicable, the health, safety and welfare at work of all employees under the Health and Safety at Work Act 1974. The Management of Health and Safety at Work Regulations 1999 require all employers to assess the risks to their employees while they are carrying out their daily duties. Employees whose job requires them to deal with the public can be at risk from violence. In line with South

Lanarkshire Council's OHSMS, Lanarkshire Valuation Joint Board have developed their own Personal Safety System. The Personal Safety System has two objectives:

- To reduce the risk of aggressive or violent behaviour from Service Users
- To ensure that Service Users with various requirements retain a sense of personal safety when using our services

- 2.5.2 LVJB have adopted, use and participate in South Lanarkshire Council's Occupational Health and Safety Management System (OHSMS). LVJB's management team will ensure that this function is adequately resourced to meet legal obligations and ensure that health and safety is an integral part of the overall management culture.

LVJB's in-house H&S committee meets quarterly. LVJB H&S representatives will attend and participate in meetings of South Lanarkshire Council's Finance and Corporate Health and Safety Group. Both meetings are minuted, actions undertaken as appropriate and all information relevant to LVJB is disseminated to staff. H&S is a standing item on the agenda of LVJB Senior and Management Team meetings.

Update May 2020:

LVJB's in-house H&S committee continues to meet quarterly and its representatives continue to attend and participate in meetings of South Lanarkshire Council's Finance and Corporate Health and Safety Group.

- 2.5.3 Health and Safety Officers will be appointed to actively participate in South Lanarkshire Council's, Finance and Corporate Health and Safety Group meetings so that Risk Assessments, Safe Systems of Work and PUWER assessments continue to be relevant as South Lanarkshire Council's OHSMS changes.

- 2.5.4 A Fire Action Plan has been developed in line with the OHSMS to ensure the safe evacuation of employees and service users.

Update May 2020:

The Fire Action Plan is maintained to show the names of LVJB's current floor controllers. These are reviewed and replaced as appropriate and was most recently updated in March 2020 where a floor controller left the organisation and was replaced by a current member of staff.

- 2.5.5 Risk Assessments and Safe Systems of Work are developed, reviewed and updated in line with the OHSMS to ensure the safety of all employees.

- 2.5.6 Relevant training will be identified and provided to all staff in line with the OHSMS to ensure the safety of all employees. New employees will be given information and training on health and safety as part of Lanarkshire Valuation Joint Board's staff induction procedure. H&S instruction is included in LVJB Induction Procedures.

Update May 2020:

All new staff meet with the responsible Divisional Assessor on their first day, where H&S matters are discussed. Thereafter line managers arrange required training courses either through SLC People Connect, Learn On Line or in house. This training is recorded in staff PDR.

2.5.7 All matters relating to health and safety will be communicated to staff by email, management bullet points, LVJB health and safety group minutes and training. Any matters relating to individual members of staff will be communicated through email, Personal Development Review meetings, and training.

2.5.8 LVJB have developed a Traffic Management Plan relating to the premises at North Stand, Cadzow Avenue, Hamilton.

Update May 2020:

Whilst this remains in force, the Traffic Management Plan remains a document which is reviewed as and when deemed appropriate.

2.5.9 LVJB have recently updated the Surveying Safely guidance note which is available to all staff.

Update May 2020:

As stated at 1.5 following the outbreak of the coronavirus pandemic, LVJB's management team monitored advice from the UK and Scottish Governments, and also NHS Scotland. This has been an ongoing process whereby management has reacted to a fast paced, ever changing situation during this health crisis. Given the guidance, all site visits were halted and will only resume when guidance from the aforementioned bodies changes.

2.6 ACCOUNTABILITY

2.6.1 Annual Accounts will be submitted for external audit and published in accordance with the requirements of Audit Scotland.

Update May 2020:

Undertaken by the Treasurer to the Board for 2019/20 annual accounts.

2.6.2 The procedures and practices of the Valuation Joint Board will also be subject to external audit.

Update May 2020:

Audit Scotland undertook an annual audit for the 2019/20 year, the outcome of which forms part of a separate report to the Board.

2.6.3 A Service Level Agreement has been entered into with the Internal Audit Services of South Lanarkshire Council, and an audit strategy encompassing the requirements of the external and internal auditors devised.

Update May 2020:

An SLA has been agreed for the current year.

2.6.4 Detailed Annual audit plans will, likewise, be agreed with Internal Audit Services of South Lanarkshire Council.

Update May 2020:

Internal audit have carried an audit of the "Non-Domestic Appeal Process", which is the subject of a separate report to the Board.

- 2.6.5 Performance will be monitored and reported internally and externally. Accordingly, a schedule of performance reports have been developed and reported at monthly management team meetings and also other scheduled meetings where deemed appropriate. In response to changing external requirements and management need, this schedule will be subject to continuous review.

Update May 2020:

LVJB have made a return to the SAA Governance Committee in respect of 2019/20 Key Performance Indicators and such indicators are included within LVJB's Public Performance report which is the subject of a separate report to the Board.

- 2.6.6 Decisions of the Management Team will be minuted.

Update May 2020:

Undertaken for all management team meetings throughout 2019/20.

2.7 BEST VALUE

- 2.7.1 LVJB 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.

Update May 2020:

LVJB staff participate in SAA Governance Committee meetings whereupon best practice is discussed and shared amongst all Assessor & EROs' offices.

- 2.7.2 Performance will be planned and targeted. Key Performance Indicators have been agreed in conjunction with the Scottish Government and the Scottish Assessors' Association and reported to the Scottish Government and other key service users annually. Targets will however have to be set mindful of the continued budgetary constraints which public local authority bodies are experiencing, including LVJB.

Update May 2020:

Performance management information covering all the Board's key service delivery areas is considered at both the regular senior management team meetings, and the monthly full management team meetings. Improved performance measures are then rolled out to operational meetings to improve organisation efficiency and effectiveness.

- 2.7.3 Performance Indictors will be used for year-on-year comparisons as well as comparisons with other bodies where deemed appropriate.

- 2.7.4 In accordance with Section 13 of The Local Government in Scotland Act 2003, the performance of LVJB in relation to its functions will be reported to all service users of the Valuation Joint Board, including staff, in the most appropriate manner. These statistical measures are placed on the LVJB website under the heading Public Performance Reports.

Update May 2020:

LVJB's Public Performance Report for the period 2018/19 was presented to the Board meeting of 3 June 2019. The Public Performance Report for the period 2019/20 is the subject of a separate Board report.

- 2.7.5 Service User Consultations will be continually developed and implemented and the outcomes taken account of in Service Planning. This consultation includes a Customer Care Policy and Customer Comments and Complaints procedures, together with initiatives co-ordinated via the Scottish Assessors' Association such as consultation on future development of the SAA Portal (www.saa.gov.uk).

Users of LVJB's services are sampled at random for their comments on the service LVJB provides and complaints are reported to the Board quarterly and summarised to the Board annually.

Update May 2020:

LVJB's Customer Care survey process is currently under review with the aim of increasing the number of returns made to the organisation. It is expected that the revised survey process will include for electronic returns to be made to survey questionnaires.

- 2.7.6 A Service Plan will be produced and annually updated in light of changing priorities and external factors.

Update May 2020: See 2.4.3.

- 2.7.7 LVJB recognises its duty under the Government's 'Efficient Government' initiative and will prepare and monitor plans to ensure compliance. LVJB will prepare annual efficiency statements and report to the Board.

Update May 2020:

LVJB's annual Efficiency Statement for 2018/19 was presented to the Board at the meeting of 3 June 2019. The annual Efficiency Statement for 2019/20 is the subject of a separate report.

2.8 EQUAL OPPORTUNITIES

- 2.8.1 LVJB recognises its duties under Equalities Legislation and is committed to eliminating discrimination, harassment and victimisation, advancing equality of opportunity and fostering good relations.
- 2.8.2 LVJB has published an Equal Opportunity Policy setting out a summary of policy objectives.
- 2.8.3 Regulation 3 of The Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012 requires a listed authority to publish a Mainstreaming Equalities Report and Equality Outcomes. LVJB published their latest report in April 2017 for the period 2017 to 2021 and this is available on our website. This continues the work that commenced in 2013.
- 2.8.4 Regulation 4 In accordance with section 6 of The Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012 and 2016 LVJB as a listed authority has a duty to gather and use employee information on the composition of its employees and the recruitment, development and retention of employees. LVJB has produced annual Employee Information Reports from April 2014 onwards to include the annual breakdown of the information gathered and the 2018 report is available on our website.

Update May 2020:

LVJB's Employee Information Annual Report is published on our website, and is the subject of a separate report to the Board.

- 2.8.5 A Mainstreaming Equalities progress report and Annual Equality Report will be published on our website in April 2019.

Update May 2020:

The Mainstreaming Equalities report and the Annual Equality report was published on LVJB's website on 30 April 2019.

- 2.8.6 Relevant training on equality and diversity will continue to be provided to all staff.

2.9 STAFFING AND PERSONNEL MATTERS

- 2.9.1 Appropriate training will be provided to all members of staff in accordance with both Lanarkshire Valuation Joint Board's and staff training needs. Such needs will be assessed at annual and interim Performance Development Reviews (PDR's)

In addition to training being built into PDR's, LVJB also have comprehensive training guides for trainee valuers and trainee technicians, which are currently being reviewed.

Update May 2020:

Following a comprehensive review of training needs, and subsequent approval by LVJB's management team, a new training guide has been produced for trainee valuers and their supervisors and counsellors. This new guide ensures LVJB's training remains both current and compliant with the requirements of the Royal Institution of Chartered Surveyors (RICS).

Additionally, a revised training guide for trainee technicians has also been adopted.

- 2.9.2 Staffing requirements continue to be monitored via LVJB's management team with respect to matters such as previous year's performance, anticipated workload, staffing levels, and budgetary constraints. In accordance with the Audit Scotland recommendation, LVJB has developed a Workforce Plan to ensure that the right number of people with the right skills are in the place to deliver our short and long term objectives. This plan will be reviewed annually.

The Plan has highlighted LVJB's well established succession planning with the recruiting of trainee technicians and trainee valuers. In its Electoral Services and Clerical Support section LVJB utilise South Lanarkshire Council's Modern Apprenticeship Programme to assist in the filling of clerical assistant posts.

Update May 2020:

LVJB's Workforce Plan was recently reviewed and updated, with a new workforce plan being developed and expected to be ready for LVJB's management team's consideration in Autumn 2020.

- 2.9.3 The Valuation Joint Board has adopted The Competence Initiative Scheme, including an annual Performance and Development Review process. This encompasses a range of procedures for managing both organisational and employee performance and is a process which links the Joint Board's strategies and

service objectives to tasks and employees. It provides a systematic approach to management which is based on setting objectives, assessing performance, appraising achievement and identifying ways to improve, through training and development, at both an organisational and individual level.

South Lanarkshire Council have amended their PDR process to include a behaviours framework. LVJB will consider adopting this at the annual PDR's in April 2019.

Update May 2020:

LVJB will adopt the South Lanarkshire Council's PDR behaviours framework at the 2020 annual review. Regular liaison meetings will be held with South Lanarkshire Council's Personnel Services and LVJB staff representatives.

Monthly meetings between SLC Personnel staff and LVJB representatives are undertaken prior to LVJB's monthly management team meetings in order to provide timely Personnel updates to LVJB's management team.

- 2.9.4 LVJB remains committed to offer an interview to disabled people who meet the minimum criteria for the job.

Update May 2020:

LVJB staff undertook regular meetings with SLC Personnel Services staff throughout 2019/20. The outcome of these meetings were reported to LVJB's regular management team meetings.

2.10 FINANCE AND BUDGETING

- 2.10.1 The officers of the Valuation Joint Board will act in accordance with the relevant Financial Regulations and Standing Orders, which will be regularly reviewed.

- 2.10.2 In partnership with the Finance and IT Resources of South Lanarkshire Council, budgets will be prepared annually for approval by the Joint Board.

LVJB prepare a 3 year financial plan on an annual rolling basis. The first of these was approved by the Board in March 2018.

- 2.10.3 Appropriate procedures for procurement, authorisation and payment have been implemented in accordance with guidance from SLC.

- 2.10.4 Adequate training in respect of these procedures will be provided to relevant staff.

- 2.10.5 Financial monitoring reports are received and verified on a monthly basis with variations in expenditure being reported both to management and to the Joint Board.

Update May 2020:

LVJB staff liaise regularly with the staff of the Treasurer to the Board in respect of financial monitoring and planning matters, and discuss the various reports produced by the Treasurer for each Board meeting, including the Annual Accounts.

2.11 INFORMATION TECHNOLOGY & INFORMATION MANAGEMENT

- 2.11.1 The provision of Information Technology assets, systems and services by South Lanarkshire Council is managed through regular liaison with the Business Systems Manager and Project Manager allocated to LVJB.

Update May 2020:

The Assistant Assessor (North) holds monthly meetings with two of SLC IT's business managers, who in turn attend LVJB's monthly management team meetings. The Assistant Assessor reports to both the Management Team and the Senior Management Team on all related IT issues.

- 2.11.2 The Service Level Agreement (SLA) with SLC (IT) will be reviewed and updated where appropriate.

Update May 2020:

The SLA is currently under review. Discussions are at an advanced stage.

- 2.11.3 Assets will be refreshed in accordance with the Service Level Agreement between SLC and their hardware suppliers.

Update May 2020:

A full PC and monitor refresh was due to take place in May 2021. However, LVJB's providers of the Electoral Management System, EROS, recommended that Windows 10 should be used with their product and that they could not guarantee support for Windows 7. Accordingly, the refresh will be undertaken almost a year early, with laptops, instead of PC units, being installed which will help facilitate homeworking for staff.

- 2.11.4 LVJB adheres to the principles of Data Protection and regularly reviews its Notification to the Information Commissioner. Privacy Impact Assessments will continue to be undertaken for new policies prior to implementation. Formal data sharing agreements will be entered into with other parties where deemed appropriate to do so.

Update May 2020:

LVJB continues to comply with the Data Protection Act 2018 and the General Data Protection Regulations (GDPR).

LVJB have updated their privacy notice, data protection policy and employee guidance to comply with the new Data Protection Act 2018 and the General Data Protection Regulations.

- 2.11.5 Procedures are in place to enable compliance with the requirements of the Freedom of Information (Scotland) Act 2002. In October 2017 both LVJB and the Assessor adopted the SIC Model Publication Scheme which we are only required to do once. Thereafter, the Joint Guide to Information has been continually reviewed to ensure compliance with guidance issued by the SIC and is published on the LVJB website.

Update May 2020:

LVJB's staff continue to comply with the requirements of the FOISA Act 2002, responding to information requests in line with legislative requirements.

- 2.11.6 Satellite systems to support primary functions and reporting requirements will be maintained and developed as required.

Update May 2020:

Managed via the meetings referred to at 2.11.1 and via LVJB's monthly management team meetings.

- 2.11.7 LVJB will play an active role in the development of the SAA Portal with a view to continuing the provision of this web based joined up service delivery initiative.

Update May 2020:

LVJB continue to play an active role in the SAA Portal's development with representation on the SAA's Portal Management Committee. There are several Portal projects ongoing at present including a project to make more non domestic summary valuations available to view, a mapping project which will allow the public to view properties on a mapping tool and from that tool to access the values of these properties, and some technical projects to increase the efficiency of the Portal and to enhance the user journey.

- 2.11.8 The LVJB website was reviewed in 2018 with a view to it remaining current and relevant to users. The content of the website will be monitored to ensure that it remains current.

Update May 2020:

LVJB's website content remains under continual review with the announcements facility being used regularly following discussions at each LVJB management team meeting.

- 2.11.9 LVJB will continue to utilise the most appropriate PC Operating System and desktop applications as advised by SLC IT.

Update May 2020:

As part of LVJB's PC refresh, the organisation will move from Windows 7 operating system to Windows 10. This will ensure that key software applications will remain supported.

- 2.11.10 Information Technology initiatives shall be continually considered by LVJB's Management Team in terms of their possible contribution to delivering services more efficiently and effectively.

LVJB will continue with the programme to digitise paper based records.

Update May 2020:

LVJB's paper based Council Tax records have been moved to a digital platform and a project to digitise Non-Domestics records has commenced. This will assist with business continuity plans going forward.

2.12 KEY PARTNERSHIPS

- 2.12.1 The support services provided by South Lanarkshire Council will continue to be managed by regular liaison meetings with relevant persons in each of the supporting Resources.

Update May 2020:

Regular meetings continue to be undertaken between SLC staff and LVJB officers in relation to business areas such as Personnel matters, Health and Safety, Equal Opportunities and Information Technology.

- 2.12.2 Being the primary recipients of operational outputs (Valuation Rolls, Councils Tax Valuation Lists and Electoral Registers), LVJB recognises both North and South Lanarkshire councils as key stakeholders, and will consult with these bodies in all areas relating to these matters.

Update May 2020:

Such matters are managed via identified officers from each organisation who maintain dialogue on a number of areas of mutual interest, in recognition that both North and South Lanarkshire councils are key stakeholders for LVJB.

- 2.12.3 LVJB will continue to commit resources to the workings of the Scottish Assessors' Association. 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 with a view to continuing the process of sharing services where possible, and sharing best practice.

Update May 2020:

The Joint Board continues to commit resources to the workings of the Scottish Assessors' Association, participating in Plenary, Committee and Working Group meetings. The Assessor & ERO sits on the SAA Executive, currently holding the position of Vice President.

- 2.12.4 Through the SAA, LVJB will maintain liaison with bodies such as the Valuation Office Agency (England and Wales), the Valuation and Land Agency (Northern Ireland), the Valuation Office of Ireland, The Royal Institution of Chartered Surveyors and The Institute of Revenues, Rating and Valuation.

The Assessor is now part of the executive of the SAA and accordingly attends harmonisation meetings with the Valuation Office Agency (England and Wales), the Valuation and Land Agency (Northern Ireland), and the Valuation Office of Ireland.

Update May 2020:

LVJB continue to make representation to the identified bodies via the appropriate SAA spokespersons and to make direct contact with the VOA to discuss matters relating to electricity subjects and in respect of subjects for which LVJB members of staff have a particular responsibility.

The Assessor & ERO sits on the Executive of the SAA and accordingly attends harmonisation meetings with the Valuation Office Agency (England and Wales), the Valuation and Land Agency (Northern Ireland), and the Valuation Office of Ireland.

- 2.12.5 Similarly, Joint Board staff participate in the workings of the Association of Electoral Administrators where deemed appropriate.
- 2.12.6 LVJB recognises the role of, and support provided by, The Electoral Commission (EC) in respect of Electoral Registration matters and will continue to participate in EC events.

Update May 2020:

LVJB maintain communication with the Electoral Commission generally via the SAA Electoral Registration Committee meetings.

- 2.12.7 Staff are recognised as both key assets of the Valuation Joint Board and primary stakeholders and will be consulted on matters such as improving service delivery both via team meetings and through representative organisations where appropriate. Scheduled section/team meetings will continue to be undertaken and act as forums for staff to be consulted on improving service delivery.

Update May 2020:

Regular section meetings and core briefs continue to act as forums for staff consultation on improving service delivery. Where appropriate, staff are consulted by way of project teams in respect of specific pieces of work and project teams assembled where required.

- 2.12.8 Relationships with external suppliers of systems and services are subject to contract conditions and/or Service Level Agreement and are managed through liaison with the relevant account manager or similar representative.

Senior staff monitor the bulk mailing and printing contract ensuring that deadlines are met. The awarding of a new contract is currently in the final stages and is being managed by South Lanarkshire Council's procurement team.

Update May 2020:

With regards to LVJB's two core software applications, LVJB continue to participate in Idox events (in relation to LVJB's core electoral registration software application), and liaise with LVJB's Northgate account manager (in relation to LVJB's core valuation software application). The award of the bulk mailing and printing contract was successfully concluded by SLC procurement services, with the current contract running from 1/4/2019 to 31/3/2023.

2.13 MISCELLANEOUS

- 2.13.1 The Valuation Joint Board is committed to various initiatives, not covered above but which have significant implications for Service Planning, priorities and actions. These tend to be of an ad-hoc nature and demand variable commitment.
- 2.13.2 LVJB will respond, either directly or through its relevant associations, to pertinent legislative and other consultations.
- 2.13.3 Any future local authority boundary or electoral constituency changes will require resource allocation and planning.

Following a boundary review by the Local Government Boundary Commission for Scotland an area at Cardowan, Stepps which is currently in Glasgow City Council will be transferred to North Lanarkshire Council. This change will come into force from 1 April 2019 and a project team is liaising with its counterpart in Glasgow to ensure that all relevant matters are transferred to LVJB prior to this date to permit continuity of service provision in terms of Council Tax and Electoral Registration services.

Update May 2020:

The Cardowan Stepps Local Government boundary review was successfully concluded with the 153 properties in question moving from Glasgow City Council to North Lanarkshire Council, effective from 1 April 2019.

Following on from this, in October 2019 the Local Government Boundary Commission for Scotland commenced an Interim Review of the Scottish Parliament constituency boundary between Glasgow Provan constituency and Coatbridge and Chryston constituency, and the Scottish Parliament region boundary between Glasgow region and Central Scotland region, at Cardowan by Stepps. In the Review the Commission will propose that the Scottish Parliament constituency and region boundaries are amended to align with the new administrative area boundary in the vicinity.

- 2.13.4 LVJB is committed to the development and implementation of both North and South Lanarkshire Councils' Corporate Property Gazetteer and Property Database, and through these initiatives the formation of a National Gazetteer and use of National Unique Property Reference Numbers.

Update May 2020:

LVJB's Audit and Information Team is assisting North Lanarkshire Council resource the population of the CAG and the identification of map Eastings and Northings, whilst also working with the CAG custodian of both North and South Lanarkshire to ensure the CAG is kept up to date.

- 2.13.5 LVJB is committed to ensuring that environmental sustainability is considered when delivering our services. Part 4 of the Climate Change (Scotland) Act 2009 requires that a public body must, in exercising its functions, act: in a way best calculated to contribute to delivery of the Act's emissions reduction targets; in a way best calculated to deliver any statutory adaptation programme; and in a way that it considers most sustainable. In complying with its duties, LVJB have developed an Environmental Action Plan, which is reviewed monthly at management team meetings, with any environmental initiative implemented within LVJB being subsequently reviewed.

Update May 2020:

LVJB have adopted several actions resulting from the implementation of its Environmental Action Plan. Examples of this are ensuring all recyclable containers are emptied and cleaned before being placed for recycling, turning down the brightness of all new digital phone monitors LED displays and the decision not to use plastic stirrers for cups and the cessation of the use of plastic cups themselves.

The Plan is a standing item at LVJB's management team meetings.

Report

12

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	1 June 2020
Report by:	Assistant Assessor and Electoral Registration Officer

Subject:	Monitoring of Complaints (1 April 2019 to 31 March 2020)
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1. Purpose of Report

1.1. The purpose of the report is to:-

Provide statistics and information on all complaints received by the Joint Board for the period 1 April 2019 to 31 March 2020.

2. Recommendation(s)

2.1. The Board is asked to approve the following recommendation(s):-

(1) that the content of the report be noted.

3. Background

3.1 Public authorities in Scotland were required to introduce a revised Complaints Handling Procedure (CHP), in line with guidance issued by the Scottish Public Services Ombudsman (SPSO), by 1 April 2013.

A report, dated 14 November 2012 on the introduction of a revised Complaints Handling Procedure (CHP) for Lanarkshire Valuation Joint Board (LVJB), was approved by the Joint Board at its meeting on 3 December 2012.

In line with the guidance issued, LVJB introduced a revised CHP, which was submitted to and approved by the SPSO, with effect from 1 April 2013.

3.2. The principal changes to the complaints procedure related to the introduction of:-

- a 2 stage procedure
- designated complaints handling employees
- quarterly reporting and publishing of all complaints received

The revised scheme consisted of the following documents:-

- a customer guide
- an employee guide
- a procedure document

Following the introduction of LVJB's revised Complaints Handling Procedure, a record of complaints is now reported to the quarterly Board meetings. Additionally members also receive a report covering information on complaints received by the Board on an annual basis.

4. Complaint Definition

4.1. The definition of a complaint is 'any expression of dissatisfaction about LVJB's action or lack of action, or about the standard of service provided by LVJB or on LVJB's behalf.' This does not, however, extend to complaints about the rateable value or banding of a property, or to the refusal to register an elector or grant a postal vote, since in all of these areas there are rights of appeal to independent judicial bodies. The data being collected on complaints received by the Joint Board is being categorised by:

- ◆ 'Upheld' (the complaint was upheld and action may be required as a result); 'partially upheld' (the complaint was partly upheld and some action may be required as a result); and 'not upheld' (no further action required)
- ◆ The reason for the complaint whether upheld or not
- ◆ Action taken as a result of upheld complaints
- ◆ Changes made or proposed to service delivery as a result of complaints received
- ◆ Equal opportunities monitoring of complaints

4.2. Other information gathered includes response times in line with adopted standards for dealing with complaints, together with information on the area of the Board's services where the complaint was received.

5. Complaints Received 2019/2020

5.1. During 2019/2020, a total of sixteen complaints were received in the period covered by this report. Three related to Council Tax, two related to Non-Domestic Rating, and eleven to Electoral Registration. In total, nine were classified as not having been upheld, four as partially upheld, and three as being upheld.

5.2. This is in comparison to 2018/2019 where a total of three complaints were received, with one relating to Council Tax, none relating to Non-Domestic Rating, and two relating to Electoral Registration. All were classified as not upheld.

5.3. The breakdown of complaints by service area for the period 2019/2020 is as follows:

Service	Total No	Upheld	Not Upheld	Partially Upheld
Council Tax	3	1	2	0
Non-Domestic	2	0	2	0
Electoral Registration	11	2	5	4
Total	16	3	9	4

5.4. There were no complaints relating to equal opportunities received during the period being reported on.

6. Complaints to the Ombudsman

- 6.1. One complaint proceeded to the Scottish Public Services Ombudsman (SPSO) during the year 2019/2020 which related to a Council Tax issue. Following a review of the complaint, the SPSO decided, as the Assessor's response was considered reasonable, not to take the complaint forward.

7. Employee Implications

- 7.1. For complaints where a member of staff has not followed office procedures, further training and emphasis on good customer care and good working practice is provided. Line managers are also reminded of their responsibility for proper staff and work supervision.

8. Financial Implications

- 8.1. None.

9 Other Implications

- 9.1. There are no implications for risk or sustainability in terms of the information contained in this report.

10. Equality Impact Assessment and Consultation Arrangements

- 10.1. This report does not introduce a new policy, function or strategy or recommend a change to existing policy, function or strategy and, therefore, no impact assessment is required.

- 10.2. There is no requirement for a consultation in respect of this report.

11. Privacy Impact Assessment

- 11.1. This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy and, therefore, no impact assessment is required.

Gary Bennett BSc MSc AEA (Cert-Scotland) MRICS IRRV (Hons)
Assessor and Electoral Registration Officer

14 May 2020

Previous References

Report on Revised Complaints Handling Procedure approved 3 December 2012.

List of Background Papers

LVJB Complaints Procedure

Contact for Further Information

If you require further information, please contact:-

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Report

13

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	1 June 2020
Report by:	Assessor and Electoral Registration Officer

Subject:	Progress Update
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1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ Provide an overview of the service to members
- ◆ Outline current issues and service priorities
- ◆ Provide an update on performance
- ◆ Highlight issues affecting the future direction of the Joint Board

2. Recommendation(s)

2.1. The Board is asked to approve the following recommendation(s):-
(1) that the content of the report be noted.

3. Service Overview and Priorities

3.1. Electoral Registration

3.1.1 Annual Canvass Reform

Preparations for the annual canvass reform continue, with testing having been conducted successfully of the data matching element of canvass reform, using both national testing data and local data. Software developments are currently being undertaken by Lanarkshire Valuation Joint Board's (LVJB) electoral registration software supplier to facilitate the changes.

3.1.2 Individual Electoral Registration (IER)

The bid for additional funding made to the Cabinet Office in relation to the work undertaken in connection with IER during 2019 was accepted and arrangements made for the monies to be transferred to LVJB.

3.1.3 Extension to Electoral Registration Franchise

The extension of the electoral franchise to foreign nationals and certain prisoners, the latter extension to the electoral franchise coming into force on 1 April 2020, continue to be discussed by Scottish Assessors' Association representatives and the Scottish Government in respect of developing processes which best assist with managing these specific changes to electoral registration.

3.1.4 Elections Held Since Last Board Meeting

Since the last meeting of the Board, a Local Government by-election was called for Ward 14 Thorniewood, North Lanarkshire on 7 May 2020. Due to the coronavirus pandemic the by-election was postponed until 19 November 2020.

3.2. Non-Domestic Valuation

A summary of information in this area can be found in Appendices 1.1 to 1.5.

3.2.1 Changes to the 2017 Valuation Roll (Running Roll)

These are highlighted in Appendices 1.1 and 1.2 for the period 1 April 2020 to 1 May 2020.

3.2.2 2005 Valuation Roll Appeals (Revaluation and Running Roll)

A summary of the position with 2005 Revaluation and Running Roll appeals is contained in Appendix 1.3.

3.2.3 2010 Valuation Roll Appeals (Revaluation and Running Roll)

A summary of the position with 2010 Revaluation and Running Roll appeals is contained in Appendix 1.4.

3.2.4 2017 Valuation Roll Appeals (Revaluation and Running Roll)

A summary of the position with regards to 2017 Revaluation and Running Roll appeals is contained in Appendix 1.5. Table 2 excludes the voluminous levels of appeals recently received in connection with the coronavirus pandemic.

3.3. Council Tax

A summary of information in this area can be found in Appendices 2.1 to 2.4.

3.3.1 New Houses

A summary of the position for the period 1 April 2020 to 1 May 2020 is contained at Appendix 2.2.

3.3.2 Proposals and Appeals

Appendices 2.3 and 2.4 contain information on Council Tax proposals and appeals. In the absence of valuation appeal committee hearings (please refer section 5.4), the number of proposals and appeals outstanding is now increasing.

4. Staffing

4.1. Since the last Board meeting, following a successful recruitment and selection process, two additional Divisional Valuers have now been recruited. This recruitment exercise is in preparation for the anticipated increase in workload as a result of the Non-Domestic Rates (Scotland) Act 2020, and formed part of the funding bid to the Scottish Government in relation to that workload.

One of the two successful applicants was employed as a Valuer within the organisation, whilst the other is an external candidate from another Assessor's office.

4.2. Staff absence levels for the last year are summarised in Appendix 3.0.

5. Other Matters

5.1. Complaints Received and Dealt with Since Last Progress Update Report

There have been no complaints received since the last meeting of the Board.

5.2. **Complaints to the Ombudsman**

One complaint proceeded to the Scottish Public Services Ombudsman (SPSO) during the year 2019/2020 which related to a Council Tax issue. Following a review of the complaint, the SPSO decided, as the Assessor's response was considered reasonable, not to take the complaint forward.

5.3. **Barclay Review Implementation**

The Non-Domestic Rates Reform Bill received Royal Assent on 11 March and became the Non-Domestic Rates (Scotland) Act 2020. The Act can be found at: <http://www.legislation.gov.uk/asp/2020/4/enacted>.

A summary of the principal sections of the Act which affect matters relating to the Valuation Roll are:-

- Section 2 - Amends the definition of "year of revaluation" such that, after 2022, revaluations will be carried out every three years, rather than every five years.
- Section 3 - Inserts a new section into the Local Government (Scotland) Act 1975. The section requires an Assessor to include a mark in appropriate entries in the Valuation Roll to show that it relates to newly built lands and heritages, or to improved lands and heritages. The local authority will be able to use this mark to identify properties which may be eligible for business growth accelerator relief.
- Section 5 - Amends Section 19 of the Local Government (Financial Provisions) (Scotland) Act 1963 to require that certain subjects contained within parks should be entered in the Valuation Roll. The subjects to be entered are those which are occupied by a person or body other than a local authority or the Crown, or where persons may be required to pay for access to facilities or for goods or services.
- Section 6 - Makes provision for Ministers to make regulations which will give a local authority power to determine, in particular circumstances, whether subjects fall to be considered as domestic subjects. It is anticipated that this power will enable local authorities to exercise some discretion to take into account particular adverse circumstances (e.g. cancellation of a ferry service or a blockage of a major arterial route) once the Barclay recommendation that self-catering units should only be entered in the Valuation Roll if they have achieved actual lettings of 70 days is implemented.
- Section 7 - Directs Assessors to enter any (pre-) agreed value into the Valuation Roll.
- Section 8 - Requires that Assessors make up a draft Valuation Roll and send a draft Valuation Notice to interested parties prior to making up a Revaluation.
- Section 9 - Amends section 3 of the 1975 Act to allow Ministers to prescribe that Assessors must give ratepayers additional information at Revaluation.
- Section 10 - Makes significant changes to the appeal arrangements enabling a "proposal" to be made to the Assessor in the first instance. Where no agreement is reached as to what should be done about a proposal, an appeal may be submitted to the Valuation Appeal Committee. Whilst this section sets out the basic framework, much of the detail of the procedure (including whether any fee may be charged for making a proposal or an appeal) will be contained within secondary legislation. It is

anticipated that the Scottish Government will undertake a consultation exercise on the format of those Regulations.

- Section 13 - Amends the definition of Material Change of Circumstances to exclude a change in the rent of the lands and heritages or any change in the levels of valuations or values generally.
- Section 16 - Empowers Ministers to provide for rating relief to be granted to certain Specialist Music Schools. Ministers may also provide that parts of schools used as a Specialist Music School are to be separately entered in the Valuation Roll.
- Section 22 - Allows for Ministers to regulate for allowing or requiring notices to be made by electronic means.
- Section 26 - Gives powers for Assessors to issue "Assessors' Information Notices" requiring the return of information which the Assessor may reasonably require for the purposes of exercising his/her functions in relation to non-domestic rates in respect of the lands and heritages set out in the notice. Information may be requested from the Proprietor, Tenant or Occupier or any person who the Assessor thinks has the information.
- Section 30 provides for civil penalties to be issued for failure to return requested information within certain time periods.

It should be noted that, of the above, only the sections 26 and 30 relating to Assessors' information gathering powers came into force on the day after the Bill received Royal Assent. Section 13 was brought into force with effect from 2 April 2020. The other sections of the Act will be brought into force at a future date.

5.4. **Coronavirus Pandemic**

LVJB's Business Continuity/Emergency Planning (BC/EP) team met daily in the run up to the eventual UK and Scottish Government's announcement on a country wide lockdown. The BC/EP meetings focused on, amongst other things, the welfare of staff (there have been no reported cases of Covid-19 with any staff to date) and enabling homeworking in order that statutory undertakings could continue to be carried out. Arrangements are in place to deal with all correspondence, both electronic and by post, and the majority of staff have full access to IT systems. The following is a summary of our organisation's progress in respect of key business undertakings:

- The electoral registers continue to be maintained and monthly updates are produced as normal. Invitation to Register forms continue to be issued, as appropriate, although there is a current halt on any follow-up door to door visits. Preparations continue in respect of planning for the reformed annual canvass of electors, which is due to commence 1 August 2020.
- The Valuation List for Council Tax continues to be maintained, including any band increases as a result of dwellings being materially altered and then subsequently sold. The activity in this area will reduce once the sales data from Registers of Scotland run down given the current pause in activity in housebuilding. Proposals and appeals to alter the Valuation List continue to be dealt with, where possible, however there are no scheduled valuation appeal hearings which will take place up until at least the end of June, following the Lanarkshire Valuation Appeal Panel, understandably, cancelling non-domestic hearings which had already been cited for the months of April, May and June.

- The Valuation Roll for non-domestic rating continues to be maintained, however, activity in this area is minimal. Appeals continue to be dealt with, where possible. Staff are dealing with an upsurge in correspondence in relation to Valuation Roll entries, in particular in respect of the new grant legislation put in place by government. Over 3,000 appeals have been received against valuation roll entries as a result of the coronavirus pandemic which are still to be logged within LVJB's systems. This spike in appeals is likely to put a significant strain on resources and dialogue is underway with the Scottish Assessors' Association, the Scottish Government, rating agents and representatives of the Valuation Appeal Panels to consider how best this is managed going forward.

A risk assessment is currently being undertaken in respect of a return to the workplace for staff when circumstances permit. The assessment will include for a rotation system of staff to homework to ensure compliance with social distancing measures, which are likely to continue for some time.

6. Employee Implications

- 6.1. See 4 above.

7. Financial Implications

- 7.1. None.

8. Other Implications

- 8.1. There are no implications for risk or sustainability in terms of the information contained in this report.

9. Equality Impact Assessment and Consultation Arrangements

- 9.1. This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy and, therefore, no impact assessment is required.

- 9.2 There is no requirement for consultation in respect of this report.

10. Privacy Impact Assessment

- 10.1. This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy and, therefore, no impact assessment is required.

Gary Bennett BSc MSc AEA (Cert-Scotland) MRICS IRRV (Hons)
Assessor and Electoral Registration Officer

14 May 2020

Previous References

Progress Update Report for Board meeting of 2 March 2020.

List of Background Papers

None.

Contact for Further Information

If you require further information, please contact:-

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Alterations made to the Valuation Roll (including appeal adjustments) between 01/04/2020 and 01/05/2020

Area	AS AT 01/04/20		ADDED		DELETED		ALTERED		AS AT 01/05/2020	
	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV
North Lanarkshire	10,338	294,259,225	0	0	1	1,600	6	-105,800	10,337	294,151,825
South Lanarkshire	10,670	751,970,325	0	0	0	0	1	-385,000	10,670	751,585,325
LVJB total	21,008	£1,046,229,550	0	£0	1	£1,600	7	-£490,800	21,007	£1,045,737,150

Summary of time taken to make alterations (excluding appeal adjustments) to the Valuation Roll

Period : 1 April 2020 to 1 May 2020

Area	Total altered	altered < 3 months		altered 3 to 6 months		altered > 6 months	
	No.	No.	%age	No.	%age	No.	%age
North Lanarkshire	1	1	100%	0	0%	0	0%
South Lanarkshire	2	2	100%	0	0%	0	0%
LVJB totals	3	3	100%	0	0%	0	0%

Valuation Roll Appeals: Revaluation and Running Roll 2005

1. Revaluation Appeals

Area	Appeals received since 2005 Valuation Roll	Appeals resolved as at 1 May 2020	Appeals heard but awaiting stated case for appeal to Lands Valuation Appeal Court	Rateable Value of Appeals in process of appeal to LVAC	Appeals outstanding awaiting determination of Lands Tribunal for Scotland	Rateable Value of Outstanding Appeals awaiting determination of LT	Appeals Outstanding as at 1 May 2020
North Lanarkshire	3,921	3,917	0	£0	4	£85,250	4
South Lanarkshire	3,148	3,146	0	£0	2	£82,400	2
LVJB total	7,069	7,063	0	£0	6	£167,650	6

2. Running Roll Appeals

Area	Appeals received since 2005 Valuation Roll	Appeals resolved as at 1 May 2020	Appeals heard but awaiting stated case for appeal to Lands Valuation Appeal Court	Rateable Value of Appeals in process of appeal to LVAC	Appeals outstanding awaiting determination of Lands Tribunal for Scotland	Rateable Value of Outstanding Appeals awaiting determination of LT	Appeals Outstanding as at 1 May 2020
North Lanarkshire	2,023	2,022	0	£0	1	£36,500	1
South Lanarkshire	1,695	1,693	0	£0	2	£90,050	2
LVJB total	3,718	3,715	0	£0	3	£126,550	3

Appendix 1.3

Valuation Roll Appeals: Revaluation and Running Roll 2010

1. Revaluation Appeals

Area	Appeals received since 2010 Valuation Roll	Appeals resolved as at 1 May 2020	Appeals heard but awaiting stated case for appeal to Lands Valuation Appeal Court	Rateable Value of Appeals in process of appeal to LVAC	Appeals outstanding awaiting determination of Lands Tribunal for Scotland	Rateable Value of Outstanding Appeals awaiting determination of LT	Appeals Outstanding as at 1 May 2020
North Lanarkshire	4,460	4,458	0	£0	2	£18,600	2
South Lanarkshire	3,103	3,100	0	£0	3	£100,300	3
LVJB total	7,563	7,558	0	£0	5	£118,900	5

2. Running Roll Appeals

Area	Appeals received since 2010 Valuation Roll	Appeals resolved as at 1 May 2020	Appeals heard but awaiting stated case for appeal to Lands Valuation Appeal Court	Rateable Value of Appeals in process of appeal to LVAC	Appeals outstanding awaiting determination of Lands Tribunal for Scotland	Rateable Value of Outstanding Appeals awaiting determination of LT	Appeals Outstanding as at 1 May 2020
North Lanarkshire	5,480	5,478	0	£0	2	£28,900	2
South Lanarkshire	6,727	6,724	0	£0	3	£100,000	3
LVJB total	12,207	12,202	0	£0	5	£128,900	5

Valuation Roll Appeals: Revaluation and Running Roll 2017

1. Revaluation Appeals

Area	Appeals received since 2017 Valuation Roll	Appeals resolved as at 1 May 2020	Appeals heard but awaiting stated case for appeal to Lands Valuation Appeal Court	Rateable Value of Appeals in process of appeal to LVAC	Appeals outstanding awaiting determination of Lands Tribunal for Scotland	Rateable Value of Outstanding Appeals awaiting determination of LT	Appeals Outstanding as at 1 May 2020
North Lanarkshire	4,728	4,321	0	£0	0	£0	407
South Lanarkshire	4,553	3,921	0	£0	0	£0	632
LVJB total	9,281	8,242	0	£0	0	£0	1,039

2. Running Roll Appeals

Area	Appeals received since 2017 Valuation Roll	Appeals resolved as at 1 May 2020	Appeals heard but awaiting stated case for appeal to Lands Valuation Appeal Court	Rateable Value of Appeals in process of appeal to LVAC	Appeals outstanding awaiting determination of Lands Tribunal for Scotland	Rateable Value of Outstanding Appeals awaiting determination of LT	Appeals Outstanding as at 1 May 2020
North Lanarkshire	487	311	0	£0	0	£0	176
South Lanarkshire	500	217	0	£0	0	£0	283
LVJB total	987	528	0	£0	0	£0	459

Council Tax Subjects as at 01/05/2020

BAND	ENTRIES AS AT 01/04/20			ADDITIONS			DELETIONS			CURRENT ENTRIES			BAND 'D' EQUIVALENT		
	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL
A	53191	36128	89319	2	0	2	3	2	5	53190	36126	89316	35462	24085	59547
B	37641	30533	68174	2	0	2	0	0	0	37643	30533	68176	29279	23749	53028
C	19686	26214	45900	15	0	15	0	0	0	19701	26214	45915	17512	23302	40814
D	17233	21140	38373	23	4	27	0	0	0	17256	21144	38400	17256	21144	38400
E	16808	19823	36631	21	10	31	1	0	1	16828	19833	36661	22110	26059	48169
F	9612	12623	22235	32	13	45	1	0	1	9643	12636	22279	15670	20534	36204
G	3051	6539	9590	3	1	4	1	0	1	3053	6540	9593	5979	12807	18786
H	163	566	729	0	1	1	0	0	0	163	567	730	399	1389	1788
TOTAL	157385	153566	310951	98	29	127	6	2	8	157477	153593	311070	143667	153069	296736
'D' EQUIV.	143550	153027	296577	125	43	167	7	1	8	143668	153068	296736			

JOINT BOARD TOTALS

		01/04/2020	01/05/2020	Increase
TOTAL CHARGEABLE ENTRIES	North	157385	157477	92
	South	153566	153593	27
	Total	310951	311070	119
BAND 'D' EQUIVALENT	North	143550	143667	117
	South	153027	153069	42
	Total	296577	296736	159

Summary of time taken to enter new houses in Valuation (Council Tax) List

Period : 1 April 2020 to 1 May 2020

Area	Total added	added < 3 months		added 3 to 6 months		added > 6 months	
North Lanarkshire	98	95	96.94%	3	3.06%	0	0%
South Lanarkshire	29	29	100%	0	0%	0	0%
LVJB totals	127	124	97.64%	3	2.36%	0	0%

Summary of Council Tax Proposals/Appeals received and dealt with as at 1 May 2020

Valid	Proposals/Appeals outstanding @ 1 April 2020	Proposals/Appeals received since 1 April 2020	Proposals/Appeals completely resolved 01/04/2020 to 01/05/2020	Outstanding balance
North Lanarkshire	14	1	0	15
South Lanarkshire	22	0	1	21
LVJB total	36	1	1	36

Invalid	Proposals/Appeals outstanding @ 1 April 2020	Proposals/Appeals received since 1 April 2020	Proposals/Appeals completely resolved 01/04/2020 to 01/05/2020	Outstanding balance
North Lanarkshire	49	0	0	49
South Lanarkshire	40	4	0	44
LVJB total	89	4	0	93

Combined	Proposals/Appeals outstanding @ 1 April 2020	Proposals/Appeals received since 1 April 2020	Proposals/Appeals completely resolved 01/04/2020 to 01/05/2020	Outstanding balance
North Lanarkshire	63	1	0	64
South Lanarkshire	62	4	1	65
LVJB total	125	5	1	129

Summary of resolution of Council Tax Proposals/Appeals Between 1 April 2020 and 1 May 2020

Valid	Proposals/Appeals completely resolved 01/04/2020 to 01/05/2020	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC	Number adjusted by VAC
North Lanarkshire	0	0	0	0	0	0
South Lanarkshire	1	1	0	0	0	0
LVJB total	1	1	0	0	0	0

Invalid	Proposals/Appeals completely resolved 01/04/2020 to 01/05/2020	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC	Number adjusted by VAC
North Lanarkshire	0	0	0	0	0	0
South Lanarkshire	0	0	0	0	0	0
LVJB total	0	0	0	0	0	0

Combined	Proposals/Appeals completely resolved 01/04/2020 to 01/05/2020	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC	Number adjusted by VAC
North Lanarkshire	0	0	0	0	0	0
South Lanarkshire	1	1	0	0	0	0
LVJB total	1	1	0	0	0	0

ABSENCE MANAGEMENT STATISTICS

Month	Self Certified		Medically Certified		Unauthorised Absence		Total			Total			
	No of Days	%	No of Days	%	No of Days	%	No of Days	Work Days Avail	%	Month	No of Days	Work days available	%
May 2019	15	1.2%	46	3.7%	Nil	0.0%	61	1259	4.8%	May 2018	42	1364	4.8%
June 2019	13	1.2%	24	2.2%	Nil	0.0%	37	1071	3.5%	June 2018	15	1230	1.2%
July 2019	27	2.3%	37	3.1%	Nil	0.0%	64	1186	5.4%	July 2018	10	1277	0.8%
August 2019	5	0.4%	30	2.5%	Nil	0.0%	35	1181	3.0%	August 2018	27	1323	2.0%
September 2019	5	0.4%	21	1.7%	Nil	0.0%	26	1207	2.2%	September 2018	44	1163	3.8%
October 2019	20	1.5%	59	4.4%	Nil	0.0%	79	1329	5.9%	October 2018	28	1337	2.1%
November 2019	21	1.7%	68	5.5%	Nil	0.0%	89	1228	7.2%	November 2018	59	1257	4.7%
December 2019	23	1.8%	55	4.3%	Nil	0.0%	78	1290	6.0%	December 2018	40	1261	3.2%
January 2020	11	0.8%	46	3.4%	Nil	0.0%	57	1347	4.2%	January 2019	41	1392	2.9%
February 2020	3	0.2%	40	3.3%	Nil	0.0%	43	1213	3.5%	February 2019	24	1200	2.0%
March 2020	37	2.7%	71	5.2%	Nil	0.0%	108	1367	7.9%	March 2019	73	1248	5.8%
April 2020	0	0.0%	66	4.9%	Nil	0.0%	66	1355	4.9%	April 2019	48	1277	3.8%
Averages for 12 months	15	1.2%	47	3.7%	Nil	0.0%	62	1253	4.9%		38	1277	2.9%

