



Tuesday, 27 February 2024

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, 04 March 2024  
**Time:** 14:00  
**Venue:** By Microsoft Teams and Committee Room 1,

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

Yours sincerely

**Paul Manning**  
**Clerk to the Board**

### **Members**

Walter Brogan (Convener), Jim Reddin (Depute Convener), Bob Burgess, Kenneth Duffy, Margaret Hughes, Lesley Jarvie, Tom Johnston, Alex McVey, Anne ThomasJanine Calikes, Ross Clark, Colin Dewar, Lynsey Hamilton, Martin Hose, Gavin Keatt, Mark McGeever

### **Substitutes**

Nicky Shevlin, Mathew Buchanan, Poppy Corbett, Geri Gray, Cal Johnston-Dempsey, Monique McAdams, Carol Nugent, Norman Rae, Margaret B Walker

## BUSINESS

### 1 Declaration of Interests

- 2 Minutes of Previous Meeting** 3 - 6  
Minutes of meeting of the Lanarkshire Valuation Joint Board held on 4 December 2023 submitted for approval as a correct record. (Copy attached)

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#### Monitoring Item(s)

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- 3 Revenue Budget Monitoring and Probable Outturn Position 2023/2024 - Lanarkshire Valuation Joint Board** 7 - 10  
Report dated 13 February 2024 by the Treasurer to the Lanarkshire Valuation Joint Board. (Copy attached)

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#### Item(s) for Noting

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- 4 Resignation of Assessor and Electoral Registration Officer** 11 - 12  
Report dated 15 February 2024 by the Clerk to the Lanarkshire Valuation Joint Board. (Copy attached)
- 5 Lanarkshire Valuation Joint Board - Annual Audit Plan 2023/2024** 13 - 28  
Annual Audit Plan dated February 2024 by Audit Scotland, External Auditors. (Copy attached)
- 6 Lanarkshire Valuation Joint Board - Service Plan – 1 April 2022 to March 2025 – Update** 29 - 62  
Report dated 15 February 2024 by the Assistant Assessor and Electoral Registration Officer, Lanarkshire Valuation Joint Board. (Copy attached)
- 7 Risk Register Update 2024** 63 - 84  
Report dated 12 February 2024 by the Assistant Assessor and Electoral Registration Officer, Lanarkshire Valuation Joint Board. (Copy attached)
- 8 Progress Update** 85 - 100  
Report dated 27 February 2024 by the Assessor and Electoral Registration Officer, Lanarkshire Valuation Joint Board. (Copy attached)

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#### Urgent Business

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

#### ***For further information, please contact:-***

Clerk Name:	Stuart McLeod
Clerk Telephone:	07385 370 117
Clerk Email:	stuart.mcleod@southlanarkshire.gov.uk

# LANARKSHIRE VALUATION JOINT BOARD

2

Minutes of meeting held via Microsoft Teams and in Committee Room 1, Council Offices, Almada Street, Hamilton on 4 December 2023

**Convener:**

Councillor Walter Brogan, South Lanarkshire Council

**Councillors Present:**

**North Lanarkshire Council**

Councillor Bob Burgess, Councillor Margaret Hughes, Councillor Lesley Jarvie, Councillor Tom Johnston, Councillor Alex McVey, Councillor Jim Reddin (Depute)

**South Lanarkshire Council**

Councillor Colin Dewar, Councillor Gavin Keatt

**Councillors' Apologies:**

**North Lanarkshire Council**

Councillor Kenneth Duffy, Councillor Anne Thomas

**South Lanarkshire Council**

Councillor Janine Calikes, Councillor Ross Clark, Councillor Lynsey Hamilton, Councillor Martin Hose, Councillor Mark McGeever

**Attending:**

**Assessor and Electoral Registration Service**

R Pacitti, Assessor and Electoral Registration Officer; J Dell, Assistant Assessor and Electoral Registration Officer; C Maxwell, Assistant Assessor and Electoral Registration Officer

**Clerk's Office**

S McLeod, Administration Officer; L Wyllie, Administration Assistant, South Lanarkshire Council

**Treasurer's Office**

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

**Also Attending:**

**Audit Scotland**

E Montgomery, Senior Auditor; P Murray, Senior Audit Manager

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## 1 Declaration of Interests

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No interests were declared.

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## 2 Minutes of Previous Meeting

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The minutes of the meeting of the Lanarkshire Valuation Joint Board held on 4 September 2023 were submitted for approval as a correct record.

**The Board decided:** that the minutes be approved as a correct record.

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### **3 Revenue Budget Monitoring and Probable Outturn Position 2023/2024 - Lanarkshire Valuation Joint Board**

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A report dated 8 November 2023 by the Treasurer was submitted comparing the Board's actual expenditure at 3 November 2023 against the budgeted expenditure for 2023/2024 and providing a forecast for the year to 31 March 2024.

As at 3 November 2023, there was an underspend of £0.316 million on the Board's revenue budget. Following the probable outturn exercise, the position was an anticipated transfer to Reserves of £0.120 million compared to a budgeted transfer from Reserves of £0.272 million. This would leave a balance of £1.841 million to be carried into 2024/2025.

The Treasurer responded to a member's question on the risk of an overspend on the Board's revenue budget which had been assessed as low.

#### **The Board decided:**

- (1) that it be noted that, following the probable outturn exercise, there would be a transfer to Reserves of £0.120 million for the current financial year;
- (2) that it be noted that, following the transfer to Reserves of £0.120 million, £1.841 million would be carried forward to the Balance Sheet at 31 March 2024; and
- (3) that the underspend on the Board's revenue budget of £0.316 million at 3 November 2023, as detailed in Appendix A to the report, be noted.

*[Reference: Minutes of 4 September 2023 (Paragraph 3)]*

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### **4 External Auditor's Annual Audit Report to the Board**

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A letter dated December 2023, together with the 2022/2023 Annual Audit Report (draft) for the Lanarkshire Valuation Joint Board, dated November 2023, were submitted by Audit Scotland, the Board's external auditor.

The Senior Audit Manager gave a verbal overview of the Annual Report to members for the year ended 31 March 2023, which included the following key messages:-

- ◆ the financial statements gave a true and fair view and were properly prepared in accordance with the financial reporting framework
- ◆ the audited part of the remuneration report, management commentary and the annual governance statement had been properly prepared in accordance with the applicable requirements
- ◆ a material adjustment of £0.496 million had been made to the annual accounts to correctly recognise a liability for unfunded pensions on its balance sheet
- ◆ the Joint Board had a medium-term financial strategy in place but would continue to face significant financial challenges in the future
- ◆ the Joint Board had appropriate arrangements in place for securing Best Value

The accounts had received an unqualified and unmodified external auditor's report.

The Senior Audit Manager responded to a member's question in relation to potential fraud.

**The Board decided:** that the report be noted.

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## **5 Audited Accounts 2022/2023**

A report dated 16 November 2023 by the Treasurer was submitted on the Board's audited annual accounts for 2022/2023. The accounts, which required to be approved for signature, had been audited by the external auditor, Audit Scotland, and had received a clean audit certificate.

The accounts would be available for inspection:-

- ◆ on request from Finance Services, Council Offices, Almada Street, Hamilton
- ◆ from the office of the Assessor and Electoral Registration Officer, David Dale House, Blantyre
- ◆ on the Lanarkshire Valuation Joint Board's website

On a point raised regarding the potential use of artificial intelligence in relation to electoral registration arrangements, the Assessor and Electoral Registration Officer undertook to provide information to the members.

### **The Board decided:**

- (1) that it be noted that the Statement of Accounts for 2022/2023 had received a clean audit certificate from the External Auditor;
- (2) that the audited Statement of Accounts for 2022/2023 be approved for signature; and
- (3) that the audited Statement of Accounts for 2022/2023 be published on the Board's website.

*[Reference: Minutes of 5 September 2022 (Paragraph 5)]*

*Councillor Keatt joined the meeting during this item of business*

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## **6 Revenue Budget 2024/2025 – Lanarkshire Valuation Joint Board**

A report dated 16 November 2023 by the Treasurer was submitted on the draft revenue budget for Lanarkshire Valuation Joint Board (LVJB) for 2024/2025.

The Board's Financial Strategy for 2023/2024 to 2025/2026 had been submitted to the meeting of the Board held on 27 June 2022 and had subsequently been updated at the meeting of the Board held on 5 December 2022. The updated Strategy reflected changes in assumptions related to the pay award and the transfer of the Valuation Appeal Panel to the Scottish Courts Service and resulted in a draft budget for 2024/2025 of £4.345 million. This included the use of £0.422 million of Reserves.

Details were given on:-

- ◆ the 2023/2024 budget assumptions which had been used in the preparation of the updated Financial Strategy for 2023/2024 to 2025/2026
- ◆ the 2024/2025 updated budget assumptions which included the impact of the pay award for 2023/2024 and 2024/2025 and changes to employer pension contributions
- ◆ a revised Reserves Forecast and Strategy which had taken account of:-
  - ◆ a reduction in North and South Lanarkshire Councils' requisitions of £0.400 million in 2024/2025 to reflect the reduced pension contributions
  - ◆ the requirement to cover the risk of the Barclay funding being reduced or removed
- ◆ the Board's revenue budget for 2024/2025, as summarised in Appendix 1 to the report

The Board's revenue budget of £4.008 million for 2024/2025 would be funded as follows:-

- ◆ £3.608 million from requisitions (apportioned to North and South Lanarkshire Councils at a level of 50% each)
- ◆ £0.400 million from Reserves

The Treasurer responded to members' questions in relation to the level of reserves being held to mitigate the risk of the Barclay funding being reduced or removed.

**The Board decided:**

- (1) that the budget strategy for Lanarkshire Valuation Joint Board, resulting in a budget of £4.008 million for 2024/2025, as summarised in Appendix 1 to the report, be approved; and
- (2) that the updated position of Reserves, as detailed in the report, be noted.

*[Reference: Minutes of 5 December 2022 (Paragraph 4)]*

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## **7 Progress Update**

A report dated 16 November 2023 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

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.

The Assessor and Electoral Registration Officer responded to members' questions in relation to the number of adults who had not registered to vote and on the potential use of incentives in relation to the retention of staff.

**The Board decided:** that the report be noted.

*[Reference: Minutes of 4 September 2023 (Paragraph 5)]*

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## **8 Urgent Business**

There were no items of urgent business.

# Report

3

Report to:	<b>Lanarkshire Valuation Joint Board</b>
Date of Meeting:	<b>4 March 2024</b>
Report by:	<b>Treasurer to Lanarkshire Valuation Joint Board</b>

Subject:	<b>Revenue Budget Monitoring and Probable Outturn Position 2023/2024 - Lanarkshire Valuation Joint Board</b>
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## 1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ provide a forecast for the year to 31 March 2024
- ◆ provide information on the actual expenditure measured against the revenue budget for the period 1 April 2023 to 26 January 2024

## 2. Recommendation(s)

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

- (1) that it be noted that, following the Probable Outturn exercise, the transfer to Reserves for the current financial year is £0.120 million (section 4.1 and Appendix A);
- (2) that it be noted that, following the transfer to Reserves of £0.120 million, the Reserves balance at the end of March 2024 will be £1.841 million (section 4.1); and
- (3) that an underspend to date of £0.284 million on Lanarkshire Valuation Joint Board's revenue budget as at 26 January 2024 (section 4.2 and Appendix A), be noted.

## 3. Background

3.1. This is the fourth revenue budget monitoring report presented to the Lanarkshire Valuation Joint Board for the financial year 2023/2024.

3.2. The report details the financial position for Lanarkshire Valuation Joint Board as at 26 January 2024 as well as detail on the annual Probable Outturn exercise carried out for financial year 2023/2024. These are detailed in section 4 and shown in Appendix A.

## 4. 2023/2024 Probable Outturn and Revenue Monitoring

4.1. **Probable Outturn Position:** As previously reported to the Board (December 2023), the probable outturn exercise noted a Transfer to Reserves of £0.120 million. This is £0.392 million of an underspend against the originally anticipated use of Reserves of £0.272 million and mainly reflects the staffing position experienced by the Board. This would take the level of Reserves to £1.841m at the end of the year.

4.2. **Period 11 Monitoring Position:** As at 26 January 2024, the variance from phased budget to date is an underspend of £0.284 million. This is shown in Appendix A along with variance explanations. This is in line with the anticipated underspend for the year of £0.392 million.

## **5. Financial Implications**

- 5.1. The financial implications are noted in section 4 of the report.

## **6. Employee Implications**

- 6.1. None

## **7. Climate Change, Sustainability and Environmental Implications**

- 7.1. There are no climate change, sustainability or environmental implications in terms of the information contained in this report.

## **8. Other Implications**

- 8.1. 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 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.

## **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 also no requirement to undertake any consultation in terms of the information contained in the report.

**Paul Manning**  
**Treasurer**

13 February 2024

## **Previous References**

- ◆ Revenue Budget Monitoring 2023/2024 – Lanarkshire Valuation Joint Board – 5 June 2023
- ◆ Revenue Budget Monitoring 2023/2024 – Lanarkshire Valuation Joint Board – 4 September 2023
- ◆ Revenue Budget Monitoring 2023/2024 – Lanarkshire Valuation Joint Board – 4 December 2023

## **List of Background Papers**

- ◆ Revenue Budget 2023/2024 – Lanarkshire Valuation Joint Board – 5 December 2022

## **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)

Ext: 2601 (Tel: 01698 452601)

E-mail: [lorraine.o'hagan@southlanarkshire.gov.uk](mailto:lorraine.o'hagan@southlanarkshire.gov.uk)



## LANARKSHIRE VALUATION JOINT BOARD

## Revenue Budget Monitoring Report

Period Ended 26 January 2024 (No.11)

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion 26/01/24	Actual 26/01/24	Variance 26/01/24		% Variance 26/01/24	Note
	£000	£000	£000	£000	£000	£000			
<b><u>Budget Category</u></b>									
Employee Costs	3,261	2,903	358	2,620	2,346	274	under	10.5%	1
Property Costs	0	0	0	0	0	0	-	n/a	
Supplies & Services	159	166	(7)	142	145	(3)	over	(2.1%)	
Transport and Plant	5	5	0	3	3	0	-	0.0%	
Administration Costs	490	472	18	393	377	16	under	4.1%	2
Payments to Other Bodies	31	31	0	28	27	1	under	3.6%	
Financing Charges	13	(15)	28	3	2	1	under	33.3%	
<b>Total Controllable Exp.</b>	3,959	3,562	397	3,189	2,900	289	under	9.1%	
<b>Total Controllable Inc.</b>	(60)	(60)	0	(60)	(60)	0	-	0.0%	
<b>Net Controllable Exp.</b>	3,899	3,502	397	3,129	2,840	289	under	9.2%	
<b>Add Non Controllable Budgets</b>									
Central Support Costs	381	386	(5)	222	227	(5)	over	(2.3%)	
<b>Total Budget</b>	4,280	3,888	392	3,351	3,067	284	under	8.5%	
<b>Funded By:</b>									
North Lanarkshire Council	2,004	2,004	0	1,670	1,670	0	-	0.0%	
South Lanarkshire Council	2,004	2,004	0	1,670	1,670	0	-	0.0%	
Transfer From / (To) Reserves	272	(120)	392	0	0	0	-	n/a	
<b>Net Budget</b>	0	0	0	11	(273)	284	under	(2,582%)	

**Variance Explanations****1. Employee Costs**

The underspend reflects vacant posts for which recruitment is ongoing.

**2. Administration Costs**

The underspend (£0.016m) mainly reflects lower than budgeted for costs of Engaging Counsel in relation to valuation appeals following the transfer of the Valuation Appeal Panel to the Scottish Courts and Tribunal Services.



# Report

4

Report to:	<b>Lanarkshire Valuation Joint Board</b>
Date of Meeting:	<b>4 March 2024</b>
Report by:	<b>Clerk to the Lanarkshire Valuation Joint Board</b>

Subject:	<b>Resignation of Assessor and Electoral Registration Officer</b>
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## 1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ advise of the resignation of the Assessor and Electoral Registration Officer and set out arrangements to fill the subsequent vacancy

## 2. Recommendation(s)

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

- (1) that the resignation of the Assessor and Electoral Registration Officer be noted; and
- (2) that the recruitment and selection process for the post of Assessor and Electoral Registration Officer be noted.

## 3. Background

3.1. The Assessor and Electoral Registration Officer has submitted his resignation and will leave his post on 15 April 2024.

## 4. Proposals

4.1. As a result of this resignation, the post of Assessor and Electoral Registration Officer will become vacant. Appropriate arrangements will be put in place, as soon as possible, to advertise the post including arrangements for a Recruitment Panel to be convened for shortleeting and recruitment.

## 5. Employee Implications

5.1. There are no other employee implications arising from the information presented in this report.

## 6. Financial Implications

6.1. All financial implications are accommodated within existing budgets.

## 7. Climate Change, Sustainability and Environmental Implications

7.1. There are no implications for climate change, sustainability or the environment in terms of the information contained within this report.

## **8. Other Implications**

8.1. There are no risk implications in terms of the information contained within 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. Appropriate officers have been consulted about the contents of this report.

**Paul Manning**  
**Clerk to the Board**

15 February 2024

## **Previous References**

♦ None

## **List of Background Papers**

♦ None

## **Contact for Further Information**

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

Stuart McLeod, Administration Officer

Ext: 4815 (Tel: 01698 454815 / 07385 370 117)

E-mail: [stuart.mcleod@southlanarkshire.gov.uk](mailto:stuart.mcleod@southlanarkshire.gov.uk)

# Lanarkshire Valuation Joint Board

Annual Audit Plan 2023/24



 AUDIT SCOTLAND

Prepared for Lanarkshire Valuation Joint Board  
February 2024

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# Introduction

## Summary of planned audit work

1. I, Pauline Murray, have been appointed by the Accounts Commission as external auditor of Lanarkshire Valuation Joint Board (the Joint Board) for the period from 2022/23 until 2026/27. The 2023/24 financial year is therefore the second of my five-year audit appointment. A brief biography of the audit team is provided at [Appendix 1](#).

2. This document summarises the work plan for my 2023/24 audit. The main elements of the audit include:

- an audit of the financial statements and an opinion on whether they give a true and fair view and are free from material misstatement
- an audit opinion on other statutory information published with the financial statements in the annual accounts, including the Management Commentary, the Annual Governance Statement, and the Remuneration Report
- concluding on the financial sustainability of the Joint Board and a review of the Annual Governance Statement
- provision of an Independent Auditor's Report expressing my opinions on the different elements of the annual accounts and an Annual Audit Report.

## Respective responsibilities of the auditor and Audited Body

3. The [Code of Audit Practice](#) sets out in detail the respective responsibilities of the auditor and the Joint Board. Key responsibilities are summarised below.

### Auditor responsibilities

4. My responsibilities as appointed auditor are established by the Local Government (Scotland) Act 1973 and the Code of Audit Practice (including [supplementary guidance](#)) and guided by the Financial Reporting Council's Ethical Standard.

5. Auditors in the public sector give an independent opinion on the financial statements and other information within the annual accounts. We also review and report on the wider scope arrangements in place at the Joint Board. In doing this, we aim to support improvement and accountability.

### Lanarkshire Valuation Joint Board responsibilities

6. The Joint Board is responsible for maintaining adequate accounting records and internal controls, and preparing financial statements for audit that give a true and

fair view. They are also required to produce other reports in the annual accounts in accordance with statutory requirements.

**7.** The Joint Board has the primary responsibility for ensuring the proper financial stewardship of public funds, compliance with relevant legislation, and establishing effective arrangements for governance, propriety, and regularity that enable them to deliver their objectives.

## **Adding Value**

**8.** My team and I aim to add value by tailoring audit work to the circumstances of the Joint Board and the audit risks identified; being constructive and forward looking; providing independent conclusions; attending meetings of the Joint Board; and by recommending and encouraging good practice. In so doing, we will help the Joint Board promote improved standards of governance, better management and decision making, and more effective use of resources.



# Annual accounts

## Introduction

**9.** The annual accounts are an essential part of demonstrating the Joint Board's stewardship of resources and its performance in the use of those resources.

**10.** As appointed auditor, I am required to perform an audit of the financial statements, consider other information within the annual accounts, and express a number of audit opinions in an Independent Auditor's Report in accordance with International Standards on Auditing (ISAs) in the UK, Practice Note 10 from the Public Audit Forum which interprets the ISAs for the public sector, and guidance from Audit Scotland.

**11.** My team and I focus our work on the areas of highest risk. As part of our planning process, we perform a risk assessment highlighting the audit risks relating to each of the main financial systems relevant to the production of the financial statements.

## Materiality

**12.** The concept of materiality is applied by auditors in planning and performing the audit, and in evaluating the effect of any uncorrected misstatements on the financial statements. I am required to plan my audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The assessment of what is material is a matter of professional judgement over both the amount and the nature of the misstatement.

### Materiality levels for the 2023/24 audit

**13.** We assess materiality at different levels as described in [Exhibit 1](#). The materiality values for the Joint Board are set out in [Exhibit 1](#).

## Exhibit 1

### 2023/24 Materiality levels for the Joint Board

Materiality	Amount
<b>Planning materiality</b> – This is the figure we calculate to assess the overall impact of audit adjustments on the financial statements. Materiality has been set based on our assessment of the needs of the users of the financial statements and the nature of the Joint Board's operations. For the year ended 31 March 2024, we have set our materiality at 2% of gross expenditure based on the audited financial statements for 2022/23.	£88,000
<b>Performance materiality</b> – This acts as a trigger point. If the aggregate of errors identified during the financial statements audit exceeds performance materiality, this could indicate that further audit procedures are required. Using our	£66,000

professional judgement, we have assessed performance materiality at 75% of planning materiality.

<b>Reporting threshold</b> – We are required to report to those charged with governance on all unadjusted misstatements more than the ‘reporting threshold’ amount.	£5,000
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Source: Audit Scotland

## Significant risks of material misstatement to the financial statements

**14.** Our risk assessment draws on our cumulative knowledge of the Joint Board, its major transaction streams, key systems of internal control, and risk management processes. It is informed by our discussions with management, attendance at board meetings, and a review of supporting information.

**15.** Audit risk assessment is an iterative and dynamic process. Our assessment of risks set out in this plan may change as more information and evidence becomes available during the progress of the audit. Where such changes occur we will advise management and, where relevant, report them to those charged with governance.

**16.** Based on our risk assessment process, we identified the following significant risks of material misstatement to the financial statements. These are risks which have the greatest impact on our planned audit procedures. [Exhibit 2](#) summarises the nature of the risks, management’s sources of assurance over these risks, and the further audit procedures we plan to perform to gain assurance over the risks.

### Exhibit 2

#### 2023/24 Significant risks of material misstatement to the financial statements

Significant risk of material misstatement	Management’s sources of assurance	Planned audit response
<p><b>1. Risk of material misstatement due to fraud caused by management override of controls</b></p> <p>As stated in ISA (UK) 240, management is in a unique position to perpetrate fraud because of management’s ability to override controls that</p>	<p>Owing to the nature of this risk, assurances from management are not applicable in this instance</p>	<ul style="list-style-type: none"> <li>• Make inquiries of individuals involved in the financial reporting process about inappropriate or unusual activity relating to the processing of journal entries and other adjustments.</li> <li>• Test journals at the year-end and post-closing entries and focus on significant risk areas.</li> <li>• Consider the need to test journal entries and other adjustments throughout the year.</li> <li>• Evaluate significant transactions outside the normal course of business.</li> </ul>

Significant risk of material misstatement	Management's sources of assurance	Planned audit response
otherwise appear to be operating effectively.		<ul style="list-style-type: none"> <li>Assess the adequacy of controls in place for identifying and disclosing related party relationships and transactions in the financial statements.</li> </ul>

Source: Audit Scotland

**17.** As set out in ISA (UK) 240: *The auditor's responsibilities relating to fraud in an audit of financial statement*, there is a presumed risk of fraud over the recognition of revenue. There is a risk that revenue may be misstated resulting in a material misstatement in the financial statements.

**18.** We have rebutted this risk for the Joint Board as most of its funding received is through requisitions and other income from constituent authorities or from Government grants. These income streams are deemed to represent a low fraud risk and we have concluded there is limited opportunity or incentive to manipulate the recognition of income in the financial statements.

**19.** In line with Practice Note 10: *Audit of financial statements and regularity of public sector bodies in the United Kingdom*, as most public-sector bodies are net spending bodies, the risk of material misstatement due to fraud related to expenditure recognition may in some cases be greater than the risk relating to revenue recognition.

**20.** We have rebutted this risk as the main expenditure streams of the Joint Board are predominantly staff costs, property costs and supplies and services. These expenditure streams are deemed to represent a low risk of being materially misstated due to fraud and we consider there to be limited incentive and opportunity for the manipulation of expenditure recognition in the financial statements.

**21.** We have not, therefore, incorporated specific work into our audit plan in these areas over and above our standard audit procedures.

## Other areas of audit focus

**22.** As part of our assessment of audit risks, we have identified other areas where we consider there are also risks of material misstatement to the financial statements. Based on our assessment of the likelihood and magnitude of the risks, we do not consider these to represent significant risks. We will keep these areas under review as our audit progresses.

**23.** The areas of specific audit focus are:

- Pension liability valuation – there is a significant degree of subjectivity in the measurement and valuation of the pension liability included in the

annual accounts. The valuation is based on specialist and management assumptions and changes in these can result in material changes to the pension liability. We will utilise the work of PwC as auditor expert in assessing the reasonableness of the methodology used and assumptions made by the Joint Board's actuary, Hymans Robertson LLP, in arriving at the IAS 19 pension valuation as at 31 March 2024.

# Wider Scope and Best Value

## Introduction

**24.** Reflecting the fact that public money is involved, public audit is planned and undertaken from a wider perspective than in the private sector. The Code of Audit Practice sets out the four areas that frame the wider scope of public sector audit. These are financial management; financial sustainability; vision, leadership and governance; use of resources to improve outcomes. The Code of Audit Practice requires auditors to consider the adequacy of the arrangements in place for the wider scope areas in audited bodies.

**25.** The Code of Audit Practice includes a provision relating to the audit of less complex audited bodies. In the light of the limited volume and lack of complexity of the financial transactions and its low-risk nature, we plan to apply the less complex audited body provision of the Code to the 2023/24 audit of the Joint Board.

**26.** 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 annual governance statement and the financial sustainability of the body and its services. We will report on these areas in our 2023/24 Annual Audit Report.

## Wider scope risks

**27.** We have not identified any significant wider scope risks.

**28.** We may be asked by the Accounts Commission to consider specific risk areas which are impacting the public sector as a whole. We have not been asked to consider specific risks for 2023/24 audits.

## Best Value

**29.** Auditors have a duty to be satisfied that bodies that fall within section 106 of the Local Government (Scotland) Act 1973 have made proper arrangements to secure Best Value. We will consider how the Joint Board demonstrates that it is meeting its Best Value responsibilities and we will report our findings as part of our Annual Audit Report.

# Reporting arrangements, timetable, and audit fee

## Reporting arrangements

**30.** Matters arising from our audit will be reported on a timely basis and will include agreed action plans. Draft reports will be shared with the relevant officers to confirm factual accuracy.

**31.** We will provide:

- an Independent Auditor’s Report to the Joint Board and the Accounts Commission setting out our opinions on the annual accounts
- the Joint Board and the Accounts Commission with an Annual Audit Report containing observations and recommendations on significant matters which have arisen during the audit and conclusions on wider scope areas.

**32.** [Exhibit 3](#) outlines the target dates for our audit outputs set by the Accounts Commission. In determining the target reporting date, due regard is paid to the dates for approving the annual accounts set out in regulations of 30 September 2024.

**33.** We plan to issue our Independent Auditor’s Report and Annual Audit Report by the target date.

### Exhibit 3 2023/24 Audit outputs

Audit Output	Target date	Board Meeting Date
Annual Audit Plan	31 March 2024	4 March 2024
Independent Auditor's Report	30 September 2024	2 September 2024
Annual Audit Report	30 September 2024	2 September 2024

Source: Audit Scotland

**34.** All Annual Audit Plans and the outputs detailed in [Exhibit 3](#), and any other outputs on matters of public interest, will be published on our website: [www.audit-scotland.gov.uk](http://www.audit-scotland.gov.uk).



## Timetable

**35.** To support an efficient audit, it is critical that the timetable for producing the annual accounts for audit is achieved. We have included a proposed timetable for the audit at [Exhibit 4](#) that has been discussed with management.

**36.** We will continue to work closely with management to identify the most efficient approach as appropriate and will keep timeframes and logistics for the completion of the audit under review. Progress will be discussed with management and finance officers over the course of the audit.

### Exhibit 4

#### Proposed annual accounts timetable

 Key stage	 Provisional Date
Consideration of the unaudited annual accounts by those charged with governance	3 June 2024
Latest submission date for the receipt of the unaudited annual accounts with complete working papers package.	30 June 2024
Latest date for final clearance meeting with the Treasurer	9 August 2024
Issue of draft Letter of Representation and proposed Independent Auditor's Report	By 15 August 2024
Agreement of audited and unsigned annual accounts	2 September 2024
Issue of Annual Audit Report to those charged with governance.	2 September 2024
Signed Independent Auditor's Report	By 30 September 2024

Source: Audit Scotland

## Audit fee

**37.** In determining the audit fee, we have taken account of the risk exposure of the Joint Board and the planned management assurances in place. Fee levels are also impacted by inflation which increases the cost of audit delivery. The agreed audit fee for 2023/24 is £9,330 as set out in [Exhibit 5](#).

**Exhibit 5****Audit fees (including VAT)**

Fee component	Fees (£)
External Auditor Remuneration	21,020
Pooled costs	770
Contribution to Audit Scotland costs	-
Contribution to Performance and Best Value	-
Sectoral Cap Adjustment	(12,460)
<b>Total 2023/24 fee</b>	<b>9,330</b>

Source: Audit Scotland

**38.** In setting the fee for 2023/24, we have assumed that the Joint Board has effective governance arrangements and will prepare a comprehensive and accurate set of annual accounts for audit in line with the agreed timetable for the audit. The audit fee assumes there will be no major change in respect of the scope of the audit during the year and where our audit cannot proceed as planned, a supplementary fee may be levied.



# Other matters

## Internal audit

**39.** The Joint Board has a service level agreement with the internal audit function of the host authority, South Lanarkshire Council.

**40.** While we are not planning to place formal reliance on the work of internal audit in 2023/24, we will review internal audit reports and assess the impact of the findings on our financial statements and wider scope audit responsibilities.

## Independence and objectivity

**41.** I am independent of the Joint Board in accordance with relevant ethical requirements, including the Financial Reporting Council's Ethical Standard. This standard imposes stringent rules to ensure the independence and objectivity of auditors.

**42.** Audit Scotland has robust arrangements in place to ensure compliance with the Ethical Standard including an annual '*fit and proper*' declaration for all members of staff. The arrangements are overseen by the Executive Director of Innovation and Quality, who serves as Audit Scotland's Ethics Partner.

**43.** The Ethical Standard requires auditors to communicate any relationships that may affect the independence and objectivity of the audit team. I am not aware of any such relationships pertaining to the audit of the Joint Board.

## Audit Quality

**44.** Audit Scotland is committed to the consistent delivery of high-quality public audit. Audit quality requires ongoing attention and improvement to keep pace with external and internal changes. A document explaining the arrangements for providing assurance on the delivery of high-quality audits is available from the [Audit Scotland website](#).

**45.** The International Standards on Quality Management (ISQM) applicable to Audit Scotland for 2023/24 audits are:

- ISQM (UK) 1 which deals with an audit organisation's responsibilities to design, implement and operate a system of quality management (SoQM) for audits. Our SoQM consists of a variety of components, such as: our governance arrangements and culture to support audit quality, compliance with ethical requirements, ensuring we are dedicated to high-quality audit through our engagement performance and resourcing arrangements, and ensuring we have robust quality monitoring arrangements in place. Audit Scotland carries out an annual evaluation of our SoQM and has concluded that we comply with this standard.

- ISQM (UK) 2 which sets out arrangements for conducting engagement quality reviews, which are performed by senior management not involved in the audit to review significant judgements and conclusions reached by the audit team, and the appropriateness of proposed audit opinions of high-risk audit engagements.

**46.** To monitor quality at an individual audit level, Audit Scotland also carries out internal quality reviews of a sample of audits. Additionally, the Institute of Chartered Accountants of England and Wales (ICAEW) carries out independent quality reviews.

**47.** Actions to address deficiencies identified by internal and external quality reviews are included in a rolling Quality Improvement Action Plan which is used to support continuous improvement. Progress with implementing planned actions is regularly monitored by Audit Scotland's Quality and Ethics Committee.

**48.** Audit Scotland may periodically seek your views on the quality of our service provision. The team would also welcome feedback more informally at any time.

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# Appendix 1: Your audit team

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The audit team involved in the audit of the Joint Board have significant experience in public sector audit.

Pauline Murray

Senior Audit Manager

[pmurray@audit-scotland.gov.uk](mailto:pmurray@audit-scotland.gov.uk)

Pauline has over 15 years of public sector audit experience and has delivered external audit services to a range of bodies including local authorities, health boards and central government bodies.

David Meechan

Senior Auditor

[dmeechan@audit-scotland.gov.uk](mailto:dmeechan@audit-scotland.gov.uk)

David has over 22 years of public sector audit experience in planning and delivering audits. David will manage the team and work alongside the Senior Audit Manager to deliver the audit.

**49.** The local audit team is supported by a specialist technical accounting team, all of whom have significant experience of public bodies and work with accounting regulatory bodies.

# Lanarkshire Valuation Joint Board

## Annual Audit Plan 2023/24

Audit Scotland's published material is available for download on the website in a number of formats. For information on our accessibility principles, please visit:

[www.audit-scotland.gov.uk/accessibility](http://www.audit-scotland.gov.uk/accessibility)

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# Report

6

Report to:	<b>Lanarkshire Valuation Joint Board</b>
Date of Meeting:	<b>4 March 2024</b>
Report by:	<b>Assessor and Electoral Registration Officer</b>

Subject:	<b>Lanarkshire Valuation Joint Board - Service Plan – 1 April 2022 to 31 March 2025 – Update</b>
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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 Boards (LVJB's) Service Plan covering the period 1 April 2022 to 31 March 2025

## 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 2022 through to 31 March 2025, was approved at the Board meeting of 7 March 2022. This is the second 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 include 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 Service Plan within its three main business areas were 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 2023 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. Climate Change, Sustainability and Environmental Implications**

- 8.1. There are no climate change, sustainability or environmental implications in terms of the information contained in this report.

## **9. Other Implications**

- 9.1. 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.

## **10. Equality Impact Assessment and Consultation Arrangements**

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

## **11. Privacy Impact Assessment**

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

**Christine Maxwell BSc MRICS**

**Assistant Assessor and Electoral Registration Officer**

15 February 2024

**Previous References**

- ◆ Lanarkshire Valuation Joint Board - Service Plan - 1 April 2022 to 31 March 2025 reports for Board meetings of 7 March 2022 and 6 March 2023

**List of Background Papers**

- ◆ None

**Contact for Further Information**

If you require further information, please contact:-

Christine Maxwell, Assistant Assessor and Electoral Registration Officer

Phone: 01698 476078

E-mail: [assessor@lanarkshire-vjb.gov.uk](mailto:assessor@lanarkshire-vjb.gov.uk)







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

**SERVICE PLAN**

**April 2022 – March 2025**



### **Our Core Purpose**

To prepare, maintain and update an accurate Valuation Roll, Valuation List (Council Tax) and 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 Roll and the Valuation (Council Tax) List.

### **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**

**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.

Assessors are now required to complete a Revaluation of all non-domestic properties within the Valuation Roll every 3 years, with the next Revaluation due to come into effect on 1 April 2023.

As at 1 February 2022 there were a total 21,264 properties in the Valuation Rolls for North and South Lanarkshire Council areas, with a total rateable value of £1,024,919,840.

Update February 2023:

At 31 January 2023 there were a total of 21,345 properties in the Valuation Rolls for North and South Lanarkshire Council areas, with a total rateable value of circa £980,000,000.

Update February 2024:

At 31 January 2024 there were a total of 23,013 properties in the Valuation Rolls for North and South Lanarkshire Council areas, with a total rateable value of circa £1,093,778,000.

**1.2 VALUATION LIST**

The Valuation List is a list of all domestic properties upon which Council Tax charges are based.

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

As at 1 February 2022 there were a total of 315,096 council tax entries – excluding garages - in the Valuation Lists for the Lanarkshire area.

Update February 2023:

At 31 January 2023 there were a total of 317,865 council tax entries – excluding garages - in the Valuation Lists for the Lanarkshire area.

Update February 2024:

At 31 January 2024 there were a total of 319,990 council tax entries – excluding 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.

As at 1 February 2022 the total electorate in Lanarkshire who are eligible to vote in Scottish Parliamentary elections was 516,624.

#### Update February 2023:

At 1 February 2023 the total electorate in Lanarkshire who are eligible to vote in Scottish Parliamentary elections is now 519,339 electors.

#### Update February 2024:

At 1 February 2024 the total electorate in Lanarkshire who are eligible to vote in Scottish Parliamentary elections is now 519,691 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 have continued to monitor 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 whilst still endeavouring to meet service standards.

Following a period in which all on-site inspections for both non-domestic and council tax purposes were paused, LVJB developed Risk Assessment and Safe Systems of Work documents to permit physical inspections to resume in the case of non-domestic subjects. The requirement for such inspections is minimised by the on-going use of receipt of electronic plans, photographs, leases, and other relevant information.

In terms of non-domestic appeals, our organisation received circa 8,000 appeals material change of circumstances appeals. Negotiation and disposal of this unexpected volume of appeals could place an onerous burden on the organisation's resources.

In respect of the Council Tax business area, physical inspections are currently undertaken on a limited basis. However, statutory duties continue to be undertaken with plans to introduce full return to survey undertakings.

In terms of Electoral Registration matters, the annual canvass of electors will commence on, or around July, of each year. As referred to at 2.3.1, the number of canvasser household visits is now lower than previous years, due to canvass reform, however risk assessments will continue to be undertaken before embarking on such visits.

In terms of the welfare of staff, risk assessments remain under review, with plans for a blended working arrangement being rolled out throughout the organisation.

Update February 2023:

Whilst the previous level of threat to core business from the effects of the coronavirus have to some extent subsided, the management team remain vigilant to any changing advice issued by the UK and Scottish Governments, and also NHS Scotland.

In respect of non-domestic valuation, a full return to on-site surveys has been established with the exception of certain care setting properties such as Hospitals and Care Homes.

With regard to the voluminous number of appeals lodged on the grounds that the coronavirus had caused a material change of circumstance affecting the value of the properties, the vast majority of these remain outstanding although some professional agents have now submitted withdrawals of all such appeals lodged (see Section 2.1.3 below)

In respect of council tax matters, a full return to on-site surveys has resumed. Certain practices established during the period of homeworking have been retained.

In respect of Electoral Registration, the door-to-door element of the canvas re-commenced in September 2022.

Update February 2024:

We continue to be vigilant in relation to any advice from the Scottish Government or NHS Scotland.

Whilst good progress has been made in respect of reducing numbers of outstanding number of appeals lodged on the grounds that the coronavirus had caused a material change of circumstance affecting the value of the properties, there still remains a substantial number to be settled (see Section 2.1.3 below)

**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 February 2023:

In the period 1 April 2022 to 31 January 2023, some 777 value changes had been made to the Valuation Roll. 65% of these changes were made within 3 months of their effective alteration date (performance target for period 2022/23 set at 77%).

Update February 2024:

In the period 1 April 2023 to 31 January 2024, some 2,434 value changes had been made to the Valuation Roll. 79.58% of these changes were made within 3 months of their effective alteration date (performance target for period 2023/24 set at 77%).

**2.1.2 Revaluation Proposals & Appeals**

All Revaluation 2017 appeals were timeously disposed of by the statutory date of 31 December 2021, leaving 207 which have been referred to the Lands Tribunal for Scotland (LTS) for determination. LVJB staff continue to negotiate with ratepayers and their professional representative in connection with these appeals to attempt to reach a settlement without need for recourse to the LTS.

The next Revaluation appeals to be received will be those relating to Revaluation 2023. Legislation governing the administration of these appeals has yet to be enacted and LVJB will require to adapt IT systems accordingly. These changes will be considered in terms of undertaking business processing re-engineering where deemed appropriate.

Following a review, the existing Valuation Appeal Committee structure will now be transferred to the Scottish Courts & Tribunal Service (SCTS) throughout the country with effect from 1 January 2023.

Where values are deemed to be correct, then they will continue to be robustly defended. Historical decisions of cases which have proceeded to a Valuation Appeal Committee hearing can be viewed at [www.lvap.org](http://www.lvap.org). More recent decisions are hosted on a Scotland wide website which can be viewed at <https://scotvac.org/>

Update February 2023:

Following amended legislation enacted by the Scottish Parliament, the transfer of existing appeals to the Scottish Courts & Tribunal Service (SCTS) has been delayed from 1 January 2023 until 1 April 2023. In respect of the 2023 Revaluation, valuation notices will be issued on or around 1 April 2023 and it is expected that several thousand proposals will be lodged against the issued values.

LVJB remain in dialogue with software suppliers to ensure that IT systems are suitably amended to allow the logging and maintenance of these proposals.

Update February 2024:

Following the 2023 Revaluation LVJB received 1,403 proposals deemed to be complete. The management team has now prepared a schedule of Proposal Determination Dates for each of these subjects.

In respect of Revaluation 2017 there remains some 56 appeals outstanding which have been transferred to the Upper Tribunal for determination. We await final confirmation of this figure from the Tribunal in due course.

### 2.1.3 **Running Roll Appeals**

Our organisation will include running roll appeals in the ongoing programme for the disposal of non-domestic appeals in accordance with statutory disposal dates for each appeal received. However, as the current outstanding running roll appeals number circa 8,000 - mainly as a result of the pandemic - with a disposal date of 31 December 2022, there is a significant challenge ahead for all Assessors' offices to ensure that such appeals are disposed of timeously; the matter has been raised with the Scottish Government.

Update February 2023:

Non Covid-19 Running Roll Appeals: as at 31 January 2023, 1,620 running roll appeals have been settled since 1 April 2017 leaving 148 appeals outstanding. It is expected that many of these appeals have been lodged on the grounds of Covid-19 but have not stated that explicitly in the notice of appeal. In continued efforts to seek disposal of these appeals, they have all been cited for the four remaining Valuation Appeal Committee hearings in February and March 2023.

Covid-19 Running Roll Appeals: LVJB have received 7,873 running roll appeals explicitly on the grounds of Covid 19 constituting a material change of circumstance affecting value. Thus far, 1,246 of these have now been withdrawn.

All Running Roll appeals which remain outstanding as at 31 March 2023 will be transferred to the Scottish Courts & Tribunal Service (SCTS). At the present time it is understood that the SCTS will write to each appellant seeking to establish if they wish to continue with the appeal.

Update February 2024:

Good progress has been made in the previous 12 months in respect of the disposal of running roll appeals.

Covid-19 Running Roll Appeals: some 3,649 have been settled in the previous 12 months leaving a further 2,977 appeals outstanding which, by statute, require to be settled by 31 December 2024. To assist with this disposal programme, we are currently liaising with ratepayers and their professional agents to identify those which can now be settled. Additionally, the appellants and their professional agents have been written to by the Local Taxation Chamber (LTC) to establish which

appeals are not being maintained. At the present time we await confirmation of such appeals from the LTC.

Non Covid-19 Running Roll Appeals: in the previous 12 months, 145 such appeals have been settled with a further 191 remaining outstanding.

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

Our organisation 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 February 2023:

Significant progress has been achieved in this area of business with 201 appeals referred to the Lands Tribunal for Scotland (LTS) having been settled in the period 1 April 2022 to 31 January 2023. Some 71 such appeals remain outstanding.

##### Update February 2024:

Since the previous update, all outstanding appeals lodged with the Lands Tribunal for Scotland have now been transferred to the Upper Tribunal for Scotland (part of the Scottish Courts and Tribunal Service). LVJB remain active in attempting to reach agreement of these appeals and remain in dialogue with the professional agents acting on the appellants' behalf. There are now 56 such appeals outstanding.

#### **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. Currently, the total value in the Valuation Roll of Electricity subjects is over £470m. There are currently 63 appeals outstanding against these subjects with the majority referred to Lands Tribunal for Scotland (LTS) for determination.

##### Update February 2023:

With regards to the 2017 non-domestic revaluation, further progress has been achieved in this area of business with LVJB leading the national agreement of wind farms. Consequently, as at 31 January 2023, 54 appeals in respect of Electricity Generation subjects remain outstanding (both 2017 Revaluation and Running Roll). Of these 38 have been referred to the Lands Tribunal for Scotland for determination. Notwithstanding such referrals, LVJB staff remain in dialogue with appellants and their professional representatives to explore whether settlement is possible without recourse to the Lands Tribunal.

In respect of Revaluation 2023, LVJB are again the national lead for the valuation of wind farms. Discussions have commenced with professional agents in respect of wind farms, and also electricity transmission and distribution values for the 2023 revaluation.



Update February 2024:

In respect of Revaluation 2023, LVJB are again the national lead for the valuation of wind farms. Discussions have commenced with professional agents in respect of proposals that have been submitted for wind farms. All such subjects have been allocated a Proposal Determination Date of 8 March 2024.

Proposals submitted with regard to electricity transmission and distribution values for the 2023 Revaluation have now been settled.

**2.1.6 2023 Revaluation**

Currently, LVJB staff are in the early phase of undertaking the 2023 Revaluation. This is the first 3-yearly revaluation following the recommendations of the Barclay review on non-domestic rating.

As with the 2017 Revaluation, there is 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.

The values produced for the 2023 Revaluation will come into effect on 1 April 2023 and reflect levels of value as at 1 April 2022 (the "tone date"). This is the first revaluation which has a tone date 1 year prior to the revaluation. Previously, the tone date was 2 years prior to the date of the revaluation. This shortened time between tone date and completion of the revaluation creates practical challenges for our organisation in relation to ingathering appropriate rental information, analysing, and setting resultant values.

Whilst, as noted above, the values will come into force on 1 April 2023, it is expected that the Scottish Government will require draft values to be published some time before that. The Scottish Assessors Association (SAA) awaits final guidance on that matter.

Update February 2023:

Following the enactment of the Non-Domestic Rates (Scotland) Act 2022, Assessors were required to publish a draft revaluation roll on the Scottish Assessors Association portal on 30 November 2022 with accompanying notices issued to all proprietors, tenants, and occupiers shortly thereafter. Under the terms of this legislation, which put into law certain recommendations of the Barclay Review, Assessors were also required to publish on the Scottish Assessors Association portal a list of rented subjects which informed the basic rate applied to each of subject of a legislatively prescribed genus. These new requirements have been met by LVJB.

New legislative undertakings also require Assessors to value and enter certain parks, recreation grounds, pleasure grounds and associated building (e.g. Golf Courses). LVJB staff entered into dialogue with both constituent authorities to identify the majority of these subjects from their asset list.

All recipients of draft valuation notices have the opportunity to make representations to the Assessor. All such representations are currently being dealt with. Where the representation is well founded, the draft value will be amended prior to the publication of the final Valuation Roll.

Final valuations will be posted on the Scottish Assessors Association portal on 1 April 2023. All interested parties will be issued with valuation notices providing details of the entry together with the procedure and timescales for lodging a proposal against the valuation roll entry.

Update February 2024:

Revaluation notices were timeously issued at the end of March 2023. Some 1,403 revaluation proposals were received before the 31 August 2023 deadline; the disposal date for any appeals which result from these proposals being September 2025. As stated earlier, the management team have prepared a schedule of Proposal Determination Dates for each of the proposals received.

## **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 February 2023:

In the period from 1 April 2022 to 31 January 2023 some 2,350 new houses were added to the Valuation List; 91% of these additions have been made within three months of their effective completion date (performance target for period 2022/23 set at 87%).

The volume of new housing is returning to pre-pandemic levels and in an effort to ensure new housing continues to be added promptly to the valuation list, LVJB staff have maintained good communication channels with sales staff of housing construction sites in North and South Lanarkshire and with individual house builders.

Update February 2024:

In the period from 1 April 2023 to 31 January 2024 some 2,183 new houses were added to the Valuation List; with over 95% of these additions having been made within three months of their effective completion date (performance target for period 2023/24 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 February 2023:

In the period from 1 April 2022 to 31 January 2023 some 141 Council Tax bands have been increased as a result of the property being altered and subsequently sold, the alteration being deemed significant enough to warrant an increase in band.

#### Update February 2024:

In the period from 1 April 2023 to 31 January 2024 some 150 Council Tax bands have been increased as a result of the property being altered and subsequently sold, the alteration being deemed significant enough to warrant an increase in band. 82% of these increases were undertaken within 6 months of the date of sale (LVJB KPI target is 52%).

### **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 our organisation will correct it, either upwards or downwards, under current legislative powers.

Whilst Council Tax appeals have continued to be cited for hearing by the Secretary to the LVAP, all physical hearings since the outbreak of the pandemic have been paused, which has impacted on the disposal of a number of council tax appeals. It has been agreed with the Panel Secretary and Chair that hearings will now recommence via MS Teams, and that this will continue until 1 May 2022, when the matter is to be reviewed. Additional hearings have been scheduled throughout 2022 in efforts to dispose of as many of these appeals as possible.

#### Update February 2023:

As at 31 January 2023 some 59 proposals and appeals remain outstanding with 4 remaining Council Tax valuation appeal hearings having been arranged for the remainder of this financial year as part of a strategy to deal with these as efficiently as possible. Of this number, 31 have been identified as having been validly made. All proposals and appeals outstanding on 31 March 2023 will be transferred to the SCTS to administer.

#### Update February 2024:

In respect of proposals deemed to have been validly made 58 remain live and 1 has been formally appealed to the FTT for determination as of 31 January 2024.

In respect of proposals deemed to have been invalidly made, some 56 remain live and a further 4 have been formally appealed to the FTT for determination as of 31 January 2024.

## **2.3 REGISTER OF ELECTORS**

- 2.3.1 The Register of Electors will be published by 1 December in each year following an annual canvass of electors, unless legislation dictates otherwise. The objective of the canvass will be to ensure the maximum possible response to canvass communications and that the register accurately reflects the updated information.

Canvass Reform has allowed Electoral Registration Officers (EROs) to data match the 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 an ERO is no longer required to issue a canvass form (CF) to these households, but rather will issue a Canvass Communication A (CCA) to advise the household of the details held on the register. CFs are only required to be issued to households which do not fully match

during national and local matching process. Reminders and subsequent household visits are only required to be carried out to those households who received a CF.

Additionally, canvass reform permits an ERO to obtain current electors' details from certain categories of properties (e.g., Care Homes, Halls of Residence etc) from a single, responsible individual.

The Statutory Review of Polling Districts and Polling Places is required to be carried out between October 2023 and February 2024 by the Returning Officer.

Boundary Reviews are required to be carried out at certain times as laid down in legislation. The next UK Parliamentary Boundary Review is due to be completed by 1 July 2023; the Scottish Parliamentary Boundary Review must be completed by May 2026; and the Scottish Local Government Boundary Review by December 2028. The Scottish Boundary Commission will decide the scheduling of these in due course.

Update February 2023:

The 2022 canvass commenced on 1 August 2022 and was completed successfully under canvass reform with local and national data matching carried out before the initial issue of communications.

The household visit element of the canvass was also completed with canvassers calling at around 44,000 properties. A telephone canvass was also conducted where a telephone number was known, and e-communications were issued where an email address was held.

The revised register was published on 1 December 2022.

The Boundary Commission for Scotland completed their final consultation of the 2023 Review of UK Parliamentary Constituencies on 5/12/22 and their final recommendations will be submitted by 1 July 2023.

Update February 2024:

The 2023 canvass commenced on 1 August 2023 and was completed successfully under canvass reform with local and national data matching carried out before the initial issue of communications.

The household visit element of the canvass was also completed with canvassers calling at around 41,000 properties and a telephone canvass was also conducted where a telephone number was known.

The revised register was published on 1 December 2023 after completion of the 2023 Review of UK Parliamentary Constituencies.

- 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. This includes updates in October and November, during the annual canvass of electors period.

Update February 2023:

Monthly updates to the electoral registers continue to be published timeously apart from December when the revised registers are published.

Update February 2024:

Monthly updates to the electoral registers continue to be published timeously apart from December when the revised registers are published.

- 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 EROs, 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.
- 2.3.6 The implementation of canvass reform has resulted in a reduction in volume for both paper communication and door to door canvassing. IER continues to be actively pursued by LVJB who issue ITRs to potential electors where names have been received from a variety of sources, such as Council Tax information, telephone calls and canvass forms.

There is the requirement, for EROs 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. Those electors who fail to return the refresh form or reminder will have their postal vote expired.

Update February 2023:

After the local and national data matching steps in July 2022, 80% of properties were matched and circa 254,000 letters were issued to these properties. Some 62,000 canvass forms were issued to the unmatched properties, with a further circa 50,800 reminders issued. Thereafter circa 37,800 house visits were required to those who had not responded.

A refresh of personal identifiers was carried out in January 2023 which involved a write out to circa 9,130 electors requesting a refresh of their signature. Reminder letters are issued to those who have not responded.

Update February 2024:

After the local and national data matching steps in July 2023, 79.5% of properties were matched and circa 253,500 letters were issued to these properties. Some 65,000 canvass forms were issued to the unmatched properties, with a further 52,000 reminders issued. Thereafter approximately 41,000 house visits were required for those who had not responded.

A refresh of personal identifiers was carried out in January 2024 which involved a write out to circa 14,200 electors requesting a refresh of their signature. Reminder letters are issued to those who do not respond.

- 2.3.7 Following the extension of the franchise allowing 16 and 17-year-olds to vote in Scottish elections, LVJB Assistant Assessors & EROs continue to work in partnership with their respective contacts within the Local Authorities Departments of Education and Further Education establishments to encourage young persons in Lanarkshire to register to vote.

LVJB continues to liaise with the education authorities to record relevant details of “attainers” – i.e., young people who are currently 14 and 15 years old.

Contact is also made with liaison officers who deal with travelling people and refugees to promote registration within these groups.

Following the enactment of the Scottish Elections (Franchise and Representation) Act 2020, LVJB is now adding prisoners with a sentence of 12 months or less, and foreign nationals with a right to reside in Scotland, to the electoral register. These electors can now vote in Scottish elections.

Update February 2023:

In terms of prisoners LVJB continue to issue registration forms to prisoners from a monthly list provided by the Scottish Prison Service.

Update February 2024:

In terms of prisoners LVJB continue to issue registration forms to prisoners from a monthly list provided by the Scottish Prison Service.

- 2.3.8 The next scheduled election is the Scottish Local Government election on 5 May 2022.

It is not possible to predict if there will be another rise in postal vote figures for these elections, however LVJB continue to monitor the situation, and have issued Household Notification Letters (HNLs) in February 2022, in advance of the elections to highlight and promote the early uptake of postal voting and registration.

Dialogue continues with South Lanarkshire Council (IT Services) and LVJB’s software application provider to ensure that system performance requirements are met.

Update February 2024:

The next scheduled election is the Scottish Parliamentary Elections on 7 May 2026. The next Local Government election will be held on 6 May 2027. However, a UK Parliamentary election must be called before 24 January 2025, so preparations are currently underway to ensure that we are prepared for this.

- 2.3.9 The Elections Bill is currently progressing through Parliament and should be in effect by May 2023 elections. This Bill has extensive changes to the current UK Parliamentary elections legislation, such as extending the voting for overseas electors from 15 years to life, the introduction of voter identification at polling stations (Voter ID to be provided by the ERO), with the refreshing of signatures for absent voting proposed to reduce from 5 years to every 3 years. This Bill will have a major impact on the work of the ERO.

Update February 2023:

The Elections Act 2022 received Royal assent in April 2022. Voter ID will be required to be shown at polling stations from 4 May 2023 onwards for UK by-elections and recall petitions, and from October 2023 for UK Parliamentary

elections. For those electors who do not have a form of photographic ID, an application can be made for a Voter Authority Certificate to be provided by the ERO via a new Government website, and accessed through the new ERO Portal which went live on 16 January 2023. Other changes introduced by this legislation as detailed above will not come into force until July 2023.

Update February 2024:

The Elections Act 2022 has introduced a number of new measures in addition to Voter ID.

The postal and proxy vote requirements came into force on 31 October 2023 and included the gradual move to 3 yearly renewals and the ability to apply online via the new ERO portal for UK Parliamentary elections.

The Act also removed the 15-year time limit for overseas electors enabling all British citizens living abroad to register to vote if they have ever lived in the UK; this change came into effect from 16 January 2024. The ERO portal has been updated to allow new overseas elector applications to be made online, although renewals are still required in paper form, for the time being, with a gradual move to a 3 yearly application process (rather than the current yearly process).

## **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 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. Such plans will be reviewed in a manner which integrates with budget planning. Updates will be provided to Board meetings where deemed appropriate.

Update February 2023:

A new service plan was presented to the Board at the 7 March 2022 meeting. This covers the period 2022 to 2025, to which this report is the first update.

Update February 2024:

This report is the second update of the service plan presented to the Board on 7 March 2022.

- 2.4.4 A Code of Corporate Governance has been developed and implemented. 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 will be implemented in accordance with South Lanarkshire Council guidance.

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

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 February 2023:

Meetings of the Senior Management Team continue to be held weekly and the Management Team meetings monthly, utilising MS Teams as appropriate. Bullet points from Management Team meetings are disseminated to all staff.

Update February 2024:

Meetings of the Senior Management Team continue to be held weekly and the Management Team meetings monthly. Bullet points from the Management Team meetings are disseminated to all staff.

- 2.4.6 Effective performance management systems have been implemented and monitored via monthly Management Team meetings and regular Senior Management meetings, such meetings being identified as the principal forums for matters relating to performance management, planning, and reporting.

Update February 2023:

Performance management continues to be monitored at Management and Senior Management meetings, which are held in person or utilising MS Teams.

Update February 2024:

Performance management continues to be monitored at Management and Senior Management meetings, which are normally held in person.

- 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.



The most recent invitation to submit our Progress Update Review (PUR) was received by LVJB in August 2021. Following submission, the final report on LVJB's PUR by the Public Records (Scotland) Act 2011 Assessment Team was received in January 2022. 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 2022.

Update February 2023:

Following receipt of LVJB's invite to submit the Progress Update Review (PUR) on 4 August 2022, this was timeously provided to the Keeper of Records on 20 September 2022. A draft version of the final report was received 8 December 2022 seeking clarification on 4 elements this was provided and resubmitted before 31 January 2023 deadline.

The Assessment Team evaluated LVJB's submission and considered that LVJB continue to take their statutory obligations seriously and are working towards bringing all elements of their Records Management Plan into full compliance with the Act.

Update February 2024:

Following receipt of LVJB's invite to submit the Progress Update Review (PUR) on 2 August 2023, this was timeously provided to the Keeper of Records on 14 November 2023. A draft version of the final report is expected to be received by 14 February 2024 but to date has not.

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

Update February 2023:

The Risk Register was reviewed by LVJB's Management Team and is the subject of a report to the Board at the meeting of 6 March 2023.

Update February 2024:

The Risk Register was reviewed by LVJB's Management Team in January 2024 and is the subject of a report to the Board at the meeting of 4 March 2024.

## **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.

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.

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.

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 adopted the traffic management plan for David Dale House, Blantyre which they moved to in February 2021.

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

Updated February 2023:

LVJB's Surveying Safely guidance note incorporates advice from the OHSMS and guidance published by the Royal Institution of Chartered Surveyors.

2.5.10 Since the Coronavirus pandemic began LVJB have put the safety of their staff first to reduce the risk of them contracting the virus when working. Throughout the two years since news of the virus emerged Risk Assessments and Safe Systems of Work have been regularly altered to conform with Scottish Government and NHS (Scotland) guidance. Working practices have been altered to allow for home working when there have been lockdowns. While the safety of the staff has been paramount, services have continued to be delivered LVJB's stakeholders.

Updated February 2023:

Risk Assessments and Safe Systems of Work have been regularly updated to conform with Scottish Government and NHS (Scotland) guidance. Whilst working practices were initially altered to allow for home working, where necessitated by lockdowns, these have been further adapted latterly where the organisation have adopted a blended working model. While the safety of the staff has been paramount, services have continued to be delivered for LVJB's stakeholders.

Updated February 2024:

LVJB have implemented steps to deal with the Scottish Fire and Rescue Service's Unwanted Fire Alarm Signals (UFAS) procedures. A number of new floor controllers have been appointed along with a fire investigation team which has been fully trained in accordance with the guidance provided by South Lanarkshire Council (SLC) Health and Safety team.

## **2.6 ACCOUNTABILITY**

- 2.6.1 Annual Accounts will be submitted for external audit and published in accordance with the requirements of Audit Scotland.
- 2.6.2 The procedures and practices of the Valuation Joint Board will also be subject to external audit.
- 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.
- 2.6.4 Detailed Annual audit plans will, likewise, be agreed with Internal Audit Services of South Lanarkshire Council.
- 2.6.5 Performance will be monitored and reported internally and externally. Accordingly, a schedule of performance reports has 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.
- 2.6.6 Decisions of the Management Team will be minuted.

## **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 February 2023:

LVJB continues to be represented at SAA Governance Committee meetings via MS Teams, and Governance remains a standing item on the agendas of meetings of both the Senior Management Team and the Management Team

Update February 2024:

LVJB continues to be represented at SAA Governance Committee meetings via MS Teams, and Governance remains a standing item on the agendas of meetings of both the Senior Management Team and the Management Team.

- 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 February 2023:

LVJB continues to monitor performance through a suite of statistics and performance continues to be considered at both Senior Management Team meetings and Management Team meetings.

Update February 2024:

LVJB continues to monitor performance through a suite of statistics and performance continues to be considered at both Senior Management Team meetings and Management Team meetings.

- 2.7.3 Performance Indicators 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 February 2023:

LVJB's Public Performance Report for the period 2021/22 was presented to the Board at the meeting of 27 June 2022.

Update February 2024:

LVJB's Public Performance Report for the period 2022/23 was presented to the Board at the meeting of 5 June 2023.

- 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](http://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 in the annual Public Performance Report.

Update February 2023:

After a refresh of LVJB's Customer Care strategy, users of LVJB's services are sampled at random for their comments on the service LVJB provides. Complaints are reported to the Board quarterly and summarised to the Board annually.

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

Update February 2023:

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 February 2023:

LVJB's annual Efficiency Statement for the period 2021/22 was presented to the Board at the meeting of 27 June 2022.

Update February 2024:

LVJB's annual Efficiency Statement for the period 2022/23 was presented to the Board at the meeting of 5 June 2023.

## **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 will publish such outcomes on our website.
- 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 will undertake this duty and publish outcomes, where deemed appropriate, on our website.
- 2.8.5 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 reviewed and updated to reflect changes made to the Assessment of Professional Competence (APC) by the Royal Institution of Chartered Surveyors (RICS) when such changes are undertaken.

Update February 2023:

LVJB continues to provide training to staff as appropriate to their individual needs. This training is identified by managers at each employee's Personal Development Review (PDR). Additionally, the trainee valuers and trainee technicians training guides are at present being updated following a raft of new legislation and case law.

Update February 2024:

Due to new legislation and personnel shortages LVJB have delivered rigorous training to trainee valuers, in relation to valuation of properties for non-domestic rating. Recent and imminent changes relating to electoral registration legislation also highlighted the need for additional training and sharing of knowledge. In conjunction with in-house training, LVJB are also supporting an employee through the Royal Institution of Chartered Surveyors Diploma in Rating course, whilst another employee is undertaking study towards the Association of Electoral Administrators Certificate. LVJB recognise the need for personal development and are committed to working alongside their employees improving the knowledge and skill set of the Joint Board.

- 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. 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.

Update February 2023:

Whilst the management team remain committed to filling key posts, the recruitment of experienced chartered surveyors remains challenging in the current climate.

Update February 2024:

LVJB have been unable to recruit a sufficient number of qualified chartered surveyors, the staffing crisis has been exacerbated due to several employees tendering their resignations. The retention of our existing employees is priority, and as such we have undertaken a review of duties and tasks in conjunction with training and re-appraisal of the salary placements for existing trainee surveyors. It has become apparent we must work to improve the skill set we currently have and introduce new staff at a lower tier with the intention of advancement through training.

- 2.9.3 The Valuation Joint Board has adopted SLC's 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.

Following South Lanarkshire Council amending their PDR process to include a behaviours framework, LVJB likewise now conduct their PDRs (both the annual appraisal and 6-monthly review) using the revised framework.

Update February 2023:

Following the adoption of South Lanarkshire Council's PDR behaviours framework, LVJB managers have undertaken the annual review and 6-monthly assessment with staff remotely using a mix of face-to-face meetings and MS Teams during the previous 12-months of hybrid working.

Update February 2024:

LVJB continue to carry out PDR assessments bi-annually, in the main these are carried out within the office at David Dale House.

- 2.9.4 LVJB remains committed to offer an interview to disabled people and veterans of the armed forces who meet the minimum criteria for the job.

Update February 2023:

In the most recent recruitment and selection process for trainee technicians, one applicant declared themselves to be disabled and had the minimum requirements for the position. The applicant was therefore guaranteed an interview, and indeed was successful in securing one of the posts.

Update February 2024:

Our commitment to recruitment remains unchanged.

## **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.

A three-year financial plan is produced by the Treasurer to the Board on an annual rolling basis. The first of these was approved by the Board in March 2018.

Update February 2023:

A new 3-year financial strategy for the financial years 2023/24 to 2025/26 was presented to, and approved, at the Board meeting of 27 June 2022.

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

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

- 2.10.4 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 February 2023:

The staff of the Treasurer to the Board and LVJB staff liaise regularly 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.

Update February 2024:

The staff of the Treasurer to the Board and LVJB staff continue to liaise regularly 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.

An Assistant Assessor & ERO holds monthly meetings with two of SLC IT's business managers, who also attend LVJB's monthly management team meetings.

Update February 2023:

An Assistant Assessor continues to hold monthly meetings with the Business Systems Manager and Project Manager allocated to LVJB, and both managers attend LVJB's monthly management team meetings via MS Teams.

Update February 2024:

An Assistant Assessor continues to hold monthly meetings with the Business Systems Manager, Project Manager and Team Leader allocated to LVJB. All the managers attend LVJB's monthly management team meetings via MS Teams

- 2.11.2 A Service Level Agreement (SLA) with SLC (IT) is in place and will be updated as and when deemed appropriate.

Update February 2023:

An update to the existing SLA was agreed in February 2023.

- 2.11.3 Assets will be refreshed in accordance with the Service Level Agreement between SLC and their hardware suppliers. A desktop PC refresh to ensure Windows 10 functionality, is anticipated to be carried out late March/early April 2022.

Update February 2023:

To achieve Windows 10 functionality, and in particular to ensure service delivery in LVJB's key business areas, a refresh of the desktop PCs was undertaken in July 2022. Further, a refresh of laptop devices is due around July 2023.

Update February 2024:

The scheduled refresh of LVJB laptop devices is now due circa June 2024.

- 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 February 2023:

LVJB's privacy notice is periodically reviewed and updated when deemed appropriate to do so.

- 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.

An Assistant Assessor & ERO is a member of the SAA FOI Practitioners Group, which shares knowledge and good practice throughout the SAA. Data Protection Officer arrangements are in place with the SAA.

Update February 2023:

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 February 2023:

Systems continue to be adapted as required in order to facilitate direct and remote working.

Update February 2024:

Whilst a hybrid model of working continues to be available to all members of staff, there may be instances where due to the nature of the task, management will require staff to work solely from David Dale House for a period of time.

- 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 February 2023:

The display of valuations at the Portal in respect of Self-Catering Units, Shootings and various Contractors based valuations including Schools are now available to view. It is intended that the development work necessary to have the Burial Grounds and Wastewater Treatment Works valuations also added will continue.

The provision of Portal Rented Property Lists, to allow public view of the properties used to help determine the basic rate within the valuation of certain subjects, was completed on schedule for the issue of draft valuations on 30 November 2022.

Update February 2024:

Work is continuing on the expansion of the categories of non-domestic valuations that are available at the SAA portal.

- 2.11.8 The LVJB website remains under constant review. The content of the website will be monitored to ensure that it remains current.

Update February 2023:

LVJB's website content remains under continual review with the announcement's facility being used regularly following discussions at each LVJB Management Team meeting.

Update February 2024:

LVJB's website was reviewed and updated to reflect the changes to the non-domestic proposals and appeals procedures. The announcements facility is used to highlight in the main, election news.

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

Update February 2023:

The refresh of the office PCs to models that are capable of supporting the Windows 10 operating system was carried out successfully in July 2022.

- 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. With the exception of Architect's plans, LVJB's non-domestic files have now been digitised. An arrangement to digitise these large-scale plans has been reached with our service provider and this will commence in April 2022.

Update February 2023:

The large-scale architects' plans have now been digitised and are available for staff to view as necessary.

## **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 February 2023:

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. These meetings are undertaken in a mix of face-to-face and via MS Teams settings.

Update February 2024:

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 February 2023:

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.

- 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.

In preparation for the 2023 Revaluation LVJB has undertaken a review of its staff representatives and Practice Note authors in all SAA Committees and Working Groups.

Update February 2023:

LVJB staff continue to participate in all relevant SAA Committees and working groups.

Update February 2024:

Following the departure of a number of staff from LVJB, a full review has recently been undertaken to ensure that LVJB continue to participate in all relevant SAA Committees and working groups.

- 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 currently the President 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 February 2023:

The Assessor continues to attend these meetings.

Update February 2024:

The Assessor continues to attend these meetings.

- 2.12.5 Similarly, Joint Board staff participate in the workings of the Association of Electoral Administrators were 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 February 2023:

LVJB staff attend the SAA Electoral Registration Committee meetings with the Electoral Commission (EC) in attendance. LVJB staff continue to receive bulletins and attend relevant EC events.

Update February 2024:

LVJB staff attend the SAA Electoral Registration Committee meetings with the Electoral Commission (EC) in attendance. LVJB staff continue to receive bulletins and attend relevant EC events and undertake appropriate training.

- 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 February 2023:

Staff continue to be consulted in matters affecting them and the future of the organisation, most recently in responding to a consultation which resulted in the formalisation of a hybrid working arrangement.

- 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 current bulk mailing contract was renewed by South Lanarkshire Council's procurement team and runs until 31 March 2023.

Update February 2023:

Dialogue with South Lanarkshire Council's procurement team is currently ongoing to keep LVJB abreast of developments with the bulk mailing contract.

Update February 2024:

LVJB were advised that the bulk mailing contract had been awarded.

## **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.

LVJB will respond, either directly or through its relevant associations, to pertinent legislative and other consultations.

Update February 2023:

The SAA continue to make representations to the Scottish Government on new and amended legislation relating to the new proposals and appeals system.

- 2.13.2 Any future local authority boundary or electoral constituency changes will require resource allocation and planning.

The Boundary Commission for Scotland has published a proposed review of boundaries for future UK parliamentary elections. It is currently at public consultation stage and the final recommendations will be submitted to the UK government in July 2023.

Update February 2024:

The 2023 Review of UK Parliamentary Constituencies has been completed, and the new constituencies will take effect at the next UK Parliamentary election. The 1 December registers were published under the new constituencies, however, EROs are still required to retain existing polling districts to allow the registers to be published on either the old or new constituencies in case of a by-election.

- 2.13.3 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 February 2023:

LVJB continue to download CAG data from One Scotland Gazetteer which is populated into core systems facilitating consistent property referencing across a number of data sets.

- 2.13.4 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 February 2023:

The LVJB management team continue to consider environmental improvements on a monthly basis as part of a standing agenda item.

Update February 2024:

The LVJB management team continue to consider environmental efficiencies on a monthly basis as part of a standing agenda item.



# Report

7

Report to:	<b>Lanarkshire Valuation Joint Board</b>
Date of Meeting:	<b>4 March 2024</b>
Report by:	<b>Assistant Assessor and Electoral Registration Officer</b>

Subject:	<b>Risk Register Update 2024</b>
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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, notice that the Board's Risk Register has been reviewed and updated for 2024

## 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 – Risk Register Update 2024' and the Risk Register is attached as Appendix 1. The Risk Scoring Matrix is also attached, as Appendix 2.
- 3.2. Lanarkshire Valuation Joint Board's (LVJB) Organisational Risk Register has been fully reviewed by LVJB's management team and updated to reflect a reassessment of risks. Each risk within the register has been allocated to members of the management team to monitor on an ongoing basis. The Risk Scoring Matrix explains how the Inherent and Residual Risks are decided.
- 3.3. LVJB's management team identifies risks which LVJB are exposed to and documents the controls in place to help mitigate each risk. At the review in January 2024, 39 risks were identified and they can be summarised as follows:-

<u>Residual Risk Score</u>	<u>Number</u>
High (7 – 9)	3
Medium (4 – 6)	19
Low (1 – 3)	17

The high risks are:-

<b>Risk reference number</b>	<b>Classification</b>	<b>Key risk</b>	<b>Residual risk score</b>
LVJB/02/24	Operational, Continuity and Performance	Inability to deal with increase in non-domestic proposals and appeals activity.	7
LVJB/22/24	People	Failure to retain or recruit staff, including those with appropriate qualifications, due to industry salaries.	7
LVJB/38/24	Financial	Insufficient funding for new duties could lead to difficulties in delivery of statutory undertakings. There is no detail on future years' funding from the Scottish Government for such duties.	9

#### **4. Employee Implications**

- 4.1. In respect of the second risk above, currently the valuation sections are extremely understaffed. The lack of qualified surveyors in both sections is impacting on productivity.

There is no short-term fix due to the dearth of qualified surveyors in the marketplace, as has been evident in several unsuccessful recruitment drives by the organisation.

The organisation is implementing a medium-term solution to alleviate the effect that staff shortages are having on productivity, and we have undertaken extensive training, to our trainee valuers, in the belief that they can assist in the disposal of proposals.

The ability to retain experienced qualified rating surveyors remains a concern, and in lieu of being able to attract qualified experienced rating surveyors, we have advertised for further trainees, with a view to development.

This lack of expertise, vacancies and workloads within our valuation sections are extremely concerning and remain a constant risk for LVJB.

#### **5. Financial Implications**

- 5.1. Financial issues in relation to the Risk Register are covered annually as part of the budgetary process and in discussions with the Treasurer to the Board.

#### **6. Climate Change, Sustainability and Environmental Implications**

- 6.1. There are no climate change, sustainability, or environmental implications in terms of the information contained in this report.

#### **7. Other Implications**

- 7.1. Failure to demonstrate that risk is actively considered and managed can not only lead to avoidable financial loss but could also adversely affect delivery of services and could affect LVJB's reputation.



## **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 no requirement for consultation in respect of this report.

## **9. Privacy Impact Assessment**

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.

**Jacqueline Dell BSc MRICS Dip Rating AEA (Cert-Scotland)**  
**Assistant Assessor and Electoral Registration Officer**

12 February 2024

## **Previous References**

- ◆ Report to Board for 6 March 2023 meeting titled – Risk Register Update 2023

## **List of Background Papers**

- ◆ None

## **Contact for Further Information**

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

Jacqueline Dell, Assistant Assessor and Electoral Registration Officer

Phone: 01698 476003

E-mail: [assessor@lanarkshire-vjb.gov.uk](mailto:assessor@lanarkshire-vjb.gov.uk)

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
LVJB/01/24	NW/SL	Operational, Continuity and Performance	Large reductions in rating valuations.	Large reductions in rating valuations.	8	1) Ensure adequate checking and authorising procedures are in place in relation to valuations of non-domestic subjects, including for when staff are undertaking home working. 2) Actively participate within Scottish Assessors Association to ensure consistency. 3) All value reductions in excess of 10% or which relate to a reduction in a rate are passed to SMT for approval.	3
LVJB/02/24	NW/SL	Operational, Continuity and Performance	Inability to deal with increase in non-domestic proposals and appeals activity.	<p>Upsurge in non-domestic appeal activity, in particular the voluminous appeals received in connection with the coronavirus pandemic.</p> <p>Also, dealing with voluminous levels of proposals against the 2023 non-domestic revaluation in a three yearly revaluation cycle. This leads to greater time spent by LVJB staff on handling appeals.</p>	9	<p>1) Structured non-domestic proposal disposal programme.</p> <p>2) Regular case review meetings as required.</p> <p>3) Follow agreed disposal strategy of non-domestic proposals with Scottish Assessors Association's (SAA) where appropriate.</p> <p>4) Monitored by all Valuation Managers.</p> <p>5) Liaising with the Scottish Courts and Tribunals Service in respect of facilitating hearings to deal with the increased workload.</p> <p>6) Liaising with the Scottish Government and the Tribunal set-up via the Scottish Assessors Association, on proposal and appeal volumes</p>	7

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
						and statutory disposal deadlines. 7) Liaising with agents regards appeal volumes and the prospect of settlement without the need for a hearing.	
LVJB/03/24	<b>CM</b>	Operational, Continuity and Performance	Lack of central IT support.	Lack of central IT support for LVJB provided by constituent authorities.	<b>9</b>	1) Service Level Agreement (SLA) with constituent authority in place. 2) IT Business Systems Manager and an IT Team Leader attend relevant part of LVJB monthly Management Team meetings.	<b>4</b>
LVJB/04/24	<b>CM</b>	Operational, Continuity and Performance	Lack of comprehensive business continuity programme includes loss of services (gas, water, electricity).	Lack of comprehensive business continuity programme, includes damage to building, loss of services (gas, water, electricity).	<b>4</b>	1) Business Continuity Plan in place and reviewed annually. 2) SLA with SLC IT in place.	<b>2</b>
LVJB/05/24	<b>RP</b>	Operational, Continuity and Performance	Failure to revise/maintain/update service plan.	Failure to revise/maintain/update service plan on an annual basis.	<b>4</b>	1) Service plan reviewed annually and reported to Board.	<b>2</b>
LVJB/06/24	<b>MW</b>	Operational, Continuity and Performance	SLC payroll staff make changes.	SLC payroll staff make changes to salaries or deductions without prior LVJB authorisation.	<b>3</b>	1) Use of the monthly payroll and establishment list. 2) Budget Monitoring Process: - - check of monthly salaries to estimates. - check of monthly salaries to PDR rises/incremental rises.	<b>1</b>

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
LVJB/07/24	<b>CM/JD/AB</b>	Operational, Continuity and Performance	Comply with boundary reviews as determined by the Boundary Commission.	Properties/electors in wrong wards and/or polling stations; non-domestic properties and properties subject to Council Tax in wrong wards.	<b>8</b>	1) Any boundary reviews to be managed via specific project, consisting of Project Manager and Project Team. 2) Project leader to report directly to LVJB Management Team. 3) Working in conjunction with constituent authority GIS teams to identify mismatches on a regular basis.	<b>2</b>
LVJB/08/24	<b>RP</b>	Operational, Continuity and Performance, Political, Financial	Insufficient funding from constituent authorities to undertake electoral registration duties.	Failure to obtain adequate funding for delivery of electoral registration duties.	<b>7</b>	1) Continue to make representations to the Treasurer to the Joint Board where it is felt that funding is inadequate to deal with electoral registration. 2) Make justification led bid in respect of Elections Act 2022 new burdens.	<b>3</b>
LVJB/09/24	<b>CM</b>	Operational, Continuity and Performance, Political, Financial	Failure to comply with Public Service Network (PSN) criteria and effect on ability of LVJB staff to carry out their duties.	Failure to comply with PSN requirements and thus losing accreditation.	<b>2</b>	1) Ongoing dialogue with SLC IT Business Systems Manager. 2) Continuous monitoring of PSN compliance for LVJB. 3) South Lanarkshire Council are PSN certified through to 21st February 2024 and are working in line with Cyber Essentials guidelines towards recertification.	<b>1</b>
LVJB/10/24	<b>JD</b>	Operational, Continuity and Performance, Political, Financial	Failure to fully comply with Disclosure Scotland and effect on ability of LVJB staff to	Complying with Disclosure Scotland requirements.	<b>9</b>	1) All existing staff disclosed in 2014. 2) Disclosure for new staff part of recruitment process. 3) LVJB staff are required to	<b>3</b>

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
			carry out their duties.			notify senior management of any criminal charges or convictions per section 3 of the Code of Conduct for Employees which is issued by South Lanarkshire Council prior to commencement of employment.	
LVJB/11/24	<b>JD</b>	Operational, Continuity and Performance, Political, Financial	Failure to comply with the Public Service Network (PSN) requirement that canvassers fully comply with Disclosure Scotland and the subsequent effect on ability of LVJB to recruit sufficient canvassers to carry out their duties.	Complying with Disclosure Scotland requirements.	<b>9</b>	1) All new canvass staff disclosed. 2) Re-employed canvassers required to supply a completed criminal convictions form.	<b>3</b>
LVJB/12/24	<b>RP</b>	Operational, Continuity and Performance, Political, Financial	Failure to deliver Registers and data exports in time for elections.	Inability to deliver Registers to ROs in connection with elections and other data extracts such as for Absent Vote and Poll Card files.	<b>9</b>	1) Election plan, including a specific risk register, in place for each election. 2) Meeting with RO staff in run-up to elections. 3) Attendance at ERCOM, AEA and EC meetings. 4) Rigorous software testing. 5) Staff training. 6) Continuing reviews with SLC IT and Idox support service to ensure optimal efficiency in processing and file production.	<b>6</b>

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
LVJB/13/24	RP	Operational, Continuity and Performance, Political, Financial	<p>Inability to process registration applications due to voluminous levels received in the run up to an election.</p> <p>Inability to process voluminous postal vote applications.</p> <p>Inability to process Voter Authority Certificate applications due to voluminous levels received in the run up to a UK Parliamentary Election.</p>	<p>Receipt of voluminous registration and postal vote applications, in the run-up to a major or snap election/referendum, leading to difficulties in timeously processing these. Exacerbated by the inability of the Digital Service to provide a registration look-up service which can lead to a significant increase in duplicate applications.</p> <p>Receipt of voluminous Voter Authority Certificate applications in the run up to a UK election or snap election, leading to difficulties in timeously processing these. Applications are submitted via a Government portal called the ERO Portal which EROs are required to access in order to process such applications.</p>	9	<p>1) LVJB's Management Team will consider the use of other staff, out with electoral registration staff, to deal with any spike in registration applications.</p> <p>2) Election plan, including a specific risk register, in place for each election.</p> <p>3) Facilitate extra hours working for staff at an early stage in the election process.</p> <p>4) Continuous workload monitoring meetings.</p> <p>5) Increase in frequency of send and fetch to DWP.</p> <p>6) Improved e-communication including web, telephone and emails, including FAQs.</p> <p>7) Continuing reviews with SLC IT and Idox support service to ensure optimal efficiency in processing and file production.</p> <p>8) Recruitment of additional staff to assist with spike in workload.</p> <p>9) Training of valuation staff to assist with electoral duties.</p> <p>10) Use of printing/posting/mail opening contractor to assist in workload distribution.</p> <p>11) Issuing of Household Notification Letter to each household in relation to postal voting where funding provided by central government.</p>	6

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
						12) Training in connection with the ERO Portal and increase in IT support surrounding it.	
LVJB/14/24	<b>JD</b>	Operational, Continuity and Performance, Political, Financial	Failure to comply with statutory duties as a result of inability to source adequate bulk mailing, printing and scanning supplier.	Unable to source supplier for printing, mailing and scanning.	<b>7</b>	1) New bulk printing/ mailing contract in place from 1 May 2023	<b>4</b>
LVJB/15/24	<b>RP</b>	Financial	Insufficient budget from SLC/NLC.	Insufficient budget from SLC/NLC could lead to statutory duties not being undertaken.	<b>9</b>	1) Realignment of budgets. 2) Quarterly meeting with Treasurer to the Board to discuss budgetary matters. 3) Notification to Clerk as part of budget planning. 4) Notification to the board as part of budget planning. 5) Monitor Revenue budget at monthly management meetings. 6) Three-year budgetary planning. 7) Guarantee of Barclay funding until the end of 2024/25	<b>4</b>
LVJB/16/24	<b>RP</b>	Financial	Lack of control over non-controllable costs.	Lack of control over costs - Scottish Courts and Tribunal Service, Central Recharges, Print Contracts, Property and additional workload due to legislative changes.  Refer also risk 38.	<b>9</b>	1) Realignment of budgets. 2) Quarterly meeting with Treasurer to the Board to discuss budgetary matters. 3) Notification to the board as part of budget planning. 4) Monitor Revenue budget at monthly management meetings. 5) Three-year budgetary planning.	<b>5</b>

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
						6) Continued representations made to Scottish Government officials through the SAA Executive re adequate funding aligned to Barclay recommendations.	
LVJB/17/24	<b>RP</b>	Financial	Lack of funding for dealing with appeals relating to electricity subjects.	Current LVJB budget does not include funding for appeal cases which proceed to the Scottish Courts and Tribunal Services in relation to electricity subjects.  Refer also risk 38.	<b>9</b>	1) Regular meetings of LVJB's in house Utilities Team to ensure values are robust. 2) Continue dialogue with relevant agents and companies in relation to the valuation of electricity subjects. 3) A fee structure has been agreed with various chambers for representation by counsel. 4) Discussions with industry representatives prior to the issue of the 2023 Non-Domestic Revaluation notices for these subjects were undertaken. 5) Dialogue with the SAA Utilities Committee. 6) Barclay funding to reflect workload associated with electricity related duties. 7) Pre-agreements with agents representing utility subjects with agents representing high value electricity subjects.	<b>5</b>
LVJB/18/24	<b>RP</b>	Financial	Lack of funding for valuation of electricity subjects.	Lack of funding for valuation of electricity subjects which fall under the non-domestic ratings (Valuation of Utilities) (Scotland) Order 2005. Failure to comply with the	<b>9</b>	1) Funding received from the Scottish Government for anticipated work linked to the Barclay recommendations.	<b>5</b>



Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
				statutory duty could lead to a potential loss of income for the Scottish Government.  Refer also risk 38.			
LVJB/19/24	<b>MW</b>	Financial	Lack of adequate insurance cover in place for LVJB.	Lack of adequate insurance cover in place for LVJB.	<b>8</b>	1) Annually review levels of insurance cover. 2) Insurance policies subject to tender process. Five-year agreement currently in place. 3) LVJB consults with SLC Insurance Risk Section to obtain professional advice on level of cover. 4) Annual check to ensure cover is continued and premiums paid on time.	<b>2</b>
LVJB/20/24	<b>RP</b>	People	Industrial action.	Industrial action by staff as a result of Government budget savings, pension changes, tax rises, pay freezes etc.	<b>8</b>	1) Partnership working with stakeholders. 2) Grievance procedures in place. 3) Joint Trades Union Committee participation. 4) Joint Consultative Committee Structures.	<b>4</b>
LVJB/21/24	<b>AB</b>	People	Difficulty in recruiting canvassers (temporary staff).	Difficulty in recruiting canvassers. The fees paid insufficient to attract temporary canvassers.	<b>7</b>	1) Ensure payment structure is adequate. 2) Regular meetings with SLC/NLC to contact all Council employees if additional canvassers required. 3) Contact Returning Officers' staff if additional canvassers required.	<b>4</b>

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
						4) Regular meetings with Personnel Services about recruitment policies. 5) Canvasser assessment framework ensures effective canvassers re-employed.	
LVJB/22/24	<b>JD</b>	People	Failure to recruit and/or retain valuation staff.	Failure to retain or recruit staff, including those with appropriate qualifications, due to industry salaries.	<b>9</b>	1) Work life balance/conditions of service/personnel policies/job families. 2) PDR process. 3) Recruitment of trainee valuers employed when appropriate, with structured training scheme in place. 4) Offer to existing staff of training/professional qualifications where deemed appropriate. 5) Ongoing monitoring of grading matrix alongside key duties to ensure fair and equal pay with constituent authorities to retain staff.	<b>7</b>
LVJB/23/24	<b>JD</b>	People	Health pandemic/epidemic.	Health pandemic/epidemic could lead to staff shortages and reduction in service provided.	<b>9</b>	1) Personnel Circulars monitored and reported to management team meetings and bulleted to staff. 2) Provision of controls as advised by Scottish Government/HSE (e.g. personal protective equipment). 3) Information via email/MTM bullet points. 4) Promotion by SLC of healthy living.	<b>5</b>

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
						5) Availability of appropriate vaccines. 6) Use of laptops to facilitate working from home. 7) Development of Risk Assessments and Safe Systems of Work. 8) Use of printing/posting/mail opening contractor to assist in workload and risk management.	
LVJB/24/24	<b>NW/SL</b>	People	Injury/death/physical or verbal assault of Valuation/ERO staff or service users.	Injury/death/assault of Valuation/ERO staff whilst undertaking duties, or service users.	<b>6</b>	1) Risk Assessments carried out. 2) Personal Safety Policy in place. 3) Occupational Health and Safety Management System in operation. 4) Training and instruction provided to staff. 5) Communication with SLC in relation to common areas. 6) Implementation of Traffic Management Plan. 7) Surveying Safely Guidance Note has been reviewed and issued to staff.	<b>3</b>
LVJB/25/24	<b>JD</b>	People	Changes to conditions of service.	Changes to conditions of service, pensions, holidays, etc. could cause general staffing issues.	<b>7</b>	1) Maintain contact with SLC Personnel in relation to any changes. Regular, at a minimum monthly meetings with SLC Personnel representative. 2) Maintain awareness of such issues across industry in general. 3) Maintain effective communication with staff and	<b>5</b>

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
						staff representatives (industrial relations). 4) Allow staff time to attend briefings on legislative changes likely to impact conditions of service (e.g. pension changes). 5) Personnel Bulletins/Team briefing notes provided to all employees.	
LVJB/26/24	<b>JD</b>	People	Lack of adequate skills/qualifications/training	Lack of adequate skills/qualifications/training in existing workforce.	<b>7</b>	1) Personal Development Review Process. 2) RICS Diploma in Rating training. 3) APC/RICS training. 4) Continual appraisal of organisational structure. 5) AEA training. 6) Training guide for both trainee technicians and trainee valuers in place 7) Participation in staff secondment programmes where deemed appropriate to meet RICS competencies. 8) Identification of suitable training. 9) Structured regular in house training for both valuation and electoral procedures.	<b>4</b>
LVJB/27/24	<b>MW</b>	Regulatory/Legislative	Failure to comply with FOI and Data Protection legislation.	Failure to comply with legislation – leading to consequential failure to achieve statutory duties.	<b>6</b>	1) FOI Policy and Procedures in place. 2) Monitor via LVJB Management Team Meetings. 3) Staff training and employee guide on GDPR issues.	<b>3</b>

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
				Data protection concerns linked to increase in home working.		<p>4) Data Protection Policy and procedures in place and reviewed and updated to ensure compliance with GDPR and the UK Data Protection Act 2018. Additional Breach Notification procedures, Special Category Data Policy document and an Employee Guide on the Right of Access have been put in place. Following the EU Exit the UK GDPR came into effect on 1 January 2021, this currently mirrors the GDPR with some minor changes for a UK context. DP Policies are currently being updated to reference UK GDPR.</p> <p>5) Information retention schedules in place.</p> <p>6) Privacy Impact Assessments procedure in place.</p> <p>7) Adhere to SLC's Information Security Policy. Disclosure Scotland procedure in place. Conditions of Service require that staff notify management of any criminal convictions.</p> <p>8) Office wide clear desk procedure implemented.</p> <p>9) Data sharing staff guidelines in place</p> <p>10) Manager to be qualified as a Certified Data Protection Practitioner.</p> <p>11) Data protection privacy statement on LVJB website.</p>	

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
						12) Appointment of a Data Protection Officer.	
LVJB/28/24	<b>CM</b>	Regulatory/ Legislative	Failure to comply with Part 1 of the Public Records (Scotland) Act 2011 to prepare and submit a records management plan for approval by the Keeper of Records and to ensure that LVJB's public records are managed in accordance with the agreed plan.	Failure to prepare a Plan that is agreed by the Keeper of Records and ensuring that LVJB's public records are managed in accordance with the agreed plan.  Plan approved by Keeper of Records.	<b>6</b>	1) Dedicated Records Manager. 2) Business classification scheme and retention schedules in place. 3) Approved records management policy and plan in place. 4) Records management issues monitored via monthly management team meetings. 5) Manager to be qualified as a Certified Data Protection Practitioner. 6) Adhere to SLC's Information Security Policy. All staff subject to Disclosure Scotland checks. 7) Business Continuity Plan. 8) Data Protection Policy. 9) Office wide clear desk procedure implemented. 10) Comply with Progress Update Review requests. 11) Progress Update Report to be submitted to the Keeper of Records by 30 November 2023.	<b>3</b>
LVJB/29/24	<b>AB</b>	Information and Technology	Failure of Eros Software during canvass/election.  Failure of ERO Portal in the lead up to a UK Parliamentary election or by-	Failure of Eros Software during canvass/election.  Failure of ERO Portal in the lead up to a UK Parliamentary election or by-election.	<b>9</b>	1) Attend software provider workshops. 2) Software support and maintenance agreement in place. 3) Regular back-ups of system data taken. 4) Testing prior to elections/ canvass to ensure system	<b>6</b>

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
			election to process Voter Authority Certificate applications, Absent Vote applications and Overseas Elector's applications			resilience. 5) Regular dialogue with software suppliers and attendance at supplier run events. 6) Regular software updates. 7) IT support in place for elections. 8) SLC IT involvement with testing performance issues. 9) Regular communications with Cabinet Office to ensure ERO Portal system resilience. 10) Workload monitoring by electoral managers.	
LVJB/30/24	<b>CM</b>	Information and Technology	Total computer/communications failure.	Total computer/communications failure could cause disruption to the services provided.	<b>9</b>	1) Disaster recovery in place for servers – an additional backup copy of data is retained off-site as backups taken at the main SLC datacentre in DataVita are also copied to the standby datacentre located in Edinburgh. Backup servers have been tested to work in the event of a failure at the main datacentre, or loss of specific IT infrastructure, and meet the requirements of the Business Continuity Plan. All SLC servers were successfully migrated to Data Vita. 2) SLA with constituent authority was reviewed February 2023 and remains in place till 31 March 2024.	<b>4</b>

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
LVJB/31/24	<b>CM</b>	Information and Technology	Failure of the Scottish Assessors' Association portal web site.	Failure of the Scottish Assessors' Association portal web site could lead to a significant increase in enquiries from service users to LVJB.	<b>5</b>	1) Portal suppliers have documented procedures for dealing with such situations. 2) Participate in SAA Portal Management Committee meetings to keep abreast of security development issues.	<b>3</b>
LVJB/32/24	<b>MW</b>	Reputation	Claims submitted against LVJB.	Claims submitted against LVJB for negligence or failure to comply with legislation.	<b>7</b>	1) Service Plan identifies responsible officers for key undertakings to ensure ownership. 2) Monitor via LVJB team meetings. 3) Provision of Training Guidance to Employees/Managers on appropriate legislative matters such as Equality and Diversity legislation, FOI and Data Protection. 4) Compliance with statutory duties as determined by relevant legislation. 5) Ensure adequate Public Liability insurance is in place.	<b>4</b>
LVJB/33/24	<b>JD</b>	Environmental	Severe weather.	Severe weather could result in surveys and canvassing etc. being unable to be carried out due to unsafe conditions or staff unable to travel to work place.	<b>5</b>	1) Skeleton staff availability. 2) Comply with Occupational Health and Safety Management System (OHSMS). 3) Winter Awareness/Adverse Weather Statement in place. 4) Surveying Safely Guidance Note reviewed and issued to staff. 5) Ability for staff to undertake home working.	<b>3</b>



Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
LVJB/34/24	<b>LVJB Mgt Team</b>	Operational, Continuity and Performance, Political, Financial	Implementation of recommendations set out in Barclay Review, and in turn the Non Domestic Rates (Scotland) Act 2020.	Implementation of 3 yearly Revaluations, with a one year tone date, in conjunction with the publication of draft roll and ratepayer representations. Requirement to achieve consistency between Assessors. Requirement to enter subjects in the Valuation Roll that are currently excluded by legislation. Requirement to publish property rented lists and more detailed valuations in connection with 3 yearly non-domestic revaluations.  Refer also risk 38.	<b>9</b>	1) SAA Action Plan developed. 2) SAA Issues log in place to promote consistency. 3) SAA Executive meet with Scottish Government officials and are involved in various forums formed as a result of the Barclay Review. 4) Funding bids made to the Scottish Government for the additional workload. 5) Three year budgetary planning. 6) Meetings of LVJB's Utilities Group. 7) Meetings of LVJB's Revaluation Strategy Group. 8) Meetings of Valuation Managers. 9) Ongoing Project Plan developed by the SAA for each Revaluation and monitored at regular SAA meetings. 10) Availability of resources to allow overtime to enable completion of each revaluation.	<b>5</b>
LVJB/35/24	<b>LVJB Mgt Team</b>	Operational, Continuity and Performance, Political, Financial	Inadequate staff numbers to undertake all statutory duties.	Statutory functions not undertaken.  Change to pension regulations which now allow staff to have access to their pensions at 55 years old, and in turn potentially retire from the service.	<b>8</b>	1) Workforce Plan implemented and reviewed annually. 2) Flexible Retirement Policy and Flexible Working Policy available and utilised to retain experienced staff.	<b>5</b>

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
LVJB/36/24	<b>LVJB Mgt Team</b>	Operational, Continuity and Performance, Political, Financial	Vulnerability of LVJB assets to attack by third parties.	Possibility of cyber or/and physical attack on LVJB assets.	7	1) South Lanarkshire Council are PSN certified through to 21st February 2024 and are working in line with Cyber Essentials guidelines towards recertification. 2) "Run, hide, tell" guidance must be undertaken as a mandatory training course. 3) Responding to Suspect Items and Threatening and Suspicious Behaviour" guidance issued to staff. 4) Business Continuity Plan in place. 5) Buildings have secure access.	4
LVJB/37/24	<b>LVJB Mgt Team</b>	Operational, Continuity and Performance, Political, Financial	Fraudulent actions within LVJB.	Fraudulent actions being undertaken by LVJB staff.	4	1) Review and implementation of fraud policies:- <ul style="list-style-type: none"> <li>• Fraud Response Plan and Procedures</li> <li>• Fraud whistleblowing for third parties</li> <li>• Confidential reporting procedures</li> <li>• Counter Fraud, Bribery and Corruption Policy Statement and Strategy</li> <li>• Conflict of Interest Declaration Completed by all staff annually.</li> </ul>	2
LVJB/38/24	<b>RP/JD/CM</b>	Financial	Lack of funding for new duties associated with the Barclay review into non-domestic rates.	Insufficient funding for new duties could lead to difficulties in delivery of statutory undertakings. There is no detail on future years'	9	1) Risk to the new statutory duties has been raised with Scottish Government officials, and directly with the Minister for	9

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
				funding from the Scottish Government for such duties.		Public Finance, Planning and Community Wealth. 2) Three yearly budget planning assists with the identification of when funding levels become critical to service delivery.	
LVJB/39/24	<b>LVJB Mgt Team</b>	Operational, Continuity and Performance, Political, Financial	Implementation of new measures introduced by the Election Act 2022	Implementation of 3 yearly absent vote process and overseas electors applications. Requirement to achieve consistency between EROs. Requirement to enter electors in the electoral register that are currently excluded by legislation. Requirement to process all changes via the ERO Portal and download into Eros EMS system for UK election applications only.	<b>5</b>	1) SAA Ercom monthly meetings to promote consistency. 2) SAA Executive meet with Scottish Government officials and are involved in various forums formed as a result of the Elections Act. 3) Funding bids made to the Scottish Government for the additional workload. 4) Three yearly budgetary planning. 5) Meetings of LVJB management team. 6) Meetings of Electoral Managers. 7) Guidance produced by the Electoral Commission and AEA.	<b>3</b>

## Risk Scoring

### Impact 1 to 3

1. Will cause some problems but could be managed.
2. Will cause significant delay or interruption to our service.
3. Could cause our service to fail.

### Likelihood 1 to 3

1. Unlikely but could happen.
2. Likely to happen.
3. Very likely or already happening.

### Scoring matrix

<b>I M P A C T</b>	3. Could cause our service to fail	<b>4</b>	<b>7</b>	<b>9</b>
	2. Will cause significant delay or interruption to our service	<b>2</b>	<b>5</b>	<b>8</b>
	1. Will cause some problems but could be managed	<b>1</b>	<b>3</b>	<b>6</b>
		1. Unlikely but could happen	2. Likely to happen	3. Very likely or already happening
<b>likelihood</b>				

Initial scoring is without controls or mitigation.

Residual score reflects outcome after controls are in place and tested.

For new risks controls/mitigation is normally being put in place.

Residual scores should therefore still be high until these are fully in place and tested.

# Report

8

Report to:	<b>Lanarkshire Valuation Joint Board</b>
Date of Meeting:	<b>4 March 2024</b>
Report by:	<b>Assessor and Electoral Registration Officer</b>

Subject:	<b>Progress Update</b>
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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

Following the completion of the door-to-door element of the electoral canvass, the revised registers were published timeously on 1 December 2023.

#### 3.1.2. UK Parliamentary Boundary Review

Following the laying of the Boundary Commission's final recommendations on 28 June 2023, LVJB staff completed the administration of the relevant changes to our electronic records which permitted the publication of the revised registers to reflect the new UK Parliamentary constituencies. These boundary changes will take effect from the next UK Parliamentary general election.

#### 3.1.3. Elections Act 2022

Since the last Board meeting, a further element of the Elections Act 2022 has come into force. Prior to 16 January 2024 a British citizen living abroad was only eligible to be registered as an overseas elector if they had been registered in the UK within the previous 15 years. Now, however, those who have been non-resident in the UK for over 15 years are now able to be registered on the electoral register at the address they were last registered (or resident). They may opt to vote in person, via a proxy or as a postal voter.

Applicants will be able to opt to apply by one of two paths either (a) Previously Registered or (b) Previously Resident.

Under the “Previously Registered” path, the applicant will require to advise of the address and year that they were previously registered. We hold copies of the electoral register back to 2001. If the Electoral Registration Officer (ERO) is able to verify that the applicant was not registered, then the application will be rejected, and they will be advised to register under the “previously resident” criteria.

Where the applicant left the UK prior to 2001, it will not be feasible to check the registers and in such cases the applicant will proceed via the exceptions process. This will be evidenced via Department for Work and Pensions (DWP) records, other documentary evidence (such as driving licence or legal document), the checking of locally held records (such as old Council Tax records), or attestation from another registered elector.

Under the “previously resident” path, the ERO will try to verify an applicant’s connection to their qualifying address with DWP records via an automated register check. Where this does not match, the applicant will proceed via the exceptions process above and provide documentary evidence or attestation or a parent/guardian’s entry in the register where the applicant left the UK prior to the age of 18.

Applicants may apply in writing, by email or via the Gov.uk website. The registration period for overseas electors will be extended from one year to three years.

The Scottish Assessor’s Association have been working with partners at the Electoral Commission and with their own electoral management system providers to ensure that the user journey is as simple and as informative as possible.

#### **3.1.4. Elections Held Since Last Board Meeting**

There have been no elections since the last Board meeting.

#### **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 2023 to 1 February 2024.

##### **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. The outstanding 6 appeals from this revaluation period relate to subjects which now fall to be dealt with by the Renfrewshire Valuation Joint Board under the terms of the designated Assessors’ regime.

##### **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. It should be noted that all appeals relevant to the 2010 revaluation period have been settled.

##### **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 continues to include the exceptionally large numbers of appeals received in connection with the coronavirus pandemic.

The Scottish Courts and Tribunals Service and the Scottish Government are aware of the large number of COVID-19 appeals still to be dealt with across the country. and following a consultation exercise, the Scottish Government has now legislated for the extension of the disposal date for such appeals by 12 months to 31 December 2024.

The vast majority of the outstanding appeals appeal shown at Appendix 1.5 have been transferred from the Lanarkshire Valuation Appeal Panel to the newly created Local Taxation Chamber of the Scottish Courts and Tribunals Service (SCTS) who have written to the appellants or their professional agent to advise if they wish to maintain these appeals for a future hearing.

In respect of the outstanding appeals shown at appendix 1.5, both the First-tier Tribunal and the Upper Tribunal are writing to all appellants to ascertain whether they wish to maintain their appeal. On conclusion of this exercise, it is expected that both Tribunals will provide a definitive list of those appeals remaining. At which time these tables will be more accurately updated and presented to a future meeting of the Joint Board.

### **3.2.5. 2023 Valuation Roll Proposals (Revaluation and Running Roll)**

With effect from 1 April 2023, a new two-stage proposal and appeal regime has been enacted. Now, instead of lodging an appeal against a valuation roll entry, the ratepayer will initially lodge a proposal outlining the value that they seek and submitting any evidence that they have that they believe justifies a reduction to that value.

Each proposal will be allocated a “proposal determination date” by which date Assessor’s staff will issue a written decision to the proposer. Dissatisfied proposers may then lodge a formal appeal with the First-tier Tribunal.

The last date for lodging first-stage proposals against the 2023 revaluation entries was 31 August 2023. Some 1,402 proposals have been received, and a schedule has now been devised by the management team to ensure their efficient disposal by the statutory date of 30 September 2025 and an update of progress will be provided to the Board from the March 2024 meeting onwards.

### **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 2023 to 1 August 2023 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.

## **4. Staffing**

### **4.1. Since the last Board meeting the following recruitment and selection processes have been undertaken.**

An existing member of staff has been promoted from Principal Valuer to Divisional Valuer.

In terms of departures, a Divisional Valuer and a Valuer have left to take up promoted posts with Ayrshire Valuation Joint Board and Renfrewshire Valuation Joint Board respectively. Additionally, a secretary has left the service to pursue a new career path.

At time of writing, we are aware of three further imminent departures with three members of staff having tendered their notice. These posts relate to the Assessor and ERO, a Divisional Valuer and the Audit, Information and Management Team Leader.

An external advert for Principal Valuers did not lead to any successful applications being received. Currently, an external readvertisement for Divisional Valuers remains live following a lack of applicants in respect of the original advert.

Both recruitment and retention of staff remain extremely challenging at the present time and there are several vacancies in the valuation services area of the organisation. However, LVJB's senior management team continue to actively monitor staffing requirements in relation to service provision needs.

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**

Since the last update provided to the Board, there have been no complaints received by the organisation.

### **5.2. Complaints to the Ombudsman**

No decisions have been received from the Scottish Public Services Ombudsman (SPSO) since the last meeting of the Board.

## **6. Employee Implications**

6.1. See 4 above.

## **7. Financial Implications**

7.1. None.

## **8. Climate Change, Sustainability and Environmental Implications**

8.1. There are no climate change, sustainability, or environmental implications in terms of the information contained in this report.

## **9. Other Implications**

9.1. There are no implications for risk 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 an existing policy, function, or strategy and, therefore, no impact assessment is required.

10.2. There is no requirement for 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.

**Renzo Pacitti BSc MRICS**  
**Assessor and Electoral Registration Officer**

27 February 2024

### **Previous References**

- ◆ Progress Update Report for Board meeting of 4 December 2023

### **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 01/04/2023 and 01/02/2024**

Area	AS AT 01/04/2023		ADDED		DELETED		ALTERED		AS AT 01/02/2024	
	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV
<b>North Lanarkshire</b>	10,507	304,958,720	921	4,771,985	230	1,734,860	104	-1,948,310	11,198	306,047,535
<b>South Lanarkshire</b>	11,072	809,007,634	892	10,698,905	147	5,549,190	207	-26,441,195	11,817	787,716,154
<b>LVJB total</b>	<b>21,579</b>	<b>£1,113,966,354</b>	<b>1,813</b>	<b>£15,470,890</b>	<b>377</b>	<b>£7,284,050</b>	<b>311</b>	<b>£28,389,505</b>	<b>23,015</b>	<b>£1,093,763,689</b>

## Summary of time taken to make alterations (excluding appeal adjustments) to the Valuation Roll

Period: 1 April 2023 to 1 February 2024

Area	Total altered	altered < 3 months		altered 3 to 6 months		altered > 6 months	
	No.	No.	%age	No.	%age	No.	%age
<b>North Lanarkshire</b>	1231	821	66.69%	90	7.31%	320	26.00%
<b>South Lanarkshire</b>	1223	1126	92.07%	80	6.54%	17	1.39%
<b>LVJB totals</b>	<b>2454</b>	<b>1947</b>	<b>79.34%</b>	<b>170</b>	<b>6.93%</b>	<b>337</b>	<b>13.73%</b>

## Valuation Roll Appeals: Revaluation and Running Roll 2005

### 1. Revaluation Appeals

Area	Appeals received since 2005 Valuation Roll	Appeals resolved as at 1 February 2024	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 Upper Tribunal for Scotland	Rateable Value of Outstanding Appeals awaiting determination of Upper Tribunal for Scotland	Appeals Outstanding as at 1 February 2024
North Lanarkshire	3,921	3,919	0	£0	2	£21,150	2
South Lanarkshire	3,148	3,147	0	£0	1	£50,800	1
<b>LVJB total</b>	<b>7,069</b>	<b>7,066</b>	<b>0</b>	<b>£0</b>	<b>3</b>	<b>£71,950</b>	<b>3</b>

### 2. Running Roll Appeals

Area	Appeals received since 2005 Valuation Roll	Appeals resolved as at 1 February 2024	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 Upper Tribunal for Scotland	Rateable Value of Outstanding Appeals awaiting determination of Upper Tribunal for Scotland	Appeals Outstanding as at 1 February 2024
North Lanarkshire	2,023	2,022	0	£0	1	£36,500	1
South Lanarkshire	1,695	1,693	0	£0	2	£90,050	2
<b>LVJB total</b>	<b>3,718</b>	<b>3,715</b>	<b>0</b>	<b>£0</b>	<b>3</b>	<b>£126,550</b>	<b>3</b>

## Valuation Roll Appeals: Revaluation and Running Roll 2010

### 1. Revaluation Appeals

Area	Appeals received since 2010 Valuation Roll	Appeals resolved as at 1 February 2024	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 Upper Tribunal for Scotland	Rateable Value of Outstanding Appeals awaiting determination of Upper Tribunal for Scotland	Appeals Outstanding as at 1 February 2024
North Lanarkshire	4,460	4,460	0	£0	0	£0	0
South Lanarkshire	3,103	3,103	0	£0	0	£0	0
<b>LVJB total</b>	<b>7,563</b>	<b>7,563</b>	<b>0</b>	<b>£0</b>	<b>0</b>	<b>£0</b>	<b>0</b>

### 2. Running Roll Appeals

Area	Appeals received since 2010 Valuation Roll	Appeals resolved as at 1 February 2024	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 Upper Tribunal for Scotland	Rateable Value of Outstanding Appeals awaiting determination of Upper Tribunal for Scotland	Appeals Outstanding as at 1 February 2024
North Lanarkshire	5,480	5,480	0	£0	0	£0	0
South Lanarkshire	6,727	6,727	0	£0	0	£0	0
<b>LVJB total</b>	<b>12,207</b>	<b>12,207</b>	<b>0</b>	<b>£0</b>	<b>0</b>	<b>£0</b>	<b>0</b>

## Valuation Roll Appeals: Revaluation and Running Roll 2017

### 1. Revaluation Appeals

Area	Appeals received since 2017 Valuation Roll	Appeals resolved as at 1 February 2024	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 Upper Tribunal for Scotland	Rateable Value of Outstanding Appeals awaiting determination of Upper Tribunal for Scotland	Appeals Outstanding as at 1 February 2024
North Lanarkshire	4,726	4,714	0	£0	12	£2,715,975	12
South Lanarkshire	4,553	4,536	0	£0	17	£80,070,775	17
<b>LVJB total</b>	<b>9,279</b>	<b>9,250</b>	<b>0</b>	<b>£0</b>	<b>29</b>	<b>£82,786,750</b>	<b>29</b>

### 2. Running Roll Appeals

Area	Appeals received since 2017 Valuation Roll	Appeals resolved as at 1 February 2024	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 February 2024
North Lanarkshire	4,672	3,388	0	£0	2	£21,125	1,284
South Lanarkshire	5,044	3,210	0	£0	24	£732,035,875	1,834
<b>LVJB total</b>	<b>9,716</b>	<b>6,598</b>	<b>0</b>	<b>£0</b>	<b>26</b>	<b>£732,057,000</b>	<b>3,118</b>

## Council Tax Subjects as at 01/02/2024

	ENTRIES AS AT 01/04/2023			ADDITIONS			DELETIONS			CURRENT ENTRIES			BAND 'D' EQUIVALENT		
BAND	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL
A	53052	36034	89086	38	78	116	340	21	361	52750	36091	88841	35168	24062	59230
B	38020	30807	68827	76	73	149	13	8	21	38083	30872	68955	29621	24012	53633
C	20210	26973	47183	293	123	416	13	7	20	20490	27089	47579	18214	24079	42293
D	18002	22138	40140	290	284	574	5	9	14	18287	22413	40700	18287	22413	40700
E	17377	20736	38113	141	177	318	5	13	18	17513	20900	38413	23010	27461	50471
F	10287	13714	24001	176	265	441	3	7	10	10460	13972	24432	16998	22705	39702
G	3108	7042	10150	43	121	164	2	9	11	3149	7154	10303	6167	14010	20176
H	167	585	752	3	2	5	0	2	2	170	585	755	417	1433	1850
TOTAL	160223	158029	318252	1060	1123	2183	381	76	457	160902	159076	319978	147881	160174	308055
'D' EQUIV.	146952	158854	305806	1198	1407	2605	269	86	355	147881	160174	308055			

### JOINT BOARD TOTALS

		01/04/2023	01/02/2024	Increase
TOTAL CHARGEABLE ENTRIES	North	160223	160902	679
	South	158029	159076	1047
	<b>Total</b>	<b>318252</b>	<b>319978</b>	<b>1726</b>
BAND 'D' EQUIVALENT	North	146952	147881	929
	South	158854	160174	1320
	<b>Total</b>	<b>305806</b>	<b>308055</b>	<b>2249</b>

## Summary of time taken to enter new houses in Valuation (Council Tax) List

Period: 1 April 2023 to 1 February 2024

Area	Total added	added < 3 months		added 3 to 6 months		added > 6 months	
<b>North Lanarkshire</b>	1060	1011	95.38%	36	3.40%	13	1.23%
<b>South Lanarkshire</b>	1123	1076	95.81%	11	0.98%	36	3.21%
<b>LVJB totals</b>	<b>2183</b>	<b>2087</b>	<b>95.60%</b>	<b>47</b>	<b>2.15%</b>	<b>49</b>	<b>2.24%</b>



## Summary of Council Tax Proposals/Appeals received and dealt with as at 1 February 2024

Valid	Proposals/Appeals outstanding @ 1 April 2023	Proposals/Appeals received since 1 April 2023	Proposals/Appeals completely resolved 01/04/2023 to 01/02/2024
<b>North Lanarkshire</b>	13	28	21
<b>South Lanarkshire</b>	33	60	51
<b>LVJB total</b>	<b>46</b>	<b>88</b>	<b>72</b>

Invalid	Proposals/Appeals outstanding @ 1 April 2023	Proposals/Appeals received since 1 April 2023	Proposals/Appeals completely resolved 01/04/2023 to 01/02/2024
<b>North Lanarkshire</b>	52	51	75
<b>South Lanarkshire</b>	54	99	110
<b>LVJB total</b>	<b>106</b>	<b>150</b>	<b>185</b>

Combined	Proposals/Appeals outstanding @ 1 April 2023	Proposals/Appeals received since 1 April 2023	Proposals/Appeals completely resolved 01/04/2023 to 01/02/2024
<b>North Lanarkshire</b>	65	79	96
<b>South Lanarkshire</b>	87	159	161
<b>LVJB total</b>	<b>152</b>	<b>238</b>	<b>257</b>

## Summary of Resolution of Council Tax Proposals/Appeals Between 1 April 2023 and 1 February 2024

Valid	Proposals/Appeals completely resolved 01/04/2023 to 01/02/2024	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC/LTC	Number adjusted by VAC
<b>North Lanarkshire</b>	21	10	3	6	2	0
<b>South Lanarkshire</b>	51	37	5	10	0	0
<b>LVJB total</b>	<b>72</b>	<b>47</b>	<b>8</b>	<b>16</b>	<b>2</b>	<b>0</b>

Invalid	Proposals/Appeals completely resolved 01/04/2023 to 01/02/2024	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC/LTC	Number adjusted by VAC
<b>North Lanarkshire</b>	75	1	65	1	8	0
<b>South Lanarkshire</b>	110	9	90	0	9	0
<b>LVJB total</b>	<b>185</b>	<b>10</b>	<b>155</b>	<b>1</b>	<b>17</b>	<b>0</b>

Combined	Proposals/Appeals completely resolved 01/04/2023 to 01/02/2024	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC/LTC	Number adjusted by VAC
<b>North Lanarkshire</b>	96	11	68	7	10	0
<b>South Lanarkshire</b>	161	46	95	10	9	0
<b>LVJB total</b>	<b>257</b>	<b>57</b>	<b>163</b>	<b>17</b>	<b>19</b>	<b>0</b>

## 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	%
February 2023	22	1.8%	28	2.3%	Nil	0.0%	50	1226	4.1%	February 2022	66	1262	5.2%
March 2023	11	0.8%	46	3.3%	NIL	0.0%	57	1397	4.1%	March 2022	102	1402	7.3%
April 2023	19	1.6%	17	1.4%	Nil	0.0%	36	1225	2.9%	April 2022	49	1262	3.9%
May 2023	6	0.4%	26	1.8%	Nil	0.0%	32	1417	2.3%	May 2022	24	1345	1.8%
June 2023	10	0.8%	20	1.5%	Nil	0.0%	30	1306	2.3%	June 2022	99	1347	7.3%
July 2023	3	0.2%	21	1.7%	Nil	0.0%	24	1240	1.9%	July 2022	90	1277	7.0%
August 2023	13	1.0%	19	1.4%	Nil	0.0%	32	1336	2.4%	August 2022	110	1401	7.9%
September 2023	16	1.3%	22	1.8%	Nil	0.0%	38	1216	3.1%	September 2022	93	1373	6.8%
October 2023	39	3.0%	29	2.2%	Nil	0.0%	68	1318	5.2%	October 2022	69	1335	5.2%
November 2023	34	2.6%	63	4.9%	Nil	0.0%	97	1293	7.5%	November 2022	64	1378	4.6%
December 2023	15	1.2%	118	9.6%	Nil	0.0%	133	1226	10.8%	December 2022	80	1384	5.8%
January 2024	15	1.2%	139	10.7%	Nil	0.0%	154	1301	11.8%	January 2023	40	1369	2.9%
Averages for 12 months	17	1.3%	46	3.5%	Nil	0.0%	63	1292	4.8%		74	1345	5.5%

