



Tuesday, 01 March 2022

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, 07 March 2022  
**Time:** 14:00  
**Venue:** By Microsoft Teams,

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

Yours sincerely

**Cleland Sneddon**  
**Clerk to the Board**

### **Members**

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

### **Substitutes**

Trevor Douglas, Mary Gourlay, Nicky Shevlin, Ann Weir, Margaret Cowie, Mary Donnelly, Joe Lowe, Jim McGuigan, Lynne Nailon, Graham Scott, Josh Wilson

## BUSINESS

### 1 Declaration of Interests

- 2 **Minutes of Previous Meeting** 5 - 8  
Minutes of the meeting of the Lanarkshire Valuation Joint Board held on 6 December 2021 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 2021/2022 - Lanarkshire Valuation Joint Board** 9 - 12  
Report dated 22 February 2022 by the Treasurer, Lanarkshire Valuation Joint Board. (Copy attached)

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### Item(s) for Decision

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- 4 **Lanarkshire Valuation Joint Board - Service Plan - 1 April 2022 to 31 March 2025** 13 - 34  
Report dated 24 February 2022 by the Assessor and Electoral Registration Officer. (Copy attached)

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### Item(s) for Noting

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- 5 **Lanarkshire Valuation Joint Board Annual Audit Plan 2021/2022** 35 - 50  
Annual Audit Plan dated February 2022 by Audit Scotland, External Auditors. (Copy attached)
- 6 **Lanarkshire Valuation Joint Board - Service Plan - 1 April 2019 to 31 March 2022 – Update** 51 - 96  
Report dated 22 February 2022 by the Assistant Assessor and Electoral Registration Officer. (Copy attached).
- 7 **Risk Register Update 2022** 97 - 118  
Report dated 17 February 2022 by the Assessor and Electoral Registration Officer. (Copy attached)
- 8 **Progress Update** 119 - 134  
Report dated 17 February 2022 by the Assessor and Electoral Registration Officer. (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:	01698 454815
Clerk Email:	stuart.mcleod@southlanarkshire.gov.uk



# LANARKSHIRE VALUATION JOINT BOARD

2

Minutes of meeting held via Microsoft Teams on 6 December 2021

## **Convener:**

Councillor Alex McVey, North Lanarkshire Council

## **Councillors Present:**

### **North Lanarkshire Council**

Councillor Jim Reddin, Councillor William Shields, Councillor Annette Valentine

### **South Lanarkshire Council**

Councillor Walter Brogan, Councillor Peter Craig, Councillor Isobel Dorman, Councillor Lynsey Hamilton (Vice Convener), Councillor Jim Wardhaugh

## **Councillors' Apologies:**

### **North Lanarkshire Council**

Councillor Bob Burgess, Councillor Tom Castles, Councillor Tom Johnston, Councillor Caroline Stephen

### **South Lanarkshire Council**

Councillor Geri Gray, Councillor Ann Le Blond

## **Attending:**

### **Assessor and Electoral Registration Service**

G Bennett, Assessor and Electoral Registration Officer; J Neason, Assistant Assessor and Electoral Registration Officer

### **Clerk's Office**

N Docherty, Administration Assistant; S McLeod, Administration Officer, South Lanarkshire Council

### **Treasurer's Office**

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

## **Also Attending:**

### **Audit Scotland**

B Gillespie, Lead Auditor

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## **1 Declaration of Interests**

No interests were declared.

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## **2 Minutes of Previous Meeting**

The minutes of the meeting of the Board held on 6 September 2021 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 2021/2022 – Lanarkshire Valuation Joint Board**

A report dated 9 November 2021 by the Treasurer was submitted comparing the Board's actual expenditure at 5 November 2021 against the budgeted expenditure for 2021/2022 and providing a forecast for the year to 31 March 2022.

As at 5 November 2021, there was an underspend of £0.289 million on the Board's revenue budget. Following the probable outturn exercise, the position was an anticipated transfer to Reserves of £0.021 million compared to a budgeted transfer from Reserves of £0.307 million. This would leave a balance of £1.148 million to be carried into 2022/2023, an increase of £0.328 million compared to the anticipated balance.

**The Board decided:**

- (1) that it be noted that, following the probable outturn exercise, there would be a transfer to Reserves of £0.021 million for the current financial year;
- (2) that it be noted that, following the transfer to Reserves of £0.021 million, £1.148 million would be carried forward to the Balance Sheet at 31 March 2022; and
- (3) that the underspend on the Board's revenue budget of £0.289 million at 5 November 2021, as detailed in Appendix A to the report, be noted.

*[Reference: Minutes of 6 September 2021 (Paragraph 3)]*

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#### **4 Revenue Budget 2022/2023 – Lanarkshire Valuation Joint Board**

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A report dated 3 November 2021 by the Treasurer was submitted on the draft revenue budget for Lanarkshire Valuation Joint Board (LVJB) for 2022/2023.

The Board had an approved expenditure budget of £3.835 million for 2021/2022 which had formed the basis of the budget preparations for 2022/2023. The 2020/2021 budget excluded additional funding for the implementation of the Barclay Review and related spend and had provided the starting point for the 2022/2023 budget.

Details were given on:-

- ◆ the assumptions in proposing the budget for 2022/2023, which included:-
  - ◆ the anticipated cost of the pay award and related pay costs
  - ◆ savings of £0.005 million in relation to property costs
  - ◆ increased administration costs of £0.040 million, primarily to reflect the increase in postage costs
  - ◆ increased income of £0.011 million to reflect a change in the cost calculation of the sale of Electoral Registers
  - ◆ reduced requisition payments of £0.170 million as agreed by the Board at its meeting on 7 December 2020
  - ◆ an assumption that there would be a 1% reduction in the grant funding provided to the constituent authorities via the Local Government Finance Settlement. If the Local Government Finance Settlement did not reflect the budgeted 1% reduction, the Treasurer would review the position and, if an adjustment to the Requisitions was required, it would be reported to the Board at its meeting on 7 March 2022
- ◆ an anticipated transfer to Reserves of £0.021 million following the 2021/2022 probable outturn exercise which, when added to the Reserves carried forward from the previous financial year, would result in a balance on Reserves of £1.148 million at 31 March 2022 for use in 2022/2023 and beyond

Table 1 of the report summarised the movement from the base budget from 2021/2022 to the 2022/2023 budget and detailed the funding package, including the use of Reserves. Movement from the 2021/2022 base budget to the 2022/2023 budget was detailed in Appendix 1 to the report.

Scottish Government Barclay funding totalling £0.704 million was allocated to North and South Lanarkshire Councils in 2021/2022 for onward transfer to the Board. It was expected that, as the recommendations of the Barclay report continued to be implemented, costs would continue to rise. There was a level of uncertainty regarding the funding of the Barclay recommendations moving forward as no allocation had been confirmed. As such, no funding or spend had been assumed for 2022/2023. When notification of funding was received, the expenditure and income budget would be updated accordingly.

The financial strategy for 2020/2021 to 2023/2024, presented to the Board at its meeting on 7 December 2020, detailed the planned use of Reserves which would leave a balance of £0.222 million at the end of the strategy period and was based on using £0.175 million of Reserves in 2023/2024. It was acknowledged that reliance on the use of Reserves was not sustainable in the long-term and the Board would be required to make efficiency savings of £0.175 million, by 2023/2024, to offset the use of Reserves.

As indicated, following completion of the accounts for 2020/2021 and the budget/probable outturn exercise for 2021/2022, the Reserves balance at the end of 2021/2022 would be £1.148 million, an increase of £0.328 million compared to the anticipated balance. In addition, a realignment of the budget for employee costs was anticipated which would impact on the use of Reserves previously reported. As a result, a refreshed medium-term financial strategy for 2023/2024 to 2025/2026 would be reported to the Board at its meeting on 7 March 2022.

**The Board decided:**

- (1) that the budget strategy, resulting in a budget of £3.665 million for 2022/2023, as detailed in the report, be approved;
- (2) that the position on Barclay spend and funding, as detailed in the report, be noted;
- (3) that it be noted that the Requisitions would be reviewed following receipt of the Local Government Finance Settlement; and
- (4) that it be noted that a budget strategy for 2023/2024 to 2025/2026, including the Reserves position, would be presented to the Board at its meeting on 7 March 2022.

*[Reference: Minutes of 7 December 2020 (Paragraph 4)]*

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## **5 Changes in Membership of the Board**

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A report dated 25 November 2021 by the Clerk was submitted on changes to South Lanarkshire Council's membership of the Lanarkshire Valuation Joint Board.

At the meeting of South Lanarkshire Council's Executive Committee held on 3 November 2021, it was agreed to amend the Council's membership of the Board to reflect the political composition of the Council. As a result, Councillors Poppy Corbett and Richard Nelson would no longer represent South Lanarkshire Council as a member and substitute member, respectively, of the Lanarkshire Valuation Joint Board.

This had resulted in a vacancy for both a member and substitute member for South Lanarkshire Council which had not been filled at the time of the Board meeting.

**The Board decided:** that it be noted that Councillors Poppy Corbett and Richard Nelson would no longer represent South Lanarkshire Council as a member and substitute member, respectively, of the Lanarkshire Valuation Joint Board.

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## 6 2017 Revaluation Appeal Disposal

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A report dated 18 November 2021 by the Assistant Assessor and Electoral Registration Officer was submitted on progress in the disposal of Revaluation Appeals in respect of the 2017 Revaluation.

Lanarkshire Valuation Joint Board had received 9,281 appeals in respect of the 2017 Revaluation, an increase of almost 23% compared to the number received as a result of the 2010 Revaluation. The appeals required to be disposed of by the Valuation Appeal Committee by 31 December 2021.

As at 1 November 2021, 8,996 appeals had been disposed of. Of the remaining 285 appeals, 208 relating to more complex appeals in respect of, for example, custodial centres, electricity generation subjects, automated telling machines (ATMs) and telecoms subjects had been referred to the Lands Tribunal for Scotland. This left 77 appeals remaining which required to be dealt with by 31 December 2021.

Details of the strategy to ensure that the remaining appeals were disposed of within the relevant timescale were provided in the report and details of the categories of appeals were provided in Appendix 1 to the report.

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

*[Reference: Minutes of 2 December 2019 (Paragraph 5)]*

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## 7 Progress Update

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A report dated 18 November 2021 by the Assessor and Electoral Registration Officer was submitted on:-

- ◆ an overview of the Service
- ◆ current issues and Service priorities, including the response to the COVID-19 pandemic
- ◆ an update on performance
- ◆ issues affecting the future direction of the Joint Board
- ◆ Scottish Government consultations

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.

Officers responded to members' questions on measures to ensure that asylum seekers were made aware of voting procedures and the impact on staffing levels in respect of the draft legislation detailed at paragraph 5.4 of the report.

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

*[Reference: Minutes of 6 September 2021 (Paragraph 8)]*

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## 8 Urgent Business

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There were no items of urgent business.

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## Convener's Closing Remarks

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The Convener extended the compliments of the season to all members and officials present.



# Report

3

Report to:	<b>Lanarkshire Valuation Joint Board</b>
Date of Meeting:	<b>7 March 2022</b>
Report by:	<b>Treasurer to Lanarkshire Valuation Joint Board</b>

Subject:	<b>Revenue Budget Monitoring and Probable Outturn Position 2021/2022 - 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 2022
- ◆ provide information on the actual expenditure measured against the revenue budget for the period 1 April 2021 to 28 January 2022

## 2. Recommendation(s)

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

- (1) that following the probable outturn exercise, the transfer to Reserves for the current financial year is £0.021 million (section 5.3 and Appendix A), be noted; and
- (2) that an underspend to date of £0.439 million on Lanarkshire Valuation Joint Board's revenue budget as at 28 January 2022 (section 5.4 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 2021/2022.

3.2. The report details the financial position for Lanarkshire Valuation Joint Board as at 28 January 2022 on Appendix A, for both the current period, and the probable outturn for the year.

## 4. Employee Implications

4.1. None

## 5. Financial Implications

5.1. **Period 11 Budget Virements:** there is one budget virement detailed in section 5.2. This is shown Appendix 1.

5.2. **Household Notification Letters:** Household Notification Letters have been issued advising electors of who is registered for the Local Government Elections in 2022, together with postal vote information. This will result in increased Administration Costs for the Board (£0.137m). As a condition of the Scottish Government unused funding for additional postal vote applications for the 2021 Election, unused funds were returned to South Lanarkshire Council to hold in Reserves on the Board's behalf ring fenced for Electoral Registration. The budget required for Household

Notification Letters has been transferred to the Board from South Lanarkshire Council's Reserve. Due to timing, the expenditure for this exercise is still to be reflected in the actual spend in Appendix A.

- 5.3. **Probable Outturn Position:** Appendix A shows the results of the probable outturn exercise as reported to the Board in December 2021. The financial forecast to 31 March 2022 is a Transfer to Reserves of £0.021 million taking the level of Reserves to £1.148m.
- 5.4. **Period 11 Monitoring Position:** As at 28 January 2022, the variance from phased budget to date is an underspend of £0.439 million. This is shown in Appendix A along with variance explanations.
- 5.5. **Employee Costs:** As reported to the Board in December 2021, the expected outturn for the year was £0.330m. The Board now expects a higher underspend, reflecting recruitment levels, and a lower than anticipated need for Canvassers and overtime.
- 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. 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 endures early warning for corrective action to be taken where appropriate.
- 8. Equality Impact Assessment and Consultation Arrangements**
  - 8.1. This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy and, therefore, no impact assessment is required.
  - 8.2. There is also no requirement to undertake any consultation in terms of the information contained in the report.

**Paul Manning**

**Executive Director (Finance and Corporate Resources)**

22 February 2022

#### **Previous References**

- ◆ Revenue Budget Monitoring 2021/2022 - Lanarkshire Valuation Joint Board (7 June 2021)
- ◆ Revenue Budget Monitoring 2021/2022 - Lanarkshire Valuation Joint Board (6 September 2021)
- ◆ Revenue Budget Monitoring 2021/2022 - Lanarkshire Valuation Joint Board (6 December 2021)

#### **List of Background Papers**

- ◆ Revenue Budget 2021/2022 – Lanarkshire Valuation Joint Board (7 December 2020)

**Contact for Further Information**

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

Lorraine O'Hagan

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 28 January 2022 (No.11)

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion 28/01/22	Actual 28/01/22	Variance 28/01/22		% Variance 28/01/22	Note
	£000	£000	£000	£000	£000	£000			
<b><u>Budget Category</u></b>									
Employee Costs	3,396	3,066	330	2,759	2,333	426	under	15.4%	1
Property Costs	5	0	5	5	0	5	under	100%	2
Supplies & Services	208	222	(14)	125	139	(14)	over	(11.2%)	3
Transport & Plant	0	0	0	0	0	0	-	n/a	
Administration Costs	652	654	(2)	391	363	28	under	7.2%	4,a
Payments to Other Bodies	31	32	(1)	19	20	(1)	over	(5.3%)	
Payments to Contractors	0	0	0	0	0	0	-	n/a	
Transfer Payments	0	0	0	0	0	0	-	n/a	
Financing Charges	14	14	0	15	26	(11)	over	(73.3%)	5
<b>Total Controllable Exp.</b>	4,306	3,988	318	3,314	2,881	433	under	13.1%	
<b>Total Controllable Inc.</b>	(7)	(18)	11	(7)	(13)	6	over recovery	85.7%	6
<b>Net Controllable Exp.</b>	4,299	3,970	329	3,307	2,868	439	under	13.3%	
<b>Add Non Controllable Budgets</b>									
Central Support Costs	378	379	(1)	9	9	0	-	0.0%	
<b>Total Budget</b>	4,677	4,349	328	3,316	2,877	439	under	13.2%	
<b>Funded By:</b>									
North Lanarkshire Council	(2,106)	(2,106)	0	(1,755)	(1,755)	0	-	0.0%	
South Lanarkshire Council	(2,264)	(2,264)	0	(1,776)	(1,776)	0	-	0.0%	a
Transfer (From) Reserves	(307)	21	(328)	0	0	0	-	n/a	
<b>Net Budget</b>	0	0	0	(215)	(654)	439	under	(204.2%)	

**Variance Explanations**

- Employee Costs:** The underspend reflects turnover of staff and vacant posts for which recruitment is ongoing, and lower than anticipated Canvassers Payments being required.
- Property Costs:** The underspend reflects budget no longer required for Scottish Water charges.
- Supplies and Services:** The overspend is due to spend in compliance with the Equality Act 2010 Public Sector Duty to make reasonable adjustments, as well as some other minor spend on office equipment, and additional costs of leasing lap tops to facilitate home working.
- Administration Costs:** The underspend reflects reduced number of appeals proceeding to a Committee of the Valuation Appeals Panel in the first 6 months of 21/22, and lower than anticipated printing and stationery costs to date.
- Financing Charges:** The overspend is in relation to slightly higher than budgeted IT leasing charges.
- Income:** The over recovery of income is due to increased sale costs of Electoral Registers.

**Virement**

- a **Scottish Government Funding for Household Notification Letters (£nil effect):** Administration Costs £0.137m and SLC Requisitions £0.137m.

# Report

4

Report to:	<b>Lanarkshire Valuation Joint Board</b>
Date of Meeting:	<b>7 March 2022</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</b>
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## 1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ request approval of the Lanarkshire Valuation Joint Board (LVJB) 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 Lanarkshire Valuation Joint Board Service Plan covering the period 1 April 2022 to 31 March 2025 be approved.

## 3. Background

3.1. LVJB's current Service Plan, covers the period from 1 April 2019 through to 31 March 2022. Consequently, a new Plan has been prepared, covering the period from 1 April 2022 through to 31 March 2025.

## 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 Updates on key business areas and progress on specific projects contained within the Service Plan will be reported to the Joint Board as was the case with the previous Service Plan.

## 5. Key Challenges

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

*Within Electoral Registration:-* to respond to, and implement changes which result from any electoral reform throughout the currency of the Service Plan; to plan for and ensure service delivery for each election arising over the period of the Service Plan; to implement changes which result from any boundary review and polling district review processes; to ensure the completeness and accuracy of the Electoral Registers.

**Key changes** from the current Service Plan in relation to Electoral Registration include planning for and undertaking the new duties as a result of proposals contained within the Elections Bill, including plans for the introduction of voter identification; absent vote personal identifiers being refreshed more frequently; and changes to voting arrangement for overseas British Citizens.

*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; undertake new statutory duties which are as a result of the Barclay Review of Non-Domestic Rating.

**Key changes** from the current Service Plan in relation to non-domestic valuation will essentially stem from the Barclay review into non domestic rating, with the implementation of the Non-Domestic Rates (Scotland) Act 2020 which introduces three yearly revaluations; requires that certain subjects within parks be entered in the valuation roll; introduces the provision of certain information by Assessors at revaluation; allows for significant changes to the current appeal arrangements (there is also a planned transfer of appeal functions from Local Valuation Appeal Panels to the Scottish Court and Tribunal Service (SCTS) with effect from 1 January 2023); and introduces strengthened powers for Assessors in relation to information gathering, including the introduction of a new civil penalty regime.

*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.

**Key changes** from the current Service Plan in relation to Council Tax include a change to the process attached to proposals and appeals, including the transfer of related work to the SCTS with effect from 1 January 2023.

## 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.

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

24 February 2022

## **Previous References**

- ◆ LVJB's current Service Plan covering the period 1 April 2019 to 31 March 2022 - approved 4 March 2019

## **List of Background Papers**

- ◆ None

## **Contact for Further Information**

If you require further information, please contact:-

Gary Bennett, 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) & 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.

**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.

**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.

## **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 canvasser reform, however risk assessments will continue to be undertaken before embarking on such visits.

## **1.6 MANAGING SERVICE DELIVERY GOING FORWARD**

Following on from the disruption caused by the pandemic, there have been a number of revisions to working practices implemented within LVJB to ensure that service delivery is maintained. Such practices will be retained, and indeed be developed further with the overarching objective that service delivery is maintained as our organisation recovers from the recent unprecedented period.

The last couple of years have essentially, as will be the case with most organisations, led to business process re-engineering to ensure that LVJB delivered its services, and in particular to ensure that the statutory duties of the Assessor and Electoral Registration Officer were undertaken.

The early provision of laptop computers to staff in order that they could undertake work from home has established that blended working arrangements can now be more formally adopted going forward. It is likely that a number of similar organisations will implement such working arrangements, and it is key that LVJB, in terms of retaining and attracting staff, continue to offer agile/flexible ways in which staff can carry out their tasks.

The coming period will also see the development of more digital platforms for service users to interact with our organisation, mindful of equality issues. LVJB will continue to contribute towards development at the Scottish Assessors Association Portal, which will see a number of new initiatives being introduced as we prepare for the non-domestic revaluation which comes into effect from 1 April 2023. Such initiatives include; the expected provision of more public facing summary valuations; the provision of information attached to the 2023 valuations; and the continued development of online forms to allow for Assessor Information Notices to be returned digitally.

The increased use of other digital platforms, such as obtaining planning information from constituent authorities through their respective digital platforms, will also continue, as will the continued use of electronic communications across all three main business areas. It is also likely that LVJB staff will continue to participate in meetings using relevant software applications, such as MS Teams and Webex, which were perhaps under-utilised pre the pandemic.

Our staff will be encouraged to suggest new ways of working, with the aim of not only maintaining service delivery, but improving it, as our organisation moves into a new phase of dealing with the pandemic.

**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.

**2.1.2 Revaluation 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, w and can be viewed at <https://scotvac.org/>

**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.

#### **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.

#### **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.

#### **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.

## **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.

### **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.

### **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.

## **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 (eg, 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.

- 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.
- 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.

- 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.

- 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.

- 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 elections 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.

## **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 were deemed appropriate.
- 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.

- 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.
- 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.

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

## **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.

- 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.

## **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 were 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.
- 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.
- 2.7.3 Performance Indictors will be used for year-on-year comparisons as well as comparisons with other bodies were 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.
- 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.

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

## **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.

- 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.

- 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.

- 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.

## **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.

- 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.

## **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.

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

- 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.

- 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.
- 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.
- 2.11.6 Satellite systems to support primary functions and reporting requirements will be maintained and developed as required.
- 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.
- 2.11.8 The LVJB website remains under constant review. The content of the website will be monitored to ensure that it remains current.
- 2.11.9 LVJB will continue to utilise the most appropriate PC Operating System and desktop applications as advised by SLC IT.
- 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.

## **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.
- 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.
- 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.

- 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.

- 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.

- 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.

- 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.

## **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.

- 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.



- 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.
- 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.



# Lanarkshire Valuation Joint Board

Annual Audit Plan 2021/22



 AUDIT SCOTLAND

Prepared for Lanarkshire Valuation Joint Board

February 2022

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# Introduction

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## Summary of planned audit work

**1.** This document summarises the work plan for our 2021/22 external audit of Lanarkshire Valuation Joint Board (the Joint Board). The main elements of our work include:

- an audit of the annual accounts, and provision of an Independent Auditor's Report
- an audit opinion on the other statutory information published within the annual accounts including the Management Commentary, the Annual Governance Statement, and the Remuneration Report
- consideration of the arrangements in relation to the audit dimensions: financial management, financial sustainability, governance and transparency and value for money that frame the wider scope of public sector audit

## Impact of Covid-19

**2.** The coronavirus (Covid-19) pandemic has had a significant impact on public services and public finances, and the effects will be felt well into the future.

**3.** The Auditor General for Scotland, the Accounts Commission and Audit Scotland continue to assess the risks to public services and finances from Covid-19 across the full range of our audit work, including annual audits and the programme of performance audits. The well-being of audit teams and the delivery of high-quality audits remain paramount. Changes in our approach may be necessary and where this impacts on annual audits, revisions to this Annual Audit Plan may be required.

## Adding value

**4.** We aim to add value to the Joint Board through our external audit work by being constructive and forward looking, by identifying areas for improvement 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. Additionally, we attend meetings of the Joint Board and actively participate in discussions.

## Respective responsibilities of the auditor and the Joint Board

**5.** The [Code of Audit Practice \(2016\)](#) sets out in detail the respective responsibilities of the auditor and Joint Board. Key responsibilities are summarised below.

## Auditor responsibilities

**6.** Our responsibilities as independent auditors are established 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.

**7.** 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 arrangements within the Joint Board to manage its performance and use of resources. In doing this, we aim to support improvement and accountability.

## Lanarkshire Valuation Joint Board and Treasurer responsibilities

**8.** The Joint Board and Treasurer are responsible for maintaining accounting records and preparing annual accounts that give a true and fair view.

**9.** The Joint Board and Treasurer have the primary responsibility for ensuring the proper financial stewardship of public funds, compliance with relevant legislation and establishing effective arrangements for governance and propriety that enable the Joint Board to deliver its objectives.

## Managing the transition to 2022/23 audits

**10.** Audit appointments are usually for five years but were extended to six years due to Covid-19. 2021/22 is the final year of the current appointment and we will work closely with our successors to ensure a well-managed transition.

# Annual accounts audit planning

## Materiality

**11.** Materiality is an expression of the relative significance of a matter in the context of the annual accounts. We are required to plan our audit to determine with reasonable confidence whether the annual accounts 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 2021/22 audit

**12.** The materiality levels for the Joint Board are set out at [exhibit 1](#).

## Exhibit 1

### 2021/22 materiality levels for the Joint Board

Materiality levels	Amount
<b>Planning materiality</b> – This is the figure we calculate to assess the overall impact of audit adjustments on the financial statements. It has been set at 2% of gross expenditure based on the 2021/22 budgeted expenditure.	£85,000
<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 would indicate that further audit procedures should be considered. Using our professional judgement, we have assessed performance materiality at 75% of planning materiality.	£65,000
<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

Source: Audit Scotland

## Significant risks of material misstatement to the annual accounts

**13.** 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. Also, it is informed by our discussions with management, meetings with internal audit, attendance at committees and a review of supporting information.

**14.** Based on our risk assessment process, we identified the following significant risks of material misstatement to the annual accounts. These are risks which have the greatest impact on our planned audit procedures. [Exhibit 2](#) summarises the

nature of the risk, the sources of assurance from management arrangements and the further audit procedures we plan to perform to gain assurance over the risk.

## Exhibit 2

### 2021/22 significant risks of material misstatement to the annual accounts

Significant risk of material misstatement	Sources of management assurance	Planned audit response
<p><b>1. Risk of management override of controls</b></p> <p>As stated in International Standard on Auditing (UK) 240, management is in a unique position to perpetrate fraud because of management's ability to override controls that otherwise appear to be operating effectively.</p>	<ul style="list-style-type: none"> <li>Owing to the nature of this risk, assurances from management are not applicable in this instance</li> </ul>	<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>Evaluate significant transactions outside the normal course of business.</li> <li>We will assess any changes to the methods and underlying assumptions used to prepare accounting estimates compared to the prior year.</li> </ul>
<p><b>2. Significant estimation and judgement – pension liability</b></p> <p>There is a significant degree of subjectivity in the measurement and valuation of the pension liability included in the annual accounts.</p> <p>The valuation is based on specialist and management assumptions and changes in these can result in material changes to the pension liability.</p>	<ul style="list-style-type: none"> <li>Any significant estimates and judgements are explained in the Notes to the Accounts.</li> <li>Use of professional actuaries appointed by the Pension Fund to value pension liabilities.</li> <li>Detailed discussions between actuaries and management, including where necessary challenge by management of assumptions applied.</li> </ul>	<ul style="list-style-type: none"> <li>Evaluate the competence, capabilities, and objectivity of the actuary.</li> <li>Obtain an understanding of management's involvement in the valuation process, including the information they provide to the actuary, to assess if appropriate oversight and challenge has occurred.</li> <li>Critically assess the adequacy of the disclosures regarding the assumptions in relation to the valuation of the pension liability.</li> </ul>

Source: Audit Scotland

**15.** Based on our assessment of the likelihood and magnitude of risk, we have assessed that there are currently no other risks of material misstatement for the



2021/22 audit of the Joint Board. We will keep this under review as our audit progresses. If our assessment of risk changes and we consider risks identified to be significant, we will communicate this to management and those charged with governance and revise our planned audit approach accordingly.

## Consideration of the risks of fraud in the recognition of income and expenditure

**16.** As set out in International Standard on Auditing (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 income. There is a risk that income may be misstated resulting in a material misstatement in the annual accounts. We have rebutted this risk for the Joint Board because most of the funding received is through requisitions and other income from constituent authorities or Government grants. These income streams are deemed to represent a low fraud risk.

**17.** 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 income recognition. We have rebutted this risk for the Joint Board because the nature of expenditure is predominantly on 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.

**18.** We have not, therefore, incorporated specific work into our audit plan in these areas over and above our standard audit procedures. Our audit testing will maintain an oversight of any unusual transactions or accounting entries.

## Audit risk assessment process

**19.** 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.

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# Audit dimensions

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## Introduction

**20.** The [Code of Audit Practice](#) sets out the four dimensions that frame the wider scope of public sector audit. These are: financial management, financial sustainability, governance and transparency and value for money.

## Audit dimensions

**21.** The Code of Audit Practice includes a provision relating to the audit of small 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 small audited body provision of the Code to the 2021/22 audit of the Joint Board.

**22.** 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 2021/22 Annual Audit Report.

**23.** In addition to our work on the governance statement and financial sustainability, we will review and comment on the Joint Board's performance against service performance indicators agreed between the Scottish Government and the Scottish Assessors' Association.

## Audit dimension risk

**24.** We have identified an audit dimension risk in the area set out in [exhibit 3](#). This exhibit sets out the risk, sources of assurance from management arrangements and the further audit procedures we plan to perform to gain assurances over the risk. The conclusions from this work will be reported in our 2021/22 Annual Audit Report.

## Exhibit 3

### 2021/22 audit dimension risk

Audit dimension risk	Sources of management assurance	Planned audit response
<p><b>1. Workload demands - impact on performance</b></p> <p>There is a risk that there will be insufficient resources to meet the increased operational needs in relation to:</p> <ul style="list-style-type: none"> <li>the recommendations arising from the Barclay review of non-domestic rates.</li> <li>potential increased workload arising from complex appeals including demands of the designated assessor responsibility in the valuation of electricity generation subjects.</li> <li>inability to attract suitably qualified staff due to market competition.</li> </ul>	<ul style="list-style-type: none"> <li>The workforce plan and resources are reviewed by management on a continuous basis.</li> <li>Management work closely with the Treasurer to the Board to identify any issues in both the short, medium and long term to ensure appropriate measures are taken to address these matters.</li> </ul>	<ul style="list-style-type: none"> <li>Review of updates to the workforce plan.</li> <li>Ongoing discussions with key client staff.</li> <li>Review of key performance indicators.</li> <li>Consideration of the latest financial strategy</li> </ul>

Source: Audit Scotland

# Reporting arrangements, timetable, and audit fee

## Reporting arrangements

**25.** Audit reporting is the visible output for the annual audit. All Annual Audit Plans and the outputs, as detailed in [exhibit 4](#), 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).

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

**27.** We will provide an Independent Auditor's Report to the Joint Board and the Accounts Commission setting out our opinions on the annual accounts. We will provide the Joint Board and the Accounts Commission with an annual report on the audit containing observations and recommendations on significant matters which have arisen during the audit.

**28.** [Exhibit 4](#) outlines the target dates for our audit outputs, and we aim to issue the Independent Auditor's Report by the statutory deadline of 31 October 2022. We acknowledge this will be challenging due to the ongoing pressures and uncertainties caused by Covid-19. Due to the May 2022 Local Government elections, the board dates from June 2022 onwards are yet to be finalised. However, our audit work has been scheduled to ensure the planned statutory deadline is met.

## Exhibit 4

### 2021/22 audit outputs

Audit Output	Audit Scotland target date	Joint Board Date
Annual Audit Plan	31 March 2022	7 March 2022
Independent Auditor's Report	31 October 2022	September 2022 – date TBC
Annual Audit Report	31 October 2022	September 2022 – date TBC

Source: Audit Scotland

## Timetable



**29.** 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 5](#) that has been discussed with management.

**30.** Covid-19 has had a considerable impact on the conduct and timeliness of the audit. We recognise that it is in the best interests of public accountability to get the reporting of audited accounts back to pre-pandemic timelines. To this end, 2021/22 is a transition year with the reporting deadline brought forward by one month relative to the two prior years. We are identifying ways to work more efficiently to expedite the 2021/22 audits whilst at the same time maintaining high standards of quality.

**31.** We will continue to work in close partnership with management with clarity over timescales and the requirement for high quality unaudited accounts and supporting working papers. Progress will be discussed with management and finance officers over the course of the audit.

### Exhibit 5

#### Proposed annual accounts timetable

 Key stage	 Provisional Date
Consideration of the unaudited annual accounts by those charged with governance	By 30 June 2022
Latest submission date for the receipt of the unaudited annual accounts with complete working papers package.	By 30 June 2022
Latest date for final clearance meeting with the Treasurer	Date TBC
Issue of Letter of Representation and proposed Independent Auditor's Report	Date TBC
Agreement of audited and unsigned annual accounts	Date TBC
Issue of Annual Audit Report to those charged with governance.	Date TBC
Signed Independent Auditor's Report	By 31 October 2022

Source: Audit Scotland

## Audit fee

**32.** The proposed audit fee for the 2021/22 audit of Lanarkshire Valuation Joint Board is £7,820 (2020/21: £7,610). In determining the audit fee, we have taken

account of the risk exposure of the Joint Board, the planned management assurances in place.

**33.** Where our audit cannot proceed as planned through, for example, late receipt of unaudited annual accounts, the absence of adequate supporting working papers, a supplementary fee may be levied. An additional fee may also be required in relation to any work or other significant exercises out with our planned audit activity.

# Other matters

## Internal audit

**34.** The Joint Board has a service level agreement with the internal audit function of the host authority, South Lanarkshire Council. The external auditor of the council has completed their assessment of the internal audit function. They found that the internal audit service operates in accordance with Public Sector Internal Audit Standards and has sound documentation standards and reporting procedures in place.

**35.** We do not plan to place formal reliance on internal audit's work for our financial statements' responsibilities. However, to inform our audit dimensions work we will consider the findings of internal audit.

## Independence and objectivity

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

**37.** The engagement lead (i.e. appointed auditor) for Lanarkshire Valuation Joint Board is Andrew Kerr, Senior Audit Manager. Auditing and ethical standards require the appointed auditor to communicate any relationships that may affect the independence and objectivity of audit staff. We are not aware of any such relationships pertaining to the audit of the Joint Board.

## Quality control

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

**39.** The foundation of our quality framework is our Audit Guide, which incorporates the application of professional auditing, quality and ethical standards and the [Code of Audit Practice](#) (and supporting guidance) issued by Audit Scotland and approved by the Auditor General for Scotland. To ensure that we achieve the required quality standards, Audit Scotland conducts peer reviews and

internal quality reviews. Additionally, the Institute of Chartered Accountants of Scotland (ICAS) have been commissioned to carry out external quality reviews.

**40.** As part of our commitment to quality and continuous improvement, Audit Scotland will periodically seek your views on the quality of our service provision. We welcome feedback at any time, and this may be directed to the engagement lead.



# Lanarkshire Valuation Joint Board

## Annual Audit Plan 2021/22

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# Report

6

Report to:	<b>Lanarkshire Valuation Joint Board</b>
Date of Meeting:	<b>7 March 2022</b>
Report by:	<b>Assistant Assessor and Electoral Registration Officer</b>

Subject:	<b>Lanarkshire Valuation Joint Board - Service Plan - 1 April 2019 to 31 March 2022 – 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 Board's (LVJB) Service Plan covering the period 1 April 2019 to 31 March 2022

## 2. Recommendation(s)

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

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

## 3. Background

3.1. LVJB's current Service Plan, which covers the period from 1 April 2019 through to 31 March 2022, was approved at the Board meeting on 4 March 2019. This is the final 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. The Service Plan, attached as appendix 1 to the report, includes 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.

**Renzo Pacitti BSc MRICS**

**Assistant Assessor and Electoral Registration Officer**

22 February 2022

**Previous References**

- ◆ Lanarkshire Valuation Joint Board - Service Plan - 1 April 2019 to 31 March 2022 – Update – 1 March 2021

**List of Background Papers**

None

**Contact for Further Information**

If you require further information, please contact:-

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

**SERVICE PLAN**

**April 2019 – March 2022**



### **Our Core Purpose**

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

### **Our Vision**

Our vision is to deliver quality in the work which we undertake, provide efficient services to all service users, and ensure completeness and accuracy of the Electoral Register, Valuation 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**

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

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

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

## **1.1 VALUATION ROLL**

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

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

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

### Update May 2020:

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

### Update February 2021:

At 31 January 2021 there were a total of 21,004 properties in the Valuation Rolls for North and South Lanarkshire Council areas, with a total rateable value of circa £1,023 million.



Update February 2022:

At 31 January 2022 there were a total of 21,264 properties in the Valuation Rolls for North and South Lanarkshire Council areas, with a total rateable value of circa £1,025 million.

## **1.2 VALUATION LIST**

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

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

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

Update May 2020:

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

Update February 2021:

At 31 January 2021 there were a total of 332,575 council tax entries – including garages - in the Valuation Lists for the Lanarkshire area.

Update February 2022:

At 31 January 2022 there were a total of 335,213 council tax entries – including garages - in the Valuation Lists for the Lanarkshire area.

## **1.3 REGISTER OF ELECTORS**

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

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

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

Update May 2020:

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

Update February 2021:

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

Update February 2022:

At 31 March 2022 the total electorate in Lanarkshire who are eligible to vote in Scottish Parliamentary elections continues to remain at over 500,000 electors.

## **1.4 OTHER FUNCTIONS**

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

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

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

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

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

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

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

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

### Update February 2021:

SLC laptops have now been provided to all members of staff to permit remote & blended working and maintain service provision.

Following the development of a rota ensuring compliance with social distancing advice, some staff returned to the office from 29 June 2020. This situation continued until the festive break at which time, and following Government advice, all staff reverted to fully remote working arrangements.

In respect of the Non-Domestic valuation service area, LVJB have now received 4,276 appeals on the grounds that coronavirus has created a material change of circumstance affecting value. In respect of the vast majority of these coronavirus appeals the statutory time limit for their disposal has now been extended by the Scottish Parliament to 31 December 2021.

In terms of the planned disposal of outstanding of Council Tax appeals, six valuation appeal hearings have been scheduled this year to deal with these. However, face to face hearings have been cancelled by the Lanarkshire Valuation Appeal Panel until further notice due to the on-going health crisis.

In the Electoral Services area, it was agreed by LVJB's management team that the scheduled 2020 door-to-door canvass of electors should not be undertaken given the current health crisis and taking cognisance of the advice from the Scottish Government and NHS Scotland. However, all other elements of the annual canvass were undertaken with the Registers published on 1 December 2020.

Update February 2022:

Following the organisation's relocation to David Dale House in February 2021 some staff returned to the office on a similar rota basis to the previous year again ensuring compliance with social distancing advice. This situation continued until 13 December 2021 at which time, and following Government advice, all staff reverted to remote working arrangements.

In respect of the Non-Domestic valuation service area, LVJB have now received circa 8,000 appeals which are likely all related to the pandemic. In respect of all these appeals the statutory time limit for their disposal has now been extended by the Scottish Parliament to 31 December 2022.

In respect of Council Tax appeals, whilst citations have continued to be issued and appeals discussed in an attempt to reach settlement, a sizeable number remain outstanding. Efforts are being made to facilitate the hearing of these appeals whilst physical hearings remain paused. Extra valuation appeal hearings have been scheduled for the remainder of this year to assist in the disposal of council tax appeals.

In the Electoral Services area, following the pausing household visits as part of the annual canvass of electors in 2020 due to the pandemic, such visits were recommenced as part of the 2021 canvass. The Registers were published timeously on 1 December 2021.

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

**2.1 THE VALUATION ROLL**

**2.1.1 Maintenance of the Valuation Roll**

Maintenance of the Valuation Roll, including the addition of new subjects, the deletion of subjects and the amendment of existing subjects, will continue, year-on-year, in accordance with the Joint Board's established procedures for completion within the statutory timescales and annual targets. Valuation Notices will be issued to all Proprietors, Tenants and Occupiers and all relevant changes will be notified to the billing authorities timeously.

Update May 2020:

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

Update February 2021:

In the period 1 April 2020 to 31 January 2021, some 323 value changes had been made to the Valuation Roll. 47% of these changes were made within 3 months of their effective alteration date (performance target for period 2020/21 set at 77%).

Update February 2022:

In the period 1 April 2021 to 31 January 2022, some 773 value changes had been made to the Valuation Roll. 73% of these changes were made within 3 months of their effective alteration date (performance target for period 2021/22 set at 77%).

**2.1.2 Revaluation Appeals**

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

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

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

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

Update May 2020:

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

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

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

Update February 2021:

At 31 January 2021 LVJB have disposed of 8,784 revaluation appeals leaving 497 appeals outstanding of which 224 have been referred to the Lands Tribunal for Scotland for determination. All of the remaining outstanding appeals will be cited for hearing dates up to 30 June 2021.

However, following the Government's public health advice in relation to the coronavirus pandemic, the Lanarkshire Valuation Appeal Panel (LVAP) have taken the decision that face to face hearings will not recommence until further notice. They do however continue to cite appeals and LVJB staff discuss them in the normal fashion with the appellants and their professional agents. If, however, following completion of discussions agreement cannot be reached it will be necessary to have such appeals postponed or continued to a future hearing date.

All such appeals originally had to be disposed of by 31 December 2020. However, the Scottish Parliament enacted the Valuation Timetable (Disposal of Appeals and Complaints) (Coronavirus) (Scotland) Amendment Order 2020 which now extends this deadline for disposal until 31 December 2021.

Update February 2022:

Following the enactment by the Scottish Government of the Valuation Timetable (Disposal of Appeals and Complaints) (Coronavirus) (Scotland) Amendment Order 2020, the deadline for disposal of all 2017 revaluation appeals was extended by 12 months until 31 December 2021.

9,281 Revaluation appeals were received, of which 207 are referred to the Lands Tribunal for determination. The remaining 9,074 were timeously disposed of.

To make this possible whilst face-to-face appeal hearings remained suspended, an agreement was reached with the LVAP to hear appeals by MS Teams where it proved not possible to reach settlement.

### 2.1.3 Running Roll Appeals

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

#### Update May 2020:

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

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

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

#### Update February 2021:

Non Covid-19 Running Roll Appeals: At 31 January 2021, 966 running roll appeals have been settled since 1 April 2017 leaving 818 appeals outstanding of which 49 have been referred to the Lands Tribunal for Scotland for determination. In a similar fashion to the revaluation appeals described at 2.1.2 above all of the remaining outstanding appeals will be cited for hearing dates up to 30 June 2021.

Covid-19 Running Roll Appeals: LVJB have received 4,276 running roll appeals on the grounds of Covid 19 constituting a material change of circumstance affecting value. Discussions at a national level through the Scottish Assessors Association are on-going in respect of these appeals to produce strategy for dealing with these exceptional numbers. The vast majority of these appeals require to be disposed of by 31 December 2021 and the negotiation and disposal of this volume of appeals within this timescale will clearly place an onerous burden on the organisation's resources.

#### Update February 2022:

As at 31 January 2022 LVJB have circa 8,000 outstanding running roll appeals on the grounds that a material change of circumstance has affected value. Of this number, it is anticipated that the vast majority of these appeal have been lodged on the grounds that the material change of circumstance related to the effects of Covid-19. These appeals require to be cited by 30 June 2022 for a hearing prior to 31 December 2022. The outcome of Government legislative plans are awaited in this regard.

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

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

##### Update May 2020:

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

##### Update February 2021:

As at 31 January 2021 there are now 290 appeals outstanding which are referred to the Lands Tribunal for Scotland.

##### Update February 2022:

As at 31 January 2022 there are now 267 appeals outstanding which are referred to the Lands Tribunal for Scotland in respect of the 2017 valuation roll.

#### 2.1.5 **Designated Assessor Responsibility**

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

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

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

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

##### Update May 2020:

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

Update February 2021:

As at 31 January 2021, 94 appeals in respect of Electricity Generation subjects remain outstanding (both 2017 Revaluation and Running Roll). Of these 81 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.

Update February 2022:

As at 31 January 2022, 63 appeals in respect of Electricity Generation subjects remain outstanding (both 2017 Revaluation and Running Roll). Of these 42 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.

#### **2.1.6 The Barclay Review**

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

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

Update May 2020:

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

Update February 2021:

Updates on the workload associated with the Act continue to be summarised in the Progress Update presented at the quarterly Board meeting.

Update February 2022:

Updates on the workload associated with the Act continue to be summarised in the Progress Update presented at the quarterly Board meetings.

#### **2.1.7 2022 Revaluation**

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

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



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

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

Update May 2020:

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

Update February 2021:

In December 2020 the Scottish Parliament passed into law The Valuation (Postponement of Revaluation) (Coronavirus) (Scotland) Order 2020. It made two fundamental changes to arrangements for the forthcoming revaluation. Firstly, it has postponed the 2022 Revaluation by 12 months and accordingly the next non-domestic revaluation will come into force on 1 April 2023. The second change enacts that the tone date for the 2023 revaluation will now be one year prior to the date of the revaluation rather than two years as has been the situation in previous revaluations. In practice this moves the effective date from 1 April 2020 to 1 April 2022. This change to a one year tone date was a recommendation from the Barclay Review and was intended to have been implemented at the 2025 Revaluation.

Notwithstanding this postponement, work in relation to the undertaking of the 2023 Non-Domestic Revaluation continues to be considered by LVJB's senior valuation staff in their role as members of Scottish Assessors Association working groups and committees.

Update February 2022:

At present, the primary task being undertaken by LVJB staff in respect of the forthcoming revaluation is the completion of a valuation sampling exercise. This was requested by the Scottish Government and entails valuing a sample of valuation roll entries to 2023 Revaluation levels of value – some 1,896 subjects. This task is to be completed and returned to the Scottish Government by 17 March 2022.

## **2.2 THE VALUATION LIST**

### **2.2.1 Maintenance of the Valuation List**

Maintenance of the Valuation List, in particular the addition of new subjects, will continue, year-on-year, in accordance with the Joint Board's established procedures for completion within annual targets. Banding Notices will be issued to all interested parties and all relevant changes will be notified to the billing authorities timeously.

Update May 2020:

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

Update February 2021:

In the period from 1 April 2020 to 31 January 2021 1,722 new houses were added to the Valuation List; 94% of these additions have been made within three months of their effective completion date (performance target for period 2020/21 set at 87%). The volume of new housing is noticeably lower than at the same point in 2020 and since the start of this financial year on-site surveys have been paused due to health concerns relating to the pandemic. Notwithstanding this cessation of on-site surveys, LVJB staff have maintained good communication channels with sales staff of housing construction sites in North and South Lanarkshire and with individual house builders. This has enabled receipt of electronic plans, photographs, the banding of houses from desk-top, and receipt of dates of legal entry.

Update February 2022:

In the period from 1 April 2021 to 31 January 2022 some 2,371 new houses were added to the Valuation List; 94% of these additions have been made within three months of their effective completion date (performance target for period 2021/22 set at 87%).

Notwithstanding the pausing of on-site surveys due to health concerns relating to the pandemic, LVJB staff have maintained communication channels with sales staff of housing construction sites in North and South Lanarkshire and with individual house builders. This has enabled receipt of electronic plans, photographs, the banding of houses from desk-top, and receipt of dates of legal entry.

## **2.2.2 Alterations to Bands**

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

Update May 2020:

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

Update February 2021:

In the period from 1 April 2020 to 31 January 2021 some 125 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 2022:

In the period from 1 April 2021 to 31 January 2022 some 184 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. In a similar fashion to the addition of new housing, and for the same reasons, these band increases are currently undertaken by extensive information gathering, negating the need for visits to dwellings during the pandemic.

### 2.2.3 Proposals & Appeals

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

#### Update May 2020:

As at 1 May 2020 some 129 proposals and appeals remain outstanding with 3 remaining Council Tax valuation appeal hearings having been arranged for the remainder of this year as part of a strategy to deal with these as efficiently as possible. Of this number, 36 have been identified as having been validly made. As already mentioned given the current coronavirus situation, there is uncertainty if scheduled valuation appeal hearings will proceed.

#### Update February 2021:

As at 31 January 2021 some 158 proposals and appeals remain outstanding with six remaining Council Tax valuation appeal hearings having been arranged for the remainder of this year as part of a strategy to deal with these as efficiently as possible. Of this number, 72 have been identified as having been validly made. As already stated at section 2.1.2 given the current coronavirus situation, the LVAP has taken the decision that there will be no face to face appeal hearings until further notice. Irrespective of this, appeals continue to be cited and discussed by LVJB staff and Council Tax payers in order to achieve a settlement where possible. Where this has not proven to be possible such appeals will be postponed to a future hearing date.

#### Update February 2022:

As at 31 January 2022 some 184 proposals and appeals remain outstanding with 15 remaining Council Tax valuation appeal hearings having been arranged for the remainder of this year as part of a strategy to deal with these as efficiently as possible. Of this number, 135 have been identified as having been validly made. The Secretary to the LVAP that all appeals will be heard by MS Teams until at least 1 May 2022.

## 2.3 REGISTER OF ELECTORS

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

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

#### Update May 2020:

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

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

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

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

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

Update February 2021:

As noted at last year's update, the 2020 canvass was the first to be conducted under Canvass Reform which attempted to provide EROs with a streamlined procedure for the compilation of the electoral register whilst still maintaining its accuracy. The register was published on 1 December 2020.

Due to Government health advice, it was agreed by the LVJB Management Team not to conduct the door-to-door element of the canvass in 2020 however ITRs continue to be issued in an effort to ensure the accuracy of the Electoral Register. Over 25,000 ITRs have been issued since the start of the 2020 canvass.

Update February 2022:

The 2021 canvass commenced on 2 August 2021 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 this year with canvassers calling at over 30,000 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 2021.

The UK Parliamentary Review 2023 has completed its initial consultation period and is entering the secondary consultation phase which concludes at the end of March 2022.

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

Update May 2020:

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

Update February 2021:

Monthly updates to the Electoral Register have continued to be published every month since April 2020 both during periods of blended working and remote working.

Update February 2022:

Monthly updates to the electoral register continue to be published every month apart from December when the revised register is published. This now includes updates in October and November. This is the case both during periods of blended working and remote working.

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

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

Update May 2020:

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

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

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

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

Update February 2021:

As explained at 2.3.1 above, it was anticipated that conducting the annual canvass of electors under the Canvass Reform regime would lead to a reduction in volume both paper communication and door-to-door canvassing. This reduction was realised.

Following a 79% match, an initial 65,164 canvass forms were issued to properties lacking a full match, which in turn required a further 49,683 reminders to be issued. By way of comparison, at the 2019 canvass over 300,000 initial communications were issued (at that time they were called Household Enquiry Forms (HEFs)).

In 2019, following the issue of the HEFs and subsequent reminders, there was a requirement to canvass over 105,000 properties in person. At the 2020 this element of the canvass had fallen to 37,435. However due to the on-going health crisis LVJB's management team took the decision that this element of the canvass should not be conducted. The matter remains under constant review with regard to advice received from NHS Scotland and the Scottish Government.

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.

Update February 2022:

After the local and national data matching exercise in July 2021, some 80% of properties matched, and 255,302 letters of confirmation were issued to these properties. 58,398 canvass forms were issued to the properties which didn't match, and a further 46,958 reminders were issued. Thereafter 30,712 house visits were required, and following advice from NHS Scotland and the Scottish Government, the LVJB's management team took the decision to undertake the household visits element in 2021 with Covid restrictions in place and Personal Protective Equipment (PPE) provided to canvassers.

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

Update May 2020:

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

Update February 2021:

A refresh of personal identifiers was carried out in January of 2021, which involved a write out to circa 3,500 electors requesting a refresh of their signature.

Update February 2022:

A refresh of personal identifiers was carried out in January 2022 which involved a write out of circa 11,000 electors requesting a refresh of their signature. Reminder letters have been issued to those who have not responded.

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

Update May 2020:

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

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

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

Update February 2021:

Following the enactment of the Scottish Elections (Franchise and Representation) Act 2020 LVJB is now adding both prisoners and foreign nationals with a right to reside in Scotland to the electoral register.

Update February 2022:

In terms of prisoners and foreign nationals, LVJB continue to promote registration within these groups, which includes issuing registration forms to prisoners from a list provided by the Scottish Prison Service.

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

Update February 2021:

Following the survey of a representative sample of eligible voters in Scotland work conducted on behalf of the Scottish Government in August and November 2020 titled “Public attitudes towards voting in Scotland in the context of COVID-19” LVJB are currently preparing for an anticipated upsurge in postal vote applications.

At present LVJB has circa 67,000 postal voters registered. However, the findings of this survey suggest that 40% of the electorate may opt to vote by post. Based on these results LVJB are currently considering arrangements to meet this anticipated increased demand in postal vote applications.

These arrangements include the training of existing staff in the valuation service of the organisation and potentially employing temporary staff from outwith LVJB. It is envisaged that processing this volume of application will require management to offer overtime to staff both for evenings and weekends. In anticipation of this the Scottish Government has provided a sum of £362,118 to LVJB to assist with the anticipated increase in workload.

It is not possible to predict if such volumes will be realised and if they are at what point they will be received. LVJB's Management Team continue to assess the risk associated with the increased workload. Dialogue continues with South Lanarkshire Council (IT Services) and LVJB's software application provider to ensure that system performance requirements are met.

Update February 2022:

The next scheduled elections are the Scottish Local Government Elections on 5 May 2022.

Household Notification Letters have been issued in connection with the election, advising of who is registered to vote, and providing information on postal voting arrangements.

At present, LVJB have circa 93,000 electors with permanent postal votes in place, this is an increase of around 26,000 from last year, mainly due to the uptake at the Scottish Parliamentary election in May 2021 which was held during the pandemic.

## **2.4 CORPORATE GOVERNANCE**

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

Update May 2020:

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

Update February 2021:

LVJB will continue to provide annual updates to the Service Plan during its currency and provide such updates to the Board. This is the second such update.

Update February 2022:

A service plan was presented to the Board at the 4 March 2019 meeting. This covered the period 2019 to 2022, to which this report is the final update. A new service plan will be presented to the Board, covering the period 2022 to 2025.

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



Update May 2020:

A report, on the Local Code of Corporate Governance, was presented, by the Assessor, to the Board at its meeting on 4 March 2019. This was based on the framework established by The Chartered Institution of Public Finance and Accountancy (CIPFA) and The Society of Local Authority Chief Executives (SOLACE) in the publication Delivering Good Governance in Local Authority Government Framework (2016 Edition).

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

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

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

Update May 2020:

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

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

Update February 2021:

The Senior Management Team and Management Team continue to meet as scheduled, using MS Teams where appropriate. Staff continue to be regularly updated of salient matters through Management Team bullet points and, where appropriate, feedback from the weekly Senior Management Team meeting

Update February 2022:

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.

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

Update May 2020:

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

Update February 2021:

All scheduled Management and Senior Management Team meetings have continued to take place as scheduled either remotely or in person.

Update February 2022:

Performance management continues to be monitored at Management and Senior Management meetings, which continue to be held, primarily, remotely.

- 2.4.7 Specific operational matters will be within the remit of the various scheduled meetings set up to ensure that operational procedures are reviewed, updated and implemented, and also that best practice is shared between working partners, such as parties responsible for election management issues and non-domestic rates and Council Tax billing. Additional groups, such as The Health and Safety Working Group will also contribute towards ensuring that appropriate procedures and processes are adhered to. These groups in turn will report to the LVJB's Management Team.
- 2.4.8 Senior management will liaise as and when required with staff representatives.
- 2.4.9 Where deemed appropriate the Valuation Joint Board will align its personnel and other related policies with those of South Lanarkshire Council.
- 2.4.10 The financial management and operations of the Valuation Joint Board will be subject to internal and external audit (see later).
- 2.4.11 LVJB is fully committed to the principles and practice of Best Value.
- 2.4.12 LVJB's Records Management Plan was approved by the Keeper of Records of Scotland on 9 August 2016. LVJB will continue to adhere to the agreed plan to meet its full obligations under the Public Records (Scotland) Act 2011.

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

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

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

Update May 2020:

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

Update February 2021:

Following receipt of LVJB's invite to submit the Progress Update Review (PUR) on 7 August 2020, this was timeously provided to the Keeper of Records on 16 November.

Update February 2022:

Following receipt of LVJB's invite to submit the Progress Update Review (PUR) on 16 August 2021, this was timeously provided to the Keeper of Records on 15 October 2021, with the final report from National Records of Scotland received on 7 January 2022. The Assessment Team evaluated LVJB's submission and considered that LVJB continue to take their statutory obligations seriously and are working hard to bring all elements of their Records Management Plan into full compliance with the Act.

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

Update May 2020:

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

Update February 2021:

The Risk Register was reviewed by LVJB's Management Team and is the subject of a report to the Board on 1 March 2021.

Update February 2022:

The Risk Register was reviewed by LVJB's Management Team and is the subject of a report to the Board on 7 March 2022.

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

Update May 2020:

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

Update February 2021:

Board approval was granted for the relocation of LVJB's office premises at the Joint Board meeting of 7 September 2020 and it is expected that LVJB will take occupation of the new office in mid-February 2021.

Update February 2022:

LVJB took occupation of the majority of the ground floor of David Dale House in John Street, Blantyre at the start of February 2021.

## **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.

Update February 2021:

LVJB continue to operate a Personal Safety System. Additionally, and with particular reference to the current health crisis, new Risk Assessments and Safe Systems of Work have been developed in relation to office based working and conducting the door-to-door electoral canvass. Further, similar documents are currently being drafted in relation to on-site surveys, when deemed safe to resume.

Update February 2022:

LVJB continue to update Risk Assessments and Safe Systems of Work in relation to the current pandemic. LVJB continue to follow Scottish Government guidance in respect of working arrangements.

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

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

Update May 2020:

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

Update February 2021:

LVJB's in-house H&S committee continued to meet quarterly until the start of the Covid-19 pandemic at which time, due to the low numbers of staff attending the office physically, in-house meetings were replaced by a more fluid system of control and information provision. With LVJB's move to new office premises beginning on 15 February 2021, the next scheduled meeting of the in-house group will take place as scheduled on 23 February using MS Teams.

LVJB's representatives continue to attend and participate in meetings of South Lanarkshire Council's Finance and Corporate Health and Safety Group including MS Team Meetings during the pandemic.

Update February 2022:

LVJB's representatives continue to attend and participate in meetings of South Lanarkshire Council's Finance and Corporate Health and Safety Group which have been conducted via MS Team during the pandemic. LVJB managers are updated of the outcomes of these meeting at the appropriate Management Team (MT) meeting and this is cascaded to staff through the issue of MT bullet points. Additionally, the

in-house health and safety group meets quarterly using MS Teams and circulate the minutes of those meetings to staff.

- 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.

Update February 2021:

Since the onset of the Covid-19 pandemic LVJB instigated daily Emergency Business Continuity & Planning meetings to plan for home working. Part of this plan was to prepare Risk Assessments and Safe Systems of Work for when staff could return to the office.

Update February 2022:

Risk Assessments and Safe Systems of work are in place for blended working arrangements which are currently being implemented.

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

Update May 2020:

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

Update February 2021:

The Fire Action Plan continues to be maintained to show the names of LVJB's current floor controllers. These are reviewed and replaced as appropriate.

Update February 2022:

The Fire Action Plan has been updated since LVJB moved to David Dale House. It will be reviewed and replaced as appropriate.

- 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.

Update February 2021:

LVJB have developed a comprehensive Risk Assessment and Safe Systems of Work for office base working during the pandemic when restrictions allow. This included restricting numbers of staff who could come into office so that two metre distance could be maintained at all times. Additionally, LVJB's Management Team approved the provision of PPE, two metre markings on the floor, a one-way system in the office to minimize staff contact, restricting toilets to one person at a time and provision of hand gel to all staff.

Update February 2022:

Risk Assessment and Safe Systems of Work for various working arrangements have been updated throughout the year in accordance with the Scottish Government guidance. When staff commence blended working arrangements there will still be restrictions in place to mitigate risk, the wearing of face coverings when moving around the office.

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

Update May 2020:

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

Update February 2021:

Since the commencement of home based working LVJB have employed one new member of staff. The H&S part of the induction was undertaken, albeit via MS Teams rather than face to face. MS Teams is also the medium used for the majority of PDRs and it remains a requirement of managers at these reviews to assess the individual training needs of each employee in respect of H&S and arrange training accordingly.

Update February 2022:

MS Teams continues to be used for inductions, PDR's and identifying suitable training for staff.

- 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.

Update February 2021:

Whilst undertaking blended and remote working during the Covid-19 pandemic, staff have continued to be updated with regards to health & safety matters. At the outset of the pandemic this was through the Business Continuity & Emergency Planning daily meetings and relevant information has continued to be disseminated through Management Team meeting bullet points and section meetings.

Update February 2022:

Staff have continued to be updated on Health and Safety matters during the pandemic using Management Team meeting bullet points, section meetings, minutes of in-house health and safety group and MS Teams.

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

Update May 2020:

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

Update February 2021:

A review of the current Traffic Management Plan was under way with a view to adding speed bumps to Cadzow Avenue, however as LVJB will be moving to new office premises the organisation will have no further involvement in this matter.

Update February 2022:

LVJB moved to David Dale House in February 2021. Since then, LVJB's health and safety representatives have checked that there is a suitable traffic management plan in place for David Dale House and have adopted it.

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

Update May 2020:

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

Update February 2021:

On-site inspections remain paused at the current time due to the health pandemic, however a Risk Assessment & a Safe Systems of Work procedure is being developed in anticipation of the re-commencement of on-site surveys. LVJB will continue to monitor advice received from the Scottish Government and NHS Scotland when developing these documents.

Update February 2022:

Risk Assessments and Safe Systems of Work have altered during the pandemic. On site surveys are being undertaken on a restrictive basis and the safety arrangements are currently being reviewed to consider widening subjects which can be visited.

## **2.6 ACCOUNTABILITY**

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

Update May 2020:

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

Update February 2021:

This will be undertaken by the Treasurer to the Board for 2020/21 annual accounts.

Update February 2022:

This will be undertaken by the Treasurer to the Board for 2021/22 annual accounts.

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

Update May 2020:

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

Update February 2021:

Audit Scotland will undertake the annual audit for 2020/21.

Update February 2022:

Audit Scotland undertook an annual audit for the 2020/21 year, the outcome of which forms part of a separate report being submitted to the Board.

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

Update May 2020:

An SLA has been agreed for the current year.

Update February 2021:

An SLA has been agreed for the current year.

Update February 2022:

An SLA has been agreed for the current year.

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

Update May 2020:

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

Update February 2021:

Work is currently underway with the internal auditor assessing emerging risks as a result of the pandemic.

Update February 2022:

Internal audit are currently carrying out audits on “Conflict of Interest Process”, and LVJB’s “New Homes Process” which will be the subject of separate reports to the Board once complete.

- 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.

Update May 2020:

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

Update February 2021:

LVJB continue to monitor performance through the developed suite of statistics and have submitted the annual return to the SAA Governance Committee in respect of 2020/21 Key Performance Indicators.

Update February 2022:

Performance continues to be monitored at LVJB, and a return has been made to the SAA Governance Committee in respect of 2020/21 Key Performance Indicators. Such indicators are included within LVJB’s Public Performance report which is the subject of a separate report to the Board.



- 2.6.6 Decisions of the Management Team will be minuted.

Update May 2020:

Undertaken for all management team meetings throughout 2019/20.

Update February 2021:

The decisions of the Management Team meeting continue to be minuted.

Update February 2022:

Minutes were taken for all Management Team meetings throughout 2021/22 to date.

## **2.7 BEST VALUE**

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

Update May 2020:

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

Update February 2021:

During periods of remote/blended working LVJB staff continue to participate in SAA Governance Committee meetings via MS Teams. Governance also remains a standing item on the agendas of meetings of both the Senior Management Team and the Management Team.

Update February 2022:

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 May 2020:

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

Update February 2021:

Performance management continues to be monitored.

Update February 2022:

LVJB continues to monitor performance through a developed suite of statistics and performance continues to be considered at both Senior Management Team meeting 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 May 2020:

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

Update February 2021:

LVJB's Public Performance Report for the period 2019/20 was presented to the Board meeting of 1 June 2020.

Update February 2022:

LVJB's Public Performance Report for the period 2020/21 was presented to the Board meeting of 7 June 2021.

- 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 to the Board annually.

Update May 2020:

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

Update February 2021:

LVJB have taken the opportunity to re-assess the appropriateness of our Customer Care strategy and have undertaken a modernisation appraisal to ensure that the process is current.

Update February 2022:

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 May 2020:

See 2.4.3.

Update February 2021:  
See 2.4.3.

Update February 2022:  
See 2.4.3.

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

Update May 2020:  
LVJB's annual Efficiency Statement for 2018/19 was presented to the Board at the meeting of 3 June 2019. The annual Efficiency Statement for 2019/20 is the subject of a separate report.

Update February 2021:  
An efficiency statement will be presented to the Board at the quarterly meeting in June 2021.

Update February 2022:  
LVJB's annual Efficiency Statement for 2020/21 was presented to the Board at the meeting of 7 June 2021.

## **2.8 EQUAL OPPORTUNITIES**

- 2.8.1 LVJB recognises its duties under Equalities Legislation and is committed to eliminating discrimination, harassment and victimisation, advancing equality of opportunity and fostering good relations.
- 2.8.2 LVJB has published an Equal Opportunity Policy setting out a summary of policy objectives.
- 2.8.3 Regulation 3 of The Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012 requires a listed authority to publish a Mainstreaming Equalities Report and Equality Outcomes. LVJB published their latest report in April 2017 for the period 2017 to 2021 and this is available on our website. This continues the work that commenced in 2013.

Update February 2021:  
Updated Equality Outcomes for the period April 2021 to April 2025 will be published on the 30 April 2021.

Update February 2022:  
Equality Outcomes for the period April 2021 to April 2025 were published on the 30 April 2021, and the Mainstreaming Equalities Report and Equalities Outcomes was reported to the Board at its meeting on 7 June 2021.

- 2.8.4 Regulation 4 in accordance with Section 6 of The Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012 and 2016 LVJB as a listed authority has a duty to gather and use employee information on the composition of its employees and the recruitment, development and retention of employees. LVJB has produced annual Employee Information Reports from April 2014 onwards to include the annual breakdown of the information gathered and the 2018 report is available on our website.

Update May 2020:

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

Update February 2021:

LVJB's Employee Information Annual Report was published on our website on the 30 April 2020.

Update February 2022:

LVJB's Employee Information Annual Report is due published on our website at the end of April 2022.

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

Update May 2020:

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

Update February 2021:

The next Mainstreaming Equalities report and the Annual Equality report will be published on LVJB's website on 30 April 2021.

Update February 2022:

The Mainstreaming Equalities Report and Annual Equalities Outcomes was published on the 30 April 2021 and reported to the Board at its meeting on 7 June 2021.

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

## **2.9 STAFFING AND PERSONNEL MATTERS**

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

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

Update May 2020:

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

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

Update February 2021:

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) which have continued throughout the period of blended and remote working. At present, these meeting are primarily facilitated through MS Teams.

Update February 2022:

LVJB staff continue to have training needs identified annually at Personal Development Review (PDR) meetings, with interim reviews held 6 months later. Trainee valuers working towards their Assessment of Professional Competence (APC) continue to have meetings with their APC Counsellors and Supervisors.

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

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

Update May 2020:

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

Update February 2021:

LVJB's Workforce was reviewed and updated in Autumn 2020.

Update February 2022:

LVJB's Workforce Plan was reviewed and updated April 2021 Planning LVJB's workforce, in particular in response to the additional workload as a result of the Barclay review into non domestic rating, continues to be considered by LVJB's management team on an on-going basis as legislation develops as a result of the Barclay review.

- 2.9.3 The Valuation Joint Board has adopted The Competence Initiative Scheme, including an annual Performance and Development Review process. This encompasses a range of procedures for managing both organisational and employee performance and is a process which links the Joint Board's strategies and service objectives to tasks and employees. It provides a systematic approach to management which is based on setting objectives, assessing performance, appraising achievement and identifying ways to improve, through training and development, at both an organisational and individual level.

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

Update May 2020:

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

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

Update February 2021:

LVJB have adopted South Lanarkshire Council's PDR behaviours framework and all staff annual reviews are conducted under this new framework. At April 2020 however, as the office had recently moved to remote working, that review did not take place but rather it was rolled together with the 6 monthly update in October 2020. It was however understood that some members of staff may have wished to raise issues at the April review (such as possible re-gradings) and so all staff were offered the opportunity to undertake a remote PDR in April if they wished to.

Update February 2022:

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 MS Teams during the previous 12-months of predominately remote working.

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

Update May 2020:

LVJB staff undertook regular meetings with SLC Personnel Services staff throughout 2019/20. The outcome of these meetings was reported to LVJB's regular Management Team meetings.

Update February 2021:

Lanarkshire Valuation Joint Board remains a user of the disability confident scheme, we guarantee to interview all disabled applicants who meet the minimum competency/behaviour requirements for the position. Additionally, LVJB also guarantee an interview to veterans of the armed forces where their previous employer was the armed forces and who meet the minimum requirements for the position.

Update February 2022:

As per update for February 2021.

## **2.10 FINANCE AND BUDGETING**

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

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

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

Update February 2022:

A new 3 year financial plan on an annual rolling basis is being undertaken and will be subject to a separate report to the Board.

- 2.10.3 Appropriate procedures for procurement, authorisation and payment have been implemented in accordance with guidance from SLC.
- 2.10.4 Adequate training in respect of these procedures will be provided to relevant staff.

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

Update May 2020:

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

Update February 2021:

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

Update February 2022:

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.

## **2.11 INFORMATION TECHNOLOGY & INFORMATION MANAGEMENT**

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

Update May 2020:

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

Update February 2021:

Regular dialogue including scheduled meetings continue to take place.

Update February 2022:

The Assistant Assessor (North) continues to hold monthly meetings with two of SLC IT's business managers, who in turn attend LVJB's monthly management team meetings. These meetings are currently via MS Teams.

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

Update May 2020:

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

Update February 2021:

The SLA remains under review by SLC IT.

Update February 2022:

The SLA was agreed on 10 June 2021.

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

Update May 2020:

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

Update February 2021:

LVJB purchased laptops to facilitate homeworking, however opted to retain the existing desktop PCs as a contingency particularly in respect of the upcoming Scottish Parliament Election.

Update February 2022:

To achieve Windows 10 functionality, in particular to ensure service delivery in LVJB's key business areas, there will be a refresh to desktop PCs.

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

Update May 2020:

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

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

Update February 2021:

Following the withdrawal from the EU, the Data Protection Act 2018 was amended on the 1 January 2021 to reflect the UK's status outside the EU. The UK General Data Protection Regulations (UK GDPR) came into effect on the 1 January 2021. It is based on the EU GDPR with some changes to make it more effective in a UK context. LVJB continues to comply with the DP Act 2018 and the UK GDPR. The EU GDPR does not apply to LVJB as it does not operate in Europe or offer goods and services to individuals in Europe.

LVJB are currently updating their privacy notice, data protection policy and employee guidance to reference the UK GDPR where required.

Update February 2022:

LVJB's privacy notice, data protection policy and employee guidance have been updated to reference the UK GDPR.

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



Update May 2020:

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

Update February 2021:

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

Update February 2022:

LVJB's staff continue to comply with the requirements of the FOISA Act 2002, responding to information requests in line with legislative requirements. The Assistant Assessor (North) is a member of the SAA FOI Practitioners Group, which shares knowledge and good practice throughout the Scottish Assessors Association.

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

Update May 2020:

Managed via the meetings referred to at 2.11.1 and via LVJB's monthly Management Team meetings.

Update February 2021:

Systems have been adapted as required in order to facilitate direct and remote working.

Update February 2022:

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

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

Update May 2020:

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

Update February 2021:

The SAA Portal has been further developed to facilitate a mapping tool which is now available for public use. The project to make more valuations available to the public is currently being further developed.

Update February 2022:

Several upgrades have been made to the SAA Portal functionality, with several more in development, in order to facilitate the recommendations of the Barclay Report, and to ensure enhanced functionality in relation to the 2023 Revaluation. Such enhancements include:

Alterations to display markers in respect of the Business Growth Accelerator

E-Forms uploaded to the Portal in respect of various Assessor Information Notices, and also the facility to allow return of the requested information electronically.

The display of valuations at the Portal in respect of Self-Catering Units and Shootings subjects, alongside those for some public buildings will soon be available to view, with those for Burial Grounds and Waste Water Treatment Works to follow shortly thereafter.

Work relating to the provision of Portal Rented Property Lists, to allow ratepayers to view what information was used to help determine the value of their property, is due to commence soon.

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

Update May 2020:

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

Update February 2021:

The content of LVJB's website continues to be monitored and regular use is made of the announcements facility.

Update February 2022:

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

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

Update May 2020:

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

Update February 2021:

The move to Windows 10 has taken been undertaken with few issues reported, thus, ensuring LVJB's key software applications remain supported.

Update February 2022:

The move to Windows 10 laptops was carried out successfully. LVJB will now refresh its desktop PCs to Windows 10 versions too, to provide a contingency to ensure all our system continue to perform satisfactorily, both within the office and remotely.

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

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

Update May 2020:

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

Update February 2021:

LVJB's non-domestic records have almost all been digitised and with the domestic records already having been digitised this allows for service to be maintained in respect of maintaining the valuation roll and council tax list whilst undertaking remote working.

Update February 2022:

LVJB's non-domestic files have now almost all been digitised. Arrangement to digitise large scale plans are in place and this will commence shortly.

## **2.12 KEY PARTNERSHIPS**

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

Update May 2020:

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

Update February 2021:

During the period of remote and blended working, these meetings have continued to take place via MS Teams.

Update February 2022:

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 via MS Teams.

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

Update May 2020:

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

Update February 2021:

During the period of remote and blended working, communication has continued in relevant areas such as electronic weekly transfer of updates to both the Valuation Roll and Valuation List and the actioning of occupation details as provided by those councils. Additionally, both councils are provided with a copy of the published Electoral Register in December each year and obtain the monthly updates if so requested.

Update February 2022:

Since the previous update, the Valuation Roll, Valuation List and Electoral Register continue to be updated monthly and provided to the relevant stakeholders. Monthly updates of the Electoral Register were also produced in October and November 2021.

- 2.12.3 LVJB will continue to commit resources to the workings of the Scottish Assessors' Association. In this respect, it will participate in Plenary, Committee and Working Group meetings and fully engage in the exchange of information, ideas and knowledge provided by this association with a view to continuing the process of sharing services where possible and sharing best practice.

Update May 2020:

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

Update February 2021:

During this period of remote and blend working the above noted Committees and Working Groups have continued to be attended by Joint Board staff remotely through MS Teams. The Assessor & ERO sits on the SAA Executive and will take up the position of President in May this year.

Update February 2022:

The Assessor & ERO has taken up the role of President of the SAA and will continue in this position until May 2023. LVJB undertook a review of its staff representatives and Practice Note authors on all SAA Committees and Working Groups in September 2021 in preparation for the 2023 Revaluation.

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

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

Update May 2020:

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

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

Update February 2021:

The Assessor & ERO has continued to attend Harmonisation meetings which have been undertaken remotely with the Valuation Office Agency (England and Wales), the Valuation and Land Agency (Northern Ireland), and the Valuation Office of Ireland in a virtual setting.

Update February 2022:

As President of the SAA, the Assessor & ERO has continued to attend Harmonisation meetings, which have been undertaken remotely, with the Valuation Office Agency (England and Wales), the Valuation and Land Agency (Northern Ireland), and the Valuation Office of Ireland in a virtual setting.

- 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 May 2020:

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

Update February 2021:

The monthly Electoral Registration Committee meetings have continued through this period of blended and remote working via MS Teams and the Electoral Commission (EC) attend those meetings. LVJB staff continue to receive bulletins and attend relevant EC events.

Update February 2022:

The monthly Electoral Registration Committee meetings have continued through this period of blended and remote working via MS Teams and the Electoral Commission (EC) attend those meetings. LVJB staff continue to receive bulletins and attend relevant EC events, most recently an event to prepare Returning Officers (RO) and Electoral Registrations Office (ERO) for the forthcoming Scottish Local Government elections in May.

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

Update May 2020:

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

Update February 2021:

Meetings, where possible, were continued and scheduled via MS Teams.

Update February 2022:

Staff continue to be involved in team meetings and their input is encouraged at the meetings. The management team has recently undertaken a staff consultation on working arrangements, with the outcome that a blended working arrangement of home and office based working to be rolled out soon.

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

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

Update May 2020:

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

Update February 2021:

LVJB continue to explore options with Idox and SLC IT to improve performance and enhance efficiency in electoral services. Additionally, LVJB are currently liaising with Northgate to enhance the range of valuation subjects for which a valuation tool is available thereby increasing the total number of valuations which can be made available to the public at the SAA portal. Further, LVJB have expanded their use of their bulk mailing and printing partners to digitise almost all non-domestic paper files and through the creation of standard templates, have developed a suite of letters which can now be issued to stakeholders where it is deemed more appropriate than electronic communications.

Update February 2022:

LVJB continue to meet regularly with partners and will maintain dialogue with SLC in respect of the renewal of the bulk mailing and printing contract. The current contract expires in April 2023.

## **2.13 MISCELLANEOUS**

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

Update February 2022:

LVJB, through the SAA Committee structure, have responded to a number of government consultations over the recent period, and will participate in other relevant consultations as deemed appropriate.

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

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

continuity of service provision in terms of Council Tax and Electoral Registration services.

Update May 2020:

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

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

Update February 2021:

The Local Government Boundary Commission for Scotland has completed an Interim Review of Scottish Parliament Boundaries at Cardowan by Stepps.

The Commission submitted the Report and Final Recommendations for its Review of the Scottish Parliament constituencies of Glasgow Provan and Coatbridge and Chryston and Scottish Parliament regions of Glasgow and Central Scotland to Scottish Ministers, on 18 March 2020. Scottish Statutory Instrument 2020/375 was made on 11 November 2020 and the new boundaries will come into force at the next Scottish Parliament election in May 2021.

LVJB's electoral records have now been updated to reflect this amendment.

Update February 2022:

A review of all UK Parliamentary boundaries was formally launched on 5 January 2021 with the Boundary Commission for Scotland announcing its proposals on 14 October 2021 to reduce the number of constituencies from 59 to 57. There is a six-week secondary consultation period currently being held during February & March 2022. The review requires to be completed by 1 July 2023. Once the new boundaries are in force, LVJB's electoral records will be amended as appropriate.

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

Update May 2020:

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

Update February 2021:

LVJB continue to download CAG data from One Scotland Gazetteer which is populated into our core system facilitating consistent recognition of property across Council services.

Update February 2022:

LVJB continue to download CAG data from One Scotland Gazetteer fortnightly which is populated into our core system facilitating consistent recognition of property across Council services.

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

Update May 2020:

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

The plan is a standing item at LVJB's Management Team meetings.

Update February 2021:

Through the period of remote and blended working arrangements this matter has remained as a standing item at LVJB's Management Team meetings. This past period has seen LVJB's Management Team agreeing to cease the use of certain plastic products and replace with recyclable alternatives.

Update February 2022:

This remains a standing item at LVJB's Management Team meetings, with staff advised of agreed outcomes through bulletins and staff meetings. Most recently, staff have been reminded that following the relocation to David Dale House that they should ensure that waste is put in the correct bins to ensure the maximisation of recycling when undertaking office-based working.



# Report

7

Report to:	<b>Lanarkshire Valuation Joint Board</b>
Date of Meeting:	<b>7 March 2022</b>
Report by:	<b>Assessor and Electoral Registration Officer</b>

Subject:	<b>Risk Register Update 2022</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 2022

## 2. Recommendation(s)

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

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

## 3. Background

3.1. The report is titled 'Lanarkshire Valuation Joint Board – Risk Register Update 2022' 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 individual 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 is exposed to, and documents the controls in place to help mitigate each risk. At the review in January 2022, 38 risks were identified and they can be summarised as follows:-

<u>Residual Risk Score</u>	<u>Number</u>
High (7 – 9)	2
Medium (4 – 6)	20
Low (1 – 3)	16

The high risks are:-

<b>Risk reference number</b>	<b>Classification</b>	<b>Key risk</b>	<b>Residual risk score</b>
LVJB/02/22	Operational, Continuity and Performance	Inability to deal with increase in non-domestic appeals activity.	9
LVJB/23/22	People	Failure to recruit and/or retain qualified valuation staff.	7

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

4.1 None.

#### **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.

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

17 February 2022

#### **Previous References**

◆ Report to Board for 1 March 2021 meeting titled – Risk Register Update 2021.

#### **List of Background Papers**

◆ None

**Contact for Further Information**

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

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Phone: 01698 476078

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Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
LVJB/01/22	<b>IN/SL</b>	Operational, Continuity and Performance	Large reductions in rating valuations.	Large reductions in rating valuations.	<b>8</b>	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.	<b>3</b>
LVJB/02/22	<b>IN/SL</b>	Operational, Continuity and Performance	Inability to deal with increase in non-domestic appeals activity.	Upsurge in non-domestic appeal activity, in particular the voluminous appeals received in connection with the coronavirus pandemic. This leads to greater time spent by LVJB staff on handling appeals.	<b>9</b>	1) Structured non-domestic appeal disposal programme. 2) Regular case review meetings. 3) Follow agreed disposal strategy of non-domestic appeals with SAA where appropriate. 4) Monitored by Valuation Managers and Utilities Group Meetings. 5) Liaising with Lanarkshire Valuation Appeal Panel in respect of both adequate number of hearings to deal with the increased workload, and the ability of valuation appeal committees to hold hearings during the pandemic.	<b>9</b>
LVJB/03/22	<b>JN</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 with constituent authority in place. 2) IT Business Systems Manager & an IT Team Leader	<b>4</b>

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
						attend relevant part of LVJB Management Team meetings.	
LVJB/04/22	<b>JN</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/05/22	<b>GB</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/06/22	<b>TR</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>
LVJB/07/22	<b>JN/RP</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.	<b>2</b>
LVJB/08/22	<b>GB</b>	Operational, Continuity and Performance, Political, Financial	Insufficient funding from Cabinet Office for Individual Electoral Registration leading to failure to achieve statutory duties.	Failure to obtain adequate funding for Individual Electoral Registration could lead to failure to meet additional duties as a result of the introduction of IER.	<b>9</b>	1) Continue to make representations to the Cabinet Office where additional funding for IER is required. 2) Submission of Joint Led Bids to Cabinet Office where deemed appropriate.	<b>5</b>

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
LVJB/09/22	<b>GB</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.	<b>3</b>
LVJB/10/22	<b>JN</b>	Operational, Continuity and Performance, Political, Financial	Failure to comply with Public Service Network 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) SLC, and therefore LVJB, was re-accredited with PSN compliance until September 2022. 4) Accreditation is renewed annually.	<b>1</b>
LVJB/11/22	<b>RP</b>	Operational, Continuity and Performance, Political, Financial	Failure to fully comply with Disclosure Scotland and effect on ability of LVJB staff to carry out their duties.	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 notify senior management of any criminal charges or convictions.	<b>3</b>
LVJB/12/22	<b>RP</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	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>

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
			canvassers to carry out their duties.				
LVJB/13/22	<b>GB</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 & 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>
LVJB/14/22	<b>GB</b>	Operational, Continuity and Performance, Political, Financial	Inability to process registration applications due to voluminous levels received in the run up to an election.  Inability to process voluminous postal vote applications in connection with, in particular, the Scottish Parliamentary election scheduled for May 2021.	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 leads to a significant increase in duplicate applications. Also exacerbated by performance issues with current electoral registration software application.	<b>9</b>	1) LVJB's Management Team will consider the use of other staff, outwith electoral registration staff, to deal with any spike in registration applications. 2) Election plan, including a specific risk register, in place for each election. 3) Facilitate extra hours working for staff at an early stage in the election process. 4) Continuous workload monitoring meetings. 5) Increase in frequency of send and fetch to DWP. 6) Improved e-communication including web, telephone and emails, including FAQs. 7) Continuing reviews with SLC IT and Idox support service to	<b>6</b>

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
						<p>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.</p>	
LVJB/15/22	<b>RP</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>	<p>1) New bulk printing, mailing and scanning contract in place from 1/4/19.</p> <p>2) Liaison with SLC procurement.</p> <p>3) Project team to be put in place to ensure business continuity beyond contract end date of April 2023.</p>	<b>4</b>
LVJB/16/22	<b>GB</b>	Financial	Insufficient budget from SLC/NLC.	Insufficient budget from SLC/NLC could lead to statutory duties not being undertaken.	<b>9</b>	<p>1) Realignment of budgets.</p> <p>2) Quarterly meeting with Treasurer to the Board to discuss budgetary matters.</p> <p>3) Notification to Clerk as part of budget planning.</p> <p>4) Notification to the board as part of budget planning.</p> <p>5) Monitor Revenue budget at monthly management meetings.</p> <p>6) Three year budgetary planning.</p>	<b>4</b>



Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
LVJB/17/22	<b>GB</b>	Financial	Lack of control over non-controllable costs.	Lack of control over costs - Valuation Appeal Panel, Central Recharges, Print Contracts, Property & additional workload due to legislative changes.	<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. 6) Representations made to Scottish Government officials re adequate funding aligned to Barclay recommendations.	<b>5</b>
LVJB/18/22	<b>GB</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 Lands Tribunal in relation to electricity subjects.	<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) Extensive discussions with industry representatives for the 2017 Revaluation for these subjects, resulting in agreements reached for certain Valuation Roll entries. 5) Dialogue with the SAA Utilities Committee. 6) Barclay funding to reflect workload associated with Electricity duties.	<b>5</b>

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
LVJB/19/22	<b>GB</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 statutory duty could lead to a potential loss of income for the Scottish Government.	<b>9</b>	1) Funding received from the Scottish Government for anticipated work linked to the Barclay recommendations. Further funding bids for future years have been made.	<b>5</b>
LVJB/20/22	<b>TR</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/21/22	<b>GB</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 Congress participation. 4) Joint Consultative Committee Structures.	<b>4</b>
LVJB/22/22	<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'	<b>4</b>

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

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
						6) The procurement of laptops to facilitate working from home. 7) Development of Risk Assessments and Safe Systems of Work, and the purchase of Personal Protective Equipment, to facilitate a safe office based working environment. 8) Use of printing/posting/mail opening contractor to assist in workload management.	
LVJB/25/22	<b>IN/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/26/22	<b>RP</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 Personnel in relation to any changes. Monthly meetings with SLC Personnel representative. 2) Maintain awareness of such issues across industry in general.	<b>5</b>

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
						3) Maintain effective communication with staff and 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. 6) Some public holidays transferred to floating days for all LVJB staff to allow for added flexibility in relation to managing workload more effectively at peak times (which can occur around public holidays).	
LVJB/27/22	<b>RP</b>	People	Lack of adequate skills/qualifications/training	Lack of adequate skills/qualifications/training in existing workforce.  On the job training compromised due to homeworking as a result of the pandemic.	<b>7</b>	1) Personal Development Review Process. 2) Training strategy (three year plan). 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 online training events.	<b>4</b>

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
LVJB/28/22	TR	Regulatory/ Legislative	Failure to comply with FOI & Data Protection legislation.	<p>Failure to comply with legislation – leading to consequent failure to achieve statutory duties.</p> <p>Data protection concerns linked to increase in home working.</p>	6	<p>1) FOI Policy &amp; Procedures in place.</p> <p>2) Monitor via LVJB Management Team Meetings.</p> <p>3) Staff training and employee guide on GDPR issues.</p> <p>4) Data Protection Policy &amp; 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>	3

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
						10) Manager qualified as a Certified Data Protection Practitioner. 11) Data protection privacy statement on LVJB website. 12) Appointment of a Data Protection Officer.	
LVJB/29/22	<b>JN</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) Prepare approved retention schedules replace with "Business classification scheme, retention schedule and disposal arrangements". 3) Approved records management policy and plan in place. 4) Records management issues monitored via monthly management team meetings. 5) Manager 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 submitted to the Keeper of Records in October 2021 with the final report received back in January 2022.	<b>3</b>

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
LVJB/30/22	<b>AB</b>	Information & Technology	Failure of Eros Software during canvass/election.	Failure of Eros Software during canvass/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 resilience. 5) Regular dialogue with software suppliers and attendance at supplier run events. 6) Regular software updates. 7) IT support in place for elections.	<b>6</b>
LVJB/31/22	<b>JN</b>	Information & 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 Council HQ. The reverse is also in place, i.e. backups taken at Council HQ are duplicated to the DataVita datacentre. 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. Back-up servers relocation plan scheduled for summer 2021	<b>4</b>



Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
						was completed successfully, all servers are now at DataVita. 2) SLA with constituent authority in place. This SLA remains valid, as of the date of approval, June 2021, until superseded by a revised agreement mutually endorsed by the stakeholders.	
LVJB/32/22	<b>JN</b>	Information & 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>4</b>	1) Portal suppliers have documented procedures for dealing with such situations.	<b>2</b>
LVJB/33/22	<b>TR</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/34/22	<b>RP</b>	Environmental	Severe weather.	Severe weather could result in surveys & canvassing etc. being unable to be carried	<b>5</b>	1) Skeleton staff availability. 2) Reduced hours working.	<b>3</b>

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
				out due to unsafe conditions or staff unable to travel to work place.		3) Alternative working arrangements sought with SLC Personnel in such circumstances. 4) Comply with OHSMS. 5) Winter Awareness/Adverse Weather Statement in place. 6) Surveying Safely Guidance Note reviewed and issued to staff. 7) Ability for staff to undertake home working due to roll out of laptop computers during pandemic.	
LVJB/35/22	<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 three yearly Revaluations, with a one year tone date. Requirement to achieve consistency between Assessors. Review of Plant and Machinery regulations with a focus on renewable energy sector valuations. Requirement to enter subjects in the Valuation Roll that are currently excluded by legislation.	<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) Project Plan developed by the SAA for the 2023 Revaluation.	<b>5</b>

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
LVJB/36/22	<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>7</b>	1) Workforce Plan implemented and reviewed annually. 2) Flexible Retirement Policy & Flexible Working Policy available and utilised to retain experienced staff.	<b>4</b>
LVJB/37/22	<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.	<b>7</b>	1) SLC is PSN compliant and has also achieved the Scottish Government's Cyber Essentials Plus certification up until November 2021. The renewal of SLC's Cyber Essentials Plus certificate was delayed due to the move out of the IT Caird Data Centre, SLC are now currently working towards the renewal of this certification. 2) "Run, hide, tell" guidance issued to staff. 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.	<b>4</b>
LVJB/38/22	<b>LVJB Mgt Team</b>	Operational, Continuity and Performance,	Fraudulent actions within LVJB.	Fraudulent actions being undertaken by LVJB staff.	<b>4</b>	1) Review and implementation of fraud policies: <ul style="list-style-type: none"> <li>Fraud Response Plan and Procedures</li> </ul>	<b>2</b>

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
		Political, Financial				<ul style="list-style-type: none"> <li>Fraud whistleblowing for third parties</li> <li>Confidential reporting procedures</li> <li>Counter Fraud, Bribery and Corruption Policy Statement and Strategy</li> </ul>	

## 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>7 March 2022</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

The 2021 canvass has been completed successfully including undertaking household visits where required, and the revised register was published on 1 December 2021. Potential electors continue to be encouraged to use the online digital registration service ([www.gov.uk/register-to-vote](http://www.gov.uk/register-to-vote)).

#### 3.1.2. Elections Held Since Last Board Meeting

There have been no elections held since the last meeting of the Board, however, preparations are underway for the Scottish Local Government elections on 5 May 2022. Household Notification Letters have been issued to all households in Lanarkshire, detailing who is currently registered at that address and advising if they have a postal vote in place. Residents are encouraged to register by 18 April if they are not already registered, and to apply for a postal vote should they wish to vote by post.

#### 3.1.3. Personal Identifier (PI) Refresh

As Electoral Registration Officer, I am required to maintain the postal voting security arrangements and to this end, I have to write every five years to electors to obtain an updated version of their signature. This year we have issued circa 11,000 letters asking for an updated signature, followed up with around 4,500 reminder letters.

### 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 2021 to 1 February 2022.

### **3.2.2. 2005 Valuation Roll Appeals (Revaluation and Running Roll)**

A summary of the position with 2005 Revaluation and Running Roll appeals is contained in Appendix 1.3.

### **3.2.3. 2010 Valuation Roll Appeals (Revaluation and Running Roll)**

A summary of the position with 2010 Revaluation and Running Roll appeals is contained in Appendix 1.4.

### **3.2.4. 2017 Valuation Roll Appeals (Revaluation and Running Roll)**

A summary of the position with regards to 2017 Revaluation and Running Roll appeals is contained in Appendix 1.5. Table 2 includes appeals received in connection with the coronavirus pandemic. The Scottish Government are still considering legislative plans in respect of appeals lodged as a result of the pandemic.

## **3.3. Council Tax**

A summary of information in this area can be found in Appendices 2.1 to 2.4.

### **3.3.1. New Houses**

A summary of the position for the period 1 April 2021 to 1 February 2022 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. To assist dealing with the outstanding number of Council Tax appeals, additional valuation appeal hearing dates have been agreed with the Secretary and Chair of the Lanarkshire Valuation Appeal Panel, although physical hearings have yet to resume.

## **4. Staffing**

- 4.1. Since the last Board meeting, Christine Maxwell has been appointed Assistant Assessor and ERO following a recruitment and selection process and will take up the post from 6 April when the current position holder, Jim Neason, retires.

I would like to take this opportunity to thank Jim for his hard work over the many years in which he has been employed with our organisation, and wish him a well-deserved, long and happy retirement.

Following another recruitment and selection process, three current LVJB staff members were promoted from Clerical Officers to the positions of Administrative Assistants. These posts were as a result of vacancies created by an earlier promotion of three members of staff as part of continued workforce planning, in particular to deal with the additional duties as a result of the Barclay Review into non-domestic rating.

In this period since the last Board meeting, two Valuers have tendered their resignations. Both will take up positions with Renfrewshire Valuation Joint Board. A Trainee Technician has also tendered their resignation. Recruitment for these vacancies is currently under consideration.



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, one complaint has been received, a summary of which is as follows:-

<b>Service Area</b>	<b>Nature of Complaint</b>	<b>Outcome</b>
Council Tax (ref: 2021/22 – 12)	Complaint received in respect of the proposed deletion of a Council Tax entry and the creation of an entry in the valuation roll.	Letter issued explaining that before the alterations could be processed certain facts had to be properly ascertained.

### 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.

### 5.3. Barclay Review Implementation

The Non-Domestic Rates (Scotland) Act 2020 is now in force, and preparatory work continues to ensure that LVJB is able to undertake all new statutory undertakings contained within the Act.

The following is a summary of the progress in connection with the principal sections of the Act which affect matters relating to the Valuation Roll:-

**Section 2** – (amends the definition of “year of revaluation” such that, after 2022, revaluations will be carried out every three years, rather than every five years).

**Progress update:** The Scottish Government decided, due to the pandemic, to postpone the next revaluation to 1 April 2023, with the tone date moving to 1 April 2022. Work is underway in respect of information gathering, analysis, and valuing all non-domestic subjects contained within the valuation roll, with the expectation that a draft valuation roll will be published towards the end of 2022.

**Section 3** – (inserts a new section into the Local Government (Scotland) Act 1975 requiring an Assessor to include a mark in appropriate entries in the Valuation Roll to show that it relates to newly built lands and heritages, or to improved lands and heritages. The local authority will be able to use this mark to identify properties which may be eligible for business growth accelerator relief).

**Progress update:** procedures are in place and operational in order that a marker can be placed in the valuation roll where deemed appropriate.

**Section 5** – (amends section 19 of the Local Government (Financial Provisions) (Scotland) Act 1963 to require that certain subjects contained within parks should be entered in the Valuation Roll). The subjects to be entered are those which are occupied by a person or body other than a local authority or the Crown, or where persons may be required to pay for access to facilities or for goods or services.

**Progress update:** LVJB appointed staff continue to identify such subjects which will enter the valuation roll, with reference to a staff guidance note which has been developed by the Scottish Assessors Association (SAA) to ensure consistent practice throughout Scotland.

**Section 9** - Amends section 3 of the 1975 Act to allow Ministers to prescribe that Assessors must give ratepayers additional information at Revaluation.

**Progress update:** Discussions continue within the SAA with regards to how best to facilitate the provision of information at the SAA Portal in respect of the next Revaluation. Such work forms part of the SAA Revaluation Project Plan.

**Section 10** - Makes significant changes to the appeal arrangements enabling a “proposal” to be made to the Assessor in the first instance. Where no agreement is reached as to what should be done about a proposal an appeal may be submitted to the Valuation Appeal Committee. Whilst this section sets out the basic framework, much of the detail of the procedure (including whether any fee may be charged for making a proposal or an appeal) will be contained within secondary legislation. It is anticipated that the Scottish Government will undertake a consultation exercise on the format of those Regulations.

**Progress update:** The outcome of the recent consultation by the Scottish Government on the revised non-domestic appeal system is awaited. Similarly, the consultation by the Scottish Government on the transfer of the work of Valuation Appeal Panels (VAPs) to a new Tribunal set up within the Scottish Courts and Tribunals Service is also awaited. The changes are scheduled to come into effect on 1 January 2023.

**Section 26** - Gives powers for Assessors to issue Assessors Information Notices (AINs) requiring the return of information which the Assessor may reasonably require for the purposes of exercising his/her functions in relation to non-domestic rates in respect of the lands and heritages set out in the notice. Information may be requested from the Proprietor, Tenant or Occupier or any person who the Assessor thinks has the information.

**Progress update:** Appropriate procedures continue to be implemented in connection with AINs and, in particular, the new civil penalties regime

**Section 30** - provides for civil penalties to be issued for failure to return requested information within certain time periods.

**Progress update:** As update above regarding Section 26.

#### 5.4. **Coronavirus Pandemic**

LVJB’s management team’s focus continues to be on the welfare of staff. Duties continue to be undertaken with site visits now being extended to dwellings in connection with Council Tax appeals. Blended working arrangements, involving a combination of staff working from home and within the office on a pro rata basis, are now being implemented.

With regards to Valuation Appeal Committee hearings, physical hearings are still to commence, however, hearings will take place via MS Teams where deemed appropriate.

### 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.

## **12. Thanks to the Board**

- 12.1 I would like to take this opportunity to thank all Board members for their support over the last five years, not least to the Board Convener and Vice Convener, Councillor McVey and Councillor Hamilton, for the professional manner in which they have performed their respective Board duties.
- 12.2 The period over which the current Board have presided has seen various challenges, including of course the pandemic, and I would like to put on record that our staff and myself recognise and acknowledge how supportive the Board members have been during this challenging period, and wish each member all the very best for the future.

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

17 February 2022

### **Previous References**

Progress Update Report for Board meeting of 6 December 2021.

### **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 01/04/2021 and 01/02/2022**

Area	AS AT 01/04/2021		ADDED		DELETED		ALTERED		AS AT 01/02/2022	
	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV
<b>North Lanarkshire</b>	10,326	288,856,615	114	1,762,025	112	785,815	197	-3,283,285	10,328	286,549,540
<b>South Lanarkshire</b>	10,694	745,981,130	372	1,660,875	130	957,955	270	-8,313,750	10,936	738,370,300
<b>LVJB total</b>	<b>21,020</b>	<b>£1,034,837,745</b>	<b>486</b>	<b>£3,422,900</b>	<b>242</b>	<b>£1,743,770</b>	<b>467</b>	<b>-£11,597,035</b>	<b>21,264</b>	<b>£1,024,919,840</b>

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

Period: 1 April 2021 to 1 February 2022

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>	243	147	60.49%	43	17.70%	53	21.81%
<b>South Lanarkshire</b>	530	415	78.30%	67	12.64%	48	9.06%
<b>LVJB totals</b>	<b>773</b>	<b>562</b>	<b>72.70%</b>	<b>110</b>	<b>14.23%</b>	<b>101</b>	<b>13.07%</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 2022	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 2022
North Lanarkshire	3,921	3,918	0	£0	3	£76,150	3
South Lanarkshire	3,148	3,147	0	£0	1	£50,800	1
<b>LVJB total</b>	<b>7,069</b>	<b>7,065</b>	<b>0</b>	<b>£0</b>	<b>4</b>	<b>£126,950</b>	<b>4</b>

### 2. Running Roll Appeals

Area	Appeals received since 2005 Valuation Roll	Appeals resolved as at 1 February 2022	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 2022
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 2022	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 2022
North Lanarkshire	4,460	4,460	0	£0	0	£0	0
South Lanarkshire	3,103	3,102	0	£0	1	£46,500	1
<b>LVJB total</b>	<b>7,563</b>	<b>7,562</b>	<b>0</b>	<b>£0</b>	<b>1</b>	<b>£46,500</b>	<b>1</b>

### 2. Running Roll Appeals

Area	Appeals received since 2010 Valuation Roll	Appeals resolved as at 1 February 2022	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 2022
North Lanarkshire	5,480	5,480	0	£0	0	£0	0
South Lanarkshire	6,727	6,726	0	£0	1	£23,500	1
<b>LVJB total</b>	<b>12,207</b>	<b>12,206</b>	<b>0</b>	<b>£0</b>	<b>1</b>	<b>£23,500</b>	<b>1</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 2022	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 2022
North Lanarkshire	4,728	4,623	0	£0	105	£3,517,125	105
South Lanarkshire	4,553	4,451	0	£0	102	£89,332,750	102
<b>LVJB total</b>	<b>9,281</b>	<b>9,074</b>	<b>0</b>	<b>£0</b>	<b>207</b>	<b>£92,849,875</b>	<b>207</b>

### 2. Running Roll Appeals

Area	Appeals received since 2017 Valuation Roll	Appeals resolved as at 1 February 2022	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 2022
North Lanarkshire	4,553	760	0	£0	15	£121,875	3,793
South Lanarkshire	4,916	810	0	£0	45	£724,443,375	4,106
<b>LVJB total</b>	<b>9,469</b>	<b>1,570</b>	<b>0</b>	<b>£0</b>	<b>60</b>	<b>£724,565,250</b>	<b>7,899</b>



## Council Tax Subjects as at 01/02/2022

	ENTRIES AS AT 01/04/2021			ADDITIONS			DELETIONS			CURRENT ENTRIES			BAND 'D' EQUIVALENT		
BAND	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL
A	53049	36204	89253	17	29	46	10	26	36	53056	36207	89263	35372	24139	59511
B	37718	30571	68289	94	134	228	7	4	11	37805	30701	68506	29405	23879	53284
C	19757	26425	46182	120	311	431	1	11	12	19876	26725	46601	17668	23756	41424
D	17428	21350	38778	279	320	599	7	8	15	17700	21662	39362	17700	21662	39362
E	17013	20066	37079	136	275	411	6	8	14	17143	20333	37476	22524	26716	49240
F	9865	12910	22775	180	330	510	3	4	7	10042	13236	23278	16318	21509	37827
G	3074	6658	9732	13	127	140	1	1	2	3086	6784	9870	6043	13285	19328
H	163	572	735	0	6	6	1	0	1	162	578	740	397	1416	1813
TOTAL	158067	154756	312823	839	1532	2371	36	62	98	158870	156226	315096	145427	156362	301789
'D' EQUIV.	144498	154538	299036	967	1881	2848	37	57	94	145427	156362	301789			

### JOINT BOARD TOTALS

		01/04/2021	01/02/2022	Increase
TOTAL CHARGEABLE ENTRIES	North	158067	158870	803
	South	154756	156226	1470
	<b>Total</b>	<b>312823</b>	<b>315096</b>	<b>2273</b>
BAND 'D' EQUIVALENT	North	144498	145427	929
	South	154538	156362	1824
	<b>Total</b>	<b>299036</b>	<b>301789</b>	<b>2753</b>

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

Period: 1 April 2020 to 1 February 2022

Area	Total added	added < 3 months		added 3 to 6 months		added > 6 months	
<b>North Lanarkshire</b>	839	772	92.01%	51	6.08%	16	1.91%
<b>South Lanarkshire</b>	1532	1468	95.82%	46	3.01%	18	1.17%
<b>LVJB totals</b>	<b>2371</b>	<b>2240</b>	<b>94.48%</b>	<b>97</b>	<b>4.09%</b>	<b>34</b>	<b>1.43%</b>

## Summary of Council Tax Proposals/Appeals received and dealt with as at 1 February 2022

Valid	Proposals/Appeals outstanding @ 1 April 2021	Proposals/Appeals received since 1 April 2021	Proposals/Appeals completely resolved 01/04/2021 to 01/02/2022	Outstanding balance
<b>North Lanarkshire</b>	19	33	13	39
<b>South Lanarkshire</b>	66	66	36	96
<b>LVJB total</b>	<b>85</b>	<b>99</b>	<b>49</b>	<b>135</b>

Invalid	Proposals/Appeals outstanding @ 1 April 2021	Proposals/Appeals received since 1 April 2021	Proposals/Appeals completely resolved 01/04/2021 to 01/02/2022	Outstanding balance
<b>North Lanarkshire</b>	48	45	74	19
<b>South Lanarkshire</b>	59	71	100	30
<b>LVJB total</b>	<b>107</b>	<b>116</b>	<b>174</b>	<b>49</b>

Combined	Proposals/Appeals outstanding @ 1 April 2021	Proposals/Appeals received since 1 April 2021	Proposals/Appeals completely resolved 01/04/2021 to 01/02/2022	Outstanding balance
<b>North Lanarkshire</b>	67	78	87	58
<b>South Lanarkshire</b>	125	137	136	126
<b>LVJB total</b>	<b>192</b>	<b>215</b>	<b>223</b>	<b>184</b>

### Summary of Resolution of Council Tax Proposals/Appeals Between 1 April 2021 and 1 February 2022

Valid	Proposals/Appeals completely resolved 01/04/2021 to 01/02/2022	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC	Number adjusted by VAC
<b>North Lanarkshire</b>	13	9	0	4	0	0
<b>South Lanarkshire</b>	36	31	0	5	0	0
<b>LVJB total</b>	<b>49</b>	<b>40</b>	<b>0</b>	<b>9</b>	<b>0</b>	<b>0</b>

Invalid	Proposals/Appeals completely resolved 01/04/2021 to 01/02/2022	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC	Number adjusted by VAC
<b>North Lanarkshire</b>	74	1	68	0	5	0
<b>South Lanarkshire</b>	100	4	88	0	8	0
<b>LVJB total</b>	<b>174</b>	<b>5</b>	<b>156</b>	<b>0</b>	<b>13</b>	<b>0</b>

Combined	Proposals/Appeals completely resolved 01/04/2021 to 01/02/2022	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC	Number adjusted by VAC
<b>North Lanarkshire</b>	87	10	68	4	5	0
<b>South Lanarkshire</b>	136	35	88	5	8	0
<b>LVJB total</b>	<b>223</b>	<b>45</b>	<b>156</b>	<b>9</b>	<b>13</b>	<b>0</b>

## ABSENCE MANAGEMENT STATISTICS

Month	Self Certified		Medically Certified		Unauthorised Absence		Total			Total			
										Month	No of Days	Work days available	%
	No of Days	%	No of Days	%	No of Days	%	No of Days	Work Days Avail	%				
<b>February 2021</b>	0	0.0%	36	2.9%	Nil	0.0%	36	1252	2.9%	<b>February 2020</b>	43	1213	3.5%
<b>March 2021</b>	0	0.0%	50	3.3%	Nil	0.0%	50	1504	3.3%	<b>March 2020</b>	108	1367	7.9%
<b>April 2021</b>	5	0.3%	49	3.4%	Nil	0.0%	54	1441	3.7%	<b>April 2020</b>	66	1355	4.9%
<b>May 2021</b>	7	0.5%	82	6.2%	Nil	0.0%	89	1317	6.8%	<b>May 2020</b>	64	1309	4.9%
<b>June 2021</b>	8	0.6%	80	5.8%	Nil	0.0%	88	1368	6.4%	<b>June 2020</b>	69	1375	5.0%
<b>July 2021</b>	17	1.3%	55	4.1%	Nil	0.0%	72	1358	5.3%	<b>July 2020</b>	69	1439	4.8%
<b>August 2021</b>	14	1.0%	60	4.4%	Nil	0.0%	74	1356	5.5%	<b>August 2020</b>	48	1317	3.6%
<b>September 2021</b>	6	0.4%	49	3.5%	Nil	0.0%	55	1383	4.0%	<b>September 2020</b>	27	1378	2.0%
<b>October 2021</b>	17	1.2%	48	3.5%	Nil	0.0%	65	1367	4.8%	<b>October 2020</b>	47	1374	3.4%
<b>November 2021</b>	29	2.1%	66	4.7%	Nil	0.0%	95	1404	6.8%	<b>November 2020</b>	87	1316	6.6%
<b>December 2021</b>	13	0.9%	83	5.7%	Nil	0.0%	96	1459	6.6%	<b>December 2020</b>	85	1442	5.9%
<b>January 2022</b>	0	0.0%	52	3.9%	Nil	0.0%	52	1344	3.9%	<b>January 2021</b>	28	1315	2.1%
<b>Averages for 12</b>	10	0.7%	59	4.3%	Nil	0.0%	69	1379	5.0%		59	1353	4.4%

