



Tuesday, 23 February 2021

Dear Councillor

Lanarkshire Valuation Joint Board

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

Date: Monday, 01 March 2021
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), Lynne Anderson, Bob Burgess, Tom Castles, Jim Reddin, William Shields, Caroline Stephen, Annette Valentine, Walter Brogan, Poppy Corbett, Peter Craig, Isobel Dorman, Geri Gray, Ann Le Blond, Jim Wardhaugh

Substitutes

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

BUSINESS

1 Declaration of Interests

- 2 **Minutes of Previous Meeting** 3 - 6
Minutes of the meeting of the Lanarkshire Valuation Joint Board held on 7 December 2020 submitted for approval as a correct record. (Copy attached)

Monitoring Item(s)

- 3 **Revenue Budget Monitoring and Probable Outturn Position 2020/2021 - Lanarkshire Valuation Joint Board** 7 - 10
Report dated 1 February 2021 by the Treasurer to the Lanarkshire Valuation Joint Board. (Copy attached)

Item(s) for Noting

- 4 **Lanarkshire Valuation Joint Board - Annual Audit Plan 2020/2021** 11 - 22
Report dated February 2021 by Audit Scotland, External Auditors. (Copy attached)
- 5 **Lanarkshire Valuation Joint Board - Service Plan 1 April 2019 to 31 March 2022 – Update** 23 - 60
Report dated 11 February 2021 by the Assistant Assessor and Electoral Registration Officer. (Copy attached)
- 6 **Risk Register Update 2021** 61 - 82
Report dated 11 February 2021 by the Assessor and Electoral Registration Officer. (Copy attached)
- 7 **Lanarkshire Valuation Joint Board - Revised Complaints Handling Procedure** 83 - 140
Report dated 11 February 2021 by the Assessor and Electoral Registration Officer. (Copy attached)
- 8 **Progress Update** 141 - 156
Report dated 11 February 2021 by the Assessor and Electoral Registration Officer. (Copy attached)

Urgent Business

- 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

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Minutes of meeting held via Microsoft Teams on 7 December 2020

Convener:

Councillor Alex McVey, North Lanarkshire Council

Councillors Present:

North Lanarkshire Council

Councillor Bob Burgess, Councillor Tom Castles, Councillor Jim Reddin, Councillor Annette Valentine

South Lanarkshire Council

Councillor Walter Brogan, Councillor Poppy Corbett, Councillor Peter Craig, Councillor Isobel Dorman, Councillor Ann Le Blond, Councillor Margaret B Walker, Councillor Jim Wardhaugh

Councillors' Apologies:

North Lanarkshire Council

Councillor Lynne Anderson, Councillor William Shields, Councillor Caroline Stephen

South Lanarkshire Council

Councillor Geri Gray

Attending:

Assessor and Electoral Registration Service

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

Clerk's Office

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

Treasurer's Office

P Manning, Treasurer, South Lanarkshire Council

Also Attending:

Audit Scotland

B Gillespie, Lead Auditor

1 Declaration of Interests

No interests were declared.

2 Minutes of Previous Meeting

The minutes of the meeting of the Board held on 7 September 2020 were submitted for approval as a correct record.

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

3 Revenue Budget Monitoring and Probable Outturn Position 2020/2021 - Lanarkshire Valuation Joint Board

A report dated 9 November 2020 by the Treasurer was submitted comparing the Board's actual expenditure at 6 November 2020 against the budgeted expenditure for 2020/2021 and providing a forecast for the year to 31 March 2021.

As at 6 November 2020, there was an underspend of £0.357 million on the Board's revenue budget. Following the probable outturn exercise, the position was an anticipated transfer to Reserves of £0.140 million compared to a budgeted transfer from Reserves of £0.370 million. This would leave a balance of £1.087 million to be carried into 2021/2022.

The Board decided:

- (1) that it be noted that, following the probable outturn exercise, there would be a transfer to Reserves of £0.140 million for the current financial year;
- (2) that the underspend on the Board's revenue budget of £0.357 million at 6 November 2020, as detailed in Appendix A to the report, be noted; and
- (3) that it be noted that, following the transfer to Reserves of £0.140 million, £1.087 million would be carried forward to the Balance Sheet at 31 March 2021.

[Reference: Minutes of 7 September 2020 (Paragraph 3)]

4 Revenue Budget 2021/2022 – Lanarkshire Valuation Joint Board

A report dated 10 November 2020 by the Treasurer was submitted on the draft revenue budget for Lanarkshire Valuation Joint Board (LVJB) for 2021/2022.

A Financial Strategy for LVJB for 2019/2020 to 2021/2022 had been submitted to the meeting of the Board held on 5 March 2018. The Strategy had assumed an expenditure budget of £4.108 million for 2021/2022.

Details were given on:-

- ◆ the budget assumptions which had been used in the preparation of the financial strategy for 2021/2022, as at 31 March 2018, provided in Appendix 1 to the report
- ◆ the revised assumptions in proposing the budget for 2021/2022, which included:-
 - ◆ the anticipated cost of the pay award
 - ◆ anticipated savings in relation to the Canvass Reform which would be offset by reduced income
 - ◆ savings in relation to administration and operations costs which would be offset by a reduction in Requisitions
 - ◆ an assumption that no Barclay funding would be provided in 2021/2022 as the level of funding had not yet been confirmed. The budget would be reviewed in accordance with the confirmed funding
 - ◆ 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 1 March 2021
- ◆ an anticipated transfer to Reserves of £0.140 million following the 2020/2021 probable outturn exercise which, when added to the Reserves carried forward from the previous financial year, would result in a balance on Reserves of £1.087 million at 31 March 2021 for use in 2021/2022 and beyond

The Board's revised expenditure budget of £3.932 million for 2021/2022 would be funded as follows:-

- ◆ £3.470 million from Requisitions (apportioned to North and South Lanarkshire Councils at a level of 50% each)
- ◆ £0.020 million from the Cabinet Office for Individual Electoral Registration
- ◆ £0.345 million from Reserves

This would result in a budget shortfall of £0.097 million which would be managed by identifying efficiencies/savings across the budget totalling £0.097 million, resulting in a net expenditure budget of £3.835 million for 2021/2022.

The Treasurer responded to a question from the Convener regarding the Local Government Finance Settlement.

The Board decided:

- (1) that the budget strategy, resulting in a budget of £3.835 million for 2021/2022, 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 the Requisitions be reviewed following receipt of the Local Government Finance Settlement; and
- (4) that the Reserves position, as detailed in the report, be noted.

[Reference: Minutes of 2 December 2019 (Paragraph 4)]

5 Progress Update

A report dated 19 November 2020 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 Coronavirus pandemic
- ◆ an update on performance
- ◆ issues affecting the future direction of the Joint Board
- ◆ complaints received and dealt with since the last quarterly report

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

In response to a member's question, the Convener advised that progress on the response to the Coronavirus pandemic and the associated costs would be reported to future meetings of the Board.

In response to a further member's question, the Assessor and Electoral Registration Officer advised that there would be no significant financial implications resulting from the postponement of the Local Government By-elections for Ward 13 Fortissat and Ward 14 Thorniewood in North Lanarkshire.

The Board decided: that the report be noted.

[Reference: Minutes of 7 September 2020 (Paragraph 8)]

6 Non-Domestic Appeals Update

A report dated 19 November 2020 by the Assistant Assessor and Electoral Registration Officer was submitted on progress in relation to Non-Domestic appeals.

The Coronavirus pandemic had resulted in 4,234 new Running Roll appeals lodged on the grounds that the effects of the pandemic had affected the value of non-domestic properties and an analysis of those appeals was provided in Appendix 1 to the report.

Details of the impact of the Coronavirus pandemic on Valuation Appeal Hearings and the disposal of appeals were provided in the report. In response to the impact of the pandemic, the Scottish Government had made The Valuation Timetable (Disposal of Appeals and Complaints) (Coronavirus) (Scotland) Amendment Order 2020 which extended the last date of disposal of 2017 Revaluation appeals from 31 December 2020 and Running Roll appeals from before 1 April 2021 respectively to 31 December 2021.

To mitigate against the risk of not meeting the statutory appeal disposal dates, in addition to the 4 remaining Non-Domestic Appeal Hearings scheduled for 2020, it had been agreed with the Secretary to the Appeal Panel that there would be 18 Hearings held in 2021, an increase of 4 compared to the number of scheduled Hearings in 2020.

Details of the outstanding Valuation Appeals and Running Roll appeals in terms of the 2005, 2010 and 2017 Revaluations were provided in the report and Appendices 2 and 3 to the report.

The Assistant Assessor and Electoral Registration Officer responded to a member's question on the likely impact of shop closures on Non-Domestic Appeals.

The Board decided: that the report be noted.

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

7 Urgent Business

There were no items of urgent business.

Convener's Closing Remarks

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

Report

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Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	1 March 2021
Report by:	Treasurer to Lanarkshire Valuation Joint Board

Subject:	Revenue Budget Monitoring and Probable Outturn Position 2020/2021 - Lanarkshire Valuation Joint Board
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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 2021
- ◆ provide information on the actual expenditure measured against the revenue budget for the period 1 April 2020 to 29 January 2021

2. Recommendation(s)

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

- (1) that an underspend to date of £0.547 million on Lanarkshire Valuation Joint Board's revenue budget (section 5.5), be noted;
- (2) that following the probable outturn exercise, the anticipated underspend of £0.510 million resulting in a Transfer to Reserves of £0.140 million (section 5.3), be noted; and
- (3) that it be noted that, following the transfer to Reserves of £0.140 million, the Reserves balance at the end of March 2021 will be £1.087 million (section 5.4).

3. Background

- 3.1. This is the fourth revenue budget monitoring report presented to the Lanarkshire Valuation Joint Board for the financial year 2020/2021.
- 3.2. The report details the financial position for Lanarkshire Valuation Joint Board as at 29 January 2021 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. Scottish Government Funding for Anticipated Increase in Postal Votes

Applications: An amount of £0.362m has been allocated by the Scottish Government to South Lanarkshire Council to be passed to the Board to support the Electoral Registration Officer's capacity to process the expected increase in postal vote applications in the run up to the Scottish Parliament Election 2021. The

additional budget has been allocated to: Employee Costs (£0.154m); Supplies and Services (£0.023m); and Administration Costs (£0.185m). This budget will be monitored against the actual expenditure incurred. At this stage, for this report, it is assumed that all spend will be made this year. Any funds not spent by the end of the year will be carried forward into next year.

- 5.3. **Probable Outturn Position:** Appendix A shows the results of the probable outturn exercise as reported to the Board in December 2020. The financial forecast to 31 March 2021 is a Transfer to Reserves of £0.140 million. It is anticipated that the additional funds (Section 5.2) will be utilised as necessary in the run up to the Scottish Parliamentary election (SPE) on 6 May 2021. Funds not spent by 31 March 2021 will be carried forward into 2021/2022.
- 5.4. At the end of 2019/2020, the Board carried forward £0.947 million into 2020/2021. Based on the probable outturn noted in 5.3. above, a transfer to Reserves of £0.140 million will leave a balance of £1.087 million to be carried into 2021/2022.
- 5.5. **Period 11 Monitoring Position:** As at 29 January 2021, the variance from phased budget to date is an underspend of £0.547 million. This is shown in Appendix A.
- 5.6. This is a continuation of the previously reported position.
- 5.7. Covid restrictions impacted on undertaking household visits as part of the annual canvass of electors. However, all other aspects of the annual canvass were undertaken, and the updated electoral registers were published on 1 December 2020. This will result in an increased underspend in Employee Costs (£0.074m) for temporary canvassers. Phased budget of £0.059m is reflected in the reported underspend of £0.547 million.
- 5.8. A Household Notification Letter is being issued throughout Scotland advising electors of who has a postal vote in place for the forthcoming SPE. This will result in increased Administration Costs (£0.125m), which is to be funded by the Scottish Government. This funding has still be notified to the Board, therefore, the costs and funding has yet to be reflected in the figures presented.
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 ensures 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)

1 February 2021

Previous References

- ◆ Revenue Budget Monitoring 2020/2021 - Lanarkshire Valuation Joint Board - 1 June 2020
- ◆ Revenue Budget Monitoring 2020/2021 - Lanarkshire Valuation Joint Board – 7 September 2020
- ◆ Revenue Budget Monitoring 2020/2021 - Lanarkshire Valuation Joint Board – 7 December 2020

List of Background Papers

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

Contact for Further Information

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

Lorraine O'Hagan

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LANARKSHIRE VALUATION JOINT BOARD

Revenue Budget Monitoring Report

Period Ended 29 January 2021 (No.11)

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion 29/01/21	Actual 29/01/21	Variance 29/01/21		% Variance 29/01/21	Note
	£000	£000	£000	£000	£000	£000			
<u>Budget Category</u>									
Employee Costs	3,606	2,985	621	2,803	2,185	618	under	22.0%	1,a
Property Costs	200	200	0	76	75	1	under	1.3%	
Supplies & Services	135	159	(24)	111	134	(23)	over	(20.7%)	2,a
Transport & Plant	0	0	0	0	0	0	-	n/a	
Administration Costs	700	778	(78)	363	415	(52)	over	(14.3%)	3,a
Payments to Other Bodies	33	33	0	17	17	0	-	0.0%	
Payments to Contractors	0	0	0	0	0	0	-	n/a	
Transfer Payments	0	0	0	0	0	0	-	n/a	
Financing Charges	14	23	(9)	6	11	(5)	over	83.3%	4
Total Expenditure	4,688	4,178	510	3,376	2,837	539	under	16.0%	
Total Income	(58)	(58)	0	(58)	(66)	8	over recovered	(13.8%)	
Net Expenditure	4,630	4,120	510	3,318	2,771	547	under	16.5%	
Add:									
Central Support Costs	492	492	0	339	339	0	-	0.0 %	
Total Budget	5,122	4,612	510	3,657	3,110	547	under	15.0%	
Funded By:									
North Lanarkshire Council	(2,195)	(2,195)	0	(1,829)	(1,829)	0	-	0.0%	
South Lanarkshire Council	(2,557)	(2,557)	0	(2,191)	(2,191)	0	-	0.0%	a
Transfer To / (From) monies held in reserve	(370)	140	510	0	0	0	-	n/a	
Net Budget	0	0	0	(363)	(910)	547	under	(150.7%)	

Variance Explanations

- Employee Costs:** The underspend mainly reflects recruitment timescales as a result of the pandemic. In addition, there is an underspend on Temporary Canvassers, due to Covid restrictions impacting on undertaking household visits as part of the Annual Canvass.
- Supplies and Services:** The overspend relates to the costs of computer equipment and personal protective equipment in relation to the pandemic.
- Administration Costs:** The overspend is in relation to scanning costs in relation to Non-Domestic Rates.
- Financing Charges:** The overspend is in relation to the leasing costs of new computer equipment (lap tops).

Virement

- a **Scottish Government Funding for anticipated additional Postal Vote Applications (£nil effect):** Increase the: Employee Costs budget by £0.154m; Supplies and Services £0.023m; and Administration Costs £0.185m.

Lanarkshire Valuation Joint Board

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Annual Audit Plan 2020/21



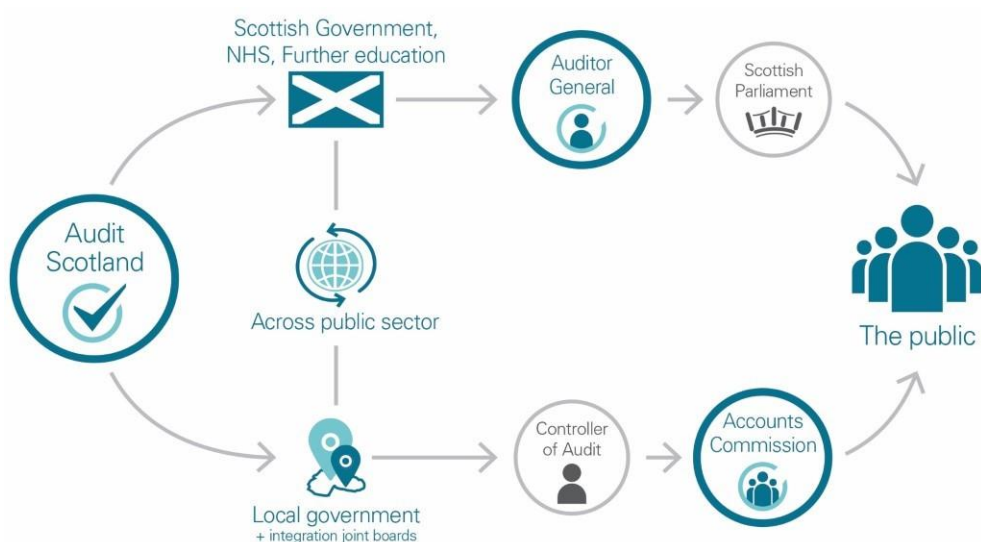
 AUDIT SCOTLAND

Prepared for Lanarkshire Valuation Joint Board
February 2021

Who we are

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

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



About us

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

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

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Risks and planned work

Introduction

1. This audit plan provides an overview of the planned scope and timing of our audit of Lanarkshire Valuation Joint Board for 2020/21. Our audit is carried out in accordance with International Standards on Auditing and the [Code of Audit Practice](#), issued by Audit Scotland.
2. This plan sets out the work necessary to allow us to provide an independent auditor's report on the financial statements and meet the wider scope requirements of public sector audit. The wider scope of public sector audit includes assessing arrangements for financial sustainability, governance and performance. We make a public report of conclusions on these matters in our annual audit report to the Joint Board and the Controller of Audit.

Impact of Covid-19

3. The Auditor General, the Accounts Commission and Audit Scotland are responding to the risks to public services and finances from Covid-19 across the full range of audit work, including annual accounts audits and the programme of performance audits. Audit Scotland views 2020/21 as a transitional year, leading in future to audit timetables which were possible before Covid-19. The safety of audit teams and client staff and the delivery of high-quality audits remain paramount. Maintaining a pragmatic and flexible approach will enable change at short notice as new issues emerge, or current risks change in significance. Where this impacts on annual audits, an addendum to this annual audit plan may be necessary.

Adding value


4. We seek to add value to the Joint Board by identifying areas of improvement and recommending and encouraging good practice on financial sustainability, governance, risk management and performance. In so doing, we aim to help the organisation promote improved standards, better management and decision making, and more effective use of resources.


Audit risks

5. Based on our experience of the organisation, discussions with staff, attendance at Joint Board meetings and a review of supporting information we have identified the key audit risks, [exhibit 1](#). We have categorised these risks into financial statements risks and wider dimension risks.

Exhibit 1

2020/21 Significant audit risks

 Audit Risk	Source of assurance	Planned audit work
Overarching financial statements and wider dimension risk		
<p>1 Impact of Covid-19</p> <p>The Covid-19 disruption has had a fundamental impact on what and how services are delivered by the Joint Board.</p> <p>Risk: The impact of Covid-19 will have a pervasive effect on all aspects of the Joint Board's operations and presents a wide range of risks for the 2020/21 audit.</p>	Owing to the nature of this risk, assurances from management are not applicable.	<ul style="list-style-type: none"> • We will continue to monitor the governance arrangements, including any temporary measures put in place as a result of the pandemic. • We will review the Joint Board's ongoing budget monitoring and medium to longer term financial planning in the context of the challenges and uncertainties it is facing because of Covid-19. • We will continue to discuss our audit approach, and timetable with management during the year to agree on how we can work together to adapt and respond to the changing circumstances.
Financial statements risks		
<p>2 Risk of management override of controls</p> <p>International Auditing Standards require that audits are planned to consider the risk of fraud, which is presumed to be a significant risk in any audit. This includes the risk of fraud due to the management override of controls.</p>	Owing to the nature of this risk, assurances from management are not applicable.	<ul style="list-style-type: none"> • Detailed testing of journal entries. • Review of accounting estimates. • Focused testing of accruals and prepayments. • Evaluation of significant transactions that are outside the normal course of business.
<p>3 Risk of expenditure fraud</p> <p>Audit Scotland's Code of Audit Practice requires that auditors should plan to address the risk that the financial statements may be materially misstated as a result of fraud.</p>	In view of the nature of this risk, assurances from management are not applicable.	<ul style="list-style-type: none"> • Payroll expenditure (2019/20 66% of expenditure) is well forecast and will be reconciled to the payroll system, the risk of material misstatement is not significant. • We will focus on non-pay expenditure. We consider any risk to be particularly prevalent around the year end and therefore focus our testing on cut-off of non-pay expenditure using analytical procedures on expenditure streams as appropriate.

	Audit Risk	Source of assurance	Planned audit work
3	Estimation and judgments There is a significant degree of subjectivity in the measurement and valuation of the pension liability included in the balance sheet. The value of the pension liability is an estimate based on information provided by management and actuarial assumptions.	Any significant estimates and judgements are clearly explained in the Notes to the Accounts. Use of professional actuaries appointed by the Pension Fund to value pension liabilities.	<ul style="list-style-type: none"> Assessment of the appropriateness of the actuarial assumptions. Focused testing of pension disclosures.
Wider dimension risks			
4	Impact on performance There is a risk that there will be insufficient resources to meet the increased operational needs in relation to: <ul style="list-style-type: none"> the recommendations arising from the Barclay review of non-domestic rates. potential increased workload arising from the demands of the designated assessor responsibility in the valuation of electricity utilities. inability to attract suitably qualified staff. 	Workforce plan to be updated. Resources are reviewed by management on a continuous basis. Management work closely with the Treasurer to the Board to identify any issues in both the short, medium and long term to ensure appropriate measures are taken to address these matters.	<ul style="list-style-type: none"> Review of workforce plan Ongoing discussions with key client staff. Review of budget monitoring reports during the year and comment on the financial position within the annual audit report. Review of performance indicators.
5	Scottish Parliamentary Elections Scottish Parliamentary Elections are scheduled for May 2021. A significant increase in registration and postal votes applications is expected. There is a risk that this increased workload, associated costs and the current software restrictions will impact on the requirements of the 2021 elections.	Resources are reviewed by management on a continuous basis. Regular dialogue with key Council staff and software suppliers on the required resources. Additional funds have been provided by the Scottish Government.	<ul style="list-style-type: none"> Monitor Joint Board updates on preparation for the 2021 elections. Review budget monitoring reports to identify additional costs associated with the elections.

Source: Audit Scotland

6. International auditing standards require that auditors plan for a presumed risk of fraud over income. We have considered this risk in respect of the Joint Board which is funded, in the main, by North and South Lanarkshire councils. A further significant tranche of income is received from central government sources. Historically, and in the 2020/21 budget, this income exceeds 98% of the Joint Board's annual income. Taking account of controls in place, the nature of the Joint Board's income and the limited scope for the manipulation and extraction of income we assess that the risk of material misstatement arising from fraud over income is limited. This limitation is of such an extent that we have excluded the risk of fraud over income from our significant audit risks.

Reporting arrangements

7. This plan and the outputs at [exhibit 2](#), will be published on our website: www.audit-scotland.gov.uk in due course.

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

9. We will provide an independent auditor's report to the Joint Board, and Accounts Commission setting out our opinions on the annual accounts. We will provide the Joint Board and the Controller of Audit with an annual report on the audit containing observations and recommendations on significant matters which have arisen during the audit.

Exhibit 2

2020/21 Audit outputs

Audit Output	Target date	Committee Date
Annual Audit Plan	31 March 2021	1 March 2021
Independent Auditor's Report	30 October 2021	6 September 2021
Annual Audit Report	30 October 2021	6 September 2021

Source: The target dates included are those specified in Audit Scotland's current planning guidance (2020/21).

Audit fee

10. The proposed audit fee for the 2020/21 audit of the Lanarkshire Valuation Joint Board is £7,610 (Prior year £7,450}. In determining the audit fee, we have taken account of the risk exposure of the Joint Board, the planned management assurances in place and the level of reliance we plan to take from the work of internal audit. Our audit approach assumes receipt of the unaudited annual accounts, with a complete working papers package on 30 June 2020.

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

Responsibilities

Lanarkshire Valuation Joint Board and Treasurer

12. The Joint Board and Treasurer are responsible for ensuring the proper financial stewardship of public funds, compliance with relevant legislation and establishing effective arrangements for governance, propriety and regularity that enables the organisation to deliver its objectives.

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

Appointed auditor

14. Our responsibilities as independent auditors are established by the Public Finance and Accountability (Scotland) Act 2000 Audit Scotland's Code of Audit Practice and the auditing profession's ethical guidance.

Audit scope and timing

Annual accounts

15. The annual accounts, which include the financial statements, will be the foundation and source for most of the audit work necessary to support our judgements and conclusions. We also consider the wider environment and challenges facing the public sector. Our audit approach includes:

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

16. We will give an opinion on whether the financial statements:

- give a true and fair view of the state of affairs of the Joint Board as at 31 March 2021 and of the income and expenditure for the year;
- have been properly prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom;
- have been properly prepared in accordance with the financial reporting framework.



Statutory information in the annual accounts

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

18. We also review the content of the annual report for consistency with the financial statements and with our knowledge. We report any uncorrected material misstatements in other statutory information.

Materiality

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

Exhibit 3

Materiality values

Materiality	Amount
Planning materiality – This is the figure we use in assessing the overall impact of potential adjustments on the financial statements. It has been set at 1% of gross expenditure based on 2020/21 budgeted expenditure.	£38,000
Performance materiality – This acts as a trigger point. If the aggregate of errors identified during the financial statements audit exceeds performance materiality this would indicate that further audit procedures should be considered. Using our professional judgement, we have calculated performance materiality at 75% of planning materiality.	£28,000
Reporting threshold – We are required to report to those charged with governance on all unadjusted misstatements more than the 'reporting threshold' amount. This has been calculated at 5% of planning materiality.	£2,000

Source: Audit Scotland planning files

Timetable

20. We have included an agreed timetable at [exhibit 4](#), which takes into account submission requirements and planned Joint Board meeting dates. While we will do our best to meet the target dates below, the dates will be subject to change if further issues arise from the Covid-19 disruption.

Exhibit 4

Annual accounts timetable

Key stage	Date
Consideration of unaudited annual accounts by those charged with governance	7 June 2021
Latest submission date of unaudited annual accounts with working papers package	30 June 2021
Latest date for final clearance meeting with the Treasurer	2 August 2021
Issue of proposed Annual Audit Report	5 August 2021
Approval of audited Annual Accounts by the Joint Board	6 September 2021
Issue of independent Auditor's Report	6 September 2021
Issue of Annual Audit Report	6 September 2021

Source: Audit Scotland

Internal audit

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

Audit dimensions

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

23. The Code of Audit Practice includes provisions relating to the audit of small bodies. Where the application of the full wider audit scope is judged by auditors not to be appropriate to an audited body then the annual audit work can focus on the appropriateness of the disclosures in the governance statement and the financial sustainability of the body and its services. In the light of the volume and lack of complexity of the financial transactions, we plan to apply the small body provisions of the Code to the 2020/21 audit of the Joint Board.

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

Independence and objectivity

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

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

Quality control

27. International Standard on Quality Control 1 requires that a system of quality control 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.

28. The foundation of our quality framework is our Audit Guide, which incorporates the application of professional auditing, quality and ethical standards and the Code of Audit Practice issued by Audit Scotland 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) has been commissioned to carry out independent quality reviews.

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

Lanarkshire Valuation Joint Board

Annual Audit Plan 2020/21

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Report

5

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	1 March 2021
Report by:	Assessor and Electoral Registration Officer

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

1.1. The purpose of the report is to:-

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

2. Recommendation(s)

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

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

3. Background

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

4. Key Business Areas

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

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

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

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

5. Key Challenges

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

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

Within Non-Domestic Valuation:- to ensure the maintenance of the Valuation Roll between revaluations and that values accurately reflect changes to Valuation Roll entries; to ensure the disposal of all appeals received in accordance with statutory timescales; to plan for and ensure the completion of, in accordance with statutory timescales, the 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 has 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

11 February 2021

Previous References

- ◆ 4 March 2019 – Lanarkshire Valuation Joint Board Service Plan – 1 April 2019 to 31 March 2022
- ◆ 1 June 2020 – Lanarkshire Valuation Joint Board Service Plan – 1 April 2019 to 31 March 2022 – Update

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.

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.

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.

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 cogniscence 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.

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%).

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. 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.

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.

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.

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.

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.

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.

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.

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.

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.

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.

- 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.

- 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.

- 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.

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

Update May 2020:

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

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

form and work remains ongoing with regard to finalising a data sharing agreement (DSA) between the SPS and EROs.

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

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.

- 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.

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.

- 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

- 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.

- 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.

- 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.

- 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.

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.

- 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.

- 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.

- 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.

- 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.

- 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.

- 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.

- 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.

- 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.

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.

- 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.

- 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.

- 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.

- 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.

- 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.

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.

- 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.

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

Update May 2020:

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

Update February 2021:

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

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

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

Update May 2020:

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

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.

- 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.

- 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.

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.

- 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.

- 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.

- 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.

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

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

Update May 2020:

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

Update February 2021:

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

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

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

Update May 2020:

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

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

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.

- 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.

2.10 FINANCE AND BUDGETING

- 2.10.1 The officers of the Valuation Joint Board will act in accordance with the relevant Financial Regulations and Standing Orders, which will be regularly reviewed.
- 2.10.2 In partnership with the Finance and IT Resources of South Lanarkshire Council, budgets will be prepared annually for approval by the Joint Board.

LVJB prepare a 3 year financial plan on an annual rolling basis. The first of these was approved by the Board in March 2018.
- 2.10.3 Appropriate procedures for procurement, authorisation and payment have been implemented in accordance with guidance from SLC.
- 2.10.4 Adequate training in respect of these procedures will be provided to relevant staff.
- 2.10.5 Financial monitoring reports are received and verified on a monthly basis with variations in expenditure being reported both to management and to the Joint Board.

Update May 2020:

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

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.

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.

- 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.

- 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.

- 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.

- 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.

- 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.

- 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.

- 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.

- 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.

- 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.

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.

- 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.

- 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.

- 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.

- 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.

- 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.

- 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.

2.13 MISCELLANEOUS

- 2.13.1 The Valuation Joint Board is committed to various initiatives, not covered above but which have significant implications for Service Planning, priorities and actions. These tend to be of an ad-hoc nature and demand variable commitment.

- 2.13.2 LVJB will respond, either directly or through its relevant associations, to pertinent legislative and other consultations.
- 2.13.3 Any future local authority boundary or electoral constituency changes will require resource allocation and planning.

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

Update May 2020:

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

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

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.

- 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.

- 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.

Report

6

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	1 March 2021
Report by:	Assessor and Electoral Registration Officer

Subject:	Risk Register Update 2021
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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 2021

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 2021' 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 existing risks on the register and to document new risks which have emerged over the recent period. 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 2021, 41 risks were identified and they can be summarised as follows:

<u>Residual Risk Score</u>	<u>Number</u>
High (7 – 9)	3
Medium (4 – 6)	21
Low (1 – 3)	17

The high risks are:-

Risk reference number	Classification	Key risk	Residual risk score
LVJB/02/21	Operational, Continuity and Performance	Inability to deal with increase in non-domestic appeals activity.	9
LVJB/13/21	Operational, Continuity and Performance, Political, Financial	Failure to deliver Registers and data exports in time for elections.	9
LVJB/14/21	Operational, Continuity and Performance, Political, Financial	<p>Inability to process registration applications due to voluminous levels received in the run up to an election.</p> <p>Inability to process voluminous postal vote applications in connection with, in particular, the Scottish Parliamentary election scheduled for May 2021.</p>	9

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

11 February 2021

Previous References

- ◆ Report to Board - 2 March 2020 – Risk Register Update 2020

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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Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
LVJB/01/21	IN/SL	Operational, Continuity and Performance	Large reductions in rating valuations.	Large reductions in rating valuations.	8	1) Ensure adequate checking and authorising procedures are in place in relation to valuations of non-domestic subjects, including for when staff are undertaking home working. 2) Actively participate within Scottish Assessors Association to ensure consistency.	3
LVJB/02/21	IN/SL	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.	9	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.	9
LVJB/03/21	JN	Operational, Continuity and Performance	Lack of central IT support.	Lack of central IT support for LVJB provided by constituent authorities.	9	1) Service Level Agreement with constituent authority continues to be reviewed. 2) IT Business Systems Manager attends relevant part	4

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
						of LVJB Management Team meetings.	
LVJB/04/21	JN	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).	4	1) Business Continuity Plan developed in 2012 & reviewed annually. 2) SLA with SLC IT continues to be reviewed.	2
LVJB/05/21	GB	Operational, Continuity and Performance	Failure to revise/maintain/update service plan.	Failure to revise/maintain/update service plan on an annual basis.	4	1) Service plan reviewed annually and reported to Board. The current service plan cover the period April 2019 to April 2022.	2
LVJB/06/21	TR	Operational, Continuity and Performance	SLC payroll staff make changes.	SLC payroll staff make changes to salaries or deductions without prior LVJB authorisation.	3	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.	1
LVJB/07/20	JN/RP	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.	8	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.	2
LVJB/08/21	GB	Operational, Continuity and Performance, Political, Financial	Insufficient funding from Cabinet Office for Individual Electoral Registration leading	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.	9	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	5

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
			to failure to achieve statutory duties.			appropriate.	
LVJB/09/21	GB	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.	7	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.	3
LVJB/10/21	JN	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.	2	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 August 2021. 4) Accreditation is renewed annually.	1
LVJB/11/21	RP	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.	9	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.	3
LVJB/12/21	RP	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	Complying with Disclosure Scotland requirements.	9	1) All new canvass staff Disclosed. 2) Re-employed canvassers required to supply a completed criminal convictions form.	3

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
			LVJB to recruit sufficient canvassers to carry out their duties.				
LVJB/13/21	GB	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.	9	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.	9
LVJB/14/21	GB	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.	9	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.	9

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
						7) Continuing reviews with SLC IT and Idox support service to ensure optimal efficiency in processing and file production. 8) Recruitment of additional staff to assist with spike in workload. 9) Training of valuation staff to assist with electoral duties. 10) Use of printing/posting/mail opening contractor to assist in workload distribution. 11) Issuing of Household Notification Letter to each household in relation to postal voting.	
LVJB/15/21	RP	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.	7	1) New bulk printing, mailing and scanning contract in place from 1/4/19. 2) Liaison with SLC procurement. 3) Project team to be put in place to ensure business continuity beyond contract end date of April 2023.	4
LVJB/16/21	GB	Financial	Insufficient budget from SLC/NLC.	Insufficient budget from SLC/NLC could lead to statutory duties not being undertaken.	9	1) Realignment of budgets. 2) Quarterly meeting with Treasurer to the Board to discuss budgetary matters. 3) Notification to Clerk as part of budget planning. 4) Notification to the board as part of budget planning. 5) Monitor Revenue budget at monthly management meetings.	4

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
						6) Three year budgetary planning.	
LVJB/17/21	GB	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.	9	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
LVJB/18/21	GB	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.	9	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.	5

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
LVJB/19/21	GB	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.	9	1) Funding received from the Scottish Government for anticipated work linked to the Barclay recommendations. Further funding bids for future years have been made.	5
LVJB/20/21	TR	Financial	Lack of adequate insurance cover in place for LVJB.	Lack of adequate insurance cover in place for LVJB.	8	1) Annually review levels of insurance cover. 2) Insurance policies subject to tender process. Five year agreement currently in place and due for renewal in 2021. 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. Current five year term agreement ends on 31 March 2021 and the insurance renewal process is currently underway for April 2021 onwards.	2
LVJB/21/21	GB	People	Industrial action.	Industrial action by staff as a result of Government budget savings, pension changes, tax rises, pay freezes etc.	8	1) Partnership working with stakeholders. 2) Grievance procedures in place. 3) Joint Trades Union Congress participation. 4) Joint Consultative Committee Structures.	4

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
LVJB/22/21	GH/AB	People	Difficulty in recruiting canvassers (temporary staff).	Difficulty in recruiting canvassers. The fees paid insufficient to attract temporary canvassers.	7	1) Ensure payment structure is adequate. 2) Regular meetings with SLC/NLC to contact all Council employees if additional canvassers required. 3) Contact Returning Officers' staff if additional canvassers required. 4) Regular meetings with Personnel Services about recruitment policies. 5) Canvasser assessment framework ensures effective canvassers re-employed.	4
LVJB/23/21	RP	People	Failure to recruit and/or retain qualified valuation staff.	Failure to retain or recruit staff including those with appropriate qualifications.	9	1) Work life balance/conditions of service/personnel policies/job families. 2) PDR process. 3) Recruitment of trainee valuers, employed when appropriate, with structured training scheme in place. 4) Offer to existing staff of training/professional qualifications where deemed appropriate. 5) Market slowdown due to current pandemic.	6
LVJB/24/21	RP	People	Health pandemic/epidemic.	Health pandemic/epidemic could lead to staff shortages and reduction in service provided.	9	1) Personnel Circulars monitored and reported to management team meetings and bulleted to staff. 2) Provision of controls as advised by HSE (e.g. antiseptic hand gel).	6

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
						3) Information via email/MTM bullet points. 4) Promotion by SLC of healthy living. 5) Availability of flu vaccine. 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/25/21	IN/SL	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.	6	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.	3
LVJB/26/21	RP	People	Changes to conditions of service.	Changes to conditions of service, pensions, holidays,	7	1) Maintain contact with Personnel in relation to any	5

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
				<p>etc. could cause general staffing issues.</p> <p>The carrying forward of annual leave days due to the pandemic may result in added pressures to service delivery during 2021.</p>		<p>changes. Monthly meetings with SLC Personnel representative.</p> <p>2) Maintain awareness of such issues across industry in general.</p> <p>3) Maintain effective communication with staff and staff representatives (industrial relations).</p> <p>4) Allow staff time to attend briefings on legislative changes likely to impact conditions of service (e.g. pension changes).</p> <p>5) Personnel Bulletins/Team briefing notes provided to all employees.</p> <p>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).</p>	
LVJB/27/21	RP	People	Lack of adequate skills/qualifications/ training	<p>Lack of adequate skills/qualifications/training in existing workforce.</p> <p>On the job training compromised due to homeworking as a result of the pandemic.</p>	7	<p>1) Personal Development Review Process.</p> <p>2) Training strategy (three year plan).</p> <p>3) APC/RICS Training.</p> <p>4) Continual appraisal of organisational structure.</p> <p>5) AEA training.</p> <p>6) Training guide for both trainee technicians and trainee valuers updated in autumn 2019.</p> <p>7) Participation in staff secondment programmes</p>	4

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
						where deemed appropriate to meet RICS competencies. 8) Identification of suitable online training events.	
LVJB/28/21	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 & 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 & 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 and have been reviewed and updated for GDPR and UK Data Protection Act 2018. This will be updated to reference UK GDPR.</p>	3

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
						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. 8) Office wide clear desk procedure implemented. 9) New data sharing staff guidelines developed in January 2018. 10) Manager qualified as a Certified Data Protection Practitioner. 11) Data protection privacy statement on LVJB website reviewed and updated for GDPR and UK Data Protection Act 2018. This will be updated to reference UK GDPR. 12) Appointment of a Data Protection Officer.	
LVJB/29/21	JN	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.	6	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.	3

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
						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 November 2020.	
LVJB/30/21	GH/AB	Information & Technology	Failure of Eros Software during canvass/election.	Failure of Eros Software during canvass/election.	9	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.	6
LVJB/31/21	JN	Information & Technology	Total computer/communications failure.	Total computer/communications failure could cause disruption to the services provided.	9	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 Caird are also copied to the standby datacentre located in Council	4

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
						HQ. The reverse is also in place, i.e. backups taken at Council HQ are duplicated to the Caird 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. 2) SLA with constituent authority in place and currently being reviewed.	
LVJB/32/21	JN	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.	4	1) Portal suppliers have documented procedures for dealing with such situations.	2
LVJB/33/21	TR	Reputation	Claims submitted against LVJB.	Claims submitted against LVJB for negligence or failure to comply with legislation.	7	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

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
						4) Compliance with statutory duties as determined by relevant legislation. 5) Ensure adequate Public Liability insurance is in place. The five year long term agreement ends on 31 March 2021 and the insurance renewal process is currently underway for April 2021 onwards.	
LVJB/34/21	RP	Environmental	Severe weather.	Severe weather could result in surveys & canvassing etc. being unable to be carried out due to unsafe conditions or staff unable to travel to work place.	5	1) Skeleton staff availability. 2) Reduced hours working. 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.	3
LVJB/35/21	LVJB Mgt Team	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.	9	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.	5

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
				Requirement to enter subjects in the Valuation Roll that are currently excluded by legislation.		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.	
LVJB/36/21	LVJBSMT	Operational, Continuity and Performance, Political, Financial	Lease of current office expires in May 2021.	Ensuring adequate office accommodation available for LVJB staff. Moving office may lead to service disruption.	9	1) New office accommodation sourced with Board approval. 2) Project team formed to facilitate office move.	5
LVJB/37/21	LVJB Mgt Team	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	7	1) Workforce Plan implemented and reviewed late 2020/early 2021. 2) Flexible Retirement Policy & Flexible Working Policy available and utilised to retain experienced staff.	4
LVJB/38/21	LVJB Mgt Team	Operational, Continuity and Performance, Political, Financial	Vulnerability of LVJB assets to attack by third parties.	Possibility of cyber or/and physical attack on LVJB assets.	7	1) SLC is PSN compliant and has also achieved the Scottish Government's Cyber Essentials Plus certification up until November 2021. 2) "Run, hide, tell" guidance issued to staff.	4

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
						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.	
LVJB/39/21	LVJB Mgt Team	Operational, Continuity and Performance, Political, Financial	Effect on LVJB of Electoral Reform.	Inability of LVJB to implement legislative Electoral Reform measures.	7	1) Participation in SAA meetings. 2) Reviewing of Legislation 3) Adherence to Cabinet Office and Electoral Commission guidance. 4) Participation in Electoral Commission and other relevant events. 5) Project team formed in relation to the reform of the annual canvass, with the 2020 canvass being carried out and the electoral registers published 1 December 2020 (note – door to door canvass element of annual canvass project did not proceed due to the on-going pandemic).	3
LVJB/40/21	LVJB Mgt Team	Operational, Continuity and Performance, Political, Financial	Failure to deliver services as a result of UK withdrawal from the European Union.	UK exit from the EU leads to the inability of LVJB to deliver its statutory duties.	7	1) LVJB Management Team have carried out a risk assessment in accordance with the guidelines issued by Audit Scotland, which also covers issues as raised by the Audit Scotland Briefing paper of December 2019 titled	4

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
						"Preparing for withdrawal from the European Union".	
LVJB/41/21	LVJB Mgt Team	Operational, Continuity and Performance, Political, Financial	Fraudulent actions within LVJB.	Fraudulent actions being undertaken by LVJB staff.	4	1) Review and implementation of fraud policies: <ul style="list-style-type: none"> • Fraud Response Plan and Procedures • Fraud whistleblowing for third parties • Confidential reporting procedures • Counter Fraud, Bribery and Corruption Policy Statement and Strategy 	2

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

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

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

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	1 March 2021
Report by:	Assessor and Electoral Registration Officer

Subject:	Lanarkshire Valuation Joint Board - Revised Complaints Handling Procedure
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1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ advise members of a revised Complaints Handling Procedure being introduced with effect from 1 April 2021

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. A report in relation to a revised Complaints Handling Procedure (CHP) for Lanarkshire Valuation Joint Board (LVJB) was noted by the Joint Board at its meeting on 3 December 2012.
- 3.2. The Scottish Public Services Ombudsman (SPSO) revised and reissued its model CHP in 2020. The revised version includes a core text, which is consistent across all public services in Scotland, with some additional guidance. All public bodies are required to implement the revised version of the CHP by 1 April 2021.
- 3.3. In general terms, the revised CHP as issued by the Ombudsman, provides for the following framework:-
- Part 1 – Introduction and overview
 - Part 2 – When to use this procedure
 - Part 3 – The complaints handling procedure
 - Part 4 – Governance
 - Part 5 – LVJB's Complaints Handling Procedure

4. Lanarkshire Valuation Joint Board's Revised CHP

- 4.1. LVJB's revised CHP, attached as Appendix 1 to the report, is based on the guidance as set out by the SPSO. The main changes to LVJB's current Complaints Handling Procedure are:-

- core text standardisation
- it's presented in 5 parts to make relevant information easier to find
- a complaint can now be resolved, where possible, by agreeing on action to be taken with the customer, without making a decision on whether to uphold/not uphold
- organisations must agree, where possible, the points of complaint with the complainant at the start of stage 2 (investigation)
- organisations must share relevant parts of the complaint and response with any staff members complained about
- organisations should set out what kinds of actions staff may take to support equal access to the complaints process (including for vulnerable groups)

4.2 LVJB's revised Procedure, in line with the SPSO's guidance, consists of the following five documents:-

- **Part 1 – Introduction and overview**
 - Structure of the CHP
 - Overview of CHP
 - Expected behaviours
 - Maintaining confidentiality and data protection
- **Part 2 – When to use this procedure**
 - What is a complaint?
 - Who can make a complaint?
 - How complaints may be made
 - Time limits for making complaints
 - Particular circumstances
 - What to do if the CHP does not apply
 - Examples of what is and is not a complaint, in terms of LVJB's core functions
- **Part 3 – The complaints handling procedure**
 - The complaints handling process
 - Resolving the complaint
 - What to do when a complaint is received
 - Stage 1: frontline response
 - Stage 2: investigation
 - Timelines
 - Flowchart of CHP for staff
- **Part 4 – Governance**
 - Roles and responsibilities
 - Recording, reporting, learning from and publicising complaints
- **Part 5 – LVJB's Complaints Handling Procedure. (Customer Guide)**
 - What is a complaint?
 - What can I complain about?
 - Who can complain?
 - How do I complain?
 - LVJB contact details
 - How long do I have to make a complaint?
 - Stage 1: frontline response
 - Stage 2: investigation

- What if I am still dissatisfied?
- Getting help to make your complaint
- SPSO contact details

5. Employee Implications

- 5.1 Employees will be updated in respect of the Board's new Complaints Handling Procedure prior to its implementation on 1 April 2021.

6. Financial Implications

- 6.1 None

7. Climate Change, Sustainability and Environmental Implications

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

8. Other Implications

- 8.1. There are no implications for risk in terms of the information contained in this report.

9. Equality Impact Assessment and Consultation Arrangements

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

- 9.2. There is no requirement for a consultation in respect of this report.

10. Privacy Impact Assessment

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

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

11 February 2021

Previous References

- ◆ Report on LVJB's Revised Complaints Handling Procedure – LVJB meeting of 3 December 2012

List of Background Papers

- ◆ None

Contact for Further Information

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

Phone: 01698 476078

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



Lanarkshire Valuation Joint Board Complaints Handling Procedure

Part 1: Introduction and overview

<i>Version</i>	<i>Description</i>	<i>Date</i>
1	Local Authority MCHP published on SPSO website.	March 2012
	LVJB adopted.	August 2012
2	SPSO revised guidance published on SPSO website.	January 2020
3	LVJB adopted and revised version published on LVJB website.	April 2021

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LVJB Complaints Handling Procedure

Foreword

Our complaints handling procedure reflects Lanarkshire Valuation Joint Board's (LVJB) commitment to valuing complaints. It seeks to resolve customer dissatisfaction as close as possible to the point of service delivery and to conduct thorough, impartial and fair investigations of customer complaints so that, where appropriate, we can make evidence-based decisions on the facts of the case.

The procedure has been developed by local government complaints handling experts working closely with the Scottish Public Services Ombudsman (SPSO), who in turn has provided guidance to local authority bodies. LVJB have developed this complaints handling procedure in line with the SPSO's guidance on a model complaints handling procedure. This procedure aims to help us 'get it right first time'. We want quicker, simpler and more streamlined complaints handling with local, early resolution by capable, well-trained staff.

Complaints can give us valuable information which we may use to improve customer satisfaction. Our complaints handling procedure will enable us to address a customer's dissatisfaction and may also prevent the same problems that led to the complaint from happening again. For our staff, complaints provide a first-hand account of the customer's views and experience and can highlight problems we may otherwise miss. Handled well, complaints can give our customers a form of redress when things go wrong and can also help us continuously improve our services.

Resolving complaints early saves money and creates better customer relations. Sorting them out as close to the point of service delivery as possible means we can deal with them locally and quickly, so they are less likely to escalate to the next stage of the procedure. Complaints that we do not resolve swiftly can greatly add to our workload.

The complaints handling procedure will help us do our job better, improve relationships with our customers and enhance public perception of Lanarkshire Valuation Joint Board. It will help us keep the user at the heart of the process, while enabling us to better understand how to improve our services by learning from complaints.



Assessor and Electoral Registration Officer

Structure of the Complaints Handling Procedure

1. This Complaints Handling Procedure (CHP) explains to staff how to handle complaints. The CHP consists of:
 - Overview and structure (**part 1**) – this document
 - When to use the procedure (**part 2**) – guidance on identifying what is and what is not a complaint, handling complex or unusual complaint circumstances, the interaction of complaints and other processes, and what to do if the CHP does not apply
 - The complaints handling process (**part 3**) – guidance on handling a complaint through stages 1 and 2, and dealing with post-closure contact
 - Governance of the procedure (**part 4**) – staff roles and responsibilities and guidance on recording, reporting, publicising and learning from complaints
 - The customer-facing CHP (**part 5**) – information for customers on how we handle complaints
2. When using the CHP, please also refer to the 'SPSO Statement of Complaints Handling Principles' and good practice guidance on complaints handling from the SPSO.
www.spsso.org.uk

Overview of the CHP

3. Anyone can make a complaint, either verbally or in writing, including face-to-face, by phone, letter or email.
4. We will try to resolve complaints to the satisfaction of the customer wherever this is possible. Where this isn't possible, we will give the customer a clear response to each of their points of complaint. We will always try to respond as quickly as we can (and on the spot where possible).
5. Our complaints procedure has two stages. We expect the majority of complaints will be handled at stage 1. If the customer remains dissatisfied after stage 1, they can request that we look at it again, at stage 2. If the complaint is complex enough to require an investigation, we will put the complaint into stage 2 straight away and skip stage 1.

Stage 1: Frontline response	Stage 2: Investigation	Independent external review (SPSO or other)
<p>For issues that are straightforward and simple, requiring little or no investigation</p> <p>'On-the-spot' apology, explanation, or other action to put the matter right</p> <p>Complaint resolved or a response provided in five working days or less (unless there are exceptional circumstances)</p> <p>Complaints addressed by any member of staff, or alternatively referred to the appropriate point for frontline response</p> <p>Response normally face-to-face or by telephone (though sometimes we will need to put the decision in writing)</p> <p>We will tell the customer how to escalate their complaint to stage 2</p> 	<p>Where the customer is not satisfied with the frontline response, or refuses to engage at the frontline, or where the complaint is complex, serious or 'high-risk'</p> <p>Complaint acknowledged within three working days</p> <p>We will contact the customer to clarify the points of complaint and outcome sought (where these are already clear, we will confirm them in the acknowledgement)</p> <p>Complaint resolved or a definitive response provided within 20 working days following a thorough investigation of the points raised</p> 	<p>Where the customer is not satisfied with the stage 2 response from the service provider</p> <p>The SPSO will assess whether there is evidence of service failure or maladministration not identified by the service provider</p>

6. For detailed guidance on the process, see **Part 3: The complaints handling process**.

Expected behaviours

7. We recognise that people may act out of character in times of trouble or distress. Sometimes a health condition or a disability can affect how a person expresses themselves. The circumstances leading to a complaint may also result in the customer acting in an unacceptable way.
8. Customers who have a history of challenging or inappropriate actions, or have difficulty expressing themselves, may still have a legitimate grievance, and we will treat all complaints seriously. However, we also recognise that the actions of some customers may result in unreasonable demands on time and resources or unacceptable behaviour towards our staff. We have a policy in place for such instances, this is our [Unacceptable Actions Policy](#). We will, therefore, apply our policies and procedures to protect staff from unacceptable actions such as unreasonable persistence, threats or offensive behaviour from customers. Where we decide to restrict access to a customer under the terms of our policy, we have a procedure in place to communicate that decision, notify the customer of their right of appeal, and review any decision to restrict contact with us.
9. If we decide to restrict a customer's contact, we will be careful to follow the process set out in our policy and to minimise any restrictions on the customer's access to the complaints process. We will normally continue investigating a complaint even where contact restrictions are in place (for example, limiting communication to letter or to a named staff member). In some cases, it may be possible to continue investigating the complaint without contact from the customer. Our policy allows us in limited circumstances to restrict access to the complaint process entirely. This would be as a last resort, should be as limited as possible (for a limited time, or about a limited set of subjects) and requires manager approval. Where access to the complaint process is restricted, we must signpost the customer to the SPSO (**see Part 3: Signposting to the SPSO**).
10. The SPSO has guidance on [promoting positive behaviour and managing unacceptable actions](#).

Maintaining confidentiality and data protection

11. Confidentiality is important in complaints handling. This includes maintaining the customer's confidentiality and confidentiality in relation to information about staff members, contractors or any third parties involved in the complaint.
12. This should not prevent us from being open and transparent, as far as possible, in how we handle complaints. This includes sharing as much information with the complainant (and, where appropriate, any affected staff members) as we can. When sharing information, we should be clear about why the information is being shared and our expectations on how the recipient will use the information.
13. We must always bear in mind legal requirements, for example data protection legislation, as well as internal policies on confidentiality and the use of customer information.
14. *The Information Commissioner's Office has published detailed guidance on data sharing and has issued a data sharing code of practice. This can be found at [I:\Policy and Procedures\General Policy\Customer & Employee Care\Complaints Handling Procedure April 2013\LVJB Unacceptable Actions Policy Final.pdf](#)*



Lanarkshire Valuation Joint Board

Complaints Handling Procedure

Part 2:

When to use this procedure

<i>Version</i>	<i>Description</i>	<i>Date</i>
1	Local Authority MCHP published on SPSO website.	March 2012
	LVJB adopted.	August 2012
2	SPSO revised guidance published on SPSO website.	January 2020
3	LVJB adopted and revised version published on LVJB website.	April 2021

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What is a complaint?

1. LVJB's definition of a complaint is: 'an expression of dissatisfaction by one or more members of the public about LVJB's action or lack of action, or about the standard of service provided by or on behalf of LVJB.'
2. A complaint may relate to the following, but is not restricted to this list:
 - failure or refusal to provide a service
 - inadequate quality or standard of service, or an unreasonable delay in providing a service
 - dissatisfaction with one of our policies or its impact on the individual
 - failure to properly apply law, procedure or guidance when delivering services
 - failure to follow the appropriate administrative process
 - conduct, treatment by or attitude of a member of staff or contractor (**except** where there are arrangements in place for the contractor to handle the complaint themselves: see **Complaints about contracted services**); or
 - disagreement with a decision, (**except** where there is a statutory procedure for challenging that decision, or an established appeals process followed throughout the sector).
3. **Appendix 1** provides a range of examples of complaints we may receive, and how these may be handled.
4. A complaint is **not**:
 - a routine first-time request for a service (see **Complaints and service requests**)
 - a request for compensation only (see **Complaints and compensation claims**)
 - issues that are in court or have already been heard by a court or a tribunal (see **Complaints and legal action**)
 - disagreement with a decision where there is a statutory procedure for challenging that decision (such as for freedom of information and subject access requests), or an established appeals process followed throughout the sector – such as council tax, non-domestic rating and the electoral register.
 - a request for information under the Data Protection or Freedom of Information (Scotland) Acts
 - a grievance by a staff member or a grievance relating to employment or staff recruitment
 - a concern raised internally by a member of staff (which was not about a service they received, such as a whistleblowing concern)
 - an attempt to reopen a previously concluded complaint or to have a complaint reconsidered where we have already given our final decision
 - abuse or unsubstantiated allegations about our organisation or staff where such actions would be covered by LVJB's Unacceptable Actions Policy; or
 - a concern about the actions or service of a different organisation, where we have no involvement in the issue (**except** where the other organisation is delivering services on our behalf: see **Complaints about contracted services**).

5. We will not treat these issues as complaints, and will instead direct customers to use the appropriate procedures. Some situations can involve a combination of issues, where some are complaints and others are not, and each situation should be assessed on a case-by-case basis.
6. If a matter is not a complaint, or not suitable to be handled under the CHP, we will explain this to the customer, and tell them what (if any) action we will take, and why. See **What if the CHP does not apply**.
7. **Appendix 2** gives examples of more complex complaints. The section on **Complaints relevant to other agencies** provides information about some of the other agencies that may be able to assist customers if their complaint is not appropriate for this CHP.

Who can make a complaint?

8. Anyone who receives, requests or is affected by our services can make a complaint. Sometimes a customer may be unable or reluctant to make a complaint on their own. We will accept complaints brought by third parties as long as the customer has given their personal consent. See **Complaints by (or about) a third party**.
9. If a customer complains to LVJB about the service of another agency or public sector provider, but LVJB have no involvement in the issue, the customer should be advised to contact the appropriate organisation directly. If you need to make enquiries to an outside agency in relation to the complaint always take account of data protection legislation and our guidance on handling our customer's personal information. The Information Commissioner has detailed guidance on data sharing and has issued a data sharing code of practice.

Supporting the customer

10. All members of the community have the right to equal access to our complaints procedure. It is important to recognise the barriers that some customers may face complaining. These may be physical, sensory, communication or language barriers, but can also include their anxieties and concerns. Customers may need support to overcome these barriers.
11. We have legal duties to make our complaints service accessible under equalities and mental health legislation.
 - the Equality Act 2010 – this gives people with a protected characteristic the right to reasonable adjustments to access our services (such as large print or BSL translations of information); and
 - the Mental Health (Care and Treatment) (Scotland) Act 2003 – this gives anyone with a 'mental disorder' (including mental health issues, learning difficulties, dementia and autism) a right to access independent advocacy. This must be delivered by independent organisations that only provide advocacy. They help people to know and understand their rights, make informed decisions and have a voice.
12. Examples of how we will meet our legal duties are:
 - proactively checking whether members of the public who contact us require additional support to access our services.
 - providing interpretation and/or translation services for British Sign Language users; and
 - helping customers access independent advocacy (the Scottish Independent Advocacy Alliance website has information about local advocacy organisations throughout Scotland).]
13. In addition to our legal duties, we will seek to ensure that we support vulnerable groups in accessing our complaints procedure. Actions that we may take include:
 - helping vulnerable customers identify when they might wish to make a complaint (for example, by training frontline staff who provide services to vulnerable groups)
 - helping customers access independent support or advocacy to help them understand their rights and communicate their complaints (for example, through the Scottish Independent Advocacy Alliance or Citizen's Advice Scotland); and
 - providing a neutral point of contact for complaints (where the relationship between customers and frontline staff is significant and ongoing).

14. These lists are not exhaustive, and we must always take into account our commitment and responsibilities to equality and accessibility.

How complaints may be made

15. Complaints may be made verbally or in writing, including face-to-face, by phone, letter or email.
16. Where a complaint is made **verbally**, we will make a record of the key points of complaint raised. *Where it is clear that a complaint is complex, it will be immediately considered at stage 2 (investigation).*
17. Complaint issues may also be raised on **digital platforms** (including **social media**) if available. However LVJB do not manage any such digital platforms currently.

Time limit for making complaints

18. The customer must raise their complaint within six months of when they first knew of the problem, unless there are special circumstances for considering complaints beyond this time (for example, where a person was not able to complain due to serious illness or recent bereavement).
19. Where a customer has received a stage 1 response, and wishes to escalate to stage 2, unless there are special circumstances they must request this either:
 - within six months of when they first knew of the problem; or
 - within two months of receiving their stage 1 response (if this is later).
20. We will apply these time limits with discretion, taking into account the seriousness of the issue, the availability of relevant records and staff involved, how long ago the events occurred, and the likelihood that an investigation will lead to a practical benefit for the customer or useful learning for the organisation.
21. We will also take account of the time limit within which a member of the public can ask the SPSO to consider complaints (normally one year). The SPSO have discretion to waive this time limit in special circumstances (and may consider doing so in cases where we have waived our own time limit).

Particular circumstances

Complaints by (or about) a third party

22. Sometimes a customer may be unable or reluctant to make a complaint on their own. We will accept complaints from third parties, which may include relatives, friends, advocates and advisers. Where a complaint is made on behalf of a customer, we must ensure that the customer has authorised the person to act on their behalf. It is good practice to ensure the customer understands their personal information will be shared as part of the complaints handling process (particularly where this includes sensitive personal information). This can include complaints brought by parents on behalf of their child, if the child is considered to have capacity to make decisions for themselves.
23. The provision of a signed mandate from the customer will normally be sufficient for us to investigate a complaint. If we consider it is appropriate we can take verbal consent direct from the customer to deal with a third party and would normally follow up in writing to confirm this.
24. In certain circumstances, a person may raise a complaint involving another person's personal data, without receiving consent. The complaint should still be investigated where possible, but the investigation and response may be limited by considerations of confidentiality. The person who submitted the complaint should be made aware of these limitations and the effect this will have on the scope of the response.
25. See also **Part 1: Maintaining confidentiality and data protection**.

Serious, high-risk or high-profile complaints

26. We will take particular care to identify complaints that might be considered serious, high-risk or high-profile, as these may require particular action or raise critical issues that need senior management's direct input. Serious, high-risk or high-profile complaints should normally be handled immediately at stage 2 (see **Part 3: Stage 2: Investigation**).
27. We define potential high-risk or high-profile complaints as those that may:
- involve a death or terminal illness
 - involve serious service failure, for example major delays in providing, or repeated failures to provide, a service
 - generate significant and ongoing press interest
 - pose a serious risk to our operations
 - present issues of a highly sensitive nature, for example concerning a particularly vulnerable person

Anonymous complaints

28. We value all complaints, including anonymous complaints, and will take action to consider them further wherever this is appropriate. Generally, we will consider anonymous complaints if there is enough information in the complaint to enable us to make further enquiries. Any decision not to pursue an anonymous complaint must be authorised by a senior manager.
29. If we pursue an anonymous complaint further, we will record it as an anonymous complaint together with any learning from the complaint and action taken.

30. If an anonymous complainant makes serious allegations, it should be referred to a senior officer immediately.

What if the customer does not want to complain?

31. If a customer has expressed dissatisfaction in line with our definition of a complaint but does not want to complain, we will explain that complaints offer us the opportunity to improve services where things have gone wrong. We will encourage the customer to submit their complaint and allow us to handle it through the CHP. This will ensure that the customer is updated on the action taken and gets a response to their complaint.
32. If the customer insists they do not wish to complain, we are not required to progress the complaint under this procedure. However, we should record the complaint as an anonymous complaint (including minimal information about the complaint, without any identifying information) to enable us to track trends and themes in complaints. Where the complaint is serious, or there is evidence of a problem with our services, we should also look into the matter to remedy this (and record any outcome).
33. Please refer to the example in **Appendix 1** for further guidance.

Complaints involving more than one area or organisation

34. If a complaint relates to the actions of two or more areas within our organisation, we will tell the customer who will take the lead in dealing with the complaint, and explain that they will get only one response covering all issues raised.
35. If a customer complains to us about the service of another organisation or public service provider, but we have no involvement in the issue, the customer should be advised to contact the appropriate organisation directly.
36. If a complaint relates to our service and the service of another organisation or public service provider, and we have a direct interest in the issue, we will handle the complaint about LVJB through the CHP. If we need to contact an outside body about the complaint, we will be mindful of data protection. See **Part 1: Maintaining confidentiality and data protection**.

Complaints about contracted or commissioned services

37. We may use a contractor to deliver certain services. An example might be a printer issuing correspondence on our behalf.
38. Where we use a contractor to deliver a service on our behalf we recognise that we remain responsible and accountable for ensuring that the services provided meet LVJB's standard (including in relation to complaints). We will either do so by:
- ensuring the contractor complies with this procedure; or
 - ensuring the contractor has their own procedure in place, which fully meets the standards in this procedure. At the end of the investigation stage of any such complaints the contractor must ensure that the customer is signposted to the SPSO.
39. We will confirm that service users are clearly informed of the process and understand how to complain. We will also ensure that there is appropriate provision for information sharing and governance oversight where required.

40. LVJB has discretion to investigate complaints about organisations contracted to deliver services on its behalf even where the procedure has normally been delegated.

Complaints about senior staff

41. Complaints about senior staff can be difficult to handle, as there may be a conflict of interest for the staff investigating the complaint. When serious complaints are raised against senior staff, it is particularly important that the investigation is conducted by an individual who is independent of the situation. We must ensure we have strong governance arrangements in place that set out clear procedures for handling such complaints.

Complaints and other processes

42. Complaints can sometimes be confused (or overlap) with other processes, such as disciplinary or whistleblowing processes. Specific examples and guidance on how to handle these are below.

Complaints and service requests

43. If a customer asks LVJB to do something (for example, provide a service or deal with a problem), and this is the first time the customer has contacted us, this would normally be a routine service request and not a complaint.
44. Service requests can lead to complaints, if the request is not handled promptly or the customer is then dissatisfied with how we provide the service.

Complaints and disciplinary or whistleblowing processes

45. If the issues raised in a complaint overlap with issues raised under a disciplinary or whistleblowing process, we still need to respond to the complaint.
46. Our response must be careful not to share confidential information (such as anything about the whistleblowing or disciplinary procedures, or outcomes for individual staff members). It should focus on whether LVJB failed to meet our service standards, where relevant, or expected standards and what we have done to improve things, in general terms.
47. Staff investigating such complaints will need to take extra care to ensure that:
- we comply with all requirements of the CHP in relation to the complaint (as well as meeting the requirements of the other processes)
 - all complaint issues are addressed (sometimes issues can get missed if they are not also relevant to the overlapping process); and
 - we keep records of the investigation that can be made available to the SPSO if required. This can be problematic when the other process is confidential, because SPSO will normally require documentation of any correspondence and interviews to show how conclusions were reached. We will need to bear this in mind when planning any elements of the investigation that might overlap (for example, if staff are interviewed for the purposes of both the complaint and a disciplinary procedure, they should not be assured that any evidence given will be confidential, as it may be made available to the SPSO).
48. The SPSO's report [Making complaints work for everyone](#) has more information on supporting staff who are the subject of complaints.

Complaints and compensation claims

49. Where a customer is seeking financial compensation only, this is not a complaint. However, in some cases the customer may want to complain about the matter leading to their financial claim, and they may seek additional outcomes, such as an apology or an explanation. Where appropriate, we may consider that matter as a complaint, but deal with the financial claim separately. It may be appropriate to extend the timeframes for responding to the complaint, to consider the financial claim first.

Complaints and legal action

50. Where a customer says that legal action is being actively pursued, this is not a complaint.
51. Where a customer indicates that they are thinking about legal action, but have not yet commenced this, they should be informed that if they take such action, they should notify the complaints handler and that the complaints process, in relation to the matters that will be considered through the legal process, will be closed. Any outstanding complaints must still be addressed through the CHP.
52. If an issue has been, or is being, considered by a court, we will not consider the same issue under the CHP.

What to do if the CHP does not apply

53. If the issue does not meet the definition of a complaint or if it is not appropriate to handle it under this procedure (for example, due to time limits), we will explain to the customer why we have made this decision. We will also tell them what action (if any) we will take (for example, if another procedure applies), and advise them of their right to contact the SPSO if they disagree with our decision not to respond to the issue as a complaint.
54. Where a customer continues to contact us about the same issue, we will explain that we have already given them our final response on the matter and signpost them to the SPSO. We may also consider whether we need to take action under our Unacceptable Actions Policy.

Appendix 1 – Complaints

The following tables give examples of complaints that may be considered at the frontline stage, and suggest possible actions.

Complaint	Possible actions
The customer complains that it took 6 months to add their new house onto the council tax list despite them writing to us within 1 week of taking entry.	Find out the reason for the delay and explain that to the customer. Advise the customer also of the statutory appeals process. Apologise to the customer if deemed appropriate.
The customer has provided information to add their name to the electoral register but the register has not been updated.	Check that a valid application has been received and if so apologise to the customer and add their name to the register for next update to the register.
The customer complains that the band of their property has been changed since they purchased it, even although they have not altered the property in any way.	Advise the customer of the Assessor's statutory duty in this regard. Advise the customer further on the statutory appeals process.
The customer complains that they have received a Registration Review Notice despite the fact that they still reside at the address.	Find out the reason for the Review and explain this to the customer e.g. elector has moved into the address but did not tick the box to state they were moving in with existing residents. Confirm to the customer that their name will not be removed from the register.
The customer complains that they submitted a voter registration application but was unable to vote at the election.	Find out when the application was received. If received after the last date for adding someone to the register for the election, explain this clearly to the customer.
The customer complains that they received a letter 8 months ago explaining their appeal was invalid but that their council tax band would be checked. They have heard nothing further.	Find out the date the acknowledgement letter was issued. Apologise and explain the reason for the delay. Advise when their request is likely to be dealt with.
The customer complains that they were told they could not appeal against their council tax band because it was too late.	Explain clearly the appeal regulations to the customer and apologise if previous information given was not clear in this regard.
The customer complains that they applied for a postal vote, did not receive an acknowledgment and were not given sufficient information about the postal vote issue dates.	Find out if an acknowledgement was issued Explain procedures for issuing postal vote acknowledgements and advise that the public are requested, on the application form, to contact the elections team at their local council in respect of information about the issue date of postal ballot papers.

Complaint	Possible actions
<p>The customer expresses dissatisfaction in line with the definition of a complaint, but says she does not want to complain – just wants to tell us about the matter.</p>	<p>Advise the customer that we value complaints because they help to improve services. Encourage them to submit the complaint. In terms of improving service delivery and learning from mistakes, it is important that customer feedback, such as this, is recorded, evaluated and acted upon. Therefore, if the customer still insists that they do not want to complain, record the matter as an anonymous complaint. Reassure the customer that they will not be contacted again about the matter.</p>

Appendix 2 – What is not a complaint?

1. A concern may not necessarily be a complaint. For example, a customer might make a routine first-time request for a service. This is not a complaint, but the issue may escalate into a complaint if it is not handled effectively and the customer has to keep on asking for service.
2. In some cases a measure of discretion or further clarification is required in determining whether something is a complaint that should be handled through this procedure or another matter which should be handled through another process. There are also some specific circumstances when complaints should be handled in a particular manner.
3. The following paragraphs provide examples of the types of issues or concerns that must not be handled through the complaints handling procedure. This is not a full list, and the designated complaints handling employee should decide the best route for resolution based on the individual case.

4. Example 1: Appeals in relation to Non Domestic Valuation and the Electoral Register

A customer may disagree with their entry in the valuation roll or electoral register. This is not a complaint as a separate and distinct appeal system exists for disagreements with entries in the valuation roll and electoral register. Note - this is not to be confused with an actual complaint against a valuation roll entry in terms of the statutory appeals and complaints process. Such cases should be raised with a member of LVJB's management team in the first instance.

5. Example 2: Council Tax Banding

If a customer believes their house is incorrectly banded for council tax this is not a complaint. Customers can make a formal application to have their council tax band changed. This is called making a proposal. They can make a proposal within six months of:

- becoming a new council tax payer on a property
- the Assessor's office notifying them that the band of their house has changed.

They can also make a proposal if:

- their property has been demolished/part demolished
- substantial changes have occurred in the locality that have affected the value of their home as at 1 April 1991
- their property has been adapted for someone with a disability
- someone else has had a successful appeal determined by the Valuation Appeal Committee on a similar property in their area.
- The property should not be shown on the Council Tax List.

To make a proposal they can do so online via the Scottish Assessors' website www.saa.gov.uk or contact us and request a proposal form which they can complete and return. If we consider that the proposal is invalid, either because it is out of time or it does not comply with other requirements of the legislation, then we will tell them.

Claims for compensation

6. A customer may seek compensation from us if they consider us liable. This includes issues such as personal injury or loss of or damage to property. Claims for compensation only are not complaints, so they are not to be handled through the complaints handling procedure.
7. If you receive a compensation claim, you should explain to the customer the process for claiming compensation in line with our policy on these claims.



Lanarkshire Valuation Joint Board Complaints Handling Procedure Part 3: The complaints handling process

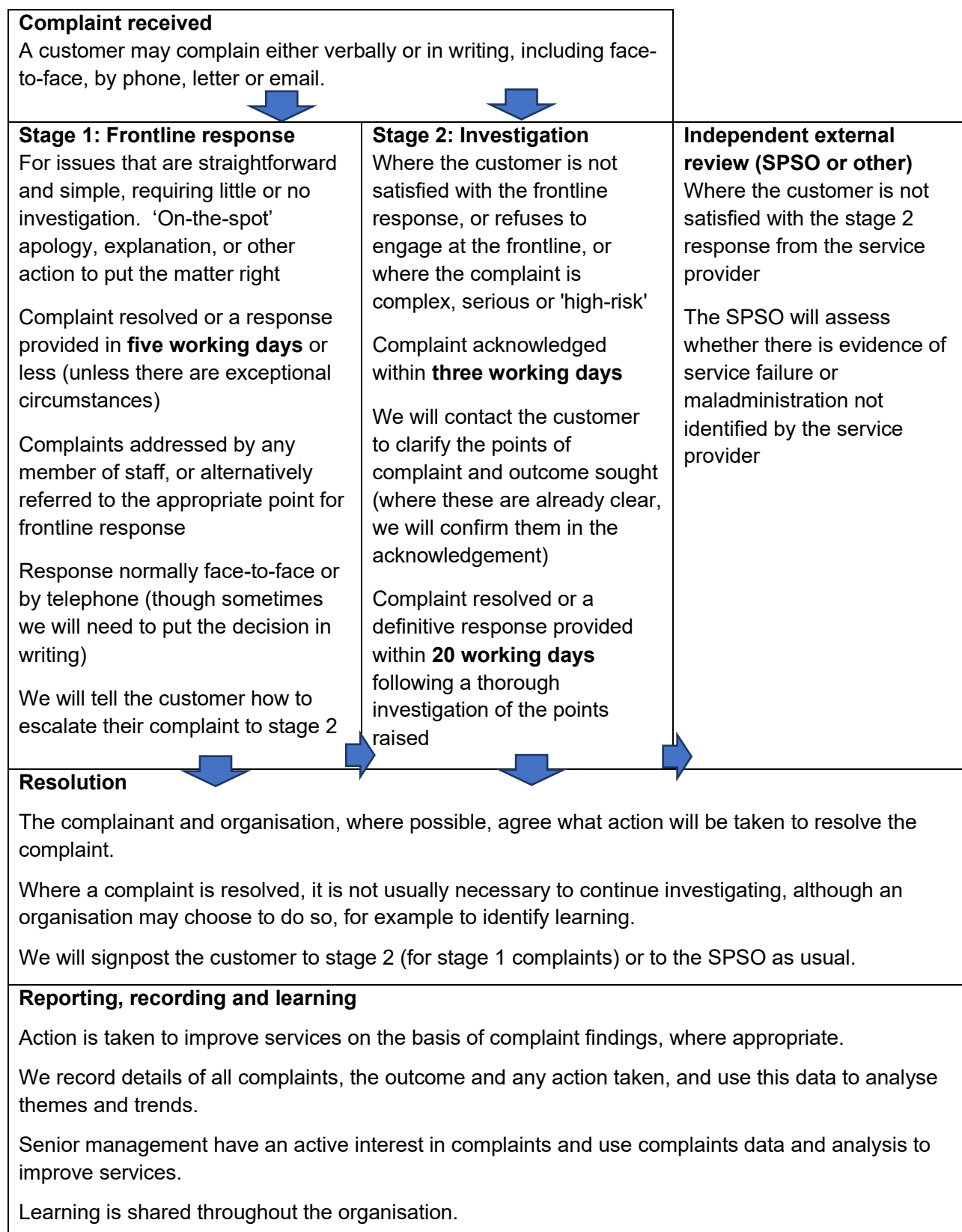
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The complaints handling process

1. Our Complaints Handling Procedure (CHP) aims to provide a quick, simple and streamlined process for responding to complaints early and locally by capable, well-trained staff. Where possible, we will **resolve** the complaint to the customer's satisfaction. Where this is not possible, we will give the customer a clear and reasoned response to their complaint.



Resolving the complaint

2. A complaint is **resolved** when both LVJB and the customer, where possible, agree what action (if any) will be taken to provide full and final resolution for the customer, without making a decision about whether the complaint is upheld or not upheld.
3. We will try to resolve complaints wherever possible, although we accept this will not be possible in all cases.
4. A complaint may be resolved at any point in the complaint handling process, including during the investigation stage. It is particularly important to try to resolve complaints where there is an ongoing relationship with the customer or where the complaint relates to an ongoing issue that may give rise to future complaints if the matter is not fully resolved.
5. Where a complaint is resolved, we do not normally need to continue looking into it or provide a response on all points of complaint. There must be a clear record of how the complaint was resolved, and what action was agreed with the customer, if indeed agreement is reached. In some cases it may still be appropriate to continue looking into the issue, for example where there is evidence of a wider problem or potential for useful learning. We will use our professional judgment in deciding whether it is appropriate to continue looking into a complaint that is resolved.
6. In all cases, we must record the complaint outcome and any action taken, and signpost the customer to stage 2 (for stage 1 complaints) or to the SPSO as usual (see **Signposting to the SPSO**), if appropriate.

What to do when you receive a complaint

7. Members of staff receiving a complaint should consider four key questions. This will help them to either respond to the complaint quickly (at stage 1) or determine whether the complaint is more suitable for stage 2:

What exactly is the customer's complaint (or complaints)?

8. It is important to be clear about exactly what the customer is complaining about. We may need to ask the customer for more information and probe further to get a full understanding, and what outcome they seek.
9. We will need to decide whether the issue can be defined as a complaint and whether there are circumstances that may limit our ability to respond to the complaint (such as the time limit for making complaints, confidentiality, anonymity or the need for consent). We should also consider whether the complaint is serious, high-risk or high-profile.
10. If the matter is not suitable for handling as a complaint, we will explain this to the customer (and signpost them to SPSO). There is detailed guidance on this step in **Part 2: When to use this procedure**.
11. In most cases, this step will be straightforward. If it is not, the complaint may need to be handled immediately at stage 2 (see **Stage 2: Investigation**).

What does the customer want to achieve by complaining?

12. If it is unclear from the customer's original correspondence, regarding what they want to achieve by complaining, they should be contacted to clarify the situation. The customer may not be clear about this, and we may need to probe further to find out what they expect, and whether they can be satisfied.

Can I achieve this, or explain why not?

13. If a staff member handling a complaint can reasonably achieve the expected outcome, for example by providing an on-the-spot apology or explain why they cannot achieve it, they should do so.
14. The customer may expect more than we can provide. If so, we will tell them as soon as possible.
15. Complaints which can be resolved or responded to quickly should be managed at stage 1 (see **Stage 1: Frontline response**).

If I cannot respond, who can help?

16. If the complaint is simple and straightforward, but the staff member receiving the complaint cannot deal with it because, for example, they are unfamiliar with the issues or area of service involved, they should pass the complaint to someone who can respond quickly.
17. If it is not a simple and straightforward complaint that can realistically be closed within five working days (or ten, if an extension is appropriate), it should be handled immediately at stage 2. If the customer refuses to engage at stage 1, insisting that they want their complaint investigated, it should be handled immediately at stage 2. See **Stage 2: Investigation**.

Stage 1: Frontline response

18. Frontline response aims to respond quickly (within five working days) to straightforward complaints that require little or no investigation.
19. Any member of staff may deal with complaints at this stage (including the staff member complained about, for example with an explanation or apology). The main principle is to respond to complaints at the earliest opportunity and as close to the point of service delivery as possible.
20. We may respond to the complaint by providing an on-the-spot apology where appropriate, or explaining why the issue occurred and, where possible, what will be done to stop this happening again. We may also explain that, as an organisation that values complaints, we may use the information given when we review service standards in the future.
21. **Part 2, Appendix 1** gives examples of the types of complaint we may consider at this stage, with suggestions on how to resolve them.
22. Complaints which are not suitable for frontline response should be identified early, and handled immediately at stage 2: investigation.

Notifying staff members involved

23. If the complaint is about the actions of another staff member, the complaint should be shared with them, where possible, before responding (although this should not prevent us responding to the complaint quickly, for example where it is clear that an apology is warranted).

Timelines

24. Frontline response must be completed within **five working days**. Although in practice we would often expect to respond to the complaint much sooner. 'Day one' is always the date of receipt of the complaint (or the next working day if the complaint is received on a weekend or public holiday).

Extension to the timeline

25. In exceptional circumstances, a short extension of time may be necessary due to unforeseen circumstances (such as the availability of a key staff member). Extensions must be agreed with a senior manager. We will tell the customer about the reasons for the extension, and when they can expect a response. The maximum extension that can be granted is five working days (that is, no more than **ten working days** in total from the date of receipt).
26. If a complaint will take more than five working days to look into, it should be handled at stage 2 immediately. The only exception to this is where the complaint is simple and could normally be handled within five working days, but it is not possible to begin immediately (for example, due to the absence of a key staff member). In such cases, the complaint may still be handled at stage 1 if it is clear that it can be handled within the extended timeframe of up to ten working days.
27. If a complaint has not been closed within ten working days, it should be escalated to stage 2 for a final response.
28. **Appendix 1** provides further information on timelines.

Closing the complaint at the frontline response stage

29. If we convey the decision face-to-face or on the telephone, we are not required to write to the customer as well (although we may choose to). We must:
- tell the customer the outcome of the complaint (whether it is resolved, upheld, partially upheld or not upheld)
 - explain the reasons for our decision (or the agreed action taken to resolve the complaint, or the agreed action taken to resolve the complaint (see **Resolving the complaint**); and
 - explain that the customer can escalate the complaint to stage 2 if they remain dissatisfied and how to do so (we should not signpost to the SPSO until the customer has completed stage 2).
30. We will keep a full and accurate record of the decision given to the customer. If we are not able to contact the customer by phone, or speak to them in person, we will provide a written response to the complaint where an email or postal address is provided, covering the points above.
31. If the complaint is about the actions of a particular staff member/s, we will share with them any part of the complaint response which relates to them, (unless there are compelling reasons not to).
32. The complaint should then be closed and the complaints system updated accordingly.
33. At the earliest opportunity after the closure of the complaint, the staff member handling the complaint should consider whether any learning has been identified. See **Part 4: Learning from complaints**.

Stage 2: Investigation

34. Not all complaints are suitable for frontline response and not all complaints will be satisfactorily addressed at that stage. Stage 2 is appropriate where:
- the customer is dissatisfied with the frontline response or refuses to engage at the frontline stage, insisting they wish their complaint to be investigated. Unless exceptional circumstances apply, the customer must escalate the complaint within six months of when they first knew of the problem or within two months of the stage 1 response, whichever is later (see **Part 2: Time limits for making a complaint**).
 - the complaint is not simple and straightforward (for example where the customer has raised a number of issues, or where information from several sources is needed before we can establish what happened and/or what should have happened); or
 - the complaint relates to serious, high-risk or high-profile issues (see **Part 2: Serious, high-risk or high-profile complaints**).
35. An investigation aims to explore the complaint in more depth and establish all the relevant facts. The aim is to resolve the complaint where possible, or to give the customer a full, objective and proportionate response that represents our final position. Wherever possible, complaints should be investigated by someone not involved in the complaint (for example, a line manager or a manager from a different area).
36. Details of the complaint must be recorded on the complaints system. Where appropriate, this will be done as a continuation of frontline response. If the investigation stage follows a frontline response, the officer responsible for the investigation should have access to all case notes and associated information.

Acknowledging the complaint

37. Complaints must be acknowledged within three working days of receipt at stage 2.
38. We must issue the acknowledgement in a format which is accessible to the customer, taking into account their preferred method of contact.
39. Where the points of complaint and expected outcomes are clear from the complaint, we must set these out in the acknowledgement and ask the customer to get in touch with us immediately if they disagree. See **Clarifying the points of complaint and outcome sought**.
40. Where the points of complaint are not clear, we will contact the customer to seek clarification.

Clarifying the points of complaint and outcome sought

41. It is important to be clear from the start of stage 2 about the points of complaint to be investigated. We may also need to manage the customer's expectations about the scope of our investigation.
42. Where the points of complaint are clear, we can confirm our understanding of these with the customer when acknowledging the complaint (see **Acknowledging the complaint**).
43. Where the points of complaint are not clear, we will contact the customer to confirm these. Clarification may be required with the customer to establish what the complaint is about in order to avoid the complaint changing or confusion at a later stage.
44. In all cases, we must have a clear shared understanding of:

- **What are the points of complaint to be investigated?**

While the complaint may appear to be clear, agreeing the points of complaint at the outset ensures there is a shared understanding and avoids the complaint changing or confusion arising at a later stage. The points of complaint should be specific enough to direct the investigation, but broad enough to include any multiple and specific points of concern about the same issue.

- **Is there anything we can't consider under the CHP?**

We must explain if there are any points that are not suitable for handling under the CHP (see **Part 2: What to do if the CHP does not apply**).

- **Are the customer's expectations realistic and achievable?**

It may be that the customer expects more than we can provide, or has unrealistic expectations about the scope of the investigation. If so, we should make this clear to the customer as soon as possible.

Notifying staff members involved

45. If the complaint is about the actions of a particular staff member/s, we will notify the staff member/s involved (including where the staff member is not named, but can be identified from the complaint). We will:

- share the complaint information with the staff member/s (unless there are compelling reasons not to)
- advise them how the complaint will be handled, how they will be kept updated and how we will share the complaint response with them
- signpost the staff member/s to a contact person who can provide support and information on what to expect from the complaint process (this must not be the person investigating or signing off the complaint response).

46. If it is likely that internal disciplinary processes may be involved, the requirements of that process should also be met. See also **Part 2: Complaints and disciplinary or whistleblowing processes**.

Investigating the complaint

47. It is important to plan the investigation before beginning. The staff member investigating the complaint should consider what information they have and what they need about:

- what happened? (this could include, for example, records of phone calls or meetings, work requests, recollections of staff members or internal emails)
- what should have happened? (this should include any relevant policies or procedures that apply); and
- is there a difference between what happened and what should have happened, and is LVJB responsible?

48. In some cases, information may not be readily available. We will balance the need for the information against the resources required to obtain it, taking into account the seriousness of the issue (for example, it may be appropriate to contact a former employee, if possible, where they hold key information about a serious complaint).

49. If we need to share information within or outwith the organisation, we will be mindful of our obligations under data protection legislation. See **Part 1: Maintaining confidentiality and data protection**.

Timelines

50. The following deadlines are appropriate to cases at the investigation stage (counting day one as the day of receipt, or the next working day if the complaint was received on a weekend or public holiday):
- complaints must be acknowledged within **three working days**
 - a full response to the complaint should be provided as soon as possible but not later than **20 working days** from the time the complaint was received for investigation.

Extension to the timeline

51. Not all investigations will be able to meet this deadline. For example, some complaints are so complex that they require careful consideration and detailed investigation beyond the 20 working day timeline. It is important to be realistic and clear with the customer about timeframes, and to advise them early if we think it will not be possible to meet the 20 day timeframe, and why. We should bear in mind that extended delays may have a detrimental effect on the customer.
52. Any extension must be approved by a senior manager. We will keep the customer and any member/s of staff complained about updated on the reason for the delay and give them a revised timescale for completion. We will contact the customer and any member/s of staff complained about at least once every 20 working days to update them on the progress of the investigation.
53. The reasons for an extension might include the following:
- essential accounts or statements, crucial to establishing the circumstances of the case, are needed from staff, customers or others but the person is not available because of long-term sickness or leave
 - we cannot obtain further essential information within normal timescales; or
 - Operations are disrupted by unforeseen or unavoidable operational circumstances, for example industrial action, severe weather conditions or issues relating to Public Health.

These are only a few examples, and we will judge the matter in relation to each complaint. However, an extension would be the exception.

54. **Appendix 1** provides further information on timelines.

Closing the complaint at the investigation stage

55. The response to the complaint should be in writing (or by the customer's preferred method of contact) and must be signed off by a manager or officer who is empowered to provide the final response on behalf of LVJB.
56. We will tell the customer the outcome of the complaint (whether it is resolved, upheld, partially upheld or not upheld). The quality of the complaint response is very important and in terms of good practice should:
- be clear and easy to understand, written in a way that is person-centred and non-confrontational

- avoid technical terms, but where these must be used, an explanation of the term should be provided
- address all the issues raised and demonstrate that each element has been fully and fairly investigated
- include an apology where things have gone wrong (this is different to an expression of empathy: see [the SPSO's guidance on apology](#))
- highlight any area of disagreement and explain why no further action can be taken
- indicate that a named member of staff is available to clarify any aspect of the letter; and
- indicate that if they are not satisfied with the outcome of the local process, they may seek a review by the SPSO (see **Signposting to the SPSO**).

57. Where a complaint has been **resolved**, the response does not need to provide a decision on all points of complaint, but should instead confirm the resolution agreed. See **Resolving the complaint**.
58. If the complaint is about the actions of a particular staff member/s, we will share with them any part of the complaint response which relates to them, (unless there are compelling reasons not to).
59. We will record the decision, and details of how it was communicated to the customer, on the complaints system.
60. At the earliest opportunity after the closure of the complaint, the staff member handling the complaint should consider whether any learning has been identified. See **Part 4: Learning from complaints**.

Signposting to the SPSO

61. Once the investigation stage has been completed, the customer has the right to approach the SPSO if they remain dissatisfied. We must make clear to the customer:
- their right to ask the SPSO to consider the complaint
 - the time limit for doing so; and
 - how to contact the SPSO.
62. The SPSO considers complaints from people who remain dissatisfied at the conclusion of our complaints procedure. The SPSO looks at issues such as service failure and maladministration (administrative fault), and the way we have handled the complaint. There are some subject areas that are outwith the SPSO's jurisdiction, but it is the SPSO's role to determine whether an individual complaint is one that they can consider (and to what extent). All investigation responses must signpost to the SPSO.
63. The SPSO recommends that we use the wording below to inform customers of their right to ask the SPSO to consider the complaint. This information should only be included on LVJB's final response to the complaint.

Information about the SPSO

The Scottish Public Services Ombudsman (SPSO) is the final stage for complaints about public services in Scotland. This includes complaints about LVJB. The SPSO is an independent organisation that investigates complaints. It is not an advocacy or support service (but there are other organisations who can help you with advocacy or support).

If you remain dissatisfied when you have had a final response from LVJB, you can ask the SPSO to look at your complaint. You can ask the SPSO to look at your complaint if:

- you have gone all the way through the LVJB's Complaints Handling Procedure
- it is less than 12 months after you became aware of the matter you want to complain about, and
- the matter has not been (and is not being) considered in court.

The SPSO will ask you to complete a complaint form and provide a copy of this letter (our final response to your complaint). You can do this online at <https://www.spsso.org.uk/complain/form/start/> or call them on Freephone 0800 377 7330.

You may wish to get independent support or advocacy to help you progress your complaint. Organisations who may be able to assist you are:

- Citizens Advice Bureau
- Scottish Independent Advocacy Alliance

The SPSO's contact details are:

SPSO
Bridgeside House
99 McDonald Road
Edinburgh
EH7 4NS
(if you would like to visit in person, you must make an appointment first)

Their freepost address is:
FREEPOST SPSO

Freephone: 0800 377 7330
Online contact www.spsso.org.uk/contact-us
Website: www.spsso.org.uk

Post-closure contact

64. If a customer contacts us for clarification when they have received our final response, we may have further discussion with the customer to clarify our response and answer their questions. However, if the customer is dissatisfied with our response or does not accept our findings, we will explain that we have already given them our final response on the matter and signpost them to the SPSO.

Appendix 1 - Timelines

General

1. References to timelines throughout the CHP relate to working days. We do not count non-working days, for example weekends, public holidays and days of industrial action where our service has been interrupted.

Timelines at frontline response (stage 1)

2. We will aim to achieve frontline response within five working days. The date of receipt is **day one**, and the response should be provided (or the complaint escalated) on **day five**, at the latest.
3. If we have extended the timeline at the frontline response stage in line with the CHP, the response should be provided (or the complaint escalated) on **day ten**, at the latest.

Transferring cases from frontline response to investigation

4. If the customer wants to escalate the complaint to the investigation stage, the case must be passed for investigation without delay. In practice this will mean on the same day that the customer is told this will happen.

Timelines at investigation (stage 2)

5. For complaints at the investigation stage, **day one** is:
 - the day the case is transferred from the frontline stage to the investigation stage
 - the day the customer asks for an investigation or expresses dissatisfaction after a decision at the frontline response stage; or
 - the date we receive the complaint, if it is handled immediately at stage 2.
6. We must acknowledge the complaint within three working days of receipt at stage 2 i.e. by **day three**.
7. We should respond in full to the complaint by **day 20**, at the latest. We have 20 working days to investigate the complaint, regardless of any time taken to consider it at the frontline response stage.
8. Exceptionally, we may need longer than the 20 working day limit for a full response. If so, we will explain the reasons to the customer, and update them (and any staff involved) at least once every 20 working days.

Frequently asked questions

What happens if an extension is granted at stage 1, but then the complaint is escalated?

9. The extension at stage 1 does not affect the timeframes at stage 2. The stage 2 timeframes apply from the day the complaint was escalated (we have 20 working days from this date, unless an extension is granted).

What happens if we cannot meet an extended timeframe?

10. If we cannot meet the extended timeframe at stage 1, the complaint should be escalated to stage 2. The maximum timeframe allowed for a stage 1 response is ten working days.

11. If we cannot meet the extended timeframe at stage 2, a further extension may be approved by an appropriate manager if there are clear reasons for this. This should only occur in exceptional circumstances (the original extension should allow sufficient time to realistically investigate and respond to the complaint). Where a further extension is agreed, we should explain the situation to the customer and give them a revised timeframe for completion. We must update the customer and any staff involved in the investigation at least once every 20 working days.

What happens when a customer asks for stage 2 consideration a long time after receiving a frontline response?

12. Unless exceptional circumstances exist, customers should bring a stage 2 complaint within six months of learning about the problem, or within two months of receiving the stage 1 response (whichever is latest). See **Part 2: Time limits for making a complaint**.

Appendix 2 – The complaint handling process (flowchart for staff)

<p>A customer may complain verbally or in writing, including face-to-face, by phone, letter or email.</p> <p>Your first consideration is whether the complaint should be dealt with at stage 1 (frontline response) or stage 2 (investigation).</p>	
<p>Stage 1: Frontline response</p> <p>Always try to respond quickly, wherever we can</p>	<p>Stage 2: Investigation</p> <p>Investigate where:</p> <ul style="list-style-type: none"> The customer is dissatisfied with the frontline response or refuses to engage with attempts to resolve the complaint at stage 1 It is clear that the complaint requires investigation from the outset
Record the complaint and notify any staff complained about	<p>Record the complaint and notify any staff complained about</p> <p>Acknowledge the complaint within three working days</p>
	<p>Contact the complainant to agree:</p> <ul style="list-style-type: none"> Points of complaint Outcome sought Manage expectations (where required) <p><i>(these can be confirmed in the acknowledgement where the complaint is straightforward)</i></p>
Respond to the complaint within five working days unless there are exceptional circumstances	Respond to the complaint as soon as possible, but within 20 working days unless there is a clear reason for extending the timescale
Is the customer satisfied?	Communicate the decision, normally in writing
You must always tell the customer how to escalate to stage 2	Signpost the customer to SPSO and advise of time limits
<p>(Yes) Record outcome and learning, and close complaint.</p> <p>(No) -> to Stage 2: Investigation</p>	Record outcome and learning, and close complaint
<p>Follow up on agreed actions flowing from the complaint</p> <p>Share any learning points</p>	



Lanarkshire Valuation Joint Board Complaints Handling Procedure Part 4: Governance

<i>Version</i>	<i>Description</i>	<i>Date</i>
1	Local Authority MCHP published on SPSO website.	March 2012
	LVJB adopted.	August 2012
2	SPSO revised guidance published on SPSO website.	January 2020
3	LVJB adopted and revised version published on LVJB website.	April 2021

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Roles and responsibilities

1. All staff will be aware of:
 - the Complaints Handling Procedure (CHP)
 - how to handle and record complaints at the frontline response stage
 - who they can refer a complaint to, in case they are not able to handle the matter
 - the need to try and resolve complaints early and as close to the point of service delivery as possible; and
 - their clear authority to attempt to resolve any complaints they may be called upon to deal with.
2. Training on this procedure will be part of the induction process for all new staff. Refresher training will be provided for current staff on a regular basis.
3. Senior management will ensure that:
 - LVJB's final position on a complaint investigation is signed off by an appropriate manager in order to provide assurance that this is the definitive response of LVJB and that the complainant's concerns have been taken seriously
 - it maintains overall responsibility and accountability for the management and governance of complaints handling (including complaints about contracted services)
 - it has an active role in, and understanding of, the CHP (although not necessarily involved in the decision-making process of complaint handling)
 - mechanisms are in place to ensure a consistent approach to the way complaints handling information is managed, monitored, reviewed and reported at all levels in LVJB; and
 - complaints information is used to improve services, and this is evident from regular publications.
4. **The Assessor and ERO:** The Assessor and ERO provides leadership and direction in ways that guide and enable us to perform effectively across all services. This includes ensuring that there is an effective complaints handling procedure, with a robust investigation process that demonstrates how we learn from the complaints we receive. The Assessor and ERO may take a personal interest in all or some complaints, or may delegate responsibility for the complaint handling procedure to senior staff.
5. **Assistant Assessor and ERO's:** On the Assessor and ERO's behalf, Assistant Assessor and ERO's may be responsible for:
 - managing complaints and the way we learn from them
 - overseeing the implementation of actions required as a result of a complaint
 - investigating complaints
 - deputising for the Assessor and ERO on occasion.

However, the Assessor and Assistant Assessor & EROs may decide to delegate some elements of complaints handling (such as investigations and the drafting of response letters) to other staff. Where this happens, the Assessor or Assistant Assessor & EROs should retain ownership and accountability for the management and reporting of complaints. They may also be responsible for preparing and signing decision letters to customers, so they should be satisfied that the investigation is complete and their response addresses all aspects of the complaint.

6. **Management Team:** may be involved in the operational investigation and management of complaints handling. As senior officers they may be responsible for preparing and signing decision letters to customers, so they should be satisfied that the investigation is complete and their response addresses all aspects of the complaint.
7. **Complaints investigator:** The complaints investigator is responsible and accountable for the management of the investigation. They will be involved in the investigation and in co-ordinating all aspects of the response to the customer. This may include preparing a comprehensive written report, including details of any procedural changes in service delivery that could result in wider opportunities for learning across the service areas.
8. **All LVJB staff:** A complaint may be made to any member of staff in LVJB. Thereafter, all staff must be aware of the complaints handling procedure and how to handle complaints at the frontline stage. They should also be aware that complaints should be referred to the designated complaints handling employee who should try to resolve complaints early and quickly to prevent escalation.

Recording, reporting, learning from and publicising complaints

9. Complaints provide valuable customer feedback. One of the aims of the CHP is to identify opportunities to improve services across LVJB. By recording and analysing complaints data, we can identify and address the causes of complaints and, where appropriate, identify training opportunities and introduce service improvements.
10. We also have arrangements in place to ensure complaints about contractors are recorded, reported on and publicised in line with this CHP.

Recording complaints

11. It is important to record suitable data to enable us to fully investigate and respond to the complaint, as well as using our complaint information to track themes and trends. As a minimum, we should record:
 - the customer's name and contact details
 - the date the complaint was received
 - the nature of the complaint
 - the service the complaint refers to
 - staff member responsible for handling the complaint
 - action taken and outcome at frontline response stage
 - date the complaint was closed at the frontline response stage
 - date the investigation stage was initiated (if applicable)
 - action taken and outcome at investigation stage (if applicable)
 - date the complaint was closed at the investigation stage (if applicable); and
 - the underlying cause of the complaint and any remedial action taken.
 - the outcome of the SPSO's investigation (where applicable).
12. If the customer does not want to provide any of this information, we will reassure them that it will be managed appropriately, and record what we can.
13. Individual complaint files will be stored in line with our document retention policy.

Learning from complaints

14. We must have clear systems in place to act on issues identified in complaints. As a minimum, we must:
 - seek to identify the root cause of complaints
 - take action to reduce the risk of recurrence; and
 - systematically review complaints performance reports to improve service delivery
15. Learning may be identified from individual complaints (regardless of whether the complaint is upheld or not) and from analysis of complaints data.

Where we have identified the need for service improvement in response to an individual complaint, we will take appropriate action. This may include;

- the action needed to improve services must be authorised.
- an officer (or team) should be designated the 'owner' of the issue, with responsibility for ensuring the action is taken
- a target date must be set for the action to be taken
- the designated individual must follow up to ensure that the action is taken within the agreed timescale
- where appropriate, performance in the service area should be monitored to ensure that the issue has been resolved; and
- we must ensure that staff learn from complaints.

16. SPSO has guidance on **Learning from complaints**.

17. Senior management will review the information reported on complaints regularly to ensure that any trends or wider issues which may not be obvious from individual complaints are quickly identified and addressed. Where we identify the need for service improvement, we will take appropriate action (as set out above). Where appropriate, performance in the service area should be monitored to ensure that the issue has been resolved.

Reporting of complaints

18. We have a process for the internal reporting of complaints information, including analysis of complaints trends. Regularly reporting the analysis of complaints information helps to inform management of where services need to improve.

19. We will report quarterly to the Joint Board on the outcome of complaints received since the previous Board meeting

Publicising complaints information

20. We publish on a **quarterly** basis information on complaints outcomes and actions taken to improve services.

21. This demonstrates the improvements resulting from complaints and shows that complaints can help to improve our services. It also helps ensure transparency in our complaints handling service and will help to show our customers that we value their complaints.

22. We will publish an **annual** complaints performance report on our website in line with SPSO requirements, and provide this to the SPSO on request. This summarises and builds on the quarterly reports we have produced about our services. It includes:

- performance statistics, in line with the complaints performance indicators published by the SPSO; and
- complaint trends and the actions that have been or will be taken to improve services as a result.

23. These reports must be easily accessible to members of the public and available in alternative formats as requested.



Lanarkshire Valuation Joint Board's Complaints Handling Procedure

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Lanarkshire Valuation Joint Board (LVJB) is committed to providing high-quality customer services.

We value complaints and use information from them to help us improve our services.

1. If something goes wrong or you are dissatisfied with our services, please tell us. This leaflet describes our complaints procedure and how to make a complaint. It also tells you about how we will handle your complaint and what you can expect from us.

What is a complaint?

2. We regard a complaint as any expression of dissatisfaction about our action or lack of action, or about the standard of service provided by us or on our behalf.

What can I complain about?

3. You can complain about things like:
 - failure or refusal to provide a service
 - inadequate quality or standard of service, or an unreasonable delay in providing a service
 - dissatisfaction with one of our policies or its impact on the individual
 - failure to properly apply law, procedure or guidance when delivering services
 - failure to follow the appropriate administrative process
 - conduct, treatment by or attitude of a member of staff or contractor (**except** where there are arrangements in place for the contractor to handle the complaint themselves); or
 - disagreement with a decision, (**except** where there is a statutory procedure for challenging that decision, or an established appeals process followed throughout the sector).
4. Your complaint may involve more than one LVJB service or be about someone working on our behalf.

What can't I complain about?

5. There are some things we can't deal with through our complaints handling procedure. These include:
 - a routine first-time request for a service
 - a request for compensation only
 - issues that are in court or have already been heard by a court or a tribunal (if you decide to take legal action, you should let us know as the complaint cannot then be considered under this process)
 - disagreement with a decision where there is a statutory procedure for challenging that decision (such as for freedom of information and subject access requests), or an established appeals process followed throughout the sector – such as council tax or non-domestic rating and the electoral register
 - a request for information under the Data Protection or Freedom of Information (Scotland) Acts
 - a grievance by a staff member or a grievance relating to employment or staff recruitment
 - a concern raised internally by a member of staff (which was not about a service they received, such as a whistleblowing concern)

- an attempt to reopen a previously concluded complaint or to have a complaint reconsidered where we have already given our final decision
 - abuse or unsubstantiated allegations about our organisation or staff where such actions would be covered by our Unacceptable Actions Policy; or
 - a concern about the actions or service of a different organisation, where we have no involvement in the issue (**except** where the other organisation is delivering services on our behalf).
6. If other procedures or rights of appeal can help you resolve your concerns, we will give information and advice to help you.

Who can complain?

7. Anyone who receives, requests or is directly affected by our services can make a complaint to us. This includes the representative of someone who is dissatisfied with our service (for example, a relative, friend, advocate or adviser). If you are making a complaint on someone else's behalf, you will normally need their written consent. Please also read the section on **Getting help to make your complaint** below.

How do I complain?

8. You can complain in person at our office, by phone, in writing, by email.
9. It is easier for us to address complaints if you make them quickly and directly to the service concerned. So please talk to a member of our staff at the service you are complaining about. Then they can try to resolve the issue.
10. When complaining, please tell us:
- your full name and contact details
 - as much as you can about the complaint
 - what has gone wrong; and
 - what outcome you are seeking.

Our contact details

You can contact Lanarkshire Valuation Joint Board:

In Person:

Ground Floor
David Dale House
45 John Street
Blantyre
Glasgow
G72 0JG

By Post:

Ground Floor
David Dale House
45 John Street
Blantyre
Glasgow
G72 0JG

Phone: 01698 476000

Email: assessor@lanarkshire-vjb.gov.uk

How long do I have to make a complaint?

11. Normally, you must make your complaint within six months of:

- the event you want to complain about; or
- finding out that you have a reason to complain.

12. In exceptional circumstances, we may be able to accept a complaint after the time limit. If you feel that the time limit should not apply to your complaint, please tell us why.

What happens when I have complained?

13. We will always tell you who is dealing with your complaint. Our complaints procedure has two stages.

Stage 1: Frontline response

14. We aim to respond to complaints quickly (where possible, when you first tell us about the issue). This could mean an on-the-spot apology and explanation if something has clearly gone wrong, or immediate action to resolve the problem.

15. We will give you our decision at stage 1 in five working days or less, unless there are exceptional circumstances.

16. If you are not satisfied with the response we give at this stage, we will tell you what you can do next. If you choose to, you can take your complaint to stage 2. You must normally ask us to consider your complaint at stage 2 either:

- within six months of the event you want to complain about or finding out that you have a reason to complain; or
- within two months of receiving your stage 1 response (if this is later).

17. In exceptional circumstances, we may be able to accept a stage 2 complaint after the time limit. If you feel that the time limit should not apply to your complaint, please tell us why.

Stage 2: Investigation

18. Stage 2 deals with two types of complaint: those that have not been resolved at stage 1 and those that clearly require investigation, and so are handled directly at this stage. If you do not wish your complaint to be handled at stage 1, you can ask us to handle it at stage 2 instead.

19. When using stage 2:

- we will acknowledge receipt of your complaint within three working days
- we will confirm our understanding of the complaint we will investigate and what outcome you are looking for
- we will try to resolve your complaint where we can; and
- where we cannot resolve your complaint, we will give you a full response as soon as possible, normally within 20 working days.

20. If our investigation will take longer than 20 working days, we will tell you. We will tell you our revised time limits and keep you updated on progress.

What if I'm still dissatisfied?

21. After we have given you our final decision, if you are still dissatisfied with our decision or the way we dealt with your complaint, you can ask the Scottish Public Services Ombudsman (SPSO) to look at it.

The SPSO are an independent organisation that investigates complaints. They are not an advocacy or support service (but there are other organisations who can help you with advocacy or support).

You can ask the SPSO to look at your complaint if:

- you have gone all the way through LVJB's complaints handling procedure
- it is less than 12 months after you became aware of the matter you want to complain about; and
- the matter has not been (and is not being) considered in court.

The SPSO will ask you to complete a complaint form and provide a copy of our final response to your complaint. You can do this online at www.spsso.org.uk/complain/form or call them on Freephone 0800 377 7330.

You may wish to get independent support or advocacy to help you progress your complaint. See the section on **Getting help to make your complaint** below.

The SPSO's contact details are:

SPSO
Bridgeside House
99 McDonald Road
Edinburgh
EH7 4NS
(if you would like to visit in person, you must make an appointment first)

Their freepost address is:

FREEPOST SPSO

Freephone: 0800 377 7330
Online contact: www.spsso.org.uk/contact-us
Website: www.spsso.org.uk

Getting help to make your complaint

22. We understand that you may be unable or reluctant to make a complaint yourself. We accept complaints from the representative of a person who is dissatisfied with our service. We can take complaints from a friend, relative, or an advocate, if you have given them your consent to complain for you.
23. You can find out about advocates in your area by contacting the Scottish Independent Advocacy Alliance:

Scottish Independent Advocacy Alliance

Tel: 0131 510 9410 Website: <http://www.siaa.org.uk>

24. You can find out about advisers in your area through Citizens Advice Scotland:

Citizens Advice Scotland

Website: <http://www.cas.org.uk> or check your phone book for your local citizens advice bureau.

25. We are committed to making our service easy to use for all members of the community. In line with our statutory equalities duties, we will always ensure that reasonable adjustments are made to help customers access and use our services. If you have trouble putting your complaint in writing, or want this information in another language or format, such as large font, or Braille, tell us in person, contact us on 01698 476004, email us at assessor@lanarkshire-vjb.gov.uk.

If your complaint relates to any equality matter please let us know.

Our contact details

26. Please contact us by the following means:

You can contact Lanarkshire Valuation Joint Board:

In Person:

Ground Floor
David Dale House
45 John Street
Blantyre
Glasgow
G72 0JG

By Post:

Ground Floor
David Dale House
45 John Street
Blantyre
Glasgow
G72 0JG

Phone: 01698 476000

Email: assessor@lanarkshire-vjb.gov.uk

We can also give you this leaflet in other languages and formats (such as large print, audio and Braille).

Quick guide to our complaints procedure

Complaints procedure

You can make your complaint in person, by phone, by email or in writing.

We have a **two-stage complaints procedure**. We will always try to deal with your complaint quickly. But if it is clear that the matter will need investigation, we will tell you and keep you updated on our progress.



Stage 1: Frontline response

We will always try to respond to your complaint quickly, within **five working days** if we can.

If you are dissatisfied with our response, you can ask us to consider your complaint at stage 2.



Stage 2: Investigation

We will look at your complaint at this stage if you are dissatisfied with our response at stage 1. We also look at some complaints immediately at this stage, if it is clear that they need investigation.

We will acknowledge your complaint within **three working days**.

We will confirm the points of complaint to be investigated and what you want to achieve.

We will investigate the complaint and give you our decision as soon as possible. This will be after no more than **20 working days** *unless* there is clearly a good reason for needing more time.



Scottish Public Services Ombudsman

If, after receiving our final decision on your complaint, you remain dissatisfied with our decision or the way we have handled your complaint, you can ask the SPSO to consider it.

There are some complaints that have an alternative route for independent review. We will tell you how to seek independent review when we give you our final response on your complaint.

We will tell you how to do this when we send you our final decision.

Report

8

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	1 March 2021
Report by:	Assessor and Electoral Registration Officer

Subject:	Progress Update
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1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ provide an overview of the service to members
- ◆ outline current issues and service priorities
- ◆ provide an update on performance
- ◆ highlight issues affecting the future direction of the Joint Board

2. Recommendation(s)

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

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

3. Service Overview and Priorities

3.1. Electoral Registration

3.1.1. Annual Canvass

Due to the current lockdown restrictions as a result of the on-going pandemic, household visits for the 2020 canvass were unable to be undertaken. However, all other elements of the canvass were concluded successfully and the registers were published on 1 December 2020.

Potential electors continue to be encouraged to use the online registration service at www.gov.uk/register-to-vote.

3.1.2. Elections Held Since Last Board Meeting

No elections have been held since the last Board meeting. The Local Government by-elections for Ward 13 Fortissat and Ward 14 Thorniewood, in North Lanarkshire, which were to take place on 19 November 2020, are now scheduled for 4 March 2021.

Preparations are underway for the Scottish Parliamentary election on 6 May 2021. A Household Notification Letter is being issued to all households in Lanarkshire in accordance with Scottish Government guidelines. This letter details who is currently registered and encourages an early response for postal vote applications. Plans are also being put in place to deal with an expected increase in the number of new postal vote applications due to the pandemic.

3.1.3. Personal Identifier Refresh

Electoral Registration Officers are required to maintain postal voting security arrangements and to write to electors to obtain an updated signature every five years. This year, circa 3,500 letters have been issued seeking an updated signature.

3.2. Non-Domestic Valuation

A summary of information in this area can be found in Appendices 1.1 to 1.5.

3.2.1. Changes to the 2017 Valuation Roll (Running Roll)

These are highlighted in Appendices 1.1 and 1.2 for the period 1 April 2020 to 1 February 2021.

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 Assessors Association (SAA) continues to discuss these appeals with ratepayers' agents.

3.3. Council Tax

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

3.3.1. New Houses

A summary of the position for the period 1 April 2020 to 1 February 2021 is contained at Appendix 2.2.

3.3.2. Proposals and Appeals

Appendices 2.3 and 2.4 contain information on Council Tax proposals and appeals.

4. Staffing

4.1. Since the last Board meeting, there have been no new staff recruited, or any staff leaving the organisation.

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:-

Service Area	Nature of Complaint	Outcome
Non-Domestic Valuation (res: 2020/21 – 5)	Complaint in respect of a non-domestic subject not being in the valuation roll. The complainant also expressed dissatisfaction with regards to the time taken to enter the subject in the valuation roll, claiming that previous contact had been made about the issue.	A response was issued advising that there was no record of any contact from the complainant in respect of the subject, prior to a communication received on 28 August 2020. However, it was accepted that a miscommunication had taken place in respect of the decision regarding making an entry in the valuation roll and the response conveyed an apology for any inconvenience caused in this regard.

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 Lanarkshire Valuation Joint Board (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 have taken the decision, due to the on-going pandemic, to postpone the next revaluation to 1 April 2023, with the tone date moving to 1 April 2022. The Scottish Assessors Association (SAA) and LVJB’s in-house Revaluation Strategy Group continue to scope the work associated with undertaking the next non-domestic revaluation.
- ◆ 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;** further discussions have been undertaken with LVJB’s core valuation software providers in respect of system adjustments to incorporate the marker. The SAA has developed a draft guidance note to assist with the implementation of this new requirement.

- ◆ 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; work relating to how such subjects may be identified and valued continues to be scoped by LVJB’s valuation staff.
- ◆ 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, which is now planned for 1 April 2023.
- ◆ 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; a consultation on the revised non-domestic appeal system is still awaited from the Scottish Government.
- ◆ 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; regulations for appeal rights in connection with civil penalties have now been developed by the Scottish Government, and work is on-going in respect of finalising in-house procedures to comply with the additional work attached to 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 re Section 26.

5.4. **Coronavirus Pandemic**

LVJB’s management team’s focus continues to be on the welfare of staff, whilst ensuring that statutory duties are undertaken where possible during the on-going pandemic. Following the recent introduction of further lockdown measures announced by the Scottish Government, LVJB’s office once again closed to staff, remaining closed to the public also. Staff access to the office is only permitted in certain circumstances, such as to assist in the on-going office relocation, which is at an advanced stage. No site visits are being undertaken at present, and the household visits normally undertaken each year as part of the annual canvass of electors did not proceed.

In respect of work relating to council tax and non-domestic valuation surveys, other methods of assessing council tax bands and rateable values are being undertaken, including inviting stakeholders to provide adequate information to determine if changes to the Valuation Roll and Valuation List may be undertaken without the requirement for site visits.

With regards to Valuation Appeal Committee hearings, the Secretary of the Lanarkshire Valuation Appeal Panel has advised that physical committee hearings are now unlikely to commence until after summer. The facilitation of hearings remains key to assisting with meeting statutory deadlines in respect of non-domestic appeal disposal, and also to assist with dispute resolution in connection with council tax appeals. Dialogue continues with the Secretary to explore how the Valuation Appeal Committee can hear appeals without the need for actual physical hearings.

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.

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

11 February 2021

Previous References

♦ Progress Update Report for Board meeting of 7 December 2020

List of Background Papers

♦ None

Contact for Further Information

If you require further information, please contact:-

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Alterations made to the Valuation Roll (including appeal adjustments) between 01/04/2020 and 01/02/2021

Area	AS AT 01/04/20		ADDED		DELETED		ALTERED		AS AT 01/02/2021	
	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV
North Lanarkshire	10,338	294,259,225	74	401,330	76	577,140	203	-4,051,980	10,336	290,031,435
South Lanarkshire	10,670	751,970,325	55	485,790	57	355,590	157	-18,700,785	10,668	733,399,740
LVJB total	21,008	£1,046,229,550	129	£887,120	133	£932,730	360	-£22,752,765	21,004	£1,023,431,175

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

Period: 1 April 2020 to 1 February 2021

Area	Total altered	altered < 3 months		altered 3 to 6 months		altered > 6 months	
	No.	No.	%age	No.	%age	No.	%age
North Lanarkshire	179	76	42.46%	48	26.82%	55	30.72%
South Lanarkshire	144	75	52.08%	37	25.69%	32	22.23%
LVJB totals	323	151	46.75%	85	26.32%	87	26.93%

Valuation Roll Appeals: Revaluation and Running Roll 2005

1. Revaluation Appeals

Area	Appeals received since 2005 Valuation Roll	Appeals resolved as at 1 November 2020	Appeals heard but awaiting stated case for appeal to Lands Valuation Appeal Court	Rateable Value of Appeals in process of appeal to LVAC	Appeals outstanding awaiting determination of Lands Tribunal for Scotland	Rateable Value of Outstanding Appeals awaiting determination of LT	Appeals Outstanding as at 1 February 2021
North Lanarkshire	3,921	3,918	0	£0	3	£76,150	3
South Lanarkshire	3,148	3,147	0	£0	1	£50,800	1
LVJB total	7,069	7,065	0	£0	4	£126,950	4

2. Running Roll Appeals

Area	Appeals received since 2005 Valuation Roll	Appeals resolved as at 1 November 2020	Appeals heard but awaiting stated case for appeal to Lands Valuation Appeal Court	Rateable Value of Appeals in process of appeal to LVAC	Appeals outstanding awaiting determination of Lands Tribunal for Scotland	Rateable Value of Outstanding Appeals awaiting determination of LT	Appeals Outstanding as at 1 November 2020
North Lanarkshire	2,023	2,022	0	£0	1	£36,500	1
South Lanarkshire	1,695	1,693	0	£0	2	£90,050	2
LVJB total	3,718	3,715	0	£0	3	£126,550	3

Valuation Roll Appeals: Revaluation and Running Roll 2010

1. Revaluation Appeals

Area	Appeals received since 2010 Valuation Roll	Appeals resolved as at 1 February 2021	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 2021
North Lanarkshire	4,460	4,460	0	£0	0	£0	0
South Lanarkshire	3,103	3,102	0	£0	1	£46,500	1
LVJB total	7,563	7,562	0	£0	1	£46,500	1

2. Running Roll Appeals

Area	Appeals received since 2010 Valuation Roll	Appeals resolved as at 1 February 2021	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 2021
North Lanarkshire	5,480	5,479	0	£0	1	£19,600	1
South Lanarkshire	6,727	6,726	0	£0	1	£23,500	1
LVJB total	12,207	12,205	0	£0	2	£43,100	2

Valuation Roll Appeals: Revaluation and Running Roll 2017

1. Revaluation Appeals

Area	Appeals received since 2017 Valuation Roll	Appeals resolved as at 1 February 2021	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 2021
North Lanarkshire	4,728	4,532	0	£0	104	£1,381,450	196
South Lanarkshire	4,553	4,252	0	£0	120	£133,872,175	301
LVJB total	9,281	8,784	0	£0	224	£135,253,625	497

2. Running Roll Appeals

Area	Appeals received since 2017 Valuation Roll	Appeals resolved as at 1 February 2021	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 2021
North Lanarkshire	2,851	506	0	£0	13	£108,875	2,345
South Lanarkshire	2,729	460	0	£0	53	£791,686,775	2,269
LVJB total	5,580	966	0	£0	66	£791,795,650	4,614

Council Tax Subjects as at 01/02/2021

BAND	ENTRIES AS AT 01/04/20			ADDITIONS			DELETIONS			CURRENT ENTRIES			BAND 'D' EQUIVALENT		
	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL
A	53191	36128	89319	16	108	124	154	17	171	53053	36219	89272	35370	24147	59517
B	37641	30533	68174	71	25	96	8	4	12	37704	30554	68258	29326	23765	53091
C	19686	26214	45900	45	191	236	2	6	8	19729	26399	46128	17537	23466	41003
D	17233	21140	38373	166	173	339	8	3	11	17391	21310	38701	17391	21310	38701
E	16808	19823	36631	183	196	379	3	3	6	16988	20016	37004	22321	26299	48620
F	9612	12623	22235	203	222	425	8	6	14	9807	12839	22646	15936	20863	36799
G	3051	6539	9590	34	86	120	2	3	5	3083	6622	9705	6037	12968	19005
H	163	566	729	0	3	3	0	1	1	163	568	731	399	1392	1791
TOTAL	157385	153566	310951	718	1004	1722	185	43	228	157918	154527	312445	144317	154210	298527
'D' EQUIV.	143550	153027	296577	909	1228	2137	140	45	185	144317	154210	298527			

JOINT BOARD TOTALS

		01/04/2020	01/02/2021	Increase
TOTAL CHARGEABLE ENTRIES	North	157385	157918	533
	South	153566	154527	961
	Total	310951	312445	1494
BAND 'D' EQUIVALENT	North	143550	144317	768
	South	153027	154210	1183
	Total	296577	298527	1951

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

Period: 1 April 2020 to 1 February 2021

Area	Total added	added < 3 months		added 3 to 6 months		added > 6 months	
North Lanarkshire	718	668	93.04%	42	5.85%	8	1.11%
South Lanarkshire	1004	952	94.83%	39	3.88%	13	1.29%
LVJB totals	1722	1620	94.08%	81	4.70%	21	1.22%

Summary of Council Tax Proposals/Appeals received and dealt with as at 1 February 2021

Valid	Proposals/Appeals outstanding @ 1 April 2020	Proposals/Appeals received since 1 April 2020	Proposals/Appeals completely resolved 01/04/2020 to 01/02/2021	Outstanding balance
North Lanarkshire	14	16	11	19
South Lanarkshire	22	67	36	53
LVJB total	36	83	47	72

Invalid	Proposals/Appeals outstanding @ 1 April 2020	Proposals/Appeals received since 1 April 2020	Proposals/Appeals completely resolved 01/04/2020 to 01/02/2021	Outstanding balance
North Lanarkshire	49	81	85	45
South Lanarkshire	40	138	137	41
LVJB total	89	219	222	86

Combined	Proposals/Appeals outstanding @ 1 April 2020	Proposals/Appeals received since 1 April 2020	Proposals/Appeals completely resolved 01/04/2020 to 01/02/2021	Outstanding balance
North Lanarkshire	63	97	96	64
South Lanarkshire	62	205	173	94
LVJB total	125	302	269	158

Summary of resolution of Council Tax Proposals/Appeals Between 1 April 2020 and 1 February 2021

Valid	Proposals/Appeals completely resolved 01/04/2020 to 01/02/2021	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC	Number adjusted by VAC
North Lanarkshire	11	8	0	3	0	0
South Lanarkshire	36	31	0	3	2	0
LVJB total	47	39	0	6	2	0

Invalid	Proposals/Appeals completely resolved 01/04/2020 to 01/02/2021	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC	Number adjusted by VAC
North Lanarkshire	85	2	77	0	6	0
South Lanarkshire	137	3	126	0	8	0
LVJB total	222	5	203	0	14	0

Combined	Proposals/Appeals completely resolved 01/04/2020 to 01/02/2021	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC	Number adjusted by VAC
North Lanarkshire	96	10	77	3	6	0
South Lanarkshire	173	34	126	3	10	0
LVJB total	269	44	203	6	16	0

ABSENCE MANAGEMENT STATISTICS

Month	Self Certified		Medically Certified		Unauthorised Absence		Total			Total			
	No of Days	%	No of Days	%	No of Days	%	No of Days	Work Days Avail	%	Month	No of Days	Work days available	%
February 2020	3	0.2%	40	3.3%	Nil	0.0%	43	1213	3.5%	February 2019	24	1200	2.0%
March 2020	37	2.7%	71	5.2%	Nil	0.0%	108	1367	7.9%	March 2019	73	1248	5.8%
April 2020	0	0.0%	66	4.9%	Nil	0.0%	66	1355	4.9%	April 2019	48	1277	3.8%
May 2020	6	0.5%	58	4.4%	Nil	0.0%	64	1309	4.9%	May 2019	61	1259	4.8%
June 2020	13	0.9%	56	4.1%	Nil	0.0%	69	1375	5.0%	June 2019	37	1071	3.5%
July 2020	0	0.0%	69	4.8%	Nil	0.0%	69	1439	4.8%	July 2019	64	1186	5.4%
August 2020	9	0.7%	39	3.0%	Nil	0.0%	48	1317	3.6%	August 2019	35	1181	3.0%
September 2020	5	0.4%	22	1.6%	Nil	0.0%	27	1378	2.0%	September 2019	26	1207	2.2%
October 2020	14	1.0%	33	2.1%	Nil	0.0%	47	1374	3.4%	October 2019	79	1329	5.9%
November 2020	17	1.3%	70	5.3%	Nil	0.0%	87	1316	6.6%	November 2019	89	1228	7.2%
December 2020	2	0.1%	83	5.8%	Nil	0.0%	85	1442	5.9%	December 2019	78	1290	6.0%
January 2021	3	0.2%	25	1.9%	Nil	0.0%	28	1315	2.1%	January 2020	57	1347	4.2%
Averages for 12 months	9	0.7%	53	3.9%	Nil	0.0%	62	1350	4.6%		56	1235	4.5%

