



Tuesday, 28 February 2023

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, 06 March 2023

Time: 14:00

Venue: Hybrid - Council Chamber, Council Offices, Almada Street, Hamilton, ML3 0AA

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

Yours sincerely

Cleland Sneddon
Clerk to the Board

Members

Walter Brogan (Convener), Jim Reddin (Depute Convener), Bob Burgess, Lesley Jarvie, Tom Johnston, Fergus MacGregor, Alex McVey, William Shields, Anne Thomas, Janine Calikes, Ross Clark, Colin Dewar, Lynsey Hamilton, Martin Hose, Gavin Keatt, Mark McGeever

Substitutes

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

BUSINESS

- 1 **Declaration of Interests**
- 2 **Minutes of Previous Meeting** 5 - 8
Minutes of meeting of the Lanarkshire Valuation Joint Board held on 5 December 2022 submitted for approval as a correct record. (Copy attached)

Monitoring Item(s)

- 3 **Revenue Budget Monitoring and Probable Outturn Position 2022/2023 - Lanarkshire Valuation Joint Board** 9 - 12
Report dated 1 February 2023 by the Treasurer to the Lanarkshire Valuation Joint Board. (Copy attached)

Item(s) for Decision

- 4 **Timetable of Future Meetings** 13 - 14
Report dated 16 February 2023 by the Clerk to the Lanarkshire Valuation Joint Board. (Copy attached)

Item(s) for Noting

- 5 **Retirement of Assessor and Electoral Registration Officer** 15 - 16
Report dated 17 February 2023 by the Clerk to the Lanarkshire Valuation Joint Board. (Copy attached)
- 6 **Update on the 2022/2023 Audit of Lanarkshire Valuation Joint Board** 17 - 18
Letter dated 22 February 2023 from Audit Scotland, External Auditors. (Copy attached)
- 7 **Lanarkshire Valuation Joint Board - Service Plan – 1 April 2022 to 31 March 2025 – Update** 19 - 46
Report dated 16 February 2023 by the Assessor and Electoral Registration Officer, Lanarkshire Valuation Joint Board. (Copy attached)
- 8 **Risk Register Update 2023** 47 - 68
Report dated 16 February 2023 by the Assessor and Electoral Registration Officer, Lanarkshire Valuation Joint Board. (Copy attached)
- 9 **Progress Update** 69 - 84
Report dated 16 February 2023 by the Assessor and Electoral Registration Officer, Lanarkshire Valuation Joint Board. (Copy attached)

Urgent Business

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

For further information, please contact:-

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

LANARKSHIRE VALUATION JOINT BOARD

2

Minutes of meeting held via Confero and in the Council Chamber, Council Offices, Almada Street, Hamilton on 5 December 2022

Convener:

Councillor Walter Brogan, South Lanarkshire Council

Councillors Present:

North Lanarkshire Council

Councillor Bob Burgess, Councillor Lesley Jarvie, Councillor Tom Johnston, Councillor Alex McVey, Councillor Jim Reddin (Depute), Councillor William Shields, Councillor Anne Thomas

South Lanarkshire Council

Councillor Ross Clark, Councillor Colin Dewar, Councillor Lynsey Hamilton, Councillor Gavin Keatt

Councillors' Apologies:

North Lanarkshire Council

Councillor Fergus MacGregor

South Lanarkshire Council

Councillor Janine Calikes, Councillor Martin Hose, Councillor Mark McGeever

Attending:

Assessor and Electoral Registration Service

G Bennett, Assessor and Electoral Registration Officer; R Pacitti, Assistant Assessor and Electoral Registration Officer

Clerk's Office

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

Treasurer's Office

L O'Hagan, Finance Manager (Strategy), South Lanarkshire Council

1 Declaration of Interests

No interests were declared.

2 Minutes of Previous Meeting

The minutes of the meeting of the Lanarkshire Valuation Joint Board held on 5 September 2022 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 2022/2023 – Lanarkshire Valuation Joint Board

A report dated 22 November 2022 by the Treasurer was submitted comparing the Board's actual expenditure at 4 November 2022 against the budgeted expenditure for 2022/2023 and providing a forecast for the year to 31 March 2023.

As at 4 November 2022, there was an underspend of £0.162 million on the Board's revenue budget. Following the probable outturn exercise, the position was an anticipated transfer to Reserves of £0.061 million compared to a budgeted transfer from Reserves of £0.060 million. This would leave a balance of £1.540 million to be carried into 2023/2024, an increase of £0.121 million compared to the anticipated balance.

The Board decided:

- (1) that it be noted that, following the probable outturn exercise, there would be a transfer to Reserves of £0.061 million for the current financial year;
- (2) that it be noted that, following the transfer to Reserves of £0.061 million, £1.540 million would be carried forward to the Balance Sheet at 31 March 2023; and
- (3) that the underspend on the Board's revenue budget of £0.162 million at 4 November 2022, as detailed in Appendix A to the report, be noted.

[Reference: Minutes of 5 September 2022 (Paragraph 3)]

4 Revenue Budget 2023/2024 – Lanarkshire Valuation Joint Board

A report dated 22 November 2022 by the Treasurer was submitted on the draft revenue budget for Lanarkshire Valuation Joint Board (LVJB) for 2023/2024.

The Board's Financial Strategy 2023/2024 to 2025/2026 had an approved expenditure budget of £4.302 million for 2023/2024 which had formed the basis of the budget preparations for 2023/2024 and included the use of £0.182 million of Reserves.

Details were given on the assumptions in proposing the budget for 2023/2024, which had included that:-

- ◆ the employee cost budget reflected the progression of staff through pay grades, in line with agreed pay structures
- ◆ price increases, pay awards and an estimated 1% reduction in contributions were managed by efficiencies generated by the Board in each year
- ◆ the budget included a staff turnover target of 4% per annum (this had been considered realistic based on prior years' experience)
- ◆ the pay award was budgeted at 2% for 2023/2024, and then was assumed at 1% for the following 3 years (the pay award had been noted as an area of risk)
- ◆ the transfer of Valuation Appeal Panel activities to the Scottish Courts and Tribunal Service would have no financial impact
- ◆ the Barclay funding was assumed at the same level as 2022/2023, as no information had been known beyond that year
- ◆ the position might be affected by further in-year underspends that had not yet been foreseen

Since the Financial Strategy had been approved by the Board, at its meeting held on 27 June 2022, the pay award for 2022/2023 had been confirmed at a level higher than the 2% budgeted. This would mean an additional annual cost of £0.090 million, revising the budget for 2023/2024, as summarised at Appendix 1 to the report, to £4.392 million. It was proposed that this additional cost be funded by Reserves in 2023/2024 and beyond, however, as this was not a recurring funding solution, efficiencies would be considered into 2024/2025 to manage this cost on a permanent basis.

The transfer of Valuation Appeal Panel activities to the Scottish Courts and Tribunal Service had been due to transfer on 1 January 2023, however, this had now been delayed until 1 April 2023. The transfer was not expected to have an overall financial impact as it was anticipated that the expenditure budget would be removed from the councils' settlements and from the income the Board received from North and South Lanarkshire Councils.

Table 1 of the report showed the anticipated transfer to Reserves when the Financial Strategy was approved by the Board, with a balance of Reserves of £0.502 million at the end of 2025/2026. However, the Reserves position had been updated to reflect the probable outturn exercise and a base assumption that the 2022/2023 increased pay award would be funded from Reserves in all years. The updated anticipated transfer to Reserves, including a balance of Reserves of £0.353 million at the end of 2025/2026, was shown at Table 2 of the report. This position reflected a reduction in the councils' contributions of £0.050 million in 2023/2024 and 2024/2025.

It was considered appropriate to work towards holding this balance of Reserves as there was a risk that the Scottish Government Barclay funding would be reduced or removed. In 2025/2026, there was a reliance on Reserves of £0.493 million, however, this would be reviewed in due course and would be reported to a future meeting of the Board.

An officer responded to members' questions on the financial impact of the transfer of Valuation Appeal Panel activity to the Scottish Courts and Tribunal Service and the identification of efficiencies.

The Board decided:

- (1) that the budget strategy for Lanarkshire Valuation Joint Board, resulting in a budget of £4.392 million for 2023/2024, as summarised in Appendix 1 to the report, be approved; and
- (2) that the updated position of Reserves, as detailed in the report, be noted.

[Reference: Minutes of 27 June 2022 (Paragraph 10)]

5 Progress Update

A report dated 22 November 2022 by the Assessor and Electoral Registration Officer was submitted on:-

- ◆ an overview of the Service
- ◆ current issues and Service priorities
- ◆ an update on performance
- ◆ issues affecting the future direction of the Joint Board

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

The Assessor and Electoral Registration Officer responded to a member's question on the transfer of the work of the Valuation Appeal Panel to the Scottish Courts and Tribunals Service.

The Board decided: that the report be noted.

[Reference: Minutes of 5 September 2022 (Paragraph 6)]

6 Urgent Business

There were no items of urgent business.

Report

3

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	6 March 2023
Report by:	Treasurer to Lanarkshire Valuation Joint Board

Subject:	Revenue Budget Monitoring and Probable Outturn Position 2022/2023 - 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 2023
- ◆ provide information on the actual expenditure measured against the revenue budget for the period 1 April 2022 to 27 January 2023

2. Recommendation(s)

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

- (1) that following the probable outturn exercise, the transfer to Reserves for the current financial year is £0.061 million (section 4.1 and Appendix A), be noted;
- (2) that following the transfer to Reserves of £0.061 million, the Reserves balance at the end of March 2023 will be £1.540 million (section 4.1), be noted; and
- (3) that an underspend to date of £0.100 million on Lanarkshire Valuation Joint Board's revenue budget as at 27 January 2023 (section 4.2 and Appendix A), be noted.

3. Background

3.1. This is the fourth revenue budget monitoring report presented to the Lanarkshire Valuation Joint Board for the financial year 2022/2023.

3.2. The report details the financial position for Lanarkshire Valuation Joint Board as at 27 January 2023 as well as a reminder of the annual probable outturn exercise carried out for financial year 2022/2023. These are detailed in section 4 and shown in Appendix A.

4. 2022/2023 Probable Outturn and Revenue Monitoring

4.1. **Probable Outturn Position:** As previously reported to the Board (December 2022), the probable outturn exercise noted a Transfer to Reserves of £0.061 million. This is £0.121 million of an underspend against the originally anticipated use of Reserves of £0.060 million and mainly reflects the staffing position experienced by the Board. This would take the level of Reserves to £1.540m at the end of the year.

4.2. **Period 11 Monitoring Position:** As at 27 January 2023, the variance from phased budget to date is an underspend of £0.100 million. This is shown in Appendix A along with variance explanations. This is in line with the anticipated underspend for the year of £0.121 million.

5. Financial Implications

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

6. Employee Implications

6.1. None

7. Climate Change, Sustainability and Environmental Implications

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

8. Other Implications

8.1. The main risk associated with the Board's Revenue Budget is that there is an overspend. The risk has been assessed as low given the detailed budget management applied. The risk is managed through four weekly Budget Monitoring Meetings at which any variance is analysed. In addition, the probable outturn exercise ensures early warning for corrective action to be taken where appropriate.

9. Equality Impact Assessment and Consultation Arrangements

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

9.2. There is also no requirement to undertake any consultation in terms of the information contained in the report.

Paul Manning

Treasurer

1 February 2023

Previous References

- ◆ Revenue Budget Monitoring and Probable Outturn 2022/2023 - Lanarkshire Valuation Joint Board (5 December 2022)

List of Background Papers

- ◆ Revenue Budget 2022/2023 - Lanarkshire Valuation Joint Board (6 December 2021)

Contact for Further Information

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

Lorraine O'Hagan, Finance Manager (Strategy)

Ext: 2601 (Tel: 01698 452601)

E-mail: lorraine.o'hagan@southlanarkshire.gov.uk

LANARKSHIRE VALUATION JOINT BOARD

Revenue Budget Monitoring Report

Period Ended 27 January 2023 (No.11)

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion 27/01/23	Actual 27/01/23	Variance 27/01/23		% Variance 27/01/23	Note
	£000	£000	£000	£000	£000	£000			
<u>Budget Category</u>									
Employee Costs	3,137	2,951	186	2,521	2,366	155	under	6.1%	1
Property Costs	0	0	0	0	0	0	-	n/a	
Supplies & Services	159	198	(39)	151	186	(35)	over	(23.2%)	2
Transport & Plant	0	1	(1)	0	2	(2)	over	n/a	
Administration Costs	561	562	(1)	406	419	(13)	over	(3.2%)	3
Payments to Other Bodies	31	31	0	29	28	1	-	3.4%	
Payments to Contractors	0	0	0	0	0	0	-	n/a	
Transfer Payments	0	0	0	0	0	0	-	n/a	
Financing Charges	13	37	(24)	15	36	(21)	over	(140.0%)	4
Total Controllable Exp.	3,901	3,780	121	3,122	3,037	85	under	2.7%	
Total Controllable Inc.	(17)	(17)	0	(18)	(32)	14	over recovery	(77.8%)	5
Net Controllable Exp.	3,884	3,763	121	3,104	3,005	99	under	3.2%	
Add Non Controllable Budgets									
Central Support Costs	381	381	0	202	201	1	under	0.5%	
Total Budget	4,265	4,144	121	3,306	3,206	100	under	3.0%	
Funded By:									
North Lanarkshire Council	(2,102.5)	(2,102.5)	0	(1,752)	(1,752)	0	-	0.0%	
South Lanarkshire Council	(2,102.5)	(2,102.5)	0	(1,752)	(1,752)	0	-	0.0%	
Transfer (From) Reserves	(60)	61	(121)	0	0	0	-	n/a	
Net Budget	0	0	0	(198)	(298)	100	under	(50.5%)	

Variance Explanations

- Employee Costs:** The underspend reflects vacant posts for which the recruitment is ongoing. This is partially offset by an overspend in overtime costs, which reflects an increase in Revaluation workload.
- Supplies and Services:** The overspend reflects additional systems development for Barclay recommendations and higher than budgeted costs of computer equipment maintenance.
- Administration Costs:** The overspend reflects higher than anticipated Valuation Appeals Panel Expenses for Quarters 1 and 2.
- Financing Charges:** The overspend relates to higher than budgeted IT leasing charges to cover the costs of both office-based desk top computers and laptops to facilitate home working, reflecting business need.
- Income:** The over recovery of income is in relation to additional funding received for New Burdens which will be used to fund additional Training Costs which are yet to be incurred.

Report

4

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	6 March 2023
Report by:	Clerk to the Lanarkshire Valuation Joint Board

Subject:	Timetable of Future Meetings
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1. Purpose of Report

1.1 The purpose of the report is to:-

- ◆ advise members of the proposed timetable of meetings for the Lanarkshire Valuation Joint Board from March 2024 to March 2027

2. Recommendation(s)

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

- (1) that the arrangements for future meetings of the Joint Board, as detailed in the report, be approved.

3. Background

3.1 In terms of Standing Order No 2 of the Standing Orders on Procedures, the Board normally holds its meetings on the first Monday of every third month commencing in March of each calendar year. At its meeting on 27 June 2022, the Board agreed meeting arrangements up to December 2023. The proposed arrangements for the meetings of the Joint Board for the remainder of the current Council term are as follows:-

Board Meeting	Time
4 March 2024	2.00pm
3 June 2024	2.00pm
2 September 2024	2.00pm
2 December 2024	2.00pm
3 March 2025	2.00pm
2 June 2025	2.00pm
1 September 2025	2.00pm
1 December 2025	2.00pm
2 March 2026	2.00pm
1 June 2026	2.00pm
7 September 2026	2.00pm
7 December 2026	2.00pm
1 March 2027	2.00pm

3.2 All meetings will be held in South Lanarkshire Council Offices, Almada Street, Hamilton and via remote access.

4. Employee Implications

4.1 None

5. Financial Implications

5.1 None

6. Climate Change, Sustainability and Environmental Implications

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

7. Other Implications

7.1. There are no implications for risk in terms of the information contained within this report.

8. Equality Impact Assessment and Consultation Arrangements

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

8.2. There is also no requirement to undertake any consultation in terms of the information contained in the report.

Cleland Sneddon
Clerk to the Board

16 February 2023

Previous References

- ◆ Lanarkshire Valuation Joint Board - 27 June 2022

List of Background Papers

- ◆ Standing Orders on Procedures

Contact for Further Information

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

Stuart McLeod, Administration Officer

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

E-mail: stuart.mcleod@southlanarkshire.gov.uk

Report

5

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	6 March 2023
Report by:	Clerk to the Lanarkshire Valuation Joint Board

Subject:	Retirement of Assessor and Electoral Registration Officer
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1. Purpose of Report

1.1. The purpose of the report is to:-

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

2. Recommendation(s)

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

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

3. Background

3.1. The Assessor and Electoral Registration Officer has now indicated his intention to retire on 31 May 2023.

4. Proposals

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

5. Employee Implications

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

6. Financial Implications

6.1. All financial implications are accommodated within existing budgets.

7. Climate Change, Sustainability and Environmental Implications

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

8. Other Implications

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

9. Equality Impact Assessment and Consultation Arrangements

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

9.2 Appropriate officers have been consulted about the contents of this report.

Cleland Sneddon
Clerk to the Board

17 February 2023

Previous References

◆ None

List of Background Papers

◆ None

Contact for Further Information

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

Stuart McLeod, Administration Officer

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E-mail: stuart.mcleod@southlanarkshire.gov.uk

Lanarkshire Valuation Joint Board

22 February 2023

Update on the 2022/23 audit of Lanarkshire Valuation Joint Board

1. The purpose of this letter is to provide members with an update on the 2022/23 audit of Lanarkshire Valuation Joint Board (the Joint Board). Covid-19 has continued to impact on the completion of the 2021/22 audits with ongoing extensions to statutory deadlines. This, along with the changeover in the appointed auditor, has impacted on the timing of our planning work on our 2022/23 audits.

2. Our planning work on the 2022/23 audit of the Joint Board is at an early stage. Therefore, we are not able to present our Annual Audit Plan at the Joint Board meeting on 6 March 2023. We have included this Audit Strategy Letter to update members on progress and highlight key audit matters. Following the conclusion of our audit planning procedures, we will issue a copy of the Annual Audit Plan to officers and members of the Joint Board by 31 March 2023.

Risks

3. Our preliminary planning work has identified the following significant risks that requires specific audit considerations.

- **Risk of material misstatement due to management override of controls:** International Standard on Auditing 240 (ISA 240) require that audits are planned to consider the risk of material misstatement in the financial statements caused by 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 to change the position disclosed in the financial statements.

4. Our Annual Audit Plan will include any further risks identified from our planning work and outline our response to all identified risks.

Audit Fee

5. The proposed baseline audit fee for the 2022/23 audit is £8,800 (2021/22: £7,820). Our fees have increased in 2022/23 and this is a reflection of the current audit market and the rising costs in delivering high quality audit work. There are increased regulatory expectations and risks placed on audit and its quality.

6. In setting the fee for 2022/23 we have assumed that the Joint Board has effective governance arrangements and will prepare comprehensive and accurate accounts for audit in line with the agreed timetable for the audit. The audit fee assumes there will be no major change in respect of the scope of the audit during the year and where our audit cannot proceed as planned, a supplementary fee may be levied.

Audit Timetable

7. As outlined in paragraph 1, Covid-19 has continued to impact on the timings of our 2022/23 audit planning. We are working towards issuing the independent auditor's report and Annual Audit Report by the statutory deadline of 30 September 2023. However, we acknowledge this may not be achievable due to ongoing pressures. We will maintain a pragmatic and flexible approach to the audit and will continue to have discussions with management and the Convener of the Joint Board around the progress of our work and any changes that may be required to the target dates outlined in [Exhibit 1](#).

Exhibit 1 Audit outputs

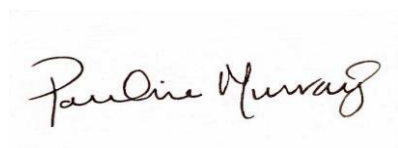
Audit Output	Target date	Joint Committee date
Annual Audit Plan	31 March 2023	<i>To be circulated to members by 31 March 2023 and presented at meeting of the Joint Board on 5 June 2023</i>
Independent Auditor's Report	30 September 2023	4 September 2023
Annual Audit Report	30 September 2023	4 September 2023

Source: Audit Scotland

Independence and Objectivity

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

9. The engagement lead (i.e. appointed auditor) for the Joint Board is Pauline Murray, Senior Audit Manager. Auditing and ethical standards require the engagement lead 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.



Pauline Murray
Senior Audit Manager

Audit Scotland
102 West Port
Edinburgh
EH3 9DN

Report

7

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	6 March 2023
Report by:	Assessor and Electoral Registration Officer

Subject:	Lanarkshire Valuation Joint Board - Service Plan – 1 April 2022 to 31 March 2025 – 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 2022 to 31 March 2025

2. Recommendation(s)

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

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

3. Background

3.1. LVJB's current Service Plan, which covers the period from 1 April 2022 through to 31 March 2025, was approved at the Board meeting of 7 March 2022. This is the first update to that Service Plan.

4. Key Business Areas

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

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

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

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

5. Key Challenges

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

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

Within Non-Domestic Valuation:- to ensure the maintenance of the Valuation Roll between revaluations and that values accurately reflect changes to Valuation Roll entries; to ensure the disposal of all appeals received in accordance with statutory timescales; to plan for and ensure the completion of, in accordance with statutory timescales, the 2023 Revaluation and the future challenges as a result of the Barclay Review of Non-Domestic Rating.

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

6. Employee Implications

6.1. None.

7. Financial Implications

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

8. Climate Change, Sustainability and Environmental Implications

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

9. Other Implications

9.1. There are various risks associated with not either having or adhering to an organisational Service Plan. LVJB have in place a specific risk register which is monitored and reviewed by the management team.

10. Equality Impact Assessment and Consultation Arrangements

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

11. Privacy Impact Assessment

11.1 Such matters are referred to in the Service Plan.

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

16 February 2023

Previous References

- ◆ Lanarkshire Valuation Joint Board - Service Plan - 1 April 2022 to 31 March 2025 report for Board meeting of 7 March 2022

List of Background Papers

- ◆ None

Contact for Further Information

If you require further information, please contact:-

Gary Bennett, Assessor and Electoral Registration Officer

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

SERVICE PLAN

April 2022 – March 2025



Our Core Purpose

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

Our Vision

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

In Order That We Achieve Our Vision We Will:

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

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

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

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

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

Encourage innovation and recognise achievement within the organisation.

Monitor and report performance levels to stakeholders.

Integrate equalities issues into all aspects of our service provision.

Undertake our duties having regard to sustainability.

Build on our achievements to date.

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

1.1 VALUATION ROLL

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

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

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

Update February 2023:

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

1.2 VALUATION LIST

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

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

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

Update February 2023:

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

1.3 REGISTER OF ELECTORS

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

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

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

Update February 2023:

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

1.4 OTHER FUNCTIONS

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

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

Following the outbreak of the coronavirus pandemic, LVJB's management team have continued to monitor advice from the UK and Scottish Governments, and also NHS Scotland. This has been an ongoing process whereby management has reacted to a fast paced, ever changing situation during this health crisis whilst still endeavouring to meet service standards.

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

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

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

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

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

Update February 2023:

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

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

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

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

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

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

2.1 THE VALUATION ROLL

2.1.1 Maintenance of the Valuation Roll

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

Update February 2023:

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

2.1.2 Revaluation Proposals & Appeals

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

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

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

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

Update February 2023:

Following amended legislation enacted by the Scottish Parliament, the transfer of existing appeals to the Scottish Courts & Tribunal Service (SCTS) has been delayed from 1 January 2023 until 1 April 2023.

In respect of the 2023 Revaluation, valuation notices will be issued on or around 1 April 2023 and it is expected that several thousand proposals will be lodged against the issued values.

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

2.1.3 **Running Roll Appeals**

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

Update February 2023:

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

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

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

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

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

Update February 2023:

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

2.1.5 **Designated Assessor Responsibility**

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

duties with the Treasurer to the Board where it is envisaged that their undertaking is either onerous in terms of resourcing, or where they may affect other service delivery areas. Currently, the total value in the Valuation Roll of Electricity subjects is over £470m. There are currently 63 appeals outstanding against these subjects with the majority referred to Lands Tribunal for Scotland (LTS) for determination.

Update February 2023:

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

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

2.1.6 **2023 Revaluation**

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

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

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

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

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

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

Update February 2023:

Following the enactment of the Non-Domestic Rates (Scotland) Act 2020, Assessors were required to publish a draft revaluation roll on the Scottish Assessors

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

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

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

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

2.2 THE VALUATION LIST

2.2.1 Maintenance of the Valuation List

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

Update February 2023:

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

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

2.2.2 Alterations to Bands

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

Update February 2023:

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

2.2.3 Proposals & Appeals

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

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

Update February 2023:

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

2.3 REGISTER OF ELECTORS

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

Canvass Reform has allowed Electoral Registration Officers (EROs) to data match the existing electoral register against data sets held by the Department for Work & Pension (DWP) (known as national matching), and also against the Council Tax data sets held by the constituent authorities (known as local matching).

Where a household is fully matched through this process an ERO is no longer required to issue a canvass form (CF) to these households, but rather will issue a Canvass Communication A (CCA) to advise the household of the details held on the register. CFs are only required to be issued to households which do not fully match during national and local matching process. Reminders and subsequent household visits are only required to be carried out to those households who received a CF.

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

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

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

2028. The Scottish Boundary Commission will decide the scheduling of these in due course.

Update February 2023:

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

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

The revised register was published on 1 December 2022.

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

- 2.3.2 The Register will be updated on a monthly basis between annual canvasses. All statutory notices and lists will be timeously provided to relevant parties. This includes updates in October and November, during the annual canvass of electors period.

Update February 2023

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

- 2.3.3 Election Registers and Lists of Absent/Postal/Proxy voters etc will be produced as required by statute and by agreement with Returning Officers.
- 2.3.4 The Electoral Administration Act 2006 introduced a number of duties on EROs, including a duty to maximise registration and to collect personal identifiers for electors wishing to vote by post or by proxy.
- 2.3.5 Individual registration was implemented in Scotland on 19 September 2014. Processes and procedures have been developed to assist in managing this fundamental change to electoral registration, in particular to ensure that individual registration does not compromise the completeness and accuracy of the Electoral Register. Discussions will continue with the Cabinet Office and the Treasurer to the Board where it is envisaged that their undertaking is either onerous in terms of resourcing, or where they may affect other service delivery areas.
- 2.3.6 The implementation of canvass reform has resulted in a reduction in volume for both paper communication and door to door canvassing. IER continues to be actively pursued by LVJB who issue ITRs to potential electors where names have been received from a variety of sources, such as Council Tax information, telephone calls and canvass forms.

There is the requirement, for EROs to continue the process of refreshing personal identifiers collected in relation to absent voting. This exercise will be repeated annually in January of each year. Those electors who fail to return the refresh form or reminder will have their postal vote expired.

Update February 2023

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

A refresh of personal identifiers was carried out in January 2023 which involved a write out to circa 9,200 electors requesting a refresh of their signature. Reminder letters are issued to those who have not responded.

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

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

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

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

Update February 2023

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

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

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

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

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

Update February 2023

The Elections Act 2022 received Royal Assent in April 2022. Voter ID will be required to be shown at polling stations from 4 May 2023 onwards for UK by-

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

2.4 CORPORATE GOVERNANCE

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

Update February 2023:

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

- 2.4.4 A Code of Corporate Governance has been developed and implemented. This was based on the framework established by The Chartered Institution of Public Finance and Accountancy (CIPFA) and The Society of Local Authority Chief Executives (SOLACE) in the publication Delivering Good Governance in Local Authority Government Framework (2016 Edition). Fraud prevention measures will be implemented in accordance with South Lanarkshire Council guidance.
- 2.4.5 The strategic objectives will be laid down and monitored by the Senior Management and Management Teams, and both strategic and operational matters will be considered by the LVJB's Senior and Management Teams. Actions will be communicated to staff by means of team meetings and written bullet points.

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

Update February 2023:

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

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

Update February 2023:

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

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

The most recent invitation to submit our Progress Update Review (PUR) was received by LVJB in August 2021. Following submission, the final report on LVJB's PUR by the Public Records (Scotland) Act 2011 Assessment Team was received in January 2022. The Assessment Team evaluated the submission and agreed that the proper record management arrangements outlined in LVJB's plan continue to be properly considered.

LVJB have been scheduled by the Keeper to submit its next PUR in August 2022.

Update February 2023:

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

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

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

Update February 2023:

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

2.5 HEALTH AND SAFETY

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

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

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

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

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

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

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

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

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

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

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

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

Updated February 2023

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

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

Updated February 2023

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

2.6 ACCOUNTABILITY

- 2.6.1 Annual Accounts will be submitted for external audit and published in accordance with the requirements of Audit Scotland.
- 2.6.2 The procedures and practices of the Valuation Joint Board will also be subject to external audit.
- 2.6.3 A Service Level Agreement has been entered into with the Internal Audit Services of South Lanarkshire Council, and an audit strategy encompassing the requirements of the external and internal auditors devised.
- 2.6.4 Detailed Annual audit plans will, likewise, be agreed with Internal Audit Services of South Lanarkshire Council.
- 2.6.5 Performance will be monitored and reported internally and externally. Accordingly, a schedule of performance reports has been developed and reported at monthly Management Team meetings and also other scheduled meetings where deemed appropriate. In response to changing external requirements and management need, this schedule will be subject to continuous review.
- 2.6.6 Decisions of the Management Team will be minuted.

2.7 BEST VALUE

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

Update February 2023:

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

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

Update February 2023:

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

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

Update February 2023:

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

- 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 in the annual Public Performance Report.

Update February 2023:

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

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

Update February 2023:

See 2.4.3.

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

Update February 2023:

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

2.8 EQUAL OPPORTUNITIES

- 2.8.1 LVJB recognises its duties under Equalities Legislation and is committed to eliminating discrimination, harassment and victimisation, advancing equality of opportunity and fostering good relations.
- 2.8.2 LVJB has published an Equal Opportunity Policy setting out a summary of policy objectives.
- 2.8.3 Regulation 3 of The Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012 requires a listed authority to publish a Mainstreaming Equalities Report and Equality Outcomes. LVJB will publish such outcomes on our website.
- 2.8.4 Regulation 4 in accordance with Section 6 of The Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012 and 2016 LVJB as a listed authority has a duty to gather and use employee information on the composition of its employees and the recruitment, development and retention of employees. LVJB will undertake this duty and publish outcomes, where deemed appropriate, on our website.
- 2.8.5 Relevant training on equality and diversity will continue to be provided to all staff.

2.9 STAFFING AND PERSONNEL MATTERS

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

In addition to training being built into PDR's, LVJB also have comprehensive training guides for trainee valuers and trainee technicians, which are reviewed and updated to reflect changes made to the Assessment of Professional Competence (APC) by the Royal Institution of Chartered Surveyors (RICS) when such changes are undertaken.

Update February 2023:

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

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

Update February 2023:

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

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

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

Update February 2023:

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

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

Update February 2023:

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

2.10 FINANCE AND BUDGETING

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

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

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

Update February 2023:

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

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

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

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

Update February 2023:

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

2.11 INFORMATION TECHNOLOGY & INFORMATION MANAGEMENT

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

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

Update February 2023:

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

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

Update February 2023:

An update to the existing SLA was agreed in February 2023

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

Update February 2023:

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

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

Update February 2023:

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

- 2.11.5 Procedures are in place to enable compliance with the requirements of the Freedom of Information (Scotland) Act 2002. In October 2017 both LVJB and the Assessor adopted the SIC Model Publication Scheme which we are only required to do once. Thereafter, the Joint Guide to Information has been continually reviewed to ensure compliance with guidance issued by the SIC and is published on the LVJB website. An Assistant Assessor & ERO is a member of the SAA FOI Practitioners Group, which shares knowledge and good practice throughout the SAA. Data Protection Officer arrangements are in place with the SAA.

Update February 2023:

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

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

Update February 2023:

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

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

Update February 2023:

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

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

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

Update February 2023:

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

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

Update February 2023:

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

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

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

Update February 2023:

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

2.12 KEY PARTNERSHIPS

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

Update February 2023:

Regular meetings continue to be undertaken between SLC staff and LVJB officers in relation to business areas such as Personnel matters, Health and Safety, Equal Opportunities and Information Technology. These meetings are undertaken in a mix of face-to-face and via MS Teams settings.

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

Update February 2023:

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

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

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

Update February 2023:

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

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

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

Update February 2022:

The Assessor continues to attend these meetings.

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

Update February 2022:

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

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

Update February 2023:

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

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

Senior staff monitor the bulk mailing and printing contract ensuring that deadlines are met. The current bulk mailing contract was renewed by South Lanarkshire Council's procurement team and runs until 31 March 2023.

Update February 2023:

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

2.13 MISCELLANEOUS

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

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

Update February 2023:

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

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

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

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

Update February 2023:

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

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

Update February 2023:

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

Report

8

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	6 March 2023
Report by:	Assessor and Electoral Registration Officer

Subject:	Risk Register Update 2023
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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 2023

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 'Risk Register Update 2023' and the Risk Register is attached as Appendix 1. The Risk Scoring Matrix is also attached, as Appendix 2.
- 3.2. Lanarkshire Valuation Joint Board's (LVJB) Organisational Risk Register has been fully reviewed by LVJB's management team and updated to reflect a reassessment of risks. Each risk within the register has been allocated to individual members of the management team to monitor on an ongoing basis. The Risk Scoring Matrix explains how the Inherent and Residual Risks are decided.
- 3.3. LVJB's management team identifies risks which LVJB is exposed to and documents the controls in place to help mitigate each risk. At the review in January 2023, 38 risks were identified and they can be summarised as follows:-

<u>Residual Risk Score</u>	<u>Number</u>
High (7 – 9)	3
Medium (4 – 6)	19
Low (1 – 3)	16

The high risks are:-

Risk reference number	Classification	Key risk	Residual risk score
LVJB/02/23	Operational, Continuity and Performance	Inability to deal with increase in non-domestic appeals activity.	9
LVJB/22/23	People	Failure to recruit and/or retain qualified valuation staff.	7
LVJB/38/23	Financial	Lack of funding for new duties associated with the Barclay review into non-domestic rates.	9

It should be noted that the residual risk scores for the Operational, Continuity and Performance Risk and the Financial Risk remain the same as the inherent risk scores, as the controls that are in place do not fully mitigate the risks.

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**

16 February 2023

Previous References

- ◆ Report to Board for 7 March 2022 meeting titled 'Risk Register Update 2022'

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

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
LVJB/01/23	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/02/23	IN/SL	Operational, Continuity and Performance	Inability to deal with increase in non-domestic appeals activity.	<p>Upsurge in non-domestic appeal activity, in particular the voluminous appeals received in connection with the coronavirus pandemic.</p> <p>Also, dealing with voluminous levels of proposals against the 2023 non-domestic revaluation in a three yearly revaluation cycle. This leads to greater time spent by LVJB staff on handling appeals.</p>	9	<p>1) Structured non-domestic appeal disposal programme.</p> <p>2) Regular case review meetings.</p> <p>3) Follow agreed disposal strategy of non-domestic appeals with SAA where appropriate.</p> <p>4) Monitored by Valuation Managers and Utilities Group Meetings.</p> <p>5) Liaising with Lanarkshire Valuation Appeal Panel and the Scottish Courts and Tribunals Service in respect of facilitating hearings to deal with the increased workload.</p> <p>6) Liaising with the Scottish Government and the new Tribunal set-up via the Scottish Assessors Association, on appeal volumes and statutory disposal deadlines.</p>	9

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
LVJB/03/23	CM	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 in place. 2) IT Business Systems Manager & an IT Team Leader attend relevant part of LVJB monthly Management Team meetings.	4
LVJB/04/23	CM	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 in place and reviewed annually. 2) SLA with SLC IT in place.	2
LVJB/05/23	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.	2
LVJB/06/23	MW	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/07/23	CM/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

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
LVJB/08/23	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/9/23	CM	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, are currently in the remediation stage prior to achieving PSN recertification.	1
LVJB/10/23	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 per section 3 of the Code of Conduct for Employees which is issued by South Lanarkshire Council prior to commencement of employment.	3
LVJB/11/23	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/12/23	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	<ol style="list-style-type: none"> 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. 	6
LVJB/13/23	GB	Operational, Continuity and Performance, Political, Financial	<p>Inability to process registration applications due to voluminous levels received in the run up to an election.</p> <p>Inability to process voluminous postal vote applications.</p> <p>Inability to process Voter Authority Certificate applications due to voluminous levels received in the run up to a UK</p>	<p>Receipt of voluminous registration and postal vote applications, in the run-up to a major or snap election/referendum, leading to difficulties in timeously processing these.</p> <p>Exacerbated by the inability of the Digital Service to provide a registration look-up service which leads to a significant increase in duplicate applications.</p> <p>Also exacerbated by performance issues with current electoral registration software application.</p>	9	<ol style="list-style-type: none"> 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. 	6

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
			Parliamentary Election.	Receipt of voluminous Voter Authority Certificate applications in the run up to a UK election or snap election, leading to difficulties in timeously processing these. Applications are submitted via a new Government portal called the ERO Portal which EROs are required to access in order to process such applications.		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 where funding provided by central government. 12) Additional training in connection with the new ERO Portal and increase in IT support surrounding it.	
LVJB/14/23	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) With the 4-year bulk printing, mailing & scanning contract due to expire on 30 April 2023, LVJB are in regular dialogue with SLC Procurement. Assurances have been provided that a new contract will be in place in advance of 30 April 2023 thereby providing business continuity.	4

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
LVJB/15/23	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. 6) Three year budgetary planning.	4
LVJB/16/23	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. Refer also risk 38.	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) Representations made to Scottish Government officials re adequate funding aligned to Barclay recommendations. 7) Valuation Appeal Panel central recharges will cease once the new appeal system, involving the Scottish Courts and Tribunals Service, is implemented.	5
LVJB/17/23	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	9	1) Regular meetings of LVJB's in house Utilities Team to ensure values are robust.	5

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
				to the Lands Tribunal in relation to electricity subjects. Refer also risk 38.		2) Continue dialogue with relevant agents and companies in relation to the valuation of electricity subjects. 3) A fee structure has been agreed with various chambers for representation by counsel. 4) Discussions with industry representatives for the 2023 Non-Domestic Revaluation for these subjects. 5) Dialogue with the SAA Utilities Committee. 6) Barclay funding to reflect workload associated with electricity related duties.	
LVJB/18/23	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. Refer also risk 38.	9	1) Funding received from the Scottish Government for anticipated work linked to the Barclay recommendations.	5
LVJB/19/23	MW	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. 3) LVJB consults with SLC Insurance Risk Section to	2

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
						obtain professional advice on level of cover. 4) Annual check to ensure cover is continued and premiums paid on time.	
LVJB/20/23	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
LVJB/21/23	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/22/23	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	7

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
						appropriate, with structured training scheme in place. 4) Offer to existing staff of training/professional qualifications where deemed appropriate.	
LVJB/23/23	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 Scottish Government/HSE (e.g. personal protective equipment). 3) Information via email/MTM bullet points. 4) Promotion by SLC of healthy living. 5) Availability of appropriate vaccines. 6) Use 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 and risk management.	5
LVJB/24/23	IN/SL	People	Injury/death/physical or verbal assault of	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

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
			Valuation/ERO staff or service users.			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.	
LVJB/25/23	RP	People	Changes to conditions of service.	Changes to conditions of service, pensions, holidays, etc. could cause general staffing issues.	7	1) Maintain contact with SLC Personnel in relation to any changes. Monthly meetings with SLC Personnel representative. 2) Maintain awareness of such issues across industry in general. 3) Maintain effective communication with staff and staff representatives (industrial relations). 4) Allow staff time to attend briefings on legislative changes likely to impact conditions of service (e.g. pension changes). 5) Personnel Bulletins/Team briefing notes provided to all employees. 6) Some public holidays transferred to floating days for all LVJB staff to allow for added flexibility in relation to managing workload more effectively at peak times (which can occur around public holidays).	5

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
						<p>7) An additional annual leave day (pro rata) has been allocated to all staff as part of a change to terms & conditions for local government employees.</p> <p>8) Following a staff consultation exercise, hybrid working arrangements have been implemented across the organisation.</p>	
LVJB/26/23	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 introduced following 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 in place</p> <p>7) Participation in staff secondment programmes where deemed appropriate to meet RICS competencies.</p> <p>8) Identification of suitable online training events.</p>	4
LVJB/27/23	MW	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</p>	3

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
						<p>reviewed and updated to ensure compliance with GDPR and the UK Data Protection Act 2018. Additional Breach Notification procedures, Special Category Data Policy document and an Employee Guide on the Right of Access have been put in place. Following the EU Exit the UK GDPR came into effect on 1 January 2021, this currently mirrors the GDPR with some minor changes for a UK context. DP Policies are currently being updated to reference UK GDPR.</p> <p>5) Information retention schedules in place.</p> <p>6) Privacy Impact Assessments procedure in place.</p> <p>7) Adhere to SLC's Information Security Policy. Disclosure Scotland procedure in place. Conditions of Service require that staff notify management of any criminal convictions.</p> <p>8) Office wide clear desk procedure implemented.</p> <p>9) Data sharing staff guidelines in place</p> <p>10) Manager to be qualified as a Certified Data Protection Practitioner.</p> <p>11) Data protection privacy statement on LVJB website.</p> <p>12) Appointment of a Data Protection Officer.</p>	

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
LVJB/28/23	CM	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) Business classification scheme and retention schedules in place. 3) Approved records management policy and plan in place. 4) Records management issues monitored via monthly management team meetings. 5) Manager to be qualified as a Certified Data Protection Practitioner. 6) Adhere to SLC's Information Security Policy. All staff subject to Disclosure Scotland checks. 7) Business Continuity Plan. 8) Data Protection Policy. 9) Office wide clear desk procedure implemented. 10) Comply with Progress Update Review requests. 11) Progress Update Report submitted to the Keeper of Records on 20 th September 2022 and final report received back on 31 st January 2023.	3
LVJB/29/23	AB	Information & Technology	Failure of Eros Software during canvass/election. Failure of ERO Portal in the lead up to a UK Parliamentary election or by-election to process	Failure of Eros Software during canvass/election. Failure of ERO Portal in the lead up to a UK Parliamentary election or by-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.	6

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
			Voter Authority Certificate applications.			5) Regular dialogue with software suppliers and attendance at supplier run events. 6) Regular software updates. 7) IT support in place for elections. 8) SLC IT involvement with testing performance issues.	
LVJB/30/23	CM	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 DataVita are also copied to the standby datacentre located in Edinburgh. Backup servers have been tested to work in the event of a failure at the main datacentre, or loss of specific IT infrastructure, and meet the requirements of the Business Continuity Plan. Back-up servers relocation plan scheduled for summer 2021 was completed successfully, all servers are now at DataVita. 2) SLA with constituent authority in place. This SLA remains valid, as of the date of approval, June 2021, until superseded by a revised agreement mutually endorsed by the stakeholders.	4

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
LVJB/31/23	CM	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) Participate in SAA Portal Management Committee meetings to keep abreast of security development issues.	2
LVJB/32/23	MW	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) Compliance with statutory duties as determined by relevant legislation. 5) Ensure adequate Public Liability insurance is in place.	4
LVJB/33/23	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.	3

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
						6) Surveying Safely Guidance Note reviewed and issued to staff. 7) Ability for staff to undertake home working due to roll out of laptop computers during pandemic.	
LVJB/34/23	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. Requirement to enter subjects in the Valuation Roll that are currently excluded by legislation. Requirement to publish property rented lists and more detailed valuations in connection with the 2023 non-domestic revaluation. Refer also risk 38.	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. 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 and monitored at regular SAA meetings.	5
LVJB/35/23	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	8	1) Workforce Plan implemented and reviewed annually. 2) Flexible Retirement Policy & Flexible Working Policy available and utilised to retain experienced staff.	5

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
				pensions at 55 years old, and in turn potentially retire from the service. A review of LVJB's Workforce Plan in January 2023 has identified an increase in staff taking up this option.			
LVJB/36/23	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 in the remediation stage prior to PSN recertification and are currently working towards Cyber Essentials Plus recertification in 2023. 2) "Run, hide, tell" guidance issued to staff. 3) Responding to Suspect Items and Threatening and Suspicious Behaviour" guidance issued to staff. 4) Business Continuity Plan in place. 5) Buildings have secure access.	4
LVJB/37/23	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 reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
LVJB/38/23	GB/RP/CM	Financial	Lack of funding for new duties associated with the Barclay review into non-domestic rates.	Insufficient funding for new duties could lead to difficulties in delivery of statutory undertakings. There is no detail on future years' funding from the Scottish Government for such duties.	9	1) Risk to the new statutory duties has been raised with Scottish Government officials, and directly with the Minister for Public Finance, Planning and Community Wealth 2) Three yearly budget planning assists with the identification of when funding levels become critical to service delivery.	9

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

9

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	6 March 2023
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

The 2022 annual canvass of electors has been completed successfully, including the household visits, and the revised registers were published on 1 December 2022. Potential electors continue to be encouraged to use the online digital registration service at www.gov.uk/register-to-vote.

3.1.2. Personal Identifiers Refresh

Electoral Registration Officers are required to maintain postal voting security arrangements and to this end every five years electors with a postal vote are required to provide an updated version of their signature. This year we have issued circa 9,200 letters asking for an updated signature and will follow up with reminders after three weeks.

3.1.3. Elections Act 2022

The UK Government has introduced a number of changes to electoral registration through The Elections Act 2022 for UK Parliamentary elections. From May 2023, the requirement for electors to show photographic ID at a polling station before being issued with a ballot paper comes into force. Electors without an accepted form of photo ID can apply to the ERO via the digital service or by completing a paper application for a Voter Authority Certificate (VAC) free of charge. This service went live on 16 January 2023.

In Scotland, only electors on the UK parliamentary register are eligible to be issued with a Voter Authority Certificate or an Anonymous Elector's Document as photo ID is not required at Scottish Parliament or Scottish council elections.

The Act introduces further changes which will come into force from July 2023 onwards, including extending the franchise for overseas electors and changes to the absent vote process.

Lanarkshire Valuation Joint Board's (LVJB's) management team continue to implement the changes required as a result of the introduction of the Act.

3.1.4. Elections Held Since Last Board Meeting

No elections have been held since the last meeting of the Board.

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 2022 to 1 February 2023.

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 continues to include the voluminous numbers of appeals received in connection with the coronavirus pandemic and whilst some appeals continue to be withdrawn, the vast majority remain outstanding. The Scottish Courts and Tribunals Service and the Scottish Government are aware of the large number of Covid appeals still to be dealt with across the country, which have a statutory disposal date of 31 December 2023.

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 2022 to 1 February 2023 is contained at Appendix 2.2.

3.3.2. Proposals and Appeals

Appendices 2.3 and 2.4 contain information on Council Tax proposals and appeals. Significant progress has been made in reducing outstanding appeals prior to the transfer to the Scottish Courts and Tribunals Service in advance of the new appeals set up coming into effect on 1 April 2023.

4. Staffing

4.1. Since the last Board meeting and following a recruitment and selection process, the position of Administration Manager has been filled by an internal candidate following the retirement of the previous post holder. A Divisional Valuer has also retired from the organisation. LVJB's management team continue to consider staffing requirements in relation to service provision needs, in particular to ensure that statutory duties are undertaken. The annual review of the organisation's workforce plan to assist in this ongoing process has been undertaken.

I have given notice to the Head of Personnel Services that I shall retire on 31 May 2023. Since taking up the position of Assessor and Electoral Registration Officer at Lanarkshire Valuation Joint Board in April 2012, following my appointment as Depute in February 2005 at LVJB, I have received fantastic support from elected members, and in particular the Board Conveners and Vice Conveners, for which I express my sincere gratitude. I wish the Board and staff every success in the future. Thank you.

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, 2 complaints had been received, a summary of which is as follows:-

Service Area	Nature of Complaint	Outcome
Non-Domestic (ref:2022/23 - 4)	Complaint received with regards to the failure to action changes to the Proprietor/Tenant/Occupier (P/T/O) details held for a business centre.	Letter issued advising that earlier correspondence from the complainant required clarification on P/T/O details, however such clarification should have been sought sooner and apology issued for not making contact earlier.
Electoral Registration (ref:2022/23 – 5)	Complaint received with regards to the sale of the electoral register.	Letter of explanation issued advising of legislation in respect to the sale of electoral registers, and also advising of the option to opt out of the open register.

5.2. Complaints to the Ombudsman

One decision has been received from the Scottish Public Services Ombudsman (SPSO) since the last meeting of the Board. The complaint related to a Council Tax matter with the SPSO advising the complainant that their office has no role in the setting or assessment of Council Tax bands and that they are not a further route of appeal regarding the decision made by LVJB in this regard.

5.3. Barclay Review Implementation

With the Non-Domestic Rates (Scotland) Act receiving Royal Assent in March 2020, progress continues with regards to the new statutory undertakings as 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: All non-domestic properties will be revalued on 1 April 2023. This means that Assessors across Scotland will set new Net Annual and Rateable Values for all non-domestic properties based on rental levels as at 1 April 2022.

A draft Valuation Roll was published at the Scottish Assessors Association's (SAA) website (www.saa.gov.uk) on 30 November 2022. Draft valuation notices were issued to proprietor/tenant/occupiers in conjunction with the publication of the draft roll showing the Net Annual and Rateable Value provisionally set to take effect from 1 April 2023 for each property. LVJB is on schedule to publish the final valuation roll, and issue final valuation notices.

LVJB's Revaluation Strategy Group continues to manage work associated with the 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, which the local authority will be able to use to identify properties which may be eligible for business growth accelerator relief).

Progress update: Markers continue to be placed in the Valuation Roll where deemed appropriate.

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

Progress update: Subjects, as required by the new legislative requirement, have been included in the draft valuation roll and work continues in respect of this undertaking in accordance with the staff guidance note developed by the SAA to ensure consistent practice throughout Scotland.

Section 9 – (Amends Section 3 of the 1975 Act to allow Ministers to prescribe that Assessors must give ratepayers additional information at Revaluation.)

Progress update: Rented property lists have been published at the SAA Portal for a range of property types, detailing the addresses of let properties considered in determining the basic rate of valuations, in conjunction with the publication of the draft valuation roll.

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.)

Progress update: Final legislation by the Scottish Government on the revised non-domestic appeal system is still awaited to be laid in the Scottish Parliament. It is anticipated that the proposed transfer of the appeal set-up to the Scottish Courts and Tribunals Service will proceed on 1 April 2023. The Stakeholder Reference Group, set up to help facilitate the transfer of the duties currently undertaken by Valuation Appeal Panels, continues to consider the issues surrounding the significant change to the appeals system. LVJB continue to develop new business processes in connection with the fundamental changes to the appeals system ahead of the implementation date of 1 April 2023.

Section 26 – (Gives powers for Assessors to issue Assessor 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: Procedures are in place for the issue of AINs and the issue and pursuance of civil penalties for the non-return of information following a request.

Section 30 – (Provides for civil penalties to be issued for failure to return requested information within certain time periods.)

Progress update: As update above regarding Section 26.

LVJB staff continue to work with the SAA, who in turn continue to work positively with the Scottish Government and stakeholders to implement the new statutory undertakings as a result of the Barclay review into non-domestic rates.

5.4. Coronavirus Pandemic

LVJB's management team remain vigilant to the on-going risks associated with the virus.

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

16 February 2023

Previous References

- ◆ Progress Update Report for Board meeting of 5 December 2022

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 01/04/2022 and 01/02/2023

Area	AS AT 01/04/2022		ADDED		DELETED		ALTERED		AS AT 01/02/2023	
	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV
North Lanarkshire	10,358	288,082,270	284	1,014,715	241	1,795,125	101	-554,280	10,401	286,747,580
South Lanarkshire	10,952	693,403,145	203	1,800,385	211	1,700,190	107	-359,580	10,944	693,143,760
LVJB total	21,310	£981,485,415	487	£2,815,100	452	£3,495,315	208	-£913,860	21,345	£979,891,340

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

Period: 1 April 2022 to 1 February 2023

Area	Total altered	altered < 3 months		altered 3 to 6 months		altered > 6 months	
	No.	No.	%age	No.	%age	No.	%age
North Lanarkshire	417	271	64.99%	39	9.35%	107	25.66%
South Lanarkshire	360	231	64.17%	63	17.50%	66	18.33%
LVJB totals	777	502	64.61%	102	13.13%	173	22.26%

Valuation Roll Appeals: Revaluation and Running Roll 2005

1. Revaluation Appeals

Area	Appeals received since 2005 Valuation Roll	Appeals resolved as at 1 February 2023	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 2023
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 February 2023	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 2023
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 2023	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 2023
North Lanarkshire	4,460	4,460	0	£0	0	£0	0
South Lanarkshire	3,103	3,103	0	£0	0	£0	0
LVJB total	7,563	7,563	0	£0	0	£0	0

2. Running Roll Appeals

Area	Appeals received since 2010 Valuation Roll	Appeals resolved as at 1 February 2023	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 2023
North Lanarkshire	5,480	5,480	0	£0	0	£0	0
South Lanarkshire	6,727	6,727	0	£0	0	£0	0
LVJB total	12,207	12,207	0	£0	0	£0	0

Valuation Roll Appeals: Revaluation and Running Roll 2017

1. Revaluation Appeals

Area	Appeals received since 2017 Valuation Roll	Appeals resolved as at 1 February 2023	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 2023
North Lanarkshire	4,728	4,714	0	£0	14	£2,724,100	14
South Lanarkshire	4,553	4,532	0	£0	21	£86,932,875	21
LVJB total	9,281	9,246	0	£0	35	£89,656,975	35

2. Running Roll Appeals

Area	Appeals received since 2017 Valuation Roll	Appeals resolved as at 1 February 2023	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 2023
North Lanarkshire	4,629	1,428	0	£0	2	£21,125	3,201
South Lanarkshire	5,010	1,459	0	£0	27	£732,317,875	3,551
LVJB total	9,639	2,887	0	£0	29	£732,339,000	6,752

Council Tax Subjects as at 01/02/2023

BAND	ENTRIES AS AT 01/04/2022			ADDITIONS			DELETIONS			CURRENT ENTRIES			BAND 'D' EQUIVALENT		
	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL
A	53037	36190	89227	21	21	42	12	168	180	53046	36043	89089	35366	24030	59396
B	37845	30751	68596	160	77	237	9	15	24	37996	30813	68809	29553	23966	53519
C	19903	26768	46671	269	192	461	6	10	16	20166	26950	47116	17926	23956	41882
D	17722	21724	39446	249	369	618	3	4	7	17968	22089	40057	17968	22089	40057
E	17158	20390	37548	195	333	528	4	4	8	17349	20719	38068	22795	27223	50018
F	10085	13307	23392	162	339	501	5	5	10	10242	13641	23883	16643	22167	38810
G	3090	6819	9909	19	172	191	0	1	1	3109	6990	10099	6088	13689	19777
H	162	579	741	2	3	5	1	1	2	163	581	744	399	1423	1822
TOTAL	159002	156528	315530	1077	1506	2583	40	208	248	160039	157826	317865	146738	158543	305281
'D' EQUIV.	145589	156751	302340	1188	1946	3134	39	154	194	146738	158543	305281			

JOINT BOARD TOTALS

		01/04/2022	01/02/2023	Increase
TOTAL CHARGEABLE ENTRIES	North	159002	160039	1037
	South	156528	157826	1298
	Total	315530	317865	2335
BAND 'D' EQUIVALENT	North	145589	146738	1149
	South	156751	158543	1792
	Total	302340	305281	2941

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

Period: 1 April 2022 to 1 February 2023

Area	Total added	added < 3 months		added 3 to 6 months		added > 6 months	
North Lanarkshire	1077	955	88.67%	109	10.12%	13	1.21%
South Lanarkshire	1506	1395	92.63%	87	5.78%	24	1.59%
LVJB totals	2583	2350	90.98%	196	7.59%	37	1.43%

Summary of Council Tax Proposals/Appeals received and dealt with as at 1 February 2023

Valid	Proposals/Appeals outstanding @ 1 April 2022	Proposals/Appeals received since 1 April 2022	Proposals/Appeals completely resolved 01/04/2022 to 01/02/2023	Outstanding balance
North Lanarkshire	38	30	58	10
South Lanarkshire	103	54	141	16
LVJB total	141	84	199	26

Invalid	Proposals/Appeals outstanding @ 1 April 2022	Proposals/Appeals received since 1 April 2022	Proposals/Appeals completely resolved 01/04/2022 to 01/02/2023	Outstanding balance
North Lanarkshire	46	48	91	3
South Lanarkshire	87	98	178	7
LVJB total	133	146	269	10

Combined	Proposals/Appeals outstanding @ 1 April 2022	Proposals/Appeals received since 1 April 2022	Proposals/Appeals completely resolved 01/04/2022 to 01/02/2023	Outstanding balance
North Lanarkshire	84	78	149	13
South Lanarkshire	190	152	319	23
LVJB total	274	230	468	36

Summary of resolution of Council Tax Proposals/Appeals Between 1 April 2022 and 1 February 2023

Valid	Proposals/Appeals completely resolved 01/04/2022 to 01/02/2023	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC	Number adjusted by VAC
North Lanarkshire	58	20	0	23	15	0
South Lanarkshire	140	73	0	37	30	1
LVJB total	198	93	0	60	45	1

Invalid	Proposals/Appeals completely resolved 01/04/2022 to 01/02/2023	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC	Number adjusted by VAC
North Lanarkshire	91	2	72	2	15	0
South Lanarkshire	178	12	145	0	21	0
LVJB total	269	14	217	2	36	0

Combined	Proposals/Appeals completely resolved 01/04/2022 to 01/02/2023	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC	Number adjusted by VAC
North Lanarkshire	149	22	72	25	30	0
South Lanarkshire	318	85	145	37	51	1
LVJB total	467	107	217	62	81	1

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 2022	22	1.7%	44	3.5%	Nil	0.0%	66	1262	5.2%	February 2021	36	1252
March 2022	18	1.3%	84	6.0%	Nil	0.0%	102	1402	7.3%	March 2021	50	1504	3.3%
April 2022	1	0.1%	48	3.8%	Nil	0.0%	49	1262	3.9%	April 2021	54	1441	3.7%
May 2022	17	1.3%	7	0.5%	Nil	0.0%	24	1345	1.8%	May 2021	89	1317	6.8%
June 2022	39	2.9%	60	4.5%	Nil	0.0%	99	1347	7.3%	June 2021	88	1368	6.4%
July 2022	24	1.9%	66	5.2%	Nil	0.0%	90	1277	7.0%	July 2021	72	1358	5.3%
August 2022	20	1.4%	90	6.4%	Nil	0.0%	110	1401	7.9%	August 2021	74	1356	5.5%
September 2022	16	1.2%	77	5.6%	Nil	0.0%	93	1373	6.8%	September 2021	55	1383	4.0%
October 2022	6	0.4%	63	4.7%	Nil	0.0%	69	1335	5.2%	October 2021	65	1367	4.8%
November 2022	13	0.9%	51	3.7%	Nil	0.0%	64	1378	4.6%	November 2021	95	1404	6.8%
December 2022	18	1.3%	62	4.5%	Nil	0.0%	80	1384	5.8%	December 2021	96	1459	6.6%
January 2023	12	0.9%	28	2.0%	Nil	0.0%	40	1369	2.9%	January 2022	52	1344	3.9%
Averages for 12 months	17	1.3%	57	4.2%	Nil	0.0%	74	1345	5.5%		73	1341	5.4%