



Tuesday, 30 May 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, 05 June 2023

Time: 14:00

Venue: Hybrid - Committee Room 1, 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 **Appointment of Assessor and Electoral Registration Officer**
Report by the Clerk to the Lanarkshire Valuation Joint Board. (To be tabled)
- 3 **Minutes of Previous Meeting** 5 - 10
Minutes of the meeting of the Lanarkshire Valuation Joint Board held on 6 March 2023 submitted for approval as a correct record. (Copy attached)

Monitoring Item(s)

- 4 **Revenue Budget Monitoring 2023/2024 - Lanarkshire Valuation Joint Board** 11 - 14
Report dated 30 May 2023 by the Treasurer to the Lanarkshire Valuation Joint Board. (Copy attached)

Item(s) for Noting

- 5 **Lanarkshire Valuation Joint Board - Annual Audit Plan 2022/2023** 15 - 30
Annual Audit Plan dated March 2023 by Audit Scotland, External Auditors. (Copy attached)
- 6 **Internal Audit Annual Assurance Report 2022/2023** 31 - 42
Report dated 5 May 2023 by the Executive Director (Finance and Corporate Resources - South Lanarkshire Council). (Copy attached)

Item(s) for Decision

- 7 **Annual Governance Statement 2022/2023** 43 - 48
Report dated 9 May 2023 by the Treasurer to the Lanarkshire Valuation Joint Board. (Copy attached)
- 8 **2022/2023 Annual Report and Accounts - Lanarkshire Valuation Joint Board** 49 - 94
Report dated 30 May 2023 by the Treasurer to the Lanarkshire Valuation Joint Board. (Copy attached)

Item(s) for Noting

- 9 **Equality Reporting - Mainstreaming Equalities Report - Equality Outcomes - Progress and Equalities Report April 2023** 95 - 138
Report dated 23 May 2023 by the Assistant Assessor and Electoral Registration Officer. (Copy attached)

- 10 **Lanarkshire Valuation Joint Board Public Performance Report 2022/2023** 139 - 150
Report dated 23 May 2023 by the Assistant Assessor and Electoral Registration Officer. (Copy attached)
- 11 **Lanarkshire Valuation Joint Board Efficiency Gains 2022/2023** 151 - 154
Report dated 16 May 2023 by the Assistant Assessor and Electoral Registration Officer. (Copy attached)
- 12 **Monitoring of Complaints 2022/2023** 155 - 158
Report dated 23 May 2023 by the Assistant Assessor and Electoral Registration Officer. (Copy attached)
- 13 **Progress Update** 159 - 176
Report dated 23 May 2023 by the Assistant Assessor and Electoral Registration Officer. (Copy attached)

Urgent Business

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

For further information, please contact:-

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

LANARKSHIRE VALUATION JOINT BOARD

3

Minutes of meeting held via Confero and in Committee Room 1, Council Offices, Almada Street, Hamilton on 6 March 2023

Convener:

Councillor Walter Brogan, South Lanarkshire Council

Councillors Present:

North Lanarkshire Council

Councillor Bob Burgess, Councillor Lesley Jarvie, Councillor Tom Johnston, Councillor Cameron McManus (*substitute for Councillor Fergus MacGregor*), Councillor Jim Reddin (Depute), Councillor William Shields, Councillor Anne Thomas

South Lanarkshire Council

Councillor Janine Calikes, Councillor Ross Clark, Councillor Colin Dewar, Councillor Gavin Keatt

Councillors' Apologies:

North Lanarkshire Council

Councillor Fergus MacGregor, Councillor Alex McVey

South Lanarkshire Council

Councillor Lynsey Hamilton, Councillor Martin Hose, Councillor Mark McGeever

Attending:

Assessor and Electoral Registration Service

G Bennett, Assessor and Electoral Registration Officer; C Maxwell, Assistant Assessor and Electoral Registration Officer

Clerk's Office

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

Treasurer's Office

P Manning, Treasurer; 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 December 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 1 February 2023 by the Treasurer was submitted comparing the Board's actual expenditure at 27 January 2023 against the budgeted expenditure for 2022/2023 and providing a forecast for the year to 31 March 2023.

As at 27 January 2023, there was an underspend of £0.100 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 £0.100 million at 27 January 2023, as detailed in Appendix A to the report, be noted.

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

4 Timetable of Future Meetings

A report dated 16 February 2023 by the Clerk was submitted on the proposed timetable of meetings for the Board for the period March 2024 to March 2027. It was proposed that the meetings be held at 2.00pm in South Lanarkshire Council Offices, Almada Street, Hamilton and via remote access on the following dates:-

- ◆ Monday 4 March 2024
- ◆ Monday 3 June 2024
- ◆ Monday 2 September 2024
- ◆ Monday 2 December 2024
- ◆ Monday 3 March 2025
- ◆ Monday 2 June 2025
- ◆ Monday 1 September 2025
- ◆ Monday 1 December 2025
- ◆ Monday 2 March 2026
- ◆ Monday 1 June 2026
- ◆ Monday 7 September 2026
- ◆ Monday 7 December 2026
- ◆ Monday 1 March 2027

The Board decided: that the arrangements for meetings of the Board for the period March 2024 to March 2027 be approved.

[Reference: Minutes of 27 June 2022 (Paragraph 5)]

5 Retirement of Assessor and Electoral Registration Officer

A report dated 17 February 2023 by the Clerk was submitted advising of the forthcoming retirement of the Assessor and Electoral Registration Officer and to set out arrangements to fill the subsequent vacancy.

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

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

The Board decided:

- (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.

6 Update on the 2022/2023 Audit of Lanarkshire Valuation Joint Board

The Board considered the update on the 2022/2023 audit of Lanarkshire Valuation Board, dated 22 February 2023, submitted by the Board's external auditors, Audit Scotland. The audit strategy update provided details on progress and provided information in relation to the following key audit matters:-

- ◆ risks
- ◆ audit fee
- ◆ audit timetable
- ◆ independence and objectivity

The Treasurer responded to a member's question on the risk of material misstatement due to management override of controls.

The Board decided: that the update be noted.

7 Lanarkshire Valuation Joint Board - Service Plan – 1 April 2022 to 31 March 2025 – Update

A report dated 16 February 2023 by the Assessor and Electoral Registration Officer was submitted providing an update on the Lanarkshire Valuation Joint Board Service Plan for the period 1 April 2022 to 31 March 2025.

The current Service Plan, approved by the Board on 7 March 2022, set out the Board's key business areas over the period from 1 April 2022 to 31 March 2025. The Plan, which was attached as an appendix to the report, assisted in ensuring that services were delivered as effectively and efficiently as possible to service users.

The key challenges facing the Board over the period of the Plan were detailed in the report.

Update reports on the progress of the Plan would be submitted to future meetings of the Board.

The Assessor and Electoral Registration Officer responded to members' questions on the Elections Bill and the number of value changes that had been made to the Valuation Roll within 3 months of their effective alteration date.

The Board decided: that the report be noted.

[Reference: Minutes of 7 March 2022 (Paragraph 4)]

8 Risk Register Update 2023

A report dated 16 February 2023 by the Assessor and Electoral Registration Officer was submitted on the review and update of Lanarkshire Valuation Joint Board's Risk Register for 2023.

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

The review had identified 38 risks, which had been categorised as follows:-

- ◆ 3 as high risk
- ◆ 19 as medium risk
- ◆ 16 as low risk

Details of the high risks were provided in the report and it was noted that the residual risk scores for the Operational, Continuity and Performance Risk and the Financial Risk remained the same as the inherent risk scores, as the controls that were in place did not fully mitigate the risks.

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

The Assessor and Electoral Registration Officer responded to a member's question on the key risk of failing to recruit and/or retain qualified valuation staff.

The Board decided: that the report be noted.

[Reference: Minutes of 7 March 2022 (Paragraph 7)]

9 Progress Update

A report dated 16 February 2023 by the Assessor and Electoral Registration Officer was submitted on:-

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

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

The Clerk and Assessor and Electoral Registration Officer responded to members' questions on:-

- ◆ the Elections Act 2022 and the introduction of the requirement for electors to show photographic identification before voting at a polling station
- ◆ staff recruitment

The Board decided: that the report be noted.

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

10 Urgent Business

There were no items of urgent business.

Convener's Closing Remarks – Retirement of the Assessor and Electoral Registration Officer

The Convener advised that this would be the last meeting of the Board that Gary Bennett, Assessor and Electoral Registration Officer, would be attending prior to his forthcoming retirement. On behalf of the members of the Board, the Convener thanked Mr Bennett for his dedicated service and contribution to the work of the Board and wished him a long and happy retirement.

Report

4

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	5 June 2023
Report by:	Treasurer to Lanarkshire Valuation Joint Board

Subject:	Revenue Budget Monitoring 2023/2024 - Lanarkshire Valuation Joint Board
----------	--

1. Purpose of Report

1.1. The purpose of the report is to:

- ◆ provide an update on the 2023/2024 Revenue Budget
- ◆ provide information on the actual expenditure measured against the revenue budget for the period 1 April 2023 to 21 April 2023
- ◆ provide a forecast for the year to 31 March 2024

2. Recommendation(s)

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

- (1) that the revisions to the Lanarkshire Valuation Joint Board's Revenue Budget for 2023/2024 summarised in Table 1, be noted;
- (2) that an underspend of £0.025 million on the Lanarkshire Valuation Joint Board's Revenue Budget as at 21 April 2023 (Appendix A), be noted; and
- (3) that the forecast to 31 March 2024 of break even, be noted.

3. Background

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

3.2. The report provides an update on the Lanarkshire Valuation Joint Board Revenue Budget (section 5) and details the financial position as at 21 April 2023 (detailed in Appendix A).

4. Employee Implications

4.1. None

5. Financial Implications

5.1. In December 2022, the Board approved a net budget of £4.392 million for 2023/2024. This is funded by council requisitions (£2.060 million from each council) and £0.272 million from Reserves. The budget included an assumption regarding the level of Barclay funding to be directed to the Board via council requisition payments. It also assumed no impact from the potential transfer of the Valuation Appeal Panel to the Scottish Courts and Tribunal Service.

- 5.2. Since then, the Local Government Finance Order 2023 has been received which confirms the Barclay allocation for the year 2023/2024 and also provides an update on the financial implications of the transfer of the Valuation Appeals panel to the Scottish Courts Service. Additional funding has also been received in relation to New Burdens. The impact of these is detailed in sections 5.3 to 5.6.
- 5.3. **Barclay Funding:** The Budget set in December 2022 assumed a Barclay allocation of £0.698 million for 2023/2024. These funds were allocated to councils and will be transferred to the Board via the usual council contribution process. The Local Government Finance Order 2023 confirmed the amount due to each council at £0.349 million meaning no revision to the 2023/2024 Budget set.
- 5.4. **New Burdens Funding:** The UK Government has allocated £0.015 million of one-off funding to the Board for 'New Burdens' in relation to the implementation of Elections Act 2022, specifically the Voter Identification Regulations 2022, and the Assistance with Voting for Persons with Disabilities (Amendments) Regulations 2022. The budget shown in Appendix A takes account of the additional funding and includes an additional expenditure budget to allow spend to be made appropriately.
- 5.5. **Valuation Appeal Panel Transfer:** The transfer of Valuation Appeal Panel activities to the Scottish Courts and Tribunal Service took place on 1 April 2023. The transfer was assumed to have no financial implication as it was anticipated that when the transfer took place, the expenditure budget would be removed from the councils' settlements and from the requisition income the Board receives from councils.
- 5.6. On receipt of the Local Government Finance Order 2023, the funding removed from councils, and consequently removed from the Board's budget, totalled £0.112 million (£0.056 million per Council). The budget shown in Appendix A has therefore been adjusted to reflect this in terms of council's requisition income budget and the expenditure budget.
- 5.7. **Budget Realignment:** As a result of the Barclay Grant confirmation, the new Burdens Funding and the Transfer of the Valuation Appeals Panel to the Scottish Courts and Tribunal Service, the level of anticipated spend for 2023/2024 has been refined.
- 5.8. Taking these into account means that the budgets for Expenditure and Income have both been decreased by a net £0.097 million (a decrease of £0.112 million offset in part by an increase of £0.015 million). The budget realignments are detailed in Table 1 and included in the monitoring report in Appendix A.

Table 1: Revised Budget 2023/2024

	2023/2024
	£
Base Net Expenditure Budget (December 2022)	4.392
<i>Plus Increase to reflect New Burdens Expenditure (£0.015m) offset by New Burdens Income (£0.015m) (section 5.4)</i>	-
<i>Less Reduction in Valuation Appeal Panel Expenditure (section 5.6)</i>	(0.112)
Revised Net Expenditure Budget	4.280
Funded by: Requisitions and Reserves (December 2022)	4.392
<i>Less Reduction in Appeal Panel Funding / Council Requisitions (section 5.6)</i>	(0.112)
Revised Funding from Requisitions and Reserves	4.280

- 5.9. **Summary of 2023/2024 Budget:** These adjustments take the overall net budget to £4.280 million. This revised budget is included in Appendix A.
- 5.10. **Period 1 Monitoring Position:** As at 21 April 2023, the variance from phased budget to date is an underspend of £0.025 million.
- 5.11. **Forecast Position:** The financial forecast to 31 March 2024 is a break-even position.

6. Climate Change, Sustainability and Environmental Implications

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

7. Other Implications

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

8. Equality Impact Assessment and Consultation Arrangements

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

Paul Manning
Treasurer

30 May 2023

Previous References

- ◆ None

List of Background Papers

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

Contact for Further Information

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

Lorraine O'Hagan, Finance Manager (Strategy)

Ext: 2601 (Tel: 01698 452601)

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

LANARKSHIRE VALUATION JOINT BOARD

Revenue Budget Monitoring Report

Period Ended 21 April 2023 (No.1)

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion 21/04/23	Actual 21/04/23	Variance 21/04/23		% Variance 21/04/23	Note
	£000	£000	£000	£000	£000	£000			
<u>Budget Category</u>									
Employee Costs	3,267	3,267	0	110	91	19	under	17.3%	1
Property Costs	208	208	0	0	0	0	-	n/a	
Supplies & Services	159	159	0	100	100	0	-	0.0%	
Administration Costs	253	253	0	6	0	6	under	100.0%	a,b
Payments to Other Bodies	31	31	0	0	0	0	-	n/a	
Financing Charges	13	13	0	0	0	0	-	n/a	
Total Controllable Exp.	3,931	3,931	0	216	216	25	under	11.6%	
Total Controllable Inc.	(32)	(32)	0	0	0	0	-	n/a	a
Net Controllable Exp.	3,899	3,899	0	216	216	25	under	11.6%	
Add Non Controllable Budgets									
Central Support Costs	381	381	0	0	0	0	-	n/a	
Total Budget	4,280	4,280	0	216	216	25	under	12.1%	
Funded By:									
North Lanarkshire Council	2,004	2,004	0	167	167	0	-	0.0%	b
South Lanarkshire Council	2,004	2,004	0	167	167	0	-	0.0%	b
Transfer (From) Reserves	272	272	0	0	0	0	-	n/a	
Net Budget	0	0	0	(118)	(143)	25	under	21.7%	

Variance Explanations

1 **Employee Costs:** The underspend reflects vacant posts for which the recruitment is ongoing.

Virement

- a. **New Burdens Funding (£nil effect) – Increase** Administration Costs by £0.015m and Increase Income by £0.015m each (section 5.4).
- b. **Valuation Appeal Panel Transfer (£nil effect) – Decrease** Administration Costs by £0.112m and Decrease both Council Requisition Payments by £0.056m each (section 5.5).

Lanarkshire Valuation⁵ Joint Board

Annual Audit Plan 2022/23



 AUDIT SCOTLAND

Prepared for Lanarkshire Valuation Joint Board

March 2023

Contents

<u>Introduction</u>	3
<u>Financial statements audit planning</u>	5
<u>Wider Scope and Best Value</u>	11
<u>Reporting arrangements, timetable, and audit fee</u>	14
<u>Other matters</u>	17
<u>Appendix 1. Your audit team</u>	19

Introduction

Summary of planned audit work

1. This document summarises the work plan for our 2022/23 external audit of Lanarkshire Valuation Joint Board (the Joint Board). The main elements of our work include:

- an audit of the annual accounts, and provision of an Independent Auditor's Report
- an audit opinion on the other statutory information published within the annual accounts including the Management Commentary, the Annual Governance Statement, and the Remuneration Report
- consideration of financial sustainability and the appropriateness of the disclosures in the Governance Statement

Audit Appointment

2. We are pleased to be appointed as the external auditor of the Joint Board for the period 2022/23 to 2026/27 inclusive. You can find a brief biography of your audit team at [Appendix 1](#).

3. In the first year of the audit appointment, we invest significant time gaining an understanding of your business and identifying and assessing the risks of material misstatement to the financial statements. While we use our initial assessment of risk to inform our planned audit approach, we keep our assessment of risks under review as the audit progresses. We will inform you of any significant changes in assessed risks and any resulting changes in our planned audit work.

4. The audit team will actively engage with you over the course of the audit to ensure our audit work continues to be focused on risk.

Adding value

5. We aim to add value to the Joint Board through our external audit work by being constructive and forward looking, by attending meetings of the Joint Board and by recommending and encouraging good practice. In so doing, we will help the Joint Board promote improved standards of governance, better management and decision making and more effective use of resources.

Respective responsibilities of the auditor and Audited Body

6. The [Code of Audit Practice 2021](#) sets out in detail the respective responsibilities of the auditor and the Joint Board. Key responsibilities are summarised below.

Auditor responsibilities

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

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

The Joint Board responsibilities

9. The Joint Board and Treasurer are responsible for maintaining accounting records and preparing financial statements that give a true and fair view.

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

Financial statements audit planning

Introduction

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

12. We focus our work on the areas of highest risk. As part of our planning process, we prepare a risk assessment highlighting the audit risks relating to each of the main financial systems relevant to the production of the financial statements.

Materiality

13. The concept of materiality is applied by auditors in planning and performing the audit, and in evaluating the effect of any uncorrected misstatements on the financial statements. We are required to plan our audit to determine with reasonable confidence whether the financial statements are free from material misstatement. The assessment of what is material is a matter of professional judgement over both the amount and the nature of the misstatement.

Materiality levels for the 2022/23 audit

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

Exhibit 1

2022/23 Materiality levels for the Joint Board

Materiality	Amount
Planning materiality – This is the figure we calculate to assess the overall impact of audit adjustments on the financial statements. It has been set at 2% of gross expenditure based on the 2022/23 budgeted expenditure.	£85,000
Performance materiality – This acts as a trigger point. If the aggregate of errors identified during the financial statements audit exceeds performance materiality, this would indicate that further audit procedures should be considered. Using our professional judgement, we have assessed performance materiality at 75% of planning materiality.	£65,000
Reporting threshold – We are required to report to those charged with governance on all unadjusted misstatements more than the 'reporting threshold' amount.	£5,000

Source: Audit Scotland

Significant risks of material misstatement to the financial statements

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

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

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

Exhibit 2

2022/23 Significant risks of material misstatement to the financial statements

Significant risk of material misstatement	Sources of assurance	Planned audit response
<p>1. Risk of material misstatement due to fraud caused by management override of controls</p> <p>As stated in International Standard on Auditing (UK) 240, management is in a unique position to perpetrate fraud because of management's ability to override controls that otherwise appear to be operating effectively.</p>	<ul style="list-style-type: none"> Owing to the nature of this risk, assurances from management are not applicable in this instance. 	<ul style="list-style-type: none"> Make inquiries of individuals involved in the financial reporting process about inappropriate or unusual activity relating to the processing of journal entries and other adjustments. Test journals at the year-end and post-closing entries and focus on significant risk areas. Evaluate significant transactions outside the normal course of business. Assess the adequacy of controls in place for identifying and disclosing related party relationships and transactions in the financial statements.

Source: Audit Scotland

18. As set out in International Standard on Auditing (UK) 240: *The auditor's responsibilities relating to fraud in an audit of financial statement*, there is a presumed risk of fraud over the recognition of income. There is a risk that income may be misstated resulting in a material misstatement in the financial statements. We have rebutted this risk for the Joint Board because most of the funding received is through requisitions and other income from constituent authorities or Government grants. These income streams are deemed to represent a low fraud risk.

19. In line with Practice Note 10: *Audit of financial statements and regularity of public sector bodies in the United Kingdom*, as most public-sector bodies are net spending bodies, the risk of material misstatement due to fraud related to expenditure recognition. We have rebutted this risk for the Joint Board because the nature of expenditure is predominantly on staff costs, property costs and supplies and services. These expenditure streams are deemed to represent a low risk of being materially misstated due to fraud.

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

Other areas of audit focus

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

22. The areas of specific audit focus are:

- Pension liability valuation – there is a significant degree of subjectivity in the measurement and valuation of the pension liability included in the annual accounts. The valuation is based on specialist and management assumptions and changes in these can result in material changes to the pension liability. We will utilise the work of PwC as auditor expert in assessing the reasonableness of the methodology used and assumptions made by the Joint Board's actuary, Hymans Robertson LLP, in arriving at the IAS 19 pension valuation as at 31 March 2023.

Wider Scope and Best Value

Introduction

23. The [Code of Audit Practice](#) sets out the four areas that frame the wider scope of public sector audit. These are: financial management, financial sustainability, vision, leadership and governance and use of resources to improve outcomes. The Code of Audit Practice requires auditors to consider the adequacy of the arrangements in place for the wider scope areas in audited bodies.

24. The Code of Audit Practice includes a provision relating to the audit of small audited bodies. In the light of the limited volume and lack of complexity of the financial transactions and its low-risk nature, we plan to apply the small audited body provision of the Code to the 2022/23 audit of the Joint Board.

25. Where the application of the full wider audit scope is judged by auditors not to be appropriate to an audited body then the annual audit work can focus on the appropriateness of the disclosures in the annual governance statement and the financial sustainability of the body and its services. We will report on these areas in our 2022/23 Annual Audit Report.

Wider scope risks

26. We have not identified any wider scope audit risks.

Best Value

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

Reporting arrangements, timetable, and audit fee

Reporting arrangements

28. Audit reporting is the visible output for the annual audit. All Annual Audit Plans and the outputs, as detailed in [Exhibit 3](#), and any other outputs on matters of public interest will be published on our website: www.audit-scotland.gov.uk.

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

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

31. [Exhibit 3](#) outlines the target dates for our audit outputs, and we aim to issue the independent auditor's report by the statutory deadline of 30 September 2023.

Exhibit 3 2022/23 Audit outputs

Audit Output	Target date	Audit and Risk Committee Date
Annual Audit Plan	31 March 2023	Agreed through correspondence
Independent Auditor's Report	30 September 2023	04 September 2023
Annual Audit Report	30 September 2023	04 September 2023

Source: Audit Scotland



Timetable

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

33. Covid-19 has had a considerable impact on the conduct and timeliness of the audit. We recognise that it is in the best interests of public accountability to get the reporting of audited accounts back to pre-pandemic timelines. We are identifying ways to work more efficiently to expedite the 2022/23 audits whilst at the same time maintaining high standards of quality.

34. We intend to take a hybrid approach to the 2022/23 audit with a blend of onsite and remote working. We will continue to work closely with management to identify the most efficient approach as appropriate and will keep timeframes and logistics for the completion of the audit under review. Progress will be discussed with management and finance officers over the course of the audit.

Exhibit 4 Proposed annual accounts timetable

 Key stage	 Provisional Date
Consideration of the unaudited annual report and accounts by those charged with governance	05 June 2023
Latest submission date for the receipt of the unaudited annual accounts with complete working papers package.	30 June 2023
Latest date for final clearance meeting with the Treasurer	25 August 2023
Issue of draft Letter of Representation and proposed Independent Auditor's Report	25 August 2023
Agreement of audited and unsigned annual accounts	04 September 2023
Issue of Annual Audit Report to those charged with governance	04 September 2023
Signed Independent Auditor's Report	By 30 September 2023

Source: Audit Scotland

Audit fee

35. In determining the audit fee, we have taken account of the risk exposure of the Joint Board and the planned management assurances in place. The audit fee for 2022/23 is £8,800 as set out in [Exhibit 5](#).

36. 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, as well as a widening in the scope of work audit must cover.

Exhibit 5
Audit fees (including VAT)

Fee component	Fees (£)
External Auditor Remuneration	19,830
Pooled costs	-
Contribution to Audit Scotland costs	750
Sectoral Cap Adjustment	(11,780)
Total 2022/23 fee	8,800

Source: Audit Scotland

37. 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.

Other matters

Internal audit

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

39. While we are not planning to place formal reliance on the work of internal audit in 2022/23, we will review internal audit reports and assess the impact of the findings on our financial statements and wider scope audit responsibilities.

Independence and objectivity

40. Auditors appointed by the Auditor General for Scotland or Accounts Commission must comply with the [Code of Audit Practice](#) and relevant supporting guidance. When auditing the 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.

41. 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.

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

Audit Quality

43. Quality is at the core of public audit in Scotland and is the foundation for building consistency and confidence across all audit work. High quality audits provide assurance, add value and can support public bodies to achieve their objectives.

44. Until 2021/22, the applicable audit quality standard was International Standard on Quality Control 1 (ISQC (UK) 1). This set out an audit practice's responsibilities for its system of quality control for audits.

45. ISQC(UK) 1 has been replaced by two new audit quality standards: Internal Standards on Quality Management (ISQM (UK) 1) applicable from 15 December 2022 and (ISQM(UK) 2) effective for the 2023/24 audits. Work is underway at Audit Scotland to meet the requirements of these quality standards.

46. Audit Scotland is committed to delivering high quality audits. The foundation of our quality framework is our Audit Guide, which incorporates the application of professional auditing, quality and ethical standards and the [Code of Audit Practice](#) (and supplementary guidance) issued by Audit Scotland and approved by the Auditor General for Scotland. To ensure that we achieve the required quality standards, Audit Scotland conducts peer reviews and internal quality reviews. Additionally, the Institute of Chartered Accountants of England and Wales (ICAEW) have been commissioned to carry out external quality reviews.

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

Appendix 1. Your audit team

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

Pauline Murray

Senior Audit Manager

pmurray@audit-scotland.gov.uk

Pauline has over 14 years of public sector audit experience and has delivered external audit services to a range of bodies including local authorities, health boards and central government bodies.

David Meechan

Senior Auditor

dmeechan@audit-scotland.gov.uk

David has over 21 years of public sector audit experience in planning and delivering audits. David will manage the team and work alongside the Senior Audit Manager to deliver the audit.

Tayyaba Binyameen

Auditor

tbinyameen@audit-scotland.gov.uk

Tayyaba has over 4 years of experience in delivering audits across a range of bodies including local authorities, health boards and central government bodies.

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

Lanarkshire Valuation Joint Board

Annual Audit Plan 2022/23

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

www.audit-scotland.gov.uk/accessibility

For the latest news follow us on social media or

[subscribe to our email alerts.](#)



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

Phone: 0131 625 1500 Email: info@audit-scotland.gov.uk

www.audit-scotland.gov.uk

Report

6

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	5 June 2023
Report by:	Executive Director (Finance and Corporate Resources)

Subject:	Internal Audit Annual Assurance Report 2022/2023
----------	---

1. Purpose of Report

1.1 The purpose of the report is to:-

- ◆ report on the progress and performance of Internal Audit in the provision of internal audit services to Lanarkshire Valuation Joint Board (LVJB) in 2022/2023
- ◆ provide an independent audit opinion on the adequacy and effectiveness of LVJB's framework of governance, risk management and control arrangements for the year ended 31 March 2023

2. Recommendation(s)

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

- (1) that the content of this 2022/2023 Internal Audit Annual Report be noted; and
- (2) that it be noted that the opinion expressed within this report informs LVJB's 2022/2023 governance statement.

3. Background

- 3.1 South Lanarkshire Council (SLC) delivers an internal audit service to Lanarkshire Valuation Joint Board (LVJB) in conformance with the Public Sector Internal Audit Standards (PSIAS) (revised 1 April 2017), compliance with which is mandatory under Section 95 of the Local Government (Scotland Act) 1973. This sets out a series of standards to ensure a professional, independent and objective internal audit service is delivered that supports good governance within an organisation.
- 3.2 PSIAS requires that a Quality Assurance and Improvement Programme (QAIP) is developed to provide assurance that internal audit activity is conducted in accordance with an Internal Audit Charter, that it operates in an efficient and effective manner and that it is perceived to be adding value and improving operations. Assessment has confirmed that South Lanarkshire Council's internal audit function continues to generally conform to PSIAS.
- 3.3 The Internal Audit service is governed by the terms and conditions agreed in an annual Service Level Statement (SLS) between SLC and LVJB. The agreement details Internal Audit's service objectives and plans for delivery of the service. Obligations attach to both parties under this agreement, including performance targets.
- 3.4 On an annual basis, a plan of work, derived from a risk evaluation of each suggested audit area, is attached to the Service Level Statement.

- 3.5 Each piece of agreed audit work is discussed with the Assessor and Electoral Registration Officer prior to the issue of a final report and progress with the implementation of actions is monitored by the Assessor and Electoral Registration Officer on a regular basis.
- 3.6 The objective of an internal audit service is to evaluate and improve the effectiveness of governance, risk management and control processes. The purpose of this report is to provide an independent audit opinion on the overall adequacy and effectiveness of LVJB’s framework of governance, risk management and control arrangements based on audit work undertaken in 2022/2023.
- 3.7 Any ongoing changes to working practices or controls, following the COVID-19 pandemic, were assessed during our 2022/2023 audit work where this was relevant to the subject areas being reviewed. The audit opinion expressed in this report once again relates to the revised service delivery arrangements in operation, where this is applicable.

4. Link to LVJB’s Objectives and Top Risks

- 4.1 LVJB’s objective is to deliver equitable, customer-focused, professional valuation and electoral services for all of its stakeholders. The internal audit service seeks to support this through the delivery of a risk-based plan of internal audit work each year that tests the processes and procedures that deliver this objective.

**5. Internal Audit Workload and Performance – 2022/2023
Workload – 2022/2023**

- 5.1 Two core audit assignments were included in the 2022/2023 Audit Plan for LVJB. These are reflected in Table 1.

Table One – Core assignment analysis for 2022/2023

	Total No. Jobs
Core audit assignments planned	2
Audit assignments completed	2

- 5.2 Other areas of work agreed for the 2022/2023 Audit Plan included agreement of an audit plan, preparation and presentation of an annual report on audit findings to this Board and follow-up of audit actions.
- 5.3 All of the audit work concluded during 2022/2023 is listed in Appendix One along with the date the work was issued in draft format to LVJB. This work was conducted in conformance with PSIAS.
- 5.4 PSIAS requires an internal audit function to demonstrate engagement with clients to ensure the Audit Plan agreed at the outset of the year continues, throughout the year, to address known and emerging risks. To satisfy this requirement, feedback was gathered whilst delivering the Plan in year and no amendments were considered necessary. There was no work, in addition to the planned assignment, requested or carried out during 2022/2023.

Performance – 2022/2023

- 5.5 Delivery of an effective and efficient internal audit service requires good performance in three key areas - delivery of audit work within agreed budget days, issue of reports timeously following completion of audit fieldwork and prompt agreement of findings and recommendations with clients.

5.6 Internal Audit have met all of these requirements for the 2022/2023 Plan of work in line with the completion date of March 2023. All of the planned audit work has now been delivered within the budget agreed for the 2022/2023 Audit Plan. Final audit reports for the two core assignments (I923204 – Canvass Data Match and I923204 – Governance) have been issued and the findings and recommendations have been agreed by LVJB prior to the issue of this annual report.

5.7 The Board is asked to note the workload and performance (detailed at Appendix Two) in relation to the delivery of the internal audit service for the 2022/2023 year.

6. Basis of Audit Opinion

6.1 The opinion expressed within this report (see 8.4) has been based primarily on:-

- ◆ the output from the audit work included within LVJB's **2022/2023 Internal Audit Plan**

6.2 Together with reliance on the following areas of assurance that have also been considered in the expression of an overall audit opinion for the year:-

- ◆ outputs of audits on **shared systems** within SLC
- ◆ the work of LVJB's **External Auditors** during 2021/2022

Area of Assurance – Internal Audit Plan 2022/2023

6.3 Detailed below are a summary of the key findings from areas which were the subject of internal audit work in 2022/2023: -

I923203 – Canvass Data Match

6.4 Every Electoral Registration Officer (ERO) has a duty to maintain their electoral register and to ensure, as far as is reasonably practicable, that all those eligible (and no others) are registered in it. An annual canvass of electors is undertaken by each ERO to help them obtain assurances that their register is as up to date as it can be. The canvass seeks to gather information on potential additions, changes and deletions to the Electoral Register.

6.5 There are a number of steps involved in the canvass which, after preparation of the canvass plan involves determining the canvass “route” for each property by carrying out a “data step” to assess the canvass route that is required - route 1 is a streamlined canvass process where it is deemed likely from the data matching that the household is not likely to have changed composition since the last canvass; route 2 is a more intensive canvass for those properties where it is deemed likely that there have been changes in household composition since the last canvass; and route 3 is a separate route applicable to “establishments”. Once the route has been determined, the canvassers then need to carry out the statutory contact steps, as detailed in legislation and guidance, for each route before the revised register is published at the start of December each year.

6.6 The audit found that processes were in place to promote regular updates of changes to the register throughout the year, with defined monthly and annual checks in place to ensure the register is as up to date as it can be before the data matching steps are undertaken.

- 6.7 LVJB utilised both national and local data matching which facilitated the allocation of just over 80% of properties into a route 1 canvass process. Less than 20% of the properties had to follow the more intensive route 2 process. This significantly reduced the volume of canvassers required compared to pre-data match canvass years.
- 6.8 For the audit sample, the statutory canvass steps were undertaken for each property, in accordance with the requirements of the canvass route the property was allocated to, with all the statutory contact made before the canvass process final deadlines were reached and the canvass “chasing cycle” was closed. The response rate for route 2 properties following canvass contact was around 42%.
- 6.9 There was good systems’ audit trails to support the steps taken for each property during the canvass. There is also some manual spreadsheet back-up retained by LVJB to substantiate local matching and it is agreed that a list of the elector ID’s matched by the in-house local matching will be retained by LVJB in line with their retention schedules, to evidence the local matches.
- 6.10 It is Internal Audit’s opinion that substantial assurance was obtained that the processes in place at LVJB support them in ensuring that the necessary procedural steps have been taken to reduce the non-match list as far as is possible and that, for the sample, the route identified for the match has been followed.
- 6.11 No additional risks were identified during the audit that required the agreement of formal improvement action.

1923204 – LVJB Governance Checks

- 6.12 The Accounts Commission, following their 2020/2021 audit of Orkney and Shetland Valuation Joint Board, recommended that other Joint Boards consider the findings from that audit to identify if there were any areas where “lessons could be learned” surrounding governance, scrutiny and decision-making arrangements.
- 6.13 Internal Audit, with support from the Assessor and ERO, carried out an overview of the governance arrangements for LVJB, that were deemed to be potential risks areas from the Orkney and Shetland audit report.
- 6.14 Specifically, the key risk associated with the use of consultants in key management roles does not apply to LVJB. The Assessor / ERO and Assistant Assessors / ERO are all employed, on a permanent basis, by the Valuation Board. The Board are responsible for decisions regarding the Chief Officer (the Assessor / ERO) post, and they approved both the initial fixed term and then permanent recruitment into the Assessor role. The Board are also kept informed of all other notable vacancies and recruitment into posts via routine progress update reports at each Board meeting. There are agreed remuneration scales that apply to each grade. The remuneration of senior members in the organisation is reported within the annual account’s remuneration report.
- 6.15 For LVJB, the Board is convened properly, in line with the Standing Orders on Procedures, including the minimum quorum required to progress and decisions made are recorded in minutes for each meeting. The public minutes do exclude some aspects that are considered confidential (including changes in relation to the Chief Officer’s post), but there is transparency regarding the subject of these exclusions. All new Councillors are provided with induction training by North and South Lanarkshire Councils that covers the Councillor’s Code of Conduct. In

addition, a further development session, provided at the first meeting of each new Board, provides Members with detailed knowledge of LVJB services and statutory duties which is required as a pre-requisite to Member's monitoring, scrutiny and decision-making roles on the Board. Additional training and development can also be sought if an individual Board Member deems this helpful.

- 6.16 Standing Orders on Contracts outline the circumstances in which the Board need to authorise the seeking of tenders or the award of contracts but generally the approval of spend for LVJB is delegated to the Assessor who, when necessary, consults with the Treasurer. LVJB's most significant areas of spend relate to annual maintenance costs for systems / software that underpin service delivery and the bulk scanning / mailing contract. In recent years there has been some additional funding and expenditure relating to the additional duties following the Barclay review and the new Non-Domestic Rates (Scotland) Act 2020. The Board are generally kept informed of areas for noting via the Revenue Budget Monitoring reports and the standing agenda progress reports. However, there may also be merit, as promoted by LVJB's Standing Orders on Contracts, in presenting an overview procurement report to the Board (aligning to the budget monitoring report) which allows the Board to understand the contracts that LVJB have entered into or extended, as well the suppliers with whom LVJB incur significant spend over £50k. The LVJB contract register will be updated to reflect all contracts in place and the Assessor should also continue to be mindful of aggregate spend with suppliers with a view to negotiating contract terms where this could be favourable, per the Standing Orders on Contracts.
- 6.17 LVJB have plans in place that outline forward operational, workforce and financial requirements in the medium term which consider key risks identified. Action plans are in place to monitor particular risk areas where action is deemed necessary.
- 6.18 The Audit Scotland report for Orkney and Shetland made specific reference to the fact that the VJB relied upon Council staff and systems in relation to finance, HR, and IT systems. This is a similar situation for LVJB who utilise the services of South Lanarkshire Council as Lead Authority. Although there is no formal SLA, except for IT services provided by SLC, there is established custom and practice and the Assessor is content that there is sufficient clarity surrounding the level of service provision from SLC and specific exclusions, in particular with regards to legal advice (as was the area highlighted as posing confusion in the Orkney and Shetland report).
- 6.19 LVJB themselves undertake a review of their governance arrangements each year prior to publishing their annual governance statement. There are also programmes of review established by both internal and external audit and progress with the implementation of audit actions is monitored and reported to the Board each year as part of the Internal Audit Annual Assurance report.
- 6.20 On the basis of the overview work undertaken, it is Internal Audit's opinion that a reasonable level of assurance has been obtained that, generally, expected controls are in place within LVJB to mitigate any risks that could be applicable to LVJB as highlighted within the Accounts Commission's report following the audit of Orkney and Shetland VJB for 2020/2021.
- 6.21 There have been two improvement actions agreed for this audit (provision of a procurement overview report to the Board and review of LVJB's contract register).

I924207 - Formal Follow-Up

- 6.22 There were two audit actions that fell due during 2022/2023 from the Conflict of Interest audit work undertaken during 2021/2022.
- 6.23 The original audit identified that LVJB had procedures in place and new employees were explicitly made aware of these but given there had been no formal declaration forms submitted to managers in recent years, there was deemed to be a risk that incumbent employees could have forgotten the requirements.
- 6.24 LVJB reminded employees, December 2022, of their responsibilities under the Code of Conduct to declare any actual or perceived conflicts of interest and offers of gifts or services. Employees were instructed to review sections 8 (conflict of interest) and 12 (gifts) of the Code of Conduct and to complete and return the necessary forms by January 2023 (including nil returns). Most responses had been received by the end of January, with those remaining being chased up. LVJB confirmed that a reminder will be issued annually, and a full (nil return) exercise will be repeated every three years in line with the agreed audit action.
- 6.25 LVJB also prepared and issued a new form to employees in December 2022 to be used to declare family / workplace relationships. LVJB had a view to the indicative number of returns expected and were monitoring the returns to ensure completeness.
- 6.26 Both of these actions support LVJB in ensuring that they are aware of actual or perceived conflicts of interest and can take the necessary steps to mitigate any risks identified.
- 6.27 There were also a further five audit actions that fell due during 2022/2023 for the New Homes audit work undertaken during 2021/2022.
- 6.28 The original audit reviewed the process in place whereby LVJB value new dwellings so that they can add the property Council Tax banding to the Council Tax Valuation List and a reasonable level of assurance was obtained that generally, expected controls were in place for the addition of new domestic dwellings to the valuation list. The recommendations made were largely to strengthen the audit trail that supports the valuations.
- 6.29 Since the audit, LVJB have reviewed the relevant forms / templates to reflect current practices and a move to more digitisation. Follow-up audit testing confirmed that forms were being completed and the people involved in completing forms were, as a minimum, now initialling the forms again to show their involvement.
- 6.30 Employees have also been reminded of the requirement to retain any relevant photographic or video evidence that has been used to support a valuation as part of the valuation documentation, particularly in any instances where a physical survey has not been carried out. LVJB confirmed that, in most instances, a physical survey will now support the valuation again as all properties are now able to be surveyed physically, except for care homes and hospitals.
- 6.31 Audit testing has concluded that LVJB has taken steps and made good progress in ensuring the risks identified in the 2021/2022 audits are being mitigated by implementation of the agreed audit actions.

I9245205 – Shared Systems

- 6.32 LVJB shares some financial and Human Resources systems with SLC. The overall audit opinion for LVJB is also informed by the assurances obtained from systems' audits carried out by Internal Audit for SLC.
- 6.33 During 2022/2023, this shared system's work relates, in the main, to the significant project that has been ongoing to replace the core finance and HR system, used by SLC and shared with LVJB, with Oracle Fusion cloud. When the new system is implemented later in 2023, this will involve changes to some of the financial, procurement and personnel processes currently in place.
- 6.34 The broad scope of Internal Audit's role within the Oracle Fusion project implementation is to contribute to the provision of assurance around:-
- ◆ business process readiness and definition of Solution Design
 - ◆ effective project management and governance
 - ◆ preparation and delivery of a data migration plan
 - ◆ development and implementation of organisational change strategies
 - ◆ delivery of a detailed testing strategy
 - ◆ reporting requirements being met
 - ◆ robust internal controls being embedded within system processes
 - ◆ operational readiness of the organisation
- 6.35 Internal Audit work on Oracle Fusion spans 2022/2023 and 2023/2024. Work across all areas, set out in 6.34 above, remains ongoing at the date of writing this report. In 2023/2024, Internal Audit's focus will move to the testing of a small number of key processes within the new Oracle Fusion system. It is intended that this will seek to provide assurance of robust internal controls within these processes. The outcome of this work will be captured within the 2023/2024 Annual Assurance report that will be reported to the Board in June 2024.

Area of Assurance – External Audit

- 6.36 LVJB's external auditors, Audit Scotland, undertook the 2021/2022 financial audit during 2022/2023 and provided an unqualified opinion in relation to LVJB's financial statements. Findings from external audit work in relation to the year ended 31 March 2023 will be considered in due course when interim output becomes available.

7. LVJB Performance – Delivery of Audit Actions 2022/2023

- 7.1 PSAIS places a responsibility for monitoring progress with the delivery of audit actions with the Chief Internal Auditor to ensure that recommendations are effectively implemented. Seven audit actions were due to be completed by LVJB during 2022/2023 and follow-up work (6.24 – 6.31) has confirmed that action has now been taken to implement all seven. There were no external audit actions.
- 7.2 No formal improvement actions have been recommended following the completion of the Canvass audit, although discussions were held around best practice retention of documentation to evidence local matches. Two improvement actions have been recommended following completion of the Governance audit, both of which will fall due for completion during 2023/2024.

8. Summary of Overall Assurance and Audit Opinion

- 8.1 Internal control remains, primarily, a management responsibility to ensure that LVJB conducts its business in a manner that has due regard to the principles of good governance. The procuring of an internal audit service to test and report on control arrangements does not negate the importance of management continually monitoring

the effectiveness of internal controls that are in operation. This remains of particular importance in the period following the COVID-19 pandemic and the resulting changes to business processes that have been required in response. The internal audit service cannot be expected to give total assurance that control weaknesses or irregularities do not exist. The audit opinion is based upon the audit work undertaken during the year and knowledge of LVJB's wider governance, risk management and control arrangements.

- 8.2 LVJB activities are closely governed by statute and, as a result, there is little scope for LVJB to select what activities it undertakes in the financial year. Continued pressure from external sources is anticipated, which will put a significant strain on LVJB's resources.
- 8.3 All of the work undertaken by Internal Audit, including any shared system audits and the reports produced by External Audit, whether of an investigative or routine nature, help to inform an opinion on whether the internal controls that LVJB has in place are adequate.
- 8.4 **In 2022/2023, the Internal Audit opinion is that, overall, reasonable assurance can be placed on the adequacy and effectiveness of LVJB's framework of governance, risk management and control arrangements for the year ending 31 March 2023 (see 3.7).**
- 8.5 The Board is asked to note the audit findings and consider the opinion expressed above during preparation of LVJB's Annual Governance Statement.

9. Employee Implications

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

10. Financial Implications

- 10.1 The total charge to LVJB for the Internal Audit service is based on the work plan agreed in the SLA. The total charge for services delivered in 2022/2023 was £9,550.

11. Climate Change, Sustainability and Environmental Implications

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

12. Other Implications

- 12.1 LVJB's external auditors, Audit Scotland, may consider the findings of Internal Audit in forming an opinion on the organisation as part of their annual audit.

13. Equality Impact Assessments and Consultation Arrangements

- 13.1 There is no requirement to carry out an impact assessment in terms of the information contained within this report.

13.2 The Assessor and Electoral Registration Officer is consulted in advance of every planned audit assignment and following completion of fieldwork.

Paul Manning
Executive Director (Finance and Corporate Resources)

5 May 2023

Link(s) to Council Values/Priorities/Outcomes

- ◆ Accountable, effective, efficient and transparent

Previous References

- ◆ Internal Audit Annual Assurance Report 2021/2022 (27 June 2022)

List of Background Papers

- ◆ Service Level Statement for Lanarkshire Valuation Joint Board 2022/2023

Contact for Further Information

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

Yvonne Douglas, Audit and Compliance Manager

Ext: 2618 (Tel: 01698 452618)

E-mail: yvonne.douglas@southlanarkshire.gov.uk

Job No.	Assignment name	Draft Issue
I921209	Audit Plan	8 November 2022
I923203	Canvass Data Match	20 February 2023
I923204	Governance checks	14 March 2023
I924207	Follow-up 2022/23	Concluded in this annual report

In addition to this work above, there is the completion of this Annual Report for reporting to the Board.

Internal Audit Performance During 2022/2023

Appendix Two

Performance Indicator	Target
Completion of plan	100% planned assignments complete to draft report stage by agreed deadline ¹
Completed plan within budget	100% of plan completed within budget
Draft reports issued on time	80% of drafts prepared within 42 days of completion of fieldwork

2022/2023	2021/2022
100%	100%
100%	100%
100%	100%

Note:

1. Target deadline for 2022/2023 was 31 March 2023. For 2021/2022 the target date, as agreed by Internal Audit and LVJB, was revised to June 2022.

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	5 June 2023
Report by:	Treasurer to Lanarkshire Valuation Joint Board

Subject:	Annual Governance Statement
----------	------------------------------------

1. Purpose of Report

1.1. The purpose of the report is to:

- ◆ provide information on the Annual Governance Statement for inclusion in the 2022/2023 Lanarkshire Valuation Joint Board Annual Accounts

2. Recommendation(s)

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

- (1) that the Annual Governance Statement, attached at Appendix 1, be approved for inclusion in the Lanarkshire Valuation Joint Board 2022/2023 Annual Accounts.

3. Background

- 3.1. Each year the Lanarkshire Valuation Joint Board undertakes a comprehensive review of the governance arrangements that are required to support Lanarkshire Valuation Joint Board's financial and operational controls. The annual review of governance arrangements provides the Governance Statement which is included in Lanarkshire Valuation Joint Board's Annual Accounts.
- 3.2. The annual review for 2022/2023 is informed by the Delivering Good Governance in Local Government Framework.

4. Annual Governance Statement for 2022/2023

- 4.1. The Annual Governance Statement for 2022/2023 is attached at Appendix 1.
- 4.2. The system of internal financial control is based on a framework of regular management information, financial regulations, administrative procedures (including segregation of duties), management supervision, and a system of delegation and accountability. These arrangements follow the systems of financial management in place within the lead authority, South Lanarkshire Council.
- 4.3. The Lanarkshire Valuation Joint Board shares financial management systems with South Lanarkshire Council (the lead authority) and is subject to the relevant controls in place as directed by the Internal/External Audit guidance. The overall audit opinion for the year can be informed by the assurances obtained from any system audits carried out by the Council's Internal Audit section on these shared systems.

- 4.4. The sharing of systems means that the assurances obtained in the Internal Audit Manager's report on the Council's financial systems for 2022/2023 can be applied to those of Lanarkshire Valuation Joint Board.
- 4.5. In addition, Internal Audit carry out a programme of audits each year which, together with the output from South Lanarkshire Council shared systems audits, inform an overall audit opinion on the adequacy and effectiveness of the Board's governance, risk management and internal control arrangements.
- 4.6. For 2022/2023, the Internal Auditor's opinion is that the systems for internal control were effective and will continue to be reviewed and improved as appropriate in 2023/2024.

5. Employee Implications

- 5.1. None

6. Financial Implications

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

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 statement will be subject to review by Audit Scotland as part of their consideration of Lanarkshire Valuation Joint Board's Annual Accounts.

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

9 May 2023

Previous References

- ◆ None

List of Background Papers

- ◆ Lanarkshire Valuation Joint Board Annual Accounts Annual Governance Statement 2022/2023

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

Annual Governance Statement

This statement sets out the framework within which the Board has proper arrangements for the governance of the Board's affairs, thereby facilitating the effective exercise of its functions, ensuring that appropriate arrangements are in place for the management of risk and appropriate systems of internal control are in place.

The Annual Governance Statement has been prepared within the context of the Board's governance framework and meets legislative requirements to include the Annual Governance Statement with the Annual Accounts. A consolidated Code of Corporate Governance was approved at the Board meeting of 4 March 2019.

Scope of Responsibility

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

Governance Framework

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

The main features of the Board's Code of Corporate Governance arrangements are:-

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

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

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

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

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

CIPFA Financial Management Code

The Chartered Institute of Finance and Public Accountancy (CIPFA) has introduced a Financial Management Code (the FM Code). The FM Code provides "guidance for good and sustainable financial management in local authorities. By complying with the principles and standards within the code, authorities will be able to demonstrate their financial sustainability". A key goal of the FM Code is to improve the financial resilience of organisations by embedding enhanced standards of financial management.

The Board reviewed the principles of the FM Code and carried out a self-assessment as part of its internal governance regime during 2020-2021. This identified that the Board where appropriate had fully embedded all but 1 of the principles of the Code in its normal business. An action was identified for the remaining principle which was to include a statement regarding the adequacy of reserves in the next budget strategy paper. The refreshed Budget Strategy covering the period to end 2025/2026 was presented to the Board in June 2022. This included reference to the level of Reserves and a plan for their use moving forward.

Review of Effectiveness

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

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

The Internal Audit Manager provides an annual report to the Board and an audit opinion on the adequacy and effectiveness of the Board's governance, risk management and internal control systems based on audit work undertaken in the year. The annual report for 2022/2023 was presented to the Board on 5 June 2023. The Internal Audit Manager's annual assurance statement concluded that a reasonable level of assurance can be placed on the adequacy and effectiveness of the Board's framework of governance, risk management and control arrangements for the year ended 31 March 2023.

Statement on the Role of the Chief Financial Officer

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

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

Continuous Improvement

As part of the annual audit review, recommendations are provided which not only assist management to improve their control environment, but also provide an assessment of the adequacy of existing systems and procedures, including highlighting any necessary improvements to maintain and improve the Board's governance arrangements going forward. The external auditor's report, [Audit Scotland Annual Report 2021/2022](#) noted that the governance arrangements were effective in 2021/2022, and did not identify any Governance actions for implementation during 2022/2023.

Coronavirus

The Board's management team remain vigilant to the risks associated with the recent pandemic. Safe systems of work are continuously reviewed and updated where deemed appropriate. With the exception of a few property types, such as care homes, all site visits in connection with statutory duties relating to our three main business areas, namely Council Tax, non-domestic rates and electoral registration, are being undertaken. Business processes remain under constant review to help mitigate against a resurgence of coronavirus, with working practices having been re-engineered to facilitate a more digitised approach to tasks where possible. This is assisted by the Scottish Assessors Association Portal which facilitates a number of user interactive services, as well as hosting a vast range of useful information for all service users. Blended working arrangements, involving staff working some time within the office and some time from home, are now well established.

The Board's staff are once again to be commended on their ability to adapt to changing processes to ensure that all statutory functions are carried out.

Assurance

In conclusion, there were no significant weaknesses identified in the Annual Audit Report relating to improvements requiring action in 2022/2023. Systems are in place to continually review and improve the control environment and governance arrangements operated by the Board.

The effectiveness of governance is dependent on the actions of officers of the Board and by the work of Internal and External audit. It is the Board's view that the governance arrangements were effective during financial year 2022/2023.

Report

8

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	5 June 2023
Report by:	Treasurer to Lanarkshire Valuation Joint Board

Subject:	2022/2023 Annual Report and Accounts - Lanarkshire Valuation Joint Board
----------	---

1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ advise members of the Lanarkshire Valuation Joint Board's final accounts position as at 31 March 2023

2. Recommendation(s)

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

- (1) that the unaudited annual accounts for Lanarkshire Valuation Joint Board for year ended 31 March 2023, be approved for submission to Audit Scotland.

3. Background

3.1. This report will provide information on the Board's outturn position for the financial year 2022/2023. Appendix 1 shows this in the normal monitoring format, while Appendix 2 shows the statutorily required Annual Accounts. These include the Comprehensive Income and Expenditure Statement for year ended 31 March 2023 and the Balance Sheet as at 31 March 2023. These Accounts will be passed to Audit Scotland for external audit.

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

- ◆ Management Commentary 2022/2023
- ◆ Statement of Responsibilities
- ◆ Annual Governance Statement
- ◆ Remuneration Report
- ◆ Expenditure and Funding Analysis Statement
- ◆ Comprehensive Income and Expenditure Statement for year ended 31 March 2023
- ◆ Balance Sheet as at 31 March 2023
- ◆ Movement in Reserves Statement for year ended 31 March 2023
- ◆ Cash Flow Statement for year ended 31 March 2023
- ◆ Notes to the Financial Statements (including Accounting Policies)
- ◆ Audit Arrangements

4. Employee Implications

4.1. None

5. Financial Implications

5.1. Appendix 1 attached shows the 2022/2023 outturn position for the Board in the normal monitoring format, that is, excluding accounting transactions. As reported at the last Board meeting on 6 March 2023, the Board was advised of a probable outturn transfer to reserves of £0.061 million.

5.2. **Summary of Outturn Position:** As shown in Appendix 1, the actual position at the end of the year is a transfer to reserves of £0.242 million, an increase of £0.181 million from the probable outturn. This is the result of a number of factors: further staff turnover and difficulties in recruitment of new staff, an underspend on the purchase of computer equipment in connection with Barclay recommendations which is now expected to be undertaken during 2023/2024, and lower than anticipated Administration costs (printing and stationery £0.022 and postages and couriers £0.030m). Further details of the expenditure and income variances are shown in Appendix 1.

5.3. Appendix 2 shows the Annual Accounts for 2022/2023. The presentation of the Board's position, in accounting terms, differs from the monitoring position presented in Appendix 1, as it also contains statutory accounting entries for pensions and statutory accumulated absences.

5.4. The Annual Accounts in Appendix 2 show that the Board's total income on an accounting basis amounted to £4.237 million in 2022/2023. This was offset by total revenue expenditure on an accounting basis of £4.531 million, leaving a net deficit of £0.294 million (net cost of services (£0.294 million)). After implementing statutory accounting practice in relation to the pension and statutory accumulated absences figures, the net position for the Board for 2022/2023 is a surplus of £0.242 million – as presented in the monitoring statement in Appendix 1.

5.5. Adding this surplus to the Board's General Reserve carried forward from 2021/2022 (£1.479m), gives the Board a closing General Reserve position of £1.721 million at the end of 2022/2023. This is £0.181 million higher than anticipated as part of the probable outturn. The strategy for use of reserves was approved by the Board in December 2022, and is reiterated in the Management Commentary of the Accounts (Appendix 1).

6. Climate Change, Sustainability and Environmental Implications

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

7. Other Implications

7.1. The main risk associated with the Board's Revenue Budget is that there is an overspend. The risk has been assessed as low given the detailed budget management applied. The risk is managed by the preparation of 4 weekly Budget Monitoring Reports where any variance is analysed. In addition, the probable outturn exercise ensures early warning for corrective action to be taken where appropriate.

8. Equality Impact Assessment and Consultation Arrangements

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

Paul Manning
Treasurer

30 May 2023

Previous References

- ◆ Revenue Budget 2022/2023 – Lanarkshire Valuation Joint Board – 6 December 2021
- ◆ Revenue Budget Monitoring 2022/2023 – Lanarkshire Valuation Joint Board – 6 March 2023

List of Background Papers

- ◆ Financial ledger and budget monitoring results to 31 March 2023
- ◆ Unaudited Lanarkshire Valuation Joint Board Annual Accounts 2022/2023
- ◆ Lanarkshire Valuation Joint Board Revenue Budget Monitoring and Probable Outturn Position 2021/2022 – 5 December 2022

Contact for Further Information

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

Lorraine O'Hagan, Finance Manager (Strategy)

Ext: 2601 (Tel: 01698 452601)

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

LANARKSHIRE VALUATION JOINT BOARD

Revenue Budget Monitoring Report

Period Ended 31 March 2023

Budget Category	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion 31/03/23	Actual 31/03/23	Variance 31/03/23		% Variance 31/03/23	Note
	£000	£000	£000	£000	£000	£000			
Employee Costs	3,137	2,951	186	3,137	2,917	220	under	7%	1
Property Costs	0	0	0	0	0	0	-	n/a	
Supplies & Services	159	198	(39)	159	152	7	under	4.4%	2
Transport & Plant	0	1	(1)	0	3	(3)	over	n/a	
Administration Costs	561	562	(1)	561	505	56	under	10.0%	3
Payments to Other Bodies	31	31	0	31	30	1	under	3.2%	
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)	13	8	5	under	38.5%	4
Total Controllable Exp.	3,901	3,780	121	3,901	3,615	286	under	7.3%	
Total Controllable Inc.	(17)	(17)	0	(17)	(32)	15	over recovery	(88.2%)	5
Net Controllable Exp.	3,884	3,763	121	3,884	3,583	301	under	7.7%	
Add Non-Controllable Budgets									
Central Support Costs	381	381	0	381	380	1	-	0.2%	
Total Budget	4,265	4,144	121	4,265	3,963	302	under	7%	
Funded By:									
North Lanarkshire Council	(2,102.5)	(2,102.5)	0	(2,102.5)	(2,102.5)	0	-	0.0%	
South Lanarkshire Council	(2,102.5)	(2,102.5)	0	(2,102.5)	(2,102.5)	0	-	0.0%	
Transfer (From) Reserves	(60)	61	(121)	(60)	242	(302)	over recovery	(501.7%)	
Net Budget	0	0	0	0	0	0	-	n/a	

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 underspend in 2022/23 is for work to be carried out in 2023/24 in relation to updated systems development for Barclay recommendations.
- Administration Costs:** The underspend relates to Printing and Stationery (£0.022m) and Postages and Couriers (£0.030m), both of which have incurred less than anticipated expenditure. An overspend relating to higher than anticipated Valuation Appeals Panel Expenses (£0.025m) is offset by an underspend on Engaging Counsel (£0.024m).
- Financing Charges:** The underspend relates to higher than budgeted interest received on LVJB's revenue balances invested by South Lanarkshire Council (£0.028m) and is offset by an overspend relating 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 (£0.023m).
- 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 in 2023/2024 (£0.014m).

LANARKSHIRE VALUATION JOINT BOARD
ANNUAL ACCOUNTS
2022/2023



Statement	
Membership of the Board (2022/2023)	2
Management Commentary	3
Statement of Responsibilities	8
Annual Governance Statement	10
Remuneration Report	13
Expenditure and Funding Analysis	18
Comprehensive Income and Expenditure Statement	19
Balance Sheet	20
Movement in Reserves Statement	21
Cash Flow Statement	23
Notes to the Financial Statements	
Note 1 - Accounting Policies	25
Note 2 - Prior Period Adjustments	27
Note 3 - Accounting Standards issued but not Adopted	27
Note 4 - Critical Judgements in Applying Accounting Policies	27
Note 5 - Notes to the Expenditure and Funding Analysis - Adjustments Between Funding and Accounting Basis	28
Note 6 - Adjustments between Accounting Basis and Funding Basis Under Regulations	29
Note 7 - Assumptions Made About the Future and Other Major Sources of Estimation Uncertainty	30
Note 8 - Events after the Balance Sheet date	30
Note 9 - Contingent Liabilities	31
Note 10 - Leases	31
Note 11 - Property, Plant and Equipment – Movement on Balances	32
Note 12 - Intangible Assets	32
Note 13 - Short Term Debtors	32
Note 14 - Short Term Creditors	32
Note 15 - Related Party Transactions	33
Note 16 - Defined Benefit Pension Schemes	33
Note 17 - External Audit Costs	37
Note 18 - Grant Income	37
Note 19 - Balance Sheet Reserves	38
Note 20 - Financing and Management of Liquid Resources	38
Note 21 - Comprehensive Income and Expenditure Statement - financing and investment income and expenditure	39
Note 22 - Going Concern	39
Audit Arrangements	40

Membership of the Board (2022/2023)

Lanarkshire Valuation Joint Board (herein after referred to as 'the Board') is comprised of Elected Members from its two constituent local authorities. The serving Members of the Board during financial year 2022/2023 were as noted below:

South Lanarkshire Council

Councillor Walter Brogan (Convener)*
Councillor Janine Calikes
Councillor Ross Clark
Councillor Colin Dewar
Councillor Lynsey Hamilton
Councillor Martin Hose
Councillor Gavin Wylie Keatt
Councillor Mark McGeever

North Lanarkshire Council

Councillor Jim Reddin (Depute Convener)*
Councillor Bob Burgess
Councillor Lesley Jarvie
Councillor Tom Johnston
Councillor Fergus MacGregor
Councillor Alex McVey
Councillor William Shields
Councillor Anne Thomas

*Councillor Walter Brogan was elected as Convener of the Board and Councillor Jim Reddin was elected as Depute Convener of the Board at its meeting on 27 June 2022

Chief Officers

Assessor and Electoral Registration Officer: Gary Bennett BSc MSc AEA (Cert-Scotland) MRICS
IRRV (Hons)
(until 31 May 2023)

Post vacant (from 1 June 2023)

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

Clerk: Cleland Sneddon
(Chief Executive of South Lanarkshire Council)

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

The management commentary provides an overview of the key messages in relation to the objectives and strategy of Lanarkshire Valuation Joint Board (the Board) and its financial performance for the year ended 31 March 2023. It also provides an indication of the issues and risks that may impact upon the Board's finances in the future.

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

Core Purpose, Vision, Service Function and Core Objectives

The Board's Service Plan was approved at the Board meeting in March 2022 and covers the period April 2022 through to March 2025. The Plan incorporates the Board's Vision statement which is "to deliver quality in the work which we undertake, provide efficient services to all service users, and ensure completeness and accuracy of the Electoral Register, Valuation Roll and the Valuation (Council Tax) List".

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

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

Review of Performance

The Board's performance against key performance indicator (KPI) targets during 2022/2023 is detailed below:

Of 3,009 new Council Tax entries added, 90% were completed within 3 months of the effective date against a target of 87%. 98% were completed within 6 months against a target of 92%.

Of 1,147 alterations to the non-domestic valuation roll, 53% were completed within 3 months of the effective date against a target of 77% and 68% were completed within 6 months against a target of 92%. The three-monthly and six-monthly targets were not met, essentially due to the challenges presented by the extensive preparatory work associated with the 2023 non-domestic revaluation.

With regards to electoral registration, within the period 2022/2023, the principal activities centred on maintaining the completeness and accuracy of the registers. All scheduled tasks associated with the Scottish Local Government Elections on 5 May 2022 were undertaken timeously. During the period 2022/23 there were no by-elections in either North or South Lanarkshire.

The annual canvass of electors 2022 was subject to major reform with the introduction of The Representation of the People (Annual Canvass) (Miscellaneous Amendments) (Scotland) Regulations 2020. Under the reformed canvass, data matching was used at the outset of the canvass to help identify those properties where the residents are more likely to have changed. All Electoral Registration Officers in Great Britain were required to match specified data they hold on registered electors, against the Department for Work and Pensions' Customer Information System (DWP CIS) dataset. This dataset is already used in the electoral registration process to verify an applicant's identity.

For the 2022 annual canvass of electors, circa 254,000 households were issued with the new Canvass Communication A form (CCA), which advised who was on the register and that unless there was a change in the household no return was required. A further stage to the reformed annual canvass process involved the issuing of circa 62,500 Canvass Forms (CF) to households which didn't match during the aforementioned exercise. Furthermore, a new Canvass Communication B

form (CCB) in respect of postal reminders was issued to circa 50,800 households. The household visit element of the 2022 canvass was able to proceed, with suitable precautions undertaken as a result of the pandemic, with circa 37,800 properties being canvassed. The canvass reforms also allowed for e-communications that included telephone and email contact. The canvass was concluded successfully, and the registers were published on 1 December 2022.

Rolling Registration activity, introduced in 2000 to assist in maintaining the Electoral Register, continued throughout 2022/23 with the bulk of registration applications received via the central government online registration system (www.gov.uk/register-to-vote).

More information on the Board's performance during 2022/2023 can be found on the Board's website at www.lanarkshire-vjb.gov.uk

Financial Performance

Revenue

The Comprehensive Income and Expenditure Statement on page 19 summarises the total costs of providing services and the income available to fund those services. The Board set a net operating expenditure budget for 2022/2023 of £3.665m to be funded by contributions from the two constituent local authorities. The budget was based on experience of expenditure and income levels during previous years and included a planned contribution from the Board's reserves of £0.060m. During the year, this budget was increased to reflect funding received from the Scottish Government for the implementation of the Barclay Review. This gave a final budget of £4.265m for the year.

In comparison to this revised 2022/2023 budget, the Board returned a surplus of income over expenditure of £0.242m which, compared with the budgeted deficit of £0.060m, meant there was £0.302m of an improvement in the Board's position. This surplus excludes the accounting adjustments relating to pensions and short-term accumulating absences. In the main, the improved financial position reflected reductions in spend due to turnover of staff and ongoing recruitment difficulties in the sector.

The Table overleaf compares the revised budget of the Board at the 31 March 2023. The difference between the net expenditure figure overleaf and that reported in the Comprehensive Income and Expenditure Statement is due to the accounting adjustments, which are analysed in the Expenditure and Funding Analysis on page 18.

Lanarkshire Valuation Joint Board Revenue Budget 2022/2023

	Budget	Actual	Variance
	£000	£000	£000
Employee Costs	3,137	2,917	220
Property Costs	202	201	1
Supplies and Services	159	152	7
Transport and Plant	0	3	(3)
Administration Costs	740	684	56
Payments to Other Bodies	31	30	1
Financing Charges	13	8	5
Total Expenditure	4,282	3,995	287
Income	(17)	(32)	15
Net Expenditure	4,265	3,963	302
Funded by:			
Contributions from Councils	(4,205)	(4,205)	0
Total	(4,205)	(4,205)	0
(Surplus) / Deficit for the Financial Year	60	(242)	302

As noted above, the main underspend was in respect of employee costs. This reflects a combination of the turnover of staff and difficulties in the recruitment of staff. In addition,

Administration Costs incurred less than anticipated expenditure in relation to the cost of printing and stationery and postages.

Balance Sheet

The Board's Balance Sheet as at 31 March 2023 reported net assets of £2.071m compared with net assets of £2.818m as at 31 March 2022, a movement of £0.747m during the year. This is mainly due to a £0.984m decrease in the Board's General Fund Reserve.

Adding the surplus on the Balance Sheet as at 31 March 2023 (£0.242m) to the Board's General Reserve carried forward from 2021/2022 (£1.479m), gives the Board a closing General Reserve position of £1.721m at the end of 2022/2023. This is shown in the Expenditure and Funding Analysis on page 18 and the Movement in Reserves Statement on page 21.

Pension Fund

The disclosure requirements for pension benefits under International Accounting Standard 19 are detailed at Note 16. The appointed actuary assessed the Board's share of Strathclyde Pension Fund as a net asset of £10.851m as at 31 March 2023. This reflects the assumptions used by the actuary, including financial and demographic assumptions, resulting in a significant increase to the Pension Asset since the previous year.

The 2022/2023 pension reports provided by the actuary indicate an increased Asset (a surplus) for this year (compared to 2021/2022), and in line with IFRIC14, an asset ceiling has been applied. This reduces the Asset from £10.851m to £0.289m and reflects the present value of employer future service costs less the present value of future employer contributions, over the future working lifetime of your active scheme.

Whilst indicative of a broad position in terms of a pension asset, the reader should be aware of a range of factors, inherent in the figure, before drawing conclusions on the Asset shown in the Board's Financial Statements. The Board continues to meet pension contributions on an annual basis.

Note 16: Defined Benefit Pension Schemes on page 33 provides more details on pensions including the factors affecting the pension asset such as assumptions about mortality, salary inflation, pension inflation and discount rates.

The Board's actuary has confirmed that the IAS19 Balance Sheet is based on financial market values and future market expectation indicators as at 31 March 2023 to comply with the standard.

Provisions, contingencies and write-offs

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

Service Changes and Future Developments

The Board approved LVJB's Service Plan at its meeting of March 2022. An update on the service plan is provided annually to the Board. Future developments are anticipated in the following service areas:

Electoral Registration

Following the introduction of the Elections Act 2022, preparatory work will continue for the new legislative undertakings associated with the Act, including the introduction of Voter I.D. for certain elections. It is expected that a number of by-elections will take place within the period 2023/24 for which, as with all elections, an elections plan will be developed with associated risk register for each.

Valuation

Preparatory work associated with implementing the new proposals and appeals system for both non-domestic and council tax business will continue into the period 2023/24. In respect of non-

domestic appeals, the new system is significantly different from the previous procedures associated with appeals and the shortened timescale to deal with such appeals will add to challenges for the period 2022/23, for both Assessors across Scotland, and ratepayers and their agents. This new system to deal with appeals, now proposals, follows the publication of the 2023; both effective 1 April 2023. Work over the period 2023/24 will also continue with maintaining the valuation roll and disposing of running roll appeals where possible. However, there remain significant challenges in respect of dealing with the voluminous numbers of outstanding running roll appeals, the vast majority of which were lodged as a result of the pandemic.

In respect of Council Tax, work will continue with maintaining the Valuation List, entering new houses on the List as well as reviewing bands of houses which have been sold (where there have been alterations which may result in a band increase), as efficiently as possible.

With the non-domestic revaluation now complete, it is envisaged that alterations to the valuation roll should be once again undertaken in line with targets, and that entering new houses in the valuation list should continue to be in line with targets also.

Financial Outlook

Most economic commentators forecast that pressures on public finances will continue for the foreseeable future. The Board recognises the impact of this difficult financial climate on its constituent authorities and as a consequence it continues to seek to generate efficiencies where possible. The Board's Financial Budget Strategy was updated in June 2022 to refresh the Strategy and to extend the timeframe to 2025/2026. The Financial Strategy assists in managing a number of key risks which directly impact on the funding available to deliver the Board's objectives. It also identifies a future strategy in respect of financial reserves.

The Budget for 2023/2024 was approved in December 2022, and included an additional assumption for a future pay award for the Board's employees. The revised expenditure budget totals £4.280 million and is funded by contributions from councils (including the Barclay allocations) and the use of Reserves (£0.272 million).

Taking into account the use of £0.272 million in 2023/2024 will leave £1.448 million in Reserves for future years. This equates to 33% of the Board's annual budget for 2023/2024.

The Table below summarises the revised impact on Reserves across the 3 years of the Strategy leaving a balance of £0.533 million at the end of 2025/2026.

Reserves Forecast and Strategy

	2022/23 (year 0) £m	2023/24 (year 1) £m	2024/25 (year 2) £m	2025/26 (year 3) £m
Opening Balance	1.479	1.721	1.449	1.027
Transfer to Reserves	0.242	-	-	-
Proposed Utilisation of Reserves	-	(0.272)	(0.422)	(0.493)
Closing Balance	1.721	1.449	1.027	0.534

The balance on Reserves (£0.534 million) is after a reduction in council contributions of £0.050m in 2023/2024 and 2024/2025. This still represents a significant balance. The reason it is considered appropriate to work towards holding this level of reserve relates to a risk that funding for Barclay may not be recurring beyond this timeframe.

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

The Board's Financial Strategy will continue to be revised annually, with consideration given to any changes in the financial horizon and will be presented to the Board as appropriate.

Risks and Uncertainties

The Board noted the Risk Register Update 2023 at its meeting in March 2023. The main risks highlighted are the inability to deal with the increase in non-domestic appeals activity, the difficulties faced in recruiting and retaining qualified valuation staff, and the uncertainty surrounding the funding going forward for the new duties brought about by the Barclay review into non-domestic rates.

In respect of the first highlighted risk, discussions continue with the Scottish Government and other stakeholders in respect of a possible extension to the statutory disposal date for such appeals. With regards to the second risk, dialogue continues with all officers to the Board, as well as with South Lanarkshire Council's Personnel Services, in relation to retaining and recruiting suitably qualified personnel to deal with the anticipated workload for coming years, in particular the workload associated with the recommendations from the Barclay Review into non-domestic rates.

Finally, in respect of the third risk, dialogue continues with the Scottish Government to ensure that all new statutory requirements emanating from the Barclay review are properly funded. All risks are monitored by LVJB's management team with a view to mitigating each risk, whether an existing or emerging risk.

Coronavirus Pandemic

Whilst there has been essentially a return to business as usual, the risks associated with the pandemic remain. Revised working practices introduced as a result of the pandemic are now established and include home/office blended working arrangements, sourcing more information digitally with the continued use of electronic communications where deemed appropriate. All site visits, with the exception of certain establishments such as care homes, are being undertaken and as such should contribute to our organisation's ability to maintain as accurately and complete as possible the Valuation Roll, Council Tax List and Electoral Registers. LVJB's staff are to be commended again on their approach to revised working practices to ensure that all statutory functions are carried out.

Conclusion

Given the significant challenges which all Assessors' offices faced as a result of the preparatory work for the 2023 non-domestic revaluation over the period 2022/23, performance on the whole was positive across all three main business areas, albeit non-domestic performance targets were not met.

Significant work was undertaken to reduce the number of council tax appeals outstanding, which had built up as a result of the pandemic; this was a major area of achievement with low numbers of appeals eventually being transferred to the Scottish Courts and Tribunals Service.

Sound financial management and medium-term planning has enabled the Board to successfully manage the financial challenges faced during financial year 2022/23. However, there remain a number of challenges going forward, not least the issues posed by the introduction of three yearly non-domestic revaluations with effect from 1 April 2023, an associated change to the non-domestic appeals system scheduled to be implemented with effect from 1 April 2023 with a significant number of appeals outstanding lodged as a result of the pandemic, and further challenges, such as the implementation of Voter I.D. as introduced by the Elections Act 2022.

We wish to acknowledge the significant efforts of all staff in contributing to the Board's operational performance, of budget managers and support staff whose financial stewardship contributed to the Board's financial position at 31 March 2023, and to everyone involved in the preparation of the Annual Accounts.

Paul Manning
Treasurer

Gary Bennett
Assessor and ER Officer
(until 31 May 2023)

Cllr Walter Brogan
Convener

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

The Board's Responsibilities

The Board is required to:

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

Councillor Walter Brogan
Convener of Lanarkshire Valuation Joint Board
5 June 2023

The Treasurer's Responsibilities

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

In preparing the Annual Accounts, the Treasurer has:

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

The Treasurer has also:

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

I certify that the financial statements give a true and fair view of the financial position of the Board at 31 March 2023, and its income and expenditure for the year ended 31 March 2023.

Paul Manning
Treasurer of Lanarkshire Valuation Joint Board
5 June 2023

Annual Governance Statement

This statement sets out the framework within which the Board has proper arrangements for the governance of the Board's affairs, thereby facilitating the effective exercise of its functions, ensuring that appropriate arrangements are in place for the management of risk and appropriate systems of internal control are in place.

The Annual Governance Statement has been prepared within the context of the Board's governance framework and meets legislative requirements to include the Annual Governance Statement with the Annual Accounts. A consolidated Code of Corporate Governance was approved at the Board meeting of 4 March 2019.

Scope of Responsibility

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

Governance Framework

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

The main features of the Board's Corporate Governance arrangements are:

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

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

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

- Financial management supported by Financial Regulations,
- Detailed budgeting systems,
- Regular reviews of periodic and annual financial reports which indicate financial performance against forecasts,
- Setting targets to measure performance, including financial performance, and

- The preparation of regular financial reports that compare actual expenditure and income against forecasts.

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

CIPFA Financial Management Code

The Chartered Institute of Finance and Public Accountancy (CIPFA) has introduced a Financial Management Code (the FM Code). The FM Code provides "guidance for good and sustainable financial management in local authorities. By complying with the principles and standards within the code, authorities will be able to demonstrate their financial sustainability". A key goal of the FM Code is to improve the financial resilience of organisations by embedding enhanced standards of financial management.

The Board reviewed the principles of the FM Code and carried out a self-assessment as part of its internal governance regime during 2020-2021. This identified that the Board where appropriate had fully embedded all but 1 of the principles of the Code in its normal business. An action was identified for the remaining principle which was to include a statement re the adequacy of reserves in the next budget strategy paper. The refreshed Budget Strategy covering the period to end 2025/2026 was presented to the Board in June 2022. This included reference to the level of Reserves and a plan for their use moving forward.

Review of Effectiveness

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

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

The Internal Audit Manager provides an annual report to the Board and an audit opinion on the adequacy and effectiveness of the Board's governance, risk management and internal control systems based on audit work undertaken in the year. The annual report for 2022/2023 was presented to the Board on 5 June 2023. The Internal Audit Manager's annual assurance statement concluded that a reasonable level of assurance can be placed on the adequacy and effectiveness of the Board's framework of governance, risk management and control arrangements for the year ended 31 March 2023.

Statement on the Role of the Chief Financial Officer

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

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

Continuous Improvement

As part of the annual audit review, recommendations are provided which not only assist management to improve their control environment, but also provide an assessment of the adequacy of existing systems and procedures, including highlighting any necessary improvements to maintain and improve the Board's governance arrangements going forward. The external auditor's report,

[Audit Scotland Annual Report 2021/2022](#) noted that the governance arrangements were effective in 2021/2022, and did not identify any Governance actions for implementation during 2022/2023.

Coronavirus

The Board's management team remain vigilant to the risks associated with the recent pandemic. Safe systems of work are continuously reviewed and updated where deemed appropriate. With the exception of a few property types, such as care homes, all site visits in connection with statutory duties relating to our three main business areas, namely council tax, non-domestic rates and electoral registration, are being undertaken. Business processes remain under constant review to help mitigate against a resurgence of coronavirus, with working practices having been re-engineered to facilitate a more digitised approach to tasks where possible. This is assisted by the Scottish Assessors Association Portal which facilitates a number of user interactive services, as well as hosting a vast range of useful information for all service users. Blended working arrangements, involving staff working some time within the office and some time from home, are now well established.

The Board's staff are once again to be commended on their ability to adapt to changing processes to ensure that all statutory functions are carried out.

Assurance

In conclusion, there were no significant weaknesses identified in the Annual Audit Report relating to improvements requiring action in 2022/2023. Systems are in place to continually review and improve the control environment and governance arrangements operated by the Board.

The effectiveness of governance is dependent on the actions of officers of the Board and by the work of Internal and External audit. It is the Board's view that the governance arrangements were effective during financial year 2022/2023.

Gary Bennett
Assessor and ER Officer
5 June 2023
(until 31 May 2023)

Councillor Walter Brogan
Convener
5 June 2023

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

Introduction

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

All information disclosed in tables 1 – 3 and 5 and 6 in this Remuneration Report and details of exit packages have been audited by Audit Scotland. The other sections of the Remuneration Report have been reviewed by Audit Scotland to ensure that they are consistent with the financial statements.

Senior Employees

The remuneration of senior employees is set by reference to national arrangements. The Scottish Joint Negotiating Committee (SJNC) for Local Authority Services sets the salaries for the Chief Officers of Scottish local authorities. Circular CO/152 sets the amount of salary for Chief Officers for 2022/2023.

Senior Councillors

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

The remuneration of councillors is regulated by the Local Governance (Scotland) Act 2004 (Remuneration) Regulations 2007 (SSI No. 2007/183) as amended most recently by the Local Governance (Scotland) Act 2004 (Remuneration) Amendment Regulations 2022 (SSI 2022/18). The Regulations provide for the grading of Councillors for the purposes of remuneration arrangements, as either the Leader of the Council, the Provost, Senior Councillors or Councillors. These regulations also set out the amounts a councillor may be paid for being a Convener or Depute Convener of a Joint Board. This is inclusive of any amount payable to them as either a Councillor or Senior Councillor.

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

Trade Unions (Facility Time Publication Requirements) Regulations 2017

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

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

General Pay Bands for Senior Employees

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

Table 1 - General Pay Band Disclosure for Senior Employees

Annual Remuneration	Number of Employees	Number of Employees
£	2022/23	2021/22
50,000 – 54,999	2	6
55,000 – 59,999	2	0
60,000 – 64,999	1	2
65,000 – 69,999	2	0
70,000 – 74,999	0	2
75,000 – 79,999	1	0
80,000 – 84,999	1	0
85,000 – 114,999 (Note 1)	0	0
115,000 – 119,999	0	1
120,000 – 124,999	0	0
125,000 – 129,999	1	0

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

Disclosure of Remuneration

Tables 2 and 3 provide details of the remuneration paid to the Board's senior employees, Convener and Depute Convener. Comparative figures for 2021/2022 have been shown.

Table 2 – Senior Employees

Name / Post	Salary / Fees	Taxable Expenses	Compensation for Loss of Office	Any other Remuneration	2022/23 Total	2021/22 Total
G Bennett Assessor and Electoral Registration Officer	£125,772	-	-	-	£125,772	£119,906
J Neason Assistant Assessor and Electoral Registration Officer (To 5 April 2022)	£884 (Full Time Equivalent £76,847)	-	-	-	£884 (Full Time Equivalent £76,847)	£73,263
C Maxwell Assistant Assessor and Electoral Registration Officer (From 6 April 2022)	£73,811 (Full Time Equivalent £74,584)				£73,811 (Full Time Equivalent £74,584)	n/a
R Pacitti Assistant Assessor and Electoral Registration Officer	£76,847	-	-	-	£76,847	£73,263
Total	£277,314	-	-	-	£277,314	£266,432

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

- Who has responsibility for management of the Board to the extent that the person has power to direct or control the major activities of the Board (including activities involving the expenditure of money), during the year to which the report relates, whether solely or collectively with other persons;

- Who holds a post that is politically restricted by reason of section 2(1) (a), (b) or (c) of the Local Government and Housing Act 1989; or
- Whose annual remuneration, including remuneration from a local authority subsidiary body, is £150,000 or more.

Table 3 – Conveners and Depute-Conveners

Name / Post	Salary / Fees	Taxable Expenses	Compensation for Loss of Office	Any other Remuneration	2022/23 Total	2021/22 Total
A McVey Convener (To 5 May 2022)	£469	-	-	-	£469	£4,458
W Brogan Convener (From 27 June 2022)	£3,729	-	-	-	£3,729	n/a
L Hamilton Depute Convener (To 5 May 2022)	£352	-	-	-	£352	£3,476
J Reddin Depute Convener (From 27 June 2022)	£2,798	-	-	-	£2,798	n/a
Total	£7,348				£7,348	£7,934

Pension Rights

Pension benefits for councillors and Lanarkshire Valuation Joint Board (LVJB) employees are provided through the Local Government Pension Scheme (LGPS).

LVJB employees had a final salary pension scheme prior to 1 April 2015. This means that pension benefits are based on the final year's pay and the number of years that person has been a member of the scheme. As of 1 April 2015, LVJB employees are now part of a defined benefit pension scheme worked out on a career average basis. Benefits built up are calculated using pensionable pay each scheme year, rather than final salary. All benefits built up prior to this date are protected.

From 1 April 2009, a five-tier contribution system was introduced with contributions from scheme members based on how much pay falls into each tier. This is designed to give more equality between the costs and benefits of scheme membership. Under The Local Government Pension Scheme (Scotland) Regulations 2014, the earnings ranges used to determine annual contribution rates are to be increased each year by any increase applied to pensions under the Pensions (Increase) Act 1971. In accordance with this the salary bands for 2019/2020 were updated by the Consumer Price Index (CPI) increase for 2020/2021.

The member contribution rates and tiers for 2022/2023 are shown in Table 4 along with those that applied in 2021/2022:

Table 4 – Pension Contribution Rates

Pensionable Pay	Contribution rate 2022/23	Pensionable Pay	Contribution Rate 2021/22
On earnings up to an including £23,000	5.50%	On earnings up to an including £22,200	5.50%
On earnings above £23,000 and up to £28,100	7.25%	On earnings above £22,200 and up to £27,100	7.25%
On earnings above £28,100 and up to £38,600	8.50%	On earnings above £27,100 and up to £37,200	8.50%
On earnings above £38,600 and up to £51,400	9.50%	On earnings above £37,200 and up to £49,600	9.50%
On earnings above £51,400	12.0%	On earnings above £49,600	12.0%

From April 2015, if a person works part-time their contribution is based on their part-time pay. Prior to this, if a person worked part-time, their contribution rate was worked out on the whole-time pay rate for the job, with actual contributions paid on actual pay earned.

There is no automatic entitlement to a lump sum. Members may opt to give up (commute) pension for lump sum up to the limit set by the Finance Act 2004.

From 1 April 2015, benefits are calculated on the basis of a revalued annual pension built up of 1/49th of pensionable pay each year, plus inflation to keep up with the cost of living. Prior to this date, the accrual rate guaranteed a pension based on 1/60th of final pensionable salary and years of pensionable service and prior to 2009 the accrual rate guaranteed a pension based on 1/80th and a lump sum based on 3/80th of final pensionable salary and years of pensionable service.

The value of the benefits has been calculated without exercising any option to commute pension entitlement into a lump sum and without any adjustment for the effects of future inflation.

In those cases where members have transferred pension entitlements from previous employments, the pension figures shown relate to the benefits that the person has accrued as a consequence of their total local government service, and not just their current appointment. It also reflects both employer and employee contributions.

The Pension entitlement of Senior Employees for the year to 31 March 2022 are shown in the Table 5, together with the contribution made by the Board to each senior employees' pension during the year. The accrued pension benefit reflects both the employer and employee contributions.

Table 5 – Pension Benefits: Senior Employees

Name / Post		Accrued Pension Benefits March 2023	Movement in accrued pension benefits since 31 March 2022	Pension Contribution made by Board 2022/23	Pension Contribution made by Board 2021/22
G Bennett Assessor and Electoral Registration Officer	Pension Lump Sum	£73,301 £114,849	£7,932 £5,483	£24,274	£23,142
J Neason Assistant Assessor and Electoral Registration Officer (To 5 April 2022)	Pension Lump Sum	£42,083 £73,544	£-300 £0	£171	£14,140
C Maxwell Assistant Assessor and Electoral Registration Officer (From 6 April 2022)	Pension Lump Sum	£34,144 £51,721	n/a	£14,395	n/a
R Pacitti Assistant Assessor and Electoral Registration Officer	Pension Lump Sum	£42,547 £69,825	£4,577 £3,333	£14,831	£14,140
Total				£53,671	£51,422

Table 6 – Pension Benefits: Conveners and Depute Conveners

Name / Post	Pension Contribution made by Board 2022/23	Pension Contribution made by Board 2021/22
A McVey Convener (To 5 May 2022)	£90	£860
W Brogan Convener (From 27 June 2022)	£681	n/a
L Hamilton Depute Convener (To 5 May 2022)	£0	£671
J Reddin Depute Convener (From 27 June 2022)	£642	n/a

Exit Packages

There were no exit packages agreed or paid for financial years 2022/2023 or 2021/2022.

Gary Bennett
Assessor and ER Officer
5 June 2023
(until 31 May 2023)

Councillor Walter Brogan
Convener
5 June 2023

Expenditure and Funding Analysis

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

Expenditure and Funding Analysis 2022/2023

	2021/2022			2022/2023		
Net Exp. Chargeable to GF	Adjustment between Funding and Accounting Basis (note 5)	Net Exp. in CIES		Net Exp. Chargeable to GF	Adjustment between Funding and Accounting Basis (note 5)	Net Exp. in CIES
Column 1	Column 2	Column 3		Column 5	Column 6	Column 7
£000	£000	£000		£000	£000	£000
2,850	670	3,520	Employee Costs	2,917	539	3,456
201		201	Property Costs	201		201
147		147	Supplies and Services	152		152
0		0	Transport and Plant	3		3
773	(27)	746	Administration Costs	684	(24)	660
28		28	Payments to Other Bodies	30		30
35	21	56	Financing Charges	8	21	29
4,034	664	4,698	Total Expenditure	3,995	536	4,531
(4,386)	-	(4,386)	Income	(4,237)		(4,237)
(352)	664	312	Net Cost of Services	(242)	536	294
0	51	51	Financing and Investment Income and Expenditure	0	(28)	(28)
(352)	715	363	(Surplus) or Deficit	(242)	508	266

2021/22		2022/23
General Fund		General Fund
£000		£000
(1,127)	Opening General Fund Balance	(1,479)
(352)	(Less)/plus (Surplus) or Deficit on General Fund (per column 1 and 5 of EFA)	(242)
-	Transfers To/From Reserves	-
(1,479)	Closing General Fund Balance	(1,721)

Comprehensive Income and Expenditure Statement for the year ended 31 March 2023

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

2021/22		2022/23	Note
Actual		Actual	
£000		£000	
3,520	Employee Costs	3,456	
201	Property Costs	201	
147	Supplies and Services	152	
0	Transport and Plant	3	
746	Administration Costs	660	
28	Payments to Other Bodies	30	
56	Financing Charges	29	
4,698	Total Expenditure	4,531	
(4,386)	Income	(4,237)	
312	Net Cost of Services	294	
51	Financing and Investment Income and Expenditure	(28)	
363	Deficit on the Provision of Services	266	
(4,198)	Re-measurement of the Net Defined Benefit Asset/Liability	481	16
(3,835)	Other Comprehensive Income and Expenditure	481	
(3,835)	Total Comprehensive Income and Expenditure	747	

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

31 March 2022		31 March 2023	Note
£000		£000	
	Non-Current Assets:		
156	Property, Plant and Equipment	135	11
0	Intangible Assets	0	12
1,273	Pension Asset	289	16
1,429	Total Non-Current Assets	424	
	Current Assets:		
72	Short Term Debtors	100	13
1,542	Cash and Cash Equivalents	1,814	
1,614	Total Current Assets	1,914	
	Current Liabilities:		
(225)	Short Term Creditors	(267)	14
(225)	Total Current Liabilities	(267)	
2,818	Total Assets less Current Liabilities	2,071	
	Long Term Liabilities		
0	Pension Liability	0	16
1,545	Total Assets less Liabilities	2,071	
	Financed By:		
	Unusable Reserves		
1,273	Pension Reserve	289	19
(90)	Accumulating Compensated Absences Reserve	(74)	19
156	Capital Adjustment Account	135	19
	Usable Reserves		
1,479	General Fund Reserve	1,721	19
2,818		2,071	

The notes on pages 25 to 39 form part of the financial statements.

The unaudited accounts were approved for issue by the Board on 5 June 2023. The unaudited accounts are signed on behalf of the Board by:

Paul Manning
Treasurer of Lanarkshire Valuation Joint Board
5 June 2023

Movement in Reserves Statement for the year ended 31 March 2023

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

	General Fund Balance	Total Usable Reserves	Unusable Reserves	Total Reserves
	£000	£000	£000	£000
Balance at 31 March 2022	1,479	1,479	1,339	2,818
Movement in Reserves during 2022/2023				
Surplus on the provision of services	(266)	(266)	-	(266)
Other comprehensive income and expenditure	-	-	(481)	(481)
Total comprehensive income and expenditure	(266)	(266)	(481)	(747)
Adjustments between accounting basis and funding basis (note 5)	508	508	(508)	0
Net increase before transfers to / from other statutory reserves	242	242	(989)	(747)
Transfers to / from other statutory reserves	-	-	-	-
Increase / (Decrease) in 2022/2023	242	242	(989)	(747)
Balance as at 31 March 2023	1,721	1,721	350	2,071

Movement in Reserves Statement for the year ended 31 March 2022

	General Fund Balance	Total Usable Reserves	Unusable Reserves	Total Reserves
	£000	£000	£000	£000
Balance at 31 March 2021	1,127	1,127	(2,144)	(1,017)
Movement in Reserves during 2021/2022				
Surplus on the provision of services	(363)	(363)	-	(363)
Other comprehensive income and expenditure**	-	-	4,198	4,198
Total comprehensive income and expenditure	(363)	(363)	4,198	3,835
Adjustments between accounting basis and funding basis (note 5)	715	715	(715)	0
Net increase before transfers to / from other statutory reserves	352	352	3,483	3,835
Transfers to / from other statutory reserves	-	-	-	-
Increase / (Decrease) in 2021/2022	352	352	3,483	3,835
Balance as at 31 March 2022	1,479	1,479	1,339	2,818

Cash Flow Statement

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

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

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

2021/22		2022/23
£000		£000
(363)	Net deficit / (surplus) on the provision of services	(266)
477	Adjust net deficit / (surplus) on the provision of service for non-cash movements	508
1	Adjust for items included in the net deficit / (surplus) on the provision of services that are investing and financing activities	30
115	Net cash flows from operating activities	272
0	Investing Activities	0
115	Net increase or decrease in cash and cash equivalents	272
1,427	Cash and cash equivalents at 1 April	1,542
1,542	Cash and cash equivalents at 31 March	1,814

Cash Flow Statement Note – Non Cash Movements

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

2021/22		2022/23
£000		£000
21	Depreciation, impairment and amortisation of assets	21
(14)	Movement in Debtors	(28)
(223)	Movement in Creditors	63
725	Movement in Pension Liability	503
(31)	Movement in the Employee Statutory Adjustment Account	(16)
-	Movement in the Flexible Working Scheme Adjustment Account	(5)
(1)	Interest received	(30)
477	Net Cash flows from the provision of services for non-cash movements	508

Cash Flow Statement Note – Operating Activities

The cash flows for operating activities include the following items:

2021/22		2022/23
£000		£000
1	Interest received	30
0	Interest paid	0
1	Net cash flows from operating activities	30

Cash Flow Statement Note – Cash and Cash Equivalents

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

2021/22		2022/23
£000		£000
1,542	Short term deposits	1,814
1,542	Total Cash and Cash Equivalents	1,814

Note 1: Accounting Policies

General Principles

Lanarkshire Valuation Joint Board is required to prepare annual accounts by the Local Authority Accounts (Scotland) Regulations 2014, section 12 of the Local Government in Scotland Act 2003 requires they be prepared in accordance with proper accounting practices. The general policies adopted in compiling and presenting the Accounts are those recommended by the Code of Practice on Local Authority Accounting in the United Kingdom 2022/2023 issued jointly by the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Local Authority (Scotland) Accounts Advisory Committee (LASAAC), supported by International Financial Reporting Standards (IFRS). There are no significant departures from those recommendations.

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

Debtors and Creditors

Accruals basis

The Comprehensive Income and Expenditure Statement is compiled on an accruals basis. Income and expenditure activities are accounted for in the year in which they take place, not simply when payments are made or received. Where goods and services have been sold but the income not received by 31 March 2023 or goods have been received but not paid for by 31 March 2023 then the Comprehensive Income and Expenditure Statement has been amended to reflect the outstanding amounts and a debtor or creditor for the relevant amount is recorded in the Balance Sheet.

(i) Debtors

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

(ii) Creditors

Sundry Creditors are accrued on the basis of payments made during the first three weeks following 31 March 2023; together with specific accruals in respect of further material items.

(iii) Accumulating Compensated Absences

International Accounting Standard 19 (IAS19) states that 'an organisation should account for employment benefits when employees earn them and the authority is committed to providing them, even if the actual provision might be in future years.' All salaries and wages earned up to 31 March 2023 are included irrespective of when actual payments were made. The requirements of IAS 19 have been fully applied in the current year, in respect of annual leave provision, including recognition of the net liability and an accumulating compensated absences reserve in the Balance Sheet and entries in the Comprehensive Income and Expenditure Statement for movements in the liability relating to the scheme.

(iv) Pension Costs

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

The cost of providing pensions for employees is charged to the Comprehensive Income and Expenditure Statement in accordance with the statutory requirements governing the particular pension schemes to which the Board contributes.

While the requirements of IAS19 have been fully applied in the current year, the Pension report provide by the actuary has indicated a significant net Asset (a surplus). This is not included in the Balance Sheet in line with IFRIC14 on the basis that there is no ability to recover any surplus from the fund, nor recover any of the funds from future contributions. The balance between the net Asset noted in the actuarial report, and a zero balance on the Balance Sheet reflects the derecognition of the net Asset. This derecognition has been applied through the Comprehensive Income and Expenditure Statement. Previous year budget and expenditure information has been provided to allow comparability.

In assessing liabilities for retirement benefits for the 2022/2023 Annual Accounts (included in the net asset), a discount rate based on the current rate of return on a high-quality corporate bond of equivalent currency and term to the scheme was used. The Actuary has advised that a rate of 4.75% per annum is appropriate (2021/2022 – 2.7%).

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

(v) Allocation of Central Support Expenses

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

(vi) Borrowing Facilities

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

(vii) Financial Instruments

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

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

Intangible Assets

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

Intangible Assets are measured at cost. The depreciable amount of an intangible asset is amortised over its useful life in the Comprehensive Income and Expenditure Statement. The useful life of these assets is deemed to be 1-5 years. The Board has no Intangible Assets.

Leases

Leases are classified as finance leases where the terms of the lease transfer substantially all the risks and rewards incidental to ownership of the property, plant or equipment from the lessor to the lessee. All other leases are classified as operating leases.

The Board as Lessee – Operating Leases

Rentals paid under operating leases are charged to the Comprehensive Income and Expenditure Statement as an expense for the use of the leased property, plant or equipment.

Property, Plant and Equipment

Assets that have physical substance and are held for use in the supply of services or administrative purposes and that are expected to be used during more than one financial year are classified as Property, Plant and Equipment.

Recognition

Expenditure on the acquisition, creation or enhancement of Property, Plant and Equipment is capitalised on an accruals basis. Expenditure that merely maintains the condition of an asset e.g. repairs and maintenance is charged as an expense when it is incurred.

Measurement

Assets are initially measured at cost, comprising:

- the purchase price.

- any costs attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Assets are then carried in the Balance Sheet using the following measurement bases:

- other land and buildings – fair value, determined by the amount that would be paid for the asset in its existing use (existing use value – EUV).
- vehicles, plant and equipment – where non-property assets that have short useful lives or low values (or both), depreciated historical cost basis is used as a proxy for fair value.

Depreciation

Depreciation is provided for on all Property, Plant and Equipment assets and is calculated on the following bases:

- other buildings – straight-line allocation over the useful life of the property as estimated by the valuer (other buildings 10 – 40 years).
- vehicles, plant and equipment – straight line allocation over the useful life of the asset (5 – 20 years).
- over the term of the remaining lease of David Dale House.

Note 2: Prior Period Adjustments

There are no prior period adjustments included within the 2022/2023 Annual Accounts.

Note 3: Accounting Standards Issued but Not Adopted

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

For this disclosure, the standards introduced by the 2023/2024 Code, which are required to be applied by 1 April 2023, and will be adopted by the Board on 1 April 2023:

- Definition of Accounting Estimates (amendments to IAS 8). The amendments aim to improve accounting policy disclosures and to help users of the financial statements to distinguish between changes in accounting estimates and changes in accounting policies.
- Disclosure of Accounting Policies (amendment to IAS 1) This requires organisations to disclose their material accounting policy information rather than their significant accounting policies.
- Deferred Tax related to Assets and Liabilities arising from a Single Transaction (Amendments to IAS 12). The main change is an exemption from the initial recognition exemption.

The amendments are effective for annual periods beginning on or after 1 January 2023 and there is therefore no impact on the 2022/23 financial statements.

- The implementation of IFRS 16 for Lease Accounting which should have been adopted with effect from 1 April 2022 has now been deferred until 1 April 2024 with local government bodies having the option to adopt earlier if they decide to do so. This standard replaces IAS 17 and removes the operating classification for leases, eliminating the ability for organisations to keep operating leases off balance sheet, by reporting them as a note to the accounts. With the new standard all leases will be considered finance leases unless they meet the specific exception criteria. The Board has opted to defer implementation until 1 April 2024

Adoption of the standards by the Board on 1 April 2023 is not expected to have any impact on the financial statements.

Note 4: Critical Judgements in Applying Accounting Policies

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

- In assessing any the potential for significant costs arising from Valuation Appeal Panels, the Board has considered its level of exposure as low and therefore no provision for an outflow of money has been made.
- The Accounts have been prepared on a going concern basis as it is expected that despite the uncertainty around future local government funding, a medium-term Financial Strategy has been developed in conjunction with the Boards constituent authorities. This gives certainty regarding the medium-term financial outlook and the level of service provision.
- If a Pension Scheme was in deficit (a liability), this would be recognised in the Accounts. Conversely, if the Pension scheme was in a surplus (an Asset), in line with IFRIC14, this would not be recognised. The surplus/deficit is arrived at by obtaining a valuation from the actuary. In the event of a surplus, consideration is given to whether it can be recognised based on whether the surplus can be recovered, or the contributions can be reduced. It is believed that under the agreement with Strathclyde Pension Fund, such a surplus cannot be recovered.

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

	2022/23	2022/23	2022/23	2022/23
	Adjustments for Capital Purposes (note a) £000	Net Change for the Pensions Adjustments (note b) £000	Other Differences (note c) £000	Total Adjustments between Funding and Accounting Basis £000
Employee Costs	-	555	(16)	539
Property Costs	-	-	-	-
Supplies and Services	-	-	-	-
Transport and Plant	-	-	-	-
Administration Costs	-	(24)	-	(24)
Payments to Other Bodies	-	-	-	-
Financing Charges	21	-	-	21
Total Expenditure	21	531	(16)	536
Income	-	-	-	-
Net Cost of Services	21	531	(16)	536
Financing and Investment Income and Expenditure	-	(28)	-	(28)
Surplus or Deficit	21	503	(16)	508

	2021/22	2021/22	2021/22	2021/22
	Adjustments for Capital Purposes (note a) £000	Net Change for the Pensions Adjustments (note b) £000	Other Differences (note c) £000	Total Adjustments between Funding and Accounting Basis £000
Employee Costs	-	701	(31)	670
Property Costs	-	-	-	-
Supplies and Services	-	-	-	-
Transport and Plant	-	-	-	-
Administration Costs	-	(27)	-	(27)
Payments to Other Bodies	-	-	-	-
Financing Charges	21	-	-	21
Total Expenditure	21	674	(31)	664
Income	-	-	-	-
Net Cost of Services	21	674	(31)	664
Financing and Investment Income and Expenditure	-	51	-	51
Surplus or Deficit	21	725	(31)	715

Note a – Adjustment for Capital Purposes

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

Note b – Net Change for the Pensions Adjustment

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

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

Note c – Other Differences

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

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

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

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

Useable Reserves		
	£000	£000
	2022/23	2021/22
Adjustments to Revenue Resources		
Pension Costs (transferred to (or from) the Pensions Reserve)	984	(3,473)
Holiday Pay (transferred to the Employee Statutory Adjustment Account)	(16)	(31)
Reversal of entries in the surplus or deficit on the Provision of Services in relation to capital expenditure (these items are charged to the Capital Adjustment Account)	21	21
Total Adjustments to Revenue Resources	989	(3,483)
Adjustments between Revenue and Capital Resources		
Capital expenditure finance from revenue balances (transfer to Capital Adjustment Account)	0	0
Total Adjustments between Revenue and Capital Resources		0
Total Adjustments	989	(3,483)
Total Comprehensive Income and Expenditure	236	2,562
Net Increase / (Decrease) before transfers to / from Reserves	1,225	(921)
Increase / (Decrease) in year	1,225	(921)

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

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

The items in the Board's Balance Sheet at 31 March 2023 for which there is a significant risk of material adjustment in the forthcoming financial year are as follows:

Items	Uncertainties	Effect if Actual Results Differ from Assumptions
Pension Asset	Estimation of the net asset depends on a number of complex judgements relating to the discount rate used, the rate at which salaries are projected to increase, changes in retirement ages, mortality rates and expected returns on pension fund assets. A firm of consulting actuaries, commissioned by Strathclyde Pension Fund, is engaged to provide the Board with expert advice about the assumptions to be applied.	<p>The effect on the net pension asset of changes in individual assumptions can be measured. E.g. a 0.1% decrease in the discount rate assumption would result in a decrease in the pension asset of £0.416m. The assumptions interact in complex ways. During 2022/2023, the actuaries advised that the net pension asset had increased by: £12.593m attributed to the updating of financial assumptions; increased by £0.221m attributable to changes in demographic assumptions; and decreased by £1.330m due to other experience. The net asset had decreased by £1.403m due to the expected return on pension fund assets.</p> <p>In line with IFRIC14, while there is a net asset, an asset ceiling has been applied to the Balance Sheet.</p>

Note 8: Events after the Balance Sheet

The unaudited Annual Accounts were authorised for issue by the Treasurer of Lanarkshire Valuation Joint Board on 5 June 2023. There were no events that occurred between 1 April 2023 and the date that the Annual Accounts were authorised for issue that would have an impact on the financial statements.

Note 9: Contingent Liabilities

Pensions

A circular from the Scottish Public Pensions Agency (Local Government Pension Scheme 2020/04) refers to a ruling that same-sex survivors were originally entitled to survivor benefits, taking into account the member's service from 6 April 1978. Following the Goodwin Tribunal, regulatory amendments will now need to be made with effect from the same date to extend that entitlement to male survivors of female members. While this could have a financial impact on future years' costs, and the impact cannot yet be quantified, current information from the Board's actuaries suggests that any impact is likely to be minimal. Given the uncertainty, and the expected immaterial nature of any potential impact, no provision has been made in the Accounts.

The Board's actuaries also highlighted an awareness of 2 other court cases which may impact on pension benefits in the future. The first was the Walker case where it was ruled that surviving spouses in same sex marriages should be entitled to the same benefits as those in different sex marriages and also the O'Brien case where it was ruled that recognition of part time benefits should apply to service for the period prior to 7 April 2000. The actuaries understanding is that these are unlikely to be significant judgements in terms of impact on future pension obligations of Employers. Again, given the uncertainty, and the immaterial nature of any potential impact, no provision has been made in the Accounts.

Valuation Appeals

Number of Appeals: Voluminous numbers of appeals have been received in connection with the pandemic with the possibility of additional expenditure in legal costs as a consequence of these appeals. Neither the value nor the timing of these costs can be reliably estimated at this time as legislation drafted by the Scottish Government to assist in dealing with such appeals has yet to be implemented. The Board recognises that a contingent liability may exist in respect of potential costs arising from these appeals.

Transfer of the Valuation Appeals Process: The transfer of Valuation Appeal Panel (VAP) activities to the Scottish Courts and Tribunal Service took place on 1 April 2023. This will have no financial impact on the Board as the VAP costs have been removed from the councils' settlements and therefore from the income that the Board receives from the councils.

Note 10: Leases

Operating Leases – LVJB as Lessee: The Board has entered into an operating lease and details are provided across the asset category of Property, Plant and Equipment, and Land and Buildings.

Land and Buildings – the Board leases their offices which have been accounted for as an operating lease. The rent payable in 2022/2023 was £0.093m (2021/2022 £0.093m) The rent payable will increase in August 2025.

The future minimum lease payments due under non-cancellable leases in future years are:

	2022/23	2021/22
	£000	£000
Not later than one year	93	93
Later than one year and not later than five years	397	387
Later than five years	240	343
Total	730	823

Note 11: Property, Plant and Equipment

	2022/23	2021/22
	£000	£000
Cost or Valuation		
At 1 April	181	181
Additions	0	0
At 31 March	181	181
Accumulated Depreciation		
At 1 April	25	4
Depreciation	21	21
At 31 March	46	25
Net Book Value at 31 March	135	156

Note 12: Intangible Assets

	2022/23	2021/22
	£000	£000
Cost or Valuation		
At 1 April	0	2
Additions	0	0
Derecognition - Disposals	0	(2)
At 31 March	0	0
Accumulated Amortisation		
At 1 April	0	2
Amortisation of Intangible Assets	0	0
Derecognition - Disposals	0	(2)
At 31 March	0	0
Net Book Value at 31 March	0	0

Note 13: Short Term Debtors

The debtors figure comprises prepayments and is analysed as follows:

	2022/23	2021/22
	£000	£000
Information Technology Annual Support and Maintenance	100	71
Membership Fees	0	1
Total	100	72

Note 14: Short Term Creditors

The creditors figure is analysed as follows:

	2022/23	2021/22
	£000	£000
Valuation Appeal Panel – Fees	55	21
Royal Mail – Postal Charges	1	0
North Lanarkshire Council – Convener Salary	4	6
South Lanarkshire Council – Convenor / Depute Convenor Salary	1	-
Accumulated Compensated Absences – Annual Leave	73	95
Other – Employee Cost Accrual	121	102
Registers of Scotland	-	1
Civic Penalties to be refunded	3	-
Adare – Administration Costs	9	0
Total	267	225

Note 15: Related Party Transactions

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

	2022/23	2022/23	2021/22	2021/22
	Receipts	Payments	Receipts	Payments
	£000	£000	£000	£000
South Lanarkshire Council	2,102.5	376	2,265	371
North Lanarkshire Council	2,102.5	4	2,106	6
Fife Council	-	-	-	1
Total	4,205	380	4,371	378

The Board occupied the premises at David Dale House, 45 John Street, Blantyre, G72 0JG during 2022/23, and are recharged for the cost of accommodation by South Lanarkshire Council. Included within payments to South Lanarkshire Council is a charge of £0.201m for the lease of office accommodation at David Dale House (2021/22: £0.201m).

Note 16: Defined Benefit Pension Schemes

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

Transactions relating to Retirement Benefits

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

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

Comprehensive Income and Expenditure Statement	2022/23	2021/22
	£000	£000
Cost of Services:		
Service cost comprising:		
Current service cost	956	1,109
Past Service Cost (including curtailments)	0	0
Financing and Investment Income and Expenditure		
Net interest expense	(28)	51
Total post-employment benefit charged to the Deficit on the Provision of Services	928	1,160
Other Post Employment Benefit Charged to the Comprehensive Income and Expenditure Statement:		
Re-measurement of the net defined benefit liability/(asset) comprising:		
• return on pension fund assets	(1,403)	1,732
• actuarial gains or losses arising on changes in demographic assumptions	221	197
• actuarial gains or losses arising on changes in financial assumptions	12,593	2,311
• actuarial gains or losses arising on changes in other experience	(1,330)	(42)
• other	(10,562)	-
Total post-employment benefit charged to the Comprehensive Income and Expenditure Statement	(481)	4,198
Net Charge to the Surplus/Deficit on the Provision of Services brought forward	928	1,160
Movement In Reserves Statement		
• reversal of net charges made to the surplus or deficit for the provision of services for post-employment benefits in accordance with the Code	(503)	(725)
Actual amount charged against the General Fund balance for pensions in the year:		
• employers' contributions payable to the scheme	425	435

Pensions Assets and Liabilities Recognised in the Balance Sheet

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

	2022/23	2021/22
	£000	£000
Present value of the defined obligation	(21,526)	(31,554)
Fair value of pension fund assets	32,147	32,827
De-Recognition of Pension Assets (Surplus) to Asset Ceiling	(10,332)	-
Net asset / (liability) arising from defined benefit obligations	(481)	1,273

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

	2022/23	2021/22
	£000	£000
Opening Balance at 1 April	(31,554)	(32,593)
Current Service Cost	(956)	(1,109)
Interest Cost	(859)	(659)
Contributions by scheme participants	(138)	(142)
Re-measurement gains / (losses)		
actuarial gains / (losses) arising on changes in demographic assumptions	221	197
actuarial gains / (losses) arising from changes in financial assumptions	12,593	2,311
actuarial gains / (losses) arising from changes in other experience	(1,330)	(42)
Past service gains / (losses)	-	-
Settlements and curtailments	-	-
Estimated Unfunded benefits paid	26	25
Estimated Benefits paid	471	458
Closing Balance at 31 March	(21,526)	(31,554)

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

	2022/23	2021/22
	£000	£000
Opening Fair Value of Pension Fund Assets	32,827	30,393
Interest Income	887	608
Re-measurement gains and (losses)		
expected return on pension fund assets	(1,403)	1,732
actuarial gains and losses	-	-
other experiences	-	-
The effect of changes in foreign exchange rates	-	-
Contributions by members	138	142
Contributions by the employer	399	410
Contributions in respect of Unfunded Benefits	26	25
Benefits Paid	(497)	(483)
Closing Fair Value of the Scheme Assets	32,377	32,827

Analysis of Pension Fund Assets

			31/03/23			31/03/22
	Quoted prices in active markets	Quoted prices not in active markets	Total	Quoted prices in active markets	Quoted prices not in active markets	Total
	£000	£000	£000	£000	£000	£000
Cash and Cash Equivalents	448	166	614	824	11	835
Equity Instruments	6,322	56	6,378	7,218	16	7,234
Debt Instruments	0	0	0	0	0	0
Real Estate	0	2,670	2,670	0	2,768	2,768
Derivatives	0	0	0	0	0	0
Private Equity	0	7,958	7,958	0	6,426	6,426
Investment Funds	140	14,617	14,651	182	15,382	15,564
Asset Backed Securities	0	0	0	0	0	0
Structured Debt	0	0	0	0	0	0
Total	6,910	25,467	32,377	8,224	24,603	32,827

Basis for Estimating Assets and Liabilities

Liabilities have been assessed on an actuarial basis using the projected unit credit method, to provide an estimate of the pensions that will be payable in future years dependant on assumptions about mortality rates, salary levels etc. The Local Government Pension Scheme has been assessed by Hymans Robertson LLP, an independent firm of actuaries, with estimates for the Strathclyde Pension Fund being based on the latest valuation of the scheme as at 31 March 2023.

The principal assumptions used by the actuary were:

	2022/23	2021/22
	Years	Years
Mortality Assumptions:		
Longevity at 65 for current pensioners		
Male	19.3	19.6
Female	22.2	22.4
Longevity at 65 for future pensioners		
Male	20.5	21.0
Female	24.2	24.5
Financial Assumptions:		
	%	%
Rate of inflation / pension increase rate	2.95	3.2
Rate of increase in salaries	3.65	3.9
Expected return on assets	(2.3)	7.7
Rate for discounting scheme liabilities	4.75	2.7
Take up option to convert annual pension into retirement lump sum Pre April 2009 / (Post April 2009)	50(75)	50(75)

The estimation of the defined benefit obligation is sensitive to the actuarial assumptions set out in the table above. The sensitivity analyses below have been determined based on reasonably possible changes of the assumptions occurring at the end of the reporting period and assumes for each change that the assumptions analysed changes while all the other assumptions remain constant:

	Approximate % increase in employer's liability	Approximate monetary amount
Change in assumption at 31 March 2023		£000
0.1% decrease in real discount rate	2%	416
1 year increase in member life expectancy	4%	861
0.1% increase in the salary increase rate	0%	59
0.1% increase in the pension increase rate	2%	363

Asset and Liability Matching Strategy

The Fund has an asset and liability matching (ALM) strategy that matches, to the extent possible, the types of assets invested to the liabilities in the defined benefit obligation. The Fund has matched assets to the pension obligations by investing in long-term fixed interest securities and index linked gilt edged investments with maturities that match the benefits payments as they fall due. A large proportion of the assets relate to equities (78%) and bonds (12%). The scheme also invests in properties (8%) and cash (2%). The comparative year's figures for equities and bonds are 79% and 10% respectively. The ALM strategy is monitored annually or more frequently if necessary.

Impact on the Board's Cash Flow

The objectives of the fund are to keep employers' contributions at a constant a rate as possible. The Fund has an agreed strategy to achieve a funding rate of 100% in the longer term. The Scheme is a multi-employer defined benefit plan and employers' contributions have been determined so that employee and employer rates are standard across all participating local authorities. Employers' contributions were set at 19.3% for 2022/2023 based on the last triennial valuation completed on 31 March 2020. This same employers' contribution rate (19.3%) has been set for the next year (2023/2024).

The total contributions expected to be made by the Board to the Fund for the year ending 31 March 2024 is approximately £0.399m.

The weighted average duration of the defined benefit obligation for Fund members is 20 years.

Note 17: External Audit Costs

The Board has incurred the following external audit costs:

	2022/23	2021/22
	£000	£000
Fees payable to Audit Scotland with regard to external audit services carried out by the appointed auditor for the year	8	8
Total	8	8

Note 18: Grant Income

The following Government Grants were received during the year:

	2022/23	2021/22
	£000	£000
Scottish Government Grant – Barclay Funding	698	704
Total	698	704

Note 19: Balance Sheet – Reserves

Unusable Reserves				2022/23				2021/22
	Capital Adjustment Account	Pension Reserve	Employee Statutory Adj. Account	Total	Capital Adjustment Account	Pension Reserve	Employee Statutory Adj. Account	Total
	£000	£000	£000	£000	£000	£000	£000	£000
Opening Balance 1 April	156	1,273	(90)	1,339	177	(2,200)	(121)	(2,144)
Movement in Pension Reserve	-	(984)	-	(984)	-	3,473	-	3,473
Movement in Annual Leave Accrual	-	-	16	16	-	-	31	31
Capital Expenditure charged against the General Fund	-	-	-	-	-	-	-	-
Charges for Depreciation of Non Current Assets	(21)	-	-	(21)	(21)	-	-	(21)
Amortisation of Intangible Assets	-	-	-	-	-	-	-	-
Closing Balance as at 31 March	135	289	(74)	350	156	1,273	(90)	1,339

Usable Reserves			2022/23			2021/22
	General Fund Reserve		Total	General Fund Reserve		Total
	£000		£000	£000		£000
Opening Balance 1 April	1,479		1,479	1,127		1,127
Increase / (Decrease) in Reserve	242		242	352		352
Closing Balance as at 31 March	1,721		1,721	1,479		1,479

Note 20: Financing and Management of Liquid Resources

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

Note 21: Comprehensive Income and Expenditure Statement – financing and investment income and expenditure

	2022/23	2021/22
	£000	£000
Pension Interest Cost and Expected Return on Pensions Assets	(28)	51
Total	(28)	51

Note 22: Going Concern

As at 31 March 2023, the Balance Sheet of the Board shows a Net Asset position of £2.071m.

There are statutory arrangements for funding the long-term deficit in respect of the net pension liability and the statutory accumulated absences, as detailed in the Movement in Reserves Statement on page 21, leaving a General Fund Reserve of £1.721m to be carried forward for use in future years. This will be taken into account in future years' budget strategies.

Audit Arrangements

Under arrangements approved by the Commission for Local Authority Accounts in Scotland (“The Accounts Commission”), the auditor with overall responsibility for the audit of the accounts of the Lanarkshire Valuation Joint Board for the year ended 31 March 2023 is:

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

Report

9

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	5 June 2023
Report by:	Assistant Assessor and Electoral Registration Officer

Subject:	Equality Reporting: Mainstreaming Equalities Report - Equality Outcomes - Progress and Equalities Report April 2023
----------	--

1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ present to members of the Joint Board, the Equality Report: Mainstreaming Equalities Report - Equality Outcomes - Progress and Equalities Report April 2023, for the Lanarkshire Valuation Joint Board, which is attached as an appendix to the report

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

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

In accordance with Section 6 of The Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012, LVJB, as a listed authority, has a duty to gather and use employee information on the composition of its employees and the recruitment, development and retention of employees. An annual breakdown of the information gathered was included in the mainstreaming report published on 30 April 2017 and the Annual Equalities Employee Information reports published on 30 April 2018 and 30 April 2020. The 2019 Progress Report included the annual employee information.

In accordance with The Equality Act 2010 (Specific Duties) (Scotland) Regulations 2016, LVJB, having more than 20 employees, is required to publish gender pay gap information, a statement on equal pay and include information on occupational segregation every 2 years. This information is included in the Mainstreaming and Progress reports. LVJB is not required to include information on the relevant protected characteristics of members as a joint board is not a listed authority within the regulations.

In April 2021, LVJB published the Mainstreaming Equalities Report and Equality Outcomes in accordance with regulation 3 of The Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012 and 2016 for the period 2021 to 2025 and this is available on the Board's website.

3.2. In April 2023, LVJB published an update to the report, which is attached, this is also available on the Board's website.

4. Employee Implications

4.1. None.

5. Financial Implications

5.1. None.

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

8. Equality Impact Assessment and Consultation Arrangements

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

9. Privacy Impact Assessment

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

Christine Maxwell BSc MRICS
Assistant Assessor and Electoral Registration Officer

23 May 2023

Previous References

- ◆ Report to Board 7 June 2021 meeting entitled LVJB's Equality Reporting: Mainstreaming Equalities Report and Equalities Outcomes 2021 to 2025 'Items for Noting'
- ◆ Report to Board 1 June 2020 meeting entitled LVJB's Equality Report: Employee Information Annual Report 2020 "Items for Noting"

- ◆ Report to Board 3 June 2019 meeting entitled Equality Reporting: Mainstreaming Equalities Report and Annual Equality Outcomes 2017 to 2021 Progress Report 2019 “Items for Noting”
- ◆ Report to Board 4 June 2018 meeting entitled Equality Reporting: Employee Information Annual Report 2018 “Items for Noting”
- ◆ Report to Board 26 June 2017 meeting entitled Equality Reporting: Mainstreaming Equalities Report and Equality Outcomes 2017 to 2021 “Items for Noting”

List of Background Papers

- ◆ LVJB’s Equality Report: Employee Information Annual Report 2020
- ◆ LVJB’s Mainstreaming Equalities Report Equality Outcomes 2017-2021 Progress and Annual Equalities Report April 2019
- ◆ LVJB’s Employee Information Annual Report 2018
- ◆ LVJB’s Mainstreaming Equalities Report & Equality Outcomes Report 2017 to 2021

Contact for Further Information

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

Christine Maxwell
Assistant Assessor and Electoral Registration Officer
Phone: 01698 476078
E-mail: assessor@lanarkshire-vjb.gov.uk



Lanarkshire Valuation Joint Board

Mainstreaming Equalities Report

Equality Outcomes

Progress and Equalities Report April 2023

Contents

- 1. Introduction**
- 2. Our Mission and Vision**
- 3. About Lanarkshire Valuation Joint Board (LVJB)**
- 4. Our Equal Opportunities Policy and Strategy**
- 5. North and South Lanarkshire Community**
- 6. Our Equality Duties**
- 7. Equalities and Human Rights Impact Assessment**
- 8. What have we done so far?**
- 9. Equal Pay Statement**
- 10. Pay Gap Analysis**
- 11. Occupational Segregation**
- 12. Employee Information (Workforce Profile)**
- 13. Recruitment, Development and Retention**
- 14. How we will achieve our objectives?**
- 15. Outcomes and Involvements**
- 16. Revised Equality Outcomes 2021 to 2025**
- 17. The 2023 Equality Outcomes Progress Report**

1. Introduction

Lanarkshire Valuation Joint Board (LVJB) has set itself the aim of ensuring that fairness is a priority for all of the work that it does.

The Mainstreaming Equalities Report is intended to set out how this can be achieved. It will help Lanarkshire Valuation Joint Board (LVJB) meet its legal equality duties of eliminating discrimination, harassment and victimisation, advancing equality of opportunity and fostering good relations.

The report sets out how LVJB will work with others to ensure that the needs of everyone are met when using a service and to eliminate discrimination and harassment and promote positive attitudes across the areas of:

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

LVJB's Equality and Diversity policy commits that everyone has the right to be treated with dignity and respect. This does not simply mean treating everybody the same as clearly, we are all different and do have different needs. What it is about is being fair and providing equality of opportunity to everyone.

The report covers the period April 2021 to April 2025.

This report explains what LVJB is, what it does, the community it serves and how it will meet its commitments. It explains how LVJB will carry out equality and human rights impact assessments across all areas of its work and how it will be accountable to its employees and to those individuals who use its services.

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

2. Our Core Purpose and Vision

Core Purpose

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

Vision

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

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

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

3. About Lanarkshire Valuation Joint Board (LVJB)

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

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

Who We Are and What We Do

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

4. Our Equal Opportunities Policy and Strategy

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

The policy's objectives contain the following broad commitment:

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

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

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

Summary of Policy Objectives

Legal Requirements

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

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

Best Value

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

Policy and Procedures

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

Employment

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

Service Accessibility

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

Contractors

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

Monitoring

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

Communications and Publicity

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

Employee Development

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

Complaints

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

Policy Review

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

5. North and South Lanarkshire's Community

The following information sets out how the community of North and South Lanarkshire is made up. This information has been taken from the 2011 census and 2021 population estimates published by the National Records of Scotland.

a) Population Estimates 2021

Council Area	All people	Females	%	Males	%
North Lanarkshire	341,400	176,071	51.57	165,329	48.43
South Lanarkshire	322,630	166,268	51.54	156,362	48.46
Total	664,030	342,339	51.55	321,691	48.45

b) Population Estimates of 16 to 29 year olds

Council Area	Females Aged 16 to 29	Males Aged 16 to 29
North Lanarkshire	28,006	29,020
South Lanarkshire	24,270	25,215
Total	52,276	54,235

c) Population Estimates of those over 60

Council Area	Population	Females aged 60 and over	Males aged 60 and over
North Lanarkshire	341,400	45,340	37,284
South Lanarkshire	322,630	47,622	39,875
Total	664,030	92,962	77,159

24.2% are aged 60 and over in North Lanarkshire and 27.12% are aged 60 or over in South Lanarkshire.

d) Percentage of Population over 14 on the Electoral Register

Electoral Register	Total Population	Electorate	No of Electors	% of Electorate on the Register
North Lanarkshire	341,400	287,974	263,510	91.50
South Lanarkshire	322,630	274,070	258,142	94.19
Total	664,030	562,014	521,652	92.81

e) Register of Electors (including attainers) as at 1 December 2022

Electoral Register	No of Electors	Attainers (14/15 yr olds)	16/17 yr olds
North Lanarkshire	263,510	1,335	3,673
South Lanarkshire	258,142	1,491	3,792
	521,652	2,826	7,465

f) North Lanarkshire Population by Ethnic Group 2011 Census

Ethnic Group	Numbers	% all
White Scottish	313,356	92.79%
Other White British	7,892	2.34%
White Irish	4,394	1.30%
White Gypsy/Traveller	205	0.06%
White Polish	3,009	0.89%
Other White	1,823	0.54%
Mixed or Multiple Ethnic Groups	708	0.21%
Indian	997	0.30%
Pakistani	3,003	0.89%
Bangladeshi	42	0.01%
Chinese	898	0.27%
Other Asian	445	0.13%
African	523	0.15%
Caribbean or Black	171	0.05%
African Other	9	0.00%
Other ethnic groups	252	0.07%
	337,727	100.00%

g) South Lanarkshire Population by Ethnic Group 2011 Census

Ethnic Group	Numbers	% all
White Scottish	287,491	91.60%
Other White British	12,068	3.85%
White Irish	3,187	1.02%
White Gypsy/Traveller	203	0.06%
White Polish	1,140	0.36%
Other White	2,536	0.81%
Mixed or Multiple Ethnic Groups	779	0.25%
Indian	1,344	0.43%
Pakistani	2,117	0.67%
Bangladeshi	93	0.03%
Chinese	1,012	0.32%
Other Asian	590	0.19%
African	637	0.20%
Caribbean or Black	207	0.07%
African Other	27	0.01%
Other ethnic groups	399	0.13%
	313,830	100.00%

* National Records of Scotland: Scotland's Census Output Prospectus

Health and Caring 2011 Census

The 2011 Census shows the numbers of the local population with a limiting long term illness*.

h) North and South Lanarkshire Population with Limiting Long-Term Illness

Council Area	All people	With a limiting long-term illness	%	Without a limiting long-term illness	%
North Lanarkshire	337,727	72,191	21.38	265,536	78.62
South Lanarkshire	313,830	65,192	20.77	248,638	79.23
Total	651,557	137,383	21.09	514,174	78.92

*Limiting long-term illness covers any long-term illness, health problem or disability which limits daily activities or work a person can do, including problems that are due to old age.

6. Our Equality Duties

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

The Public Sector Equality Duty

The Equality Act 2010

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

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

Public Sector Equality Duty (General Equality Duty)

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

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

The meaning of the terminology ***Foster good relations*** is to tackle *prejudice/promote understanding*.

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

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

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

Specific Duties (Scotland)

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

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

Lanarkshire Valuation Joint Board is required to report on gender pay gap (every 2 years) and publish an equal pay statement (every 4 years) as the threshold has been reduced to public sector organisations with over 20 employees from the previous 150 employees. This information was last published in April 2021 and April 2019 and is available on our website www.lanarkshire-vjb.gov.uk.

Specific Employment Duty

- Gather and use employee information.
- Publish gender pay gap information (every 2 years).
- Publish statements on equal pay (every 4 years).

Monitoring under the Employment Duty is undertaken by LVJB. However, as LVJB has less than 100 employees it will not publish all of this information as there may be a risk that individuals could be identified by the data.

7. Equality and Human Rights Impact assessment

At the heart of our commitment to address issues relating to equality and diversity is the process of Equality and Human Rights impact assessment. As an organisation, LVJB wants all our employees to work together to deliver the best possible services. It's therefore essential that we test our policies and procedures to ensure they promote fairness and do not discriminate against any members of the public or employee.

Impact assessments ensure that we do not discriminate and that we take every opportunity to promote equality, diversity and good relations across all local communities. An impact assessment checks if a proposed policy is fit for purpose. It ensures that equality and human rights matters are properly considered as part of its development.

The impact assessment process anticipates what the effect will be when our proposed policy is put in place. It considers the effect on all communities and our employees, making sure that, as far as possible, any negative effects are minimised or eliminated and that we make the most of opportunities for promoting equality and diversity.

The impact assessment extends to monitoring the actual effects of a policy not just the written word. This means we can take action if the policy is having or is likely to have a negative impact on any group or individual.

Impact assessment is an ongoing process that LVJB is committed to using.

8. What have we done so far?

Through our previous Race, Disability, Gender and Single Equality Schemes we have already achieved many things that have made a difference to the way in which LVJB does its business and to the lives of those who live and work in our community. This work has continued and some of these achievements are shown below:

Leadership:

- Incorporated Equality and Diversity principles into our Service Plan.
- Ensured that all employees involved in interviewing are trained so that selection is made on an objective basis.
- Put policies and processes in place to ensure that the workplace is free from any discrimination or harassment.
- Participate in South Lanarkshire Council's (SLC) Corporate Equality and Diversity Working Group, with representation from LVJB and each SLC Resource and joint trades unions.
- Identified an Equality and Diversity champion at management level in LVJB to promote these issues within LVJB.
- LVJB has a named Diversity Liaison officer to look after all Equality and Diversity issues for individual employees and to act as a point of contact for advice and support to managers.
- Identified opportunities to ensure equality and diversity issues are promoted within the development of strategic plans.
- Ensured that front line employees understand statutory duties and are competent to deliver services in accordance with LVJB's equality and diversity commitments.
- Incorporated Equality and Diversity as a standing item on Management Team Meeting agendas.
- Incorporated a section on Equality and Diversity in all Joint Board committee reports to ensure that members are aware of the issues.

Accessibility

- Provided information in appropriate formats such as Braille, large print, audio tape, DVD and British Sign Language.
- Provided Interpretation, translation services including service provision standards.
- ReadSpeaker software is available on our website, making it more accessible.
- Availability of language line interpreting services.

Service Delivery

- Customer Care questionnaires continue to include an equality profile of service users to analyse customer satisfaction levels.

- Provision of the facility to confirm registration using web, text and telephone during the annual electoral registration canvass.
- Conducting electoral registration personal canvass for non responding households providing assistance in completing the registration forms.
- Provided training for managers and employees in Equality and Diversity issues to help them undertake impact assessment of policies.
- Required contractors and suppliers to provide details of their equal opportunities policies as part of the agreement of contract process.
- Improved our complaints system to make sure we deal with discrimination and report our progress to the Board regularly.

Employment

- Put in place non-discriminatory recruitment practices.
- Committed to the Double Tick ✓✓ standard of guaranteeing interviews to those that consider themselves disabled if their skills meet the essential criteria of a job and to offer reasonable adjustments where appropriate.
- Provided all newly recruited employees with a comprehensive induction programme clearly defining the terms and conditions under which they are being employed and making them aware of their rights and responsibilities under the Equality and Diversity Policy.
- SLC incorporated equality and diversity issues as part of core learning and development programmes – to which LVJB employees at all levels have access.
- Implemented a continued application of the “Dignity at Work Policy”, which was developed in conjunction with SLC and the trade unions.
- Incorporated equality and diversity considerations into SLC’s “Employee Code of Conduct” as adopted by LVJB.
- Continue to include the promotion of equality and respecting diversity as a core behaviour for all employees and measure performance through an annual Performance Development Review process and 6 month interim review.
- Implemented family friendly policies allowing employees to help achieve a work life balance.
- Ensured that there are effective support mechanisms in place for disabled employees in LVJB and take account of disability related illnesses when dealing with maximising absence.
- Encourage attendance by LVJB employees to the employee networks of: Disability Matters, Ethnicity Matters, Caring Matters and LGBT Matters.

9. Equal Pay Statement (Gender, Race and Disability)

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

The equal pay statement sets out our approach to pursuing equality in pay across all our employees.

We published our equal pay statement and pay gap information in April 2019. A copy is available on our website under www.lanarkshire-vjb.gov.uk/downloads/30/equality. Our pay gap information was published again in April 2021.

In line with our commitment to achieve equal opportunities for all staff, the organisation supports the principle that all employees should receive equal pay for the same or like work or work rated as equivalent or of equal value. We will apply appropriate resources to achieving equal pay.

Equal Pay Policy Objectives:

- We will identify any unfair, unjust or unlawful practices that impact upon pay and take appropriate remedial action.
- Ensure that pay arrangements remain free from bias.

Equal Pay Policy Actions:

- Equality and Diversity will continue to be a standing item on the monthly management team agenda.
- LVJB's Administration Manager will be responsible for conducting an equal pay audit and monitor pay regularly.
- Continue to participate in SLC's "delivering a fairer future" initiative which is a positive action programme designed to ensure barriers to career progression are eliminated. The programme seeks, among other things, to encourage recruitment into non traditional roles for men and women.
- Continue monitoring of training and development to ensure there is no bias towards gender, race or disability.
- Continue to monitor return to work of those on maternity leave.
- Equality and Diversity is a core required behaviour within the performance and development process and employees will continue to receive relevant equalities training.
- Continue to ensure flexible working is not a barrier to promotion or career development.
- Ensure where practicable there is a gender split on recruitment panels for all posts and provide training to managers on identifying and addressing gender bias.
- Continue to use the approved job evaluation scheme when reviewing the grade of existing posts or when establishing grades for new posts.

Generally, the three main reasons for a gender pay gap within organisations are: occupational segregation, lack of flexible working and/or discrimination. Occupational segregation can be described in two ways. Firstly, horizontal segregation describes the position where men and women are concentrated in particular types of occupation and secondly, vertical segregation which describes the concentration of men and women into different levels of work for example at the top or bottom pay grades in an organisation.

The gender pay gap audit at 1 April 2021 shows a pay gap of 28.06% with the average hourly rate of male employees £22.24 and the average hourly rate of female employees £16.00. Within the valuation service the pay gap is 3.68% and within clerical/administration the pay gap is -15.89%. Of the total number of employees within LVJB there are 25.00% male employees in valuation and 23.53% female employees in valuation. An analysis by grade within valuation shows there is not a pay gap greater than 0%.

The gender pay gap for the organisation of 28.06% can be explained by the fact that there are proportionately more female staff at lower pay grades within the clerical administration section of the organisation. The gender pay gap has decreased from the April 2021 figure to 25.24% in April 2023.

A full statistical analysis of gender pay gaps using employees average hourly earnings rate by grade was undertaken and the details are available under section 10 gender pay gap analysis on page 17.

Job Evaluation

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

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

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

Job families

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

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

Performance and Development Review (PDR) Process

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

Progression Guidelines

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

Living Wage

LVJB over the last five years has implemented measures to ensure relevant employees have benefited from the Living Wage. In 2022 the minimum hourly rate was increased to £11.11.

10. Gender Pay Gap Analysis

Equal Pay audit: to identify any pay gaps a breakdown of hourly rate by grades has been analysed across the organisation. The information presented below outlines the full pay gap analysis.

The gender pay gap is calculated by dividing the average (mean) hourly earnings of female employees by the average (mean) hourly earnings of male employees, showing this as a percentage and subtracting the figure from 100 percent. A 0.00 percent figure would indicate that for a particular category, there is no gender pay gap. Where women have higher average (mean) hourly earnings than men, the data are shown as a minus figure.

a) All Employees pay gap analysis 2021

Male	Female	Average Male hourly rate	Average Female hourly rate	Pay gap (%)
27	41	£22.24	£16.00	28.06%

b) All Employees pay gap analysis 2023

Male	Female	Average Male hourly rate	Average Female hourly rate	Pay gap (%)
27	35	£22.03	£16.47	25.24%

c) Excluding Grade 5 and above pay gap analysis 2021

Male	Female	Average Male hourly rate	Average Female hourly rate	Pay gap (%)
22	41	£17.51	£16.00	8.62%

d) Excluding Grade 5 and above pay gap analysis 2023

Male	Female	Average Male hourly rate	Average Female hourly rate	Pay gap (%)
23	34	£17.79	£15.75	11.47%

e) Management Team pay gap analysis 2021

Male	Female	Average Male hourly rate	Average Female hourly rate	Pay gap (%)
6	2	£39.90	£26.47	33.66%

f) Management Team pay gap analysis 2023

Male	Female	Average Male hourly rate	Average Female hourly rate	Pay gap (%)
4	3	£46.45	£31.19	32.85%

g) Valuation Employees pay gap analysis (excludes management team) 2021

Male	Female	Average Male hourly rate	Average Female hourly rate	Pay gap (%)
16	17	£18.44	£17.76	3.68%

h) Valuation Employees pay gap analysis (excludes management team) 2023

Male	Female	Average Male hourly rate	Average Female hourly rate	Pay gap (%)
17	12	£19.50	£14.91	23.54%

i) Administration Employees pay gap analysis** 2021

Male	Female	Average Male hourly rate	Average Female hourly rate	Pay gap (%)
4	23	£11.96	£13.86	-15.89%

**excludes the management team.

j) Administration Employees pay gap analysis** 2023

Male	Female	Average Male hourly rate	Average Female hourly rate	Pay gap (%)
6	18	£12.93	£14.89	-15.16%

**excludes the management team.

k) All Employees pay gap analysis by Grade 2021

Grade	Male	Female	Average Male hourly rate	Average Female hourly rate	Pay Gap (%)
1	4	9	£10.54	£10.83	-2.75%
2	8	20	£13.72	£15.02	-9.48%
3	4	7	£19.10	£19.64	.283%
4	6	5	£26.14	£27.12	-3.74%
5	4	0	£37.48	£0.00	0.00%
CO	1	0	£65.20	£0.00	0.00%

*Employees salary at senior management level is currently published

l) All Employees pay gap analysis by Grade 2023

Grade	Male	Female	Average Male hourly rate	Average Female hourly rate	Pay Gap (%)
1	9	6	£11.77	£12.43	-5.61%
2	6	22	£14.61	£15.02	-2.81%
3	2	4	£22.14	£20.00	9.67%
4	6	2	£28.52	£26.34	7.64%
5	3	1	£38.96	£40.87	-4.90%
CO	1	0	£68.92	£0.00	0.00%

*Employees salary at senior management level is currently published.

m) Valuation Employees pay gap analysis by grade 2021

Grade	Male	Female	Average Male hourly rate	Average Female hourly rate	Pay Gap (%)
1	2	1	£10.60	£11.29	-6.51%
2	6	9	£13.89	£14.42	-3.82%
3	4	3	£19.10	£20.15	-5.50%
4	5	3	£26.51	£27.55	-3.92%
5	0	0	£0.00	£0.00	0%
CO	0	0	£0.00	£0.00	0%

n) Valuation Employees pay gap analysis by grade 2023

Grade	Male	Female	Average Male hourly rate	Average Female hourly rate	Pay Gap (%)
1	5	2	£11.52	£11.26	2.26%
2	4	8	£14.61	£14.56	0.34%
3	4	3	£19.10	£20.15	-5.50%
4	5	3	£26.51	£27.55	-3.92%
5	0	0	£0.00	£0.00	0.00%
CO	0	0	£0.00	£0.00	0.00%

o) Administration Employees pay gap analysis by grade 2021

Grade	Male	Female	Average Male hourly rate	Average Female hourly rate	Pay Gap (%)
1	2	8	£10.49	£10.77	-2.67%
2	2	11	£13.23	£14.1	-6.58%
3	0	4	£0.00	£19.26	0.00%
4	0	0	£0.00	£0.00	0.00%
5	0	0	£0.00	£0.00	0.00%
CO	0	0	£0.00	£0.00	0.00%

p) Administration Employees pay gap analysis by grade 2023

Grade	Male	Female	Average Male hourly rate	Average Female hourly rate	Pay Gap (%)
1	4	4	£12.08	£12.44	-2.98%
2	2	14	£14.63	£15.29	-4.51%
3	0	2	£0.00	*	0.00%
4	0	0	£0.00	£0.00	0.00%
5	0	0	£0.00	£0.00	0.00%
CO	0	0	£0.00	£0.00	0.00%

**is used where the numbers are low and may identify an individual*

q) Management Team Employees pay gap analysis by grade 2021

Grade	Male	Female	Average Male hourly rate	Average Female hourly rate	Pay Gap (%)
1	0	0	£0.00	£0.00	0.00%
2	0	0	£0.00	£0.00	0.00%
3	0	0	£0.00	£0.00	0.00%
4	1	2	*	*	-8.91%
5	4	0	£37.48	£0.00	0.00%
CO	1	0	£65.20	£0.00	0.00%

**is used where an individual may be identified.*

r) Management Team Employees pay gap analysis by grade 2023

Grade	Male	Female	Average Male hourly rate	Average Female hourly rate	Pay Gap (%)
1	0	0	£0.00	£0.00	0.00%
2	0	0	£0.00	£0.00	0.00%
3	0	0	£0.00	£0.00	0.00%
4	0	2	£0.00	£26.35	0.00%
5	3	1	£38.96	£40.87	-4.90%
CO	1	0	£68.92	£0.00	0.00%

**is used where the numbers are low and may identify an individual. Employees salary at senior management level is currently published within the annual report.*

s) Employees pay gap analysis by Disability 2021

Non-Disabled (excludes not declared)	Declared Disabled	Average Non-Disabled hourly rate	Average Disabled hourly rate	Pay Gap (%)
36	3	£16.92	£13.51	20.15%

t) Employees pay gap analysis by Disability 2023

Non-Disabled (excludes not declared)	Declared Disabled	Average Non-Disabled hourly rate	Average Disabled hourly rate	Pay Gap (%)
30	2	£17.35	£12.68	29.92%

u) Employees pay gap analysis by Ethnicity 2021

White	Minority Ethnic	Average White hourly rate	Average Minority hourly rate	Pay Gap (%)
65	0	£14.66	£0.00	0.00%

v) Employees pay gap analysis by Ethnicity 2023

White	Minority Ethnic	Average White hourly rate	Average Minority hourly rate	Pay Gap (%)
60	0	£19.09	£0.00	0.00%

2 employees chose not to declare their ethnicity.

11. Occupational Segregation:

There are 32.26% females employed within the clerical admin section and 9.68% males. Within the valuation section there are 27.42% males and 19.35% females.

The tables below provide a breakdown of the key occupational areas and overall analysis by grade as a percentage of total staff.

a) Occupational segregation by gender, ethnicity and disabled by Grade 2021

Grade	Female	Male	White	Minority Ethnic	Disabled	Non Disabled (excludes not declared)
1	13.24%	5.88%	16.92%	0.00%	5.13%	20.52%
2	29.41%	11.78%	41.45%	0.00%	0.00%	46.15%
3	10.29%	5.88%	16.92%	0.00%	2.56%	7.69%
4	7.35%	8.82%	16.92%	0.00%	0.00%	12.82%
5	0.00%	5.88%	6.15%	0.00%	0.00%	5.13%
CO	0.00%	1.47%	1.55%	0.00%	0.00%	0.00%
Total	60.29%	39.71%	100.00%	0.00%	7.69%	92.31%

b) Occupational segregation by gender, ethnicity and disabled by Grade 2023

Grade	Female	Male	White	Minority Ethnic	Disabled	Non-Disabled (excludes not declared)
1	9.68%	14.52%	21.67%	0.00%	6.25%	18.75%
2	35.48%	9.68%	46.67%	0.00%	0.00%	53.13%
3	6.46%	3.23%	10.00%	0.00%	0.00%	9.37%
4	3.22%	9.68%	13.33%	0.00%	0.00%	9.37%
5	1.61%	4.83%	6.67%	0.00%	0.00%	3.13%
CO	0.00%	1.61%	1.66%	0.00%	0.00%	0.00%
Total	56.45%	43.55%	100.00%	0.00%	6.25%	93.75%

A significant number of employees at 48.38% have chosen not to declare if they have a disability or not. This impacts upon the analysis of segregation of employees.

c) Occupational segregation by Service Area 2021

Grade	Admin		Valuation		Management	
	Female	Male	Female	Male	Female	Male
1	11.76%	2.94%	1.47%	2.94%	0.00%	0.00%
2	16.18%	2.94%	13.24%	8.82%	0.00%	0.00%
3	5.88%	0.00%	4.41%	5.88%	0.00%	0.00%
4	0.00%	0.00%	4.41%	7.36%	2.94%	1.47%
5	0.00%	0.00%	0.00%	0.00%	0.00%	5.89%
CO	0.00%	0.00%	0.00%	0.00%	0.00%	1.47%
Total	33.82%	5.88%	23.53%	25.00%	2.94%	8.83%

d) Occupational segregation by Service Area 2023

Grade	Admin		Valuation		Management	
	Female	Male	Female	Male	Female	Male
1	6.45%	6.45%	3.23%	8.06%	0.00%	0.00%
2	22.58%	3.23%	12.89%	6.45%	0.00%	0.00%
3	3.23%	0.00%	3.23%	3.23%	0.00%	0.00%
4	0.00%	0.00%	0.00%	9.68%	3.23%	0.00%
5	0.00%	0.00%	0.00%	0.00%	1.61%	4.84%
CO	0.00%	0.00%	0.00%	0.00%	0.00%	1.61%
Total	32.26%	9.68%	19.35%	27.42%	4.84%	6.45%

e) Occupational segregation of Part Time Employees by Grade and Gender 2021

Grade	Female	Male
1	15.38%	0.00%
2	46.17%	0.00%
3	15.38%	7.69%
4	7.69%	7.69%
Total	84.62%	15.38%

f) Occupational segregation of Part Time Employees by Grade and Gender 2023

Grade	Female	Male
1	28.57%	0.00%
2	71.43%	0.00%
3	0%	0.00%
4	0%	0.00%
Total	100.00%	0.00%

The table above demonstrates that there is no barrier to females who are part time progressing to higher grade posts.

Joint Board Gender Composition: A number of authorities are required to publish the gender composition of their board members and report on current and planned work for board diversity. LVJB is not a listed authority under the Equality Act 2010 (Specific Duties) (Scotland) Amendment Regulations 2016 and therefore is not required to publish the data on board diversity.

12. Employee Information 2023 (workforce profile)

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

In October 2012 an employee verification exercise to capture relevant monitoring information across all the protected characteristics was carried out and this has continued each year. The information is used to ensure that LVJB has fair and open recruitment practices, that employees are given fair access to learning and development and promotion opportunities.

Workforce Profile as at 1 April 2023 by Age, Disability, Gender, Ethnic Group is detailed in the tables below.

a) Percentage of Employees by Age Band as at 1 April 2023

Age Band	Percentage
Under 21	4.84%
21-29	16.14%
30-39	19.35%
40-49	19.35%
50-59	40.32%
60-65	0.00%
over 65	0.00%
Total	100.00%

b) Percentage of Employees by Age Band and Grade as at 1 April 2023

Age Band	1	2	3	4	5	CO	Total
under 21	4.84%	0.00%	0.00%	0.00%	0.00%	0.00%	4.84%
21-29	4.84%	8.07%	1.61%	1.61%	0.00%	0.00%	16.13%
30-39	6.45%	11.29%	1.61%	0.00%	0.00%	0.00%	19.35%
40-49	4.84%	8.07%	1.61%	4.84%	0.00%	0.00%	19.36%
50-59	3.23%	17.74%	4.84%	6.45%	6.45%	1.61%	40.32%
60-65	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
over 65	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total	24.20%	45.17%	9.67%	12.90%	6.45%	1.61%	100.00%

c) Percentage of Employees by Gender as at 1 April 2023

Gender	Percentage
Female	58.06%
Male	41.94%
Total	100.00%

d) Percentage of Employees by Grade and Gender as at 1 April 2023

Grade	Female	Male
Grade 1	9.68%	14.52%
Grade 2	35.48%	9.68%
Grade 3	6.46%	3.23%
Grade 4	3.22%	9.68%

Grade 5	1.61%	4.83%
CO	0.00%	1.61%
Total	56.45%	43.55%

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

e) Percentage of Employees by Category as at 1 April 2023

Employee Category	Female	Male
Clerical/Administration	32.25%	9.68%
Valuation	19.35%	27.42%
Management	3.23%	3.23%
Senior Management	1.61%	3.23%
Total	56.44%	43.56%

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

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

Ethnic Group	% all
White	
Scottish	87.09%
Other British	3.23%
Irish	4.84%
Other White	1.61%
Mixed or Multiple Ethnic Group	Any Mixed or multiple ethnic groups
	0/00%
Asian, Asian Scottish or Asian British	Pakistani, Pakistani Scottish or British
	0.00%
	Indian, Indian Scottish or Indian British
	0.00%
	Bangladeshi, Bangladeshi Scottish or British
	0.00%
	Chinese, Chinese Scottish or British
	0.00%
	Other Asian
	0.00%
African	African, African Scottish or British or Other
	0.00%
Caribbean or Black	Caribbean, Caribbean Scottish or Caribbean British
	0.00%
	Black, Black Scottish or Black British
	0.00%
	Other Caribbean or Black
	0.00%
Other ethnic group	Arab, Arab Scottish or Arab British
	0.00%
Not Disclosed	Not Disclosed
	3.23%
	Total
	100.00%

g) Percentage of Employees by Full/Part Time and Age as at 1 April 2023

Age Band	Full Time	Part Time	Total
under 21	4.84%	0.00%	4.84%
21-29	16.13%	0.00%	16.13%
30-39	14.52%	4.84%	19.36%
40-49	16.13%	3.23%	19.36%
50-59	37.08%	3.23%	40.31%
60-65	0.00%	0.00%	0.00%
Over 65	0.00%	0.00%	0.00%
Total	88.70%	11.30%	100.00%

h) Percentage of Employees by Full/Part Time by Gender as at 1 April 2023

Gender	Full Time	Part Time	Total
Female	45.15%	11.30%	60.29%
Male	43.55%	0.00%	39.71%
Total	88.70%	11.30%	100.00%

i) Percentage of Employees by Disability as at 1 April 2023

Disabled	Not Disabled	Not Declared	Total
3.24%	48.38%	48.38%	100.00%

j) Returning to work after pregnancy

For the period April 2022 to April 2023, 1 female is currently on maternity leave.

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

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

l) Grievance and Disciplinary

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

13. Recruitment, Development and Retention

a) Access to Training (Development)

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

Monitoring of All Training Courses Attended 1 April 2022 to 31 March 2023

Female	76.00%
Male	24.00%
Total	100.00%
Disabled	8.00%
Not Disclosed	54.67%
Not Disabled	37.33%
Total	100.00%
White-Scottish	94.67%
White-Irish	5.33%
Total	100.00%
Under 21	1.33%
21-29 years	18.67%
30-39 years	20.00%
40-49 years	30.67%
50-59 years	29.33%
60-65 years	0.00%
over 65 years	0.00%
Total	100.00%

Recruitment and Retention monitoring

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

a) Recruitment Monitoring: Analysis of Gender, Disability, Ethnicity and Age for the period 1 April 2022 to 31 March 2023

Applicants	Applied	Interviewed	Appointed
Male	66.67%	62.50%	66.67%
Female	33.33%	37.50%	33.33%
Not Disclosed	0.00%	0.00%	0.00%
Total	100.00%	100.00%	100.00%
Disabled	0.00%	0.00%	0.00%
Not Disabled	95.24%	93.75%	88.89%
Not Disclosed	4.76%	6.25%	11.11%
Total	100.00%	100.00%	100.00%
Aged under 50 years	76.19%	68.75%	77.78%
Aged over 50 years	4.76%	6.25%	0.00%

Not Disclosed	19.05%	25.00%	11.11%
Total	100.00%	100.00%	100.00%

Recruitment and Retention Monitoring:

a) Analysis of Employees Who Left LVJB by Gender, Disability, Ethnicity and Age for the period 1 April 2022 to 31 March 2023.

Female	54.54%
Male	45.46%
Total	100.00%
Disabled	0.00%
Not Disabled	100.00%
Not Disclosed	0.00%
Total	100.00%
Black/Ethnic Minority	0.00%
White	100.00%
Total	100.00%
Under 21	0.00%
21-29 years	18.18%
30-39 years	18.18%
40-49 years	18.18%
50-59 years	36.36%
60-65 years	9.10%
over 65 years	0.00%
Total	100.00%

b) Reason For Leaving

Career Development	36.36%
Caring Responsibilities	0.00%
Moving Outwith Area	0.00%
Retired	27.28%
Ease of Commuting	18.18%
Not Disclosed/Other	18.18%
Total	100.00%

14. How we will achieve our objectives

The aim of mainstreaming equalities is to build on the achievements of our previous equality schemes and to provide new outcomes to which both employees and of LVJB and members of the community can be a part of. To do this we will focus our outcomes on the following key principles.

- **Accessing** – provide services in ways that mean everyone can and does have the right to use them.
- **Informing** – ensure that everyone has access to information, in a format that suits their needs, on LVJB services.
- **Involving** – talk to groups and individuals on a one to one basis and use views and opinions to inform decision making and shape service delivery.
- **Promoting** – ensure that individuals are treated equally and given the opportunity to have full access to services.

15. Outcomes and involvement

At the heart of producing our mainstreaming equality report has been involvement of those who both deliver our services and those who use them. In line with the above key principles, the following are outcomes that have been developed in partnership with employees, representative groups and members of the public. By setting out to achieve these aims LVJB will offer equal access to the services we provide to the community.

1. Provide Equal Access to the Electoral Registration Process.
2. Social Inclusion/Deprivation: Impact on Credit Rating through Non - Registration.
3. Provide Equal Access to the Valuation Appeal Process.
4. Provide Equal Access to Absent Voting Methods.
5. Monitor Customer Satisfaction on all service areas by the protected characteristics.

The initial Plan covered the four-year period from 2021 to 2025 and progress was reported on in 2023.

16. Revised Equality Outcomes 2021 to 2025

The following revised Equality Outcomes plan, on page 29, covers the four-year period from April 2021 to April 2025. Progress will be reported to LVJB's Management Team annually and regularly monitored by the Administration Manager. These will remain static until fully reviewed in April 2025.

1. Provide Equal Access to the Electoral Registration Process

Qualitative Evidence suggests that certain sub groups of individuals are less likely to be registered to vote

Situation/Problem	Activities/Outputs	Equality Outcomes	General Duty
<p>a) Under registration of Young People and Students (aged 17-24)</p> <p>Inequality Problem Estimates suggest that only 20% gypsy traveller children of secondary age attend school. To increase the number of 16/17 year olds added to the Electoral Register we target attainer lists provided by NLC/SLC. Evidence suggests that only 20% of gypsy traveller 16/17 year olds will be on the list.</p>	<p>Targeted public awareness on how to register to vote within schools/youth groups in North/South Lanarkshire area.</p> <p>Liaise with North Lanarkshire Council (NLC) and South Lanarkshire Council (SLC) to arrange for the issue of appropriate correspondence to 14-17 year olds.</p> <p>Continue to publicise and provide alternative methods of confirming registration such as telephone, text and web.</p> <p>Action: arrange a meeting with the NLC/SLC liaison officer or awareness mailing to provide information on registration process and impact of non-registration (liaise with SLC Partnership Meeting).</p>	<p>Increased registration amongst 17-24 year olds (of all characteristics).</p> <p>Young people are more actively engaged in local decision making.</p> <p>Increased registration of 16/17 year olds (attainers) and 14/15 year olds.</p> <p>Improve access to continued registration.</p> <p>Equality Outcome: improve registration of young gypsy travellers.</p>	<p>Eliminate, Advance and Foster Advance equality of opportunity.</p> <p>Foster Good Relations.</p>

Situation/Problem	Activities/Outputs	Equality Outcomes	General Duty
<p>b) Under registration of black and minority ethnic people(BME), EU nationals and Commonwealth Citizens</p>	<p>Provide information in guidance notes on who is eligible to vote and face to face service via personal canvass and telephone interpreting.</p> <p>Raise awareness via BME employee forum/BME Groups to advise of registration process and translation service availability.</p> <p>Individuals can register to vote on www.gov.uk/register-to-vote</p> <p>Individual registration forms are available in alternative languages on request and on the Electoral Commission website.</p>	<p>Increased registration in areas where under registration may occur.</p>	<p>Eliminate, Advance and Foster Advance equality of opportunity.</p>

Situation/Problem	Activities/Outputs	Equality Outcomes	General Duty
<p>c) Under registration of people with learning difficulties (low literacy)/people with physical disabilities</p>	<p>Registering to vote: provide face to face service via personal canvass and raise awareness of assistance available in completing the registration forms through guidance notes.</p> <p>Absent vote: raise awareness of waiver available for those unable to sign the form.</p> <p>Offer a personal canvass for vulnerable groups who expressed preference for face to face registration.</p> <p>Individuals can register to vote on www.gov.uk/register-to-vote.</p>	<p>Increased registration in areas where under registration may occur.</p>	<p>Eliminate, Advance and Foster Advance equality of opportunity.</p>

Situation/Problem	Activities/Outputs	Equality Outcomes	General Duty
<p>d) Under registration of residents in homes of multiple occupancy (students, care homes, hostels)</p>	<p>Liaise with relevant Resources within North Lanarkshire Council and South Lanarkshire Council on the provision of information to homeless/special needs units in the community.</p> <p>Dedicated team allocated to deal with establishment and conduct personal visits.</p> <p>Offer a personal canvass for vulnerable groups who expressed preference for face to face registration.</p>	<p>Increased registration.</p>	<p>Eliminate, Advance and Foster Advance equality of opportunity.</p>

2. Social Inclusion/Deprivation: Impact on Credit Rating through Non-Registration

Situation/Problem	Activities/Outputs	Equality Outcomes	General Duty
<p>Potential for lower registration rates in deprived areas of NLC/SLC resulting in impact on obtaining credit as the register is used by the Credit Reference Agencies</p>	<p>Compare multi member ward areas with households that have “No Registered Electors” to deprived areas within NLC/SLC – (refer to SLC performance management and community planning pages (Improve) report on “Deprived Areas in South Lanarkshire”. Target areas with a personal canvass/registration campaign.</p>	<p>Increased registration in areas where under registration may occur.</p>	<p>Eliminate, Advance and Foster Advance equality of opportunity.</p>

3. Provide Equal Access to the Valuation Appeal Process

Situation/Problem	Activities/Outputs	Equality Outcomes	General Duty
<p>Potential for BME Community to be unaware of the appeals process/right of appeal and possible language barriers.</p>	<p>Publicise provision of interpreting service for individual appellants when discussing appeal/use of language line telephone interpreting to overcome any language barriers such as when staff are out on survey or appellants visit the office.</p>	<p>Improve knowledge.</p>	<p>Eliminate, Advance and Foster Foster Good Relations.</p>

4. Provide Equal Access to Absent Voting Methods/EHMF Indicator

Article 29 of the UN Convention on the rights of persons with disabilities on participation in political and public life

Electoral Administration Act 2006 and associated legislation contain measures aimed to make the voting process more accessible for disabled electors.

Situation/Problem	Activities/Outputs	Equality Outcomes	General Duty
<p>The uptake of voting by post or proxy amongst persons with disabilities is unknown.</p>	<p>Information on and documents about the electoral process are continued to be made available in other languages and formats.</p> <p>Electors with a disability may choose to vote by post as an alternative to voting in a polling station. The law allows an Electoral Registration Officer (ERO) to dispense with the requirement for postal vote applicants to provide a signature if the applicant is unable to do so due to a disability.</p>	<p>Improve participation, influence and voice.</p>	<p>Eliminate, Advance and Foster Advance equality of opportunity.</p>
<p>Absent Voting levels amongst electors unable to attend at a polling station due to age related issues, childcare or caring responsibilities may be lower than other Electoral Registration Officers (EROs).</p>	<p>Analysis of postal vote uptake across other ERO offices.</p>	<p>Improve participation, influence and voice.</p>	<p>Advance equality of opportunity.</p>

5. Monitor Customer Satisfaction on all service areas by the protected characteristics

Situation/Problem	Activities/Outputs	Equality Outcomes	General Duty
<p>Insufficient data on all of the protected characteristics to monitor customer satisfaction of the Electoral Registration, Non Domestic and Council Tax Valuation Service from all of the groups</p>	<p>Increase volume of random sampling of service uptake across all of the protected characteristics to improve evidence base and analyse the data to identify any inequality.</p> <p>Improve equalities monitoring of complaints/satisfaction levels.</p>	<p>Longer term improved service provision.</p>	<p>Eliminate, Advance and Foster Eliminate unlawful discrimination.</p>

Statistical Data and Reports used for evidence gathering:

1. Electoral Commission: Understanding Electoral Registration: the extent and nature of non-registration in Britain.
2. Population Data: National Records of Scotland estimates of population of NLC/SLC and Scotland by Age group 2011.
3. Census 2011 data for Scotland.
4. South Lanarkshire Council Performance management and community planning pages (Improve) report on “Deprived Areas in South Lanarkshire” (2009 Scottish Index on Multiple Deprivation). Scottish Government: Scottish Index of Multiple Deprivation 2012 local authority summary for North and South Lanarkshire Council areas.
5. GFK Under-Registered Groups & Individual Electoral Registration – a qualitative study exploring the barriers and levels to electoral registration amongst groups that have traditionally been under-registered

17. The 2023 Equality Outcomes Progress Report, what we have done so far:

Outcome 1 - Provide Equal Access to the Electoral Registration Process

a) Under registration of Young People and Students (aged 17-24)

- Provided alternative methods of registering to vote through the use of the on-line registration via the UK government website www.gov.uk/register-to-vote
- Provided telephone assistance to electors to guide them through the registration process and offered the option to complete their registration for them over the telephone.
- Published the availability of the UK government on-line registration service on our website and in voter registration forms issued.
- In conjunction with Glasgow City Council Electoral Registration Officer, we placed a Radio advert during the annual canvass periods 2021 and 2022 to encourage registration of all eligible electors.
- Placed an advert on registering to vote in the NHS Official Guide.
- Provided information on registering to vote posted on North Lanarkshire Council and South Lanarkshire Council twitter accounts at the annual canvass in 2021 and 2022.
- Information was provided in 2021 and 2022 to the University of the West of Scotland Hamilton Campus to promote participation and encourage registration to vote. Educational data was received in 2022 to enable us to issue registration forms for the annual canvass.
- To maximise the registration of 16 and 17 year olds, during the 2021 and 2022 annual canvass, we obtained information from educational establishments throughout North Lanarkshire and South Lanarkshire to confirm registration details.
- The 2021 Local Government Register had 8380 16/17 years olds registered and 2771 Attainers and the 2022 Local Government Register had 7465 16/17 year-olds and 2826 Attainers. The number of Attainers has been increasing throughout Scotland since 2019 per the NRS Electoral Statistics for Scotland. According to the NRS Electoral Statistics for Scotland figures shows at 1 December 2021 that the number of 16/17 year olds increased by 5.9% on the previous year of 2020. There was a decrease for Lanarkshire from 2021 to 2022 of 1.34% for 16/17 year olds and increase of 0.1% for Attainers.

b) Under registration of black and minority people (BME), EU nationals and Commonwealth Citizens

- Continued to provide the option of interpreting and translation services.
- A personal canvass was carried out in 2022 to households where electors did not respond to voter registration forms. Forms are available on request in other formats and languages from the Electoral Commission.
- December 2022 electoral register has 3.38% of electors within North Lanarkshire area that are non-British nationality and 2.89% of electors

within South Lanarkshire that are non-British nationality. This is an increase on the December 2021 register of 0.2% for North and 0.18% for South. According to the 2011 Scotland Census Profile: overall 7% of the population of Scotland was born outside the UK with both North and South Lanarkshire areas having just over 2%. The population figures will include those under the eligible age to vote and will therefore be higher. The December 2021 electoral register has 3.18% of electors within North Lanarkshire area that are non-British nationality and 2.71% of electors within South Lanarkshire that are non-British nationality. According to the NRS the population figures of 2020: 4.71% of the population of North and 4.41% of the population South Lanarkshire areas was born outside the UK. The comparison demonstrates that our registration rates are similar to the population figures and our percentage has continued to increase since 2017.

c) Under registration of People with learning Difficulties/Physical Disabilities

- Personal canvass was carried out for non-responding households enabling face to face assistance in completing the annual canvass voter registration forms.
- The 2021 and 2022 annual canvass of Establishments such as Care Homes was dealt with by a dedicated team to ensure return of forms and offer of assistance in completing the forms either by telephone or visits to the homes. Regular contact is made with the Care Homes throughout the electoral year to register individuals and postal votes.
- Provided alternative methods of voting, through the use of on-line registration via the UK government website www.gov.uk/register-to-vote. This information is published on our website and on all voter registration forms issued.
- Provided telephone assistance to electors to guide them through the registration process and offer the option to complete their registration for them over the telephone. Postal vote levels increased to 93890 in December 2022 (from 93711 in Dec 2021) which is 17.9% of the number of registered electors. The figure has remained at 18% for both 2021 and 2022, indicating there was no reduction in numbers following the initial increase.
- Provided a link on our website to the accessible Electoral Commission website www.aboutmyvote.co.uk and the accessible UK government website www.gov.uk for electors to use to register to vote.
- Dedicated team deal with Carstairs Hospital to ensure individuals who qualify are registered to vote and able to apply for a postal or proxy vote.

d) Under registration of Residents of houses of Multiple Occupancy

- Provided alternative methods of registering to vote through the use of on-line registration via the UK government website www.gov.uk/register-to-vote. This information is published on our website and on all voter registration forms issued.

- The 2021 and 2022 annual canvass of Establishments such as Care Homes was dealt with by a dedicated team to ensure return of forms and offer of assistance in completing the forms either by telephone or visits to the homes.
- In April 2018 we provided information on the changes to Anonymous Voter Registration to Women's Aid Groups. On 1 December 2022, there were 7 anonymous electors registered to vote.

Outcome 2 - Social Inclusion/Deprivation: Impact upon Credit Rating through Non-Registration

- A personal canvass is conducted each year to households with no registered electors. Approximately 25% of these are social rented households. In addition, individual registration forms are issued where there is a change in tenant or occupier. In August 2021 and 2022 a personal canvass was conducted of 18,596 and 23,541 households with no registered electors. The personal canvass was suspended in 2020 due to the coronavirus pandemic.

Outcome 3 - Provide Equal Access to the Valuation Appeal Process

- Provided the facility for translation and interpreting services for use at the valuation appeal court on request.

Outcome 4 - Provide Equal Access to Absent Voting Methods/EHMF Indicator

- Translation and interpreting services available on request.
- The Postal vote levels increased to 93,711 in December 2021 which is 18% of the number of registered electors. The figure has remained at 18% for both 2021 and 2022, indicating there is no reduction in numbers following the initial increase. The postal levels in 2022 increased slightly to 93890 which is 17.9% of the number of registered electors.
- There is a dedicated team that visit residential establishments such as Care Homes to assist in completing absent vote applications and offer advice regarding signature waivers for those no longer able to sign forms. A telephone canvass was undertaken in place of that, to continue to offer assistance and advice.
- On 1 December 2021 there were 625 absent vote signature waivers. On 1 December 2022 there were 654 absent vote signature waivers. This demonstrates that electors are aware of and using this option, ensuring their continued participation in the electoral process.

Outcome 5 - Monitor Customer Satisfaction on all service areas by the protected characteristics

- Customer care questionnaires and complaints were monitored for the protected characteristics and no issues relating to equality were received during 2021 and 2022.

Statistical data:

- Electoral Statistics are available on the following link: www.nrscotland.gov.uk/statistics-and-data/statistics/statistics-by-theme/electoral-statistics
- Census profile data: www.nrscotland.gov.uk/statistics-and-data

Report

10

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	5 June 2023
Report by:	Assistant Assessor and Electoral Registration Officer

Subject:	Lanarkshire Valuation Joint Board Public Performance Report 2022/2023
----------	--

1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ present to members of the Joint Board for information, the Board's Public Performance Report for the financial year 2022/2023

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 'Lanarkshire Valuation Joint Board, Office of Assessor and Electoral Registration Officer, Public Performance Report 2022/2023', and is attached as an appendix to the report.

3.2. The report outlines Lanarkshire Valuation Joint Board's performance in its core service delivery areas for the period 2022/2023.

3.3. The report will be posted on Lanarkshire Valuation Joint Board's website.

4. Employee Implications

4.1. None.

5. Financial Implications

5.1. None.

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

8. Equality Impact Assessment and Consultation Arrangements

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

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.

Renzo Pacitti BSc MRICS

Assistant Assessor and Electoral Registration Officer

23 May 2023

Previous References

- ◆ None

List of Background Papers

- ◆ None

Contact for Further Information

If you would like further information, please contact:

Renzo Pacitti, Assistant Assessor and Electoral Registration Officer

Phone: 01698 476078

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



LANARKSHIRE VALUATION JOINT BOARD

Office of Assessor and Electoral Registration Officer

**PUBLIC PERFORMANCE REPORT
2022/2023**

General

Lanarkshire Valuation Joint Board (LVJB) was formed at the local government re-organisation in 1996. The Board consists of eight Members from each of North and South Lanarkshire Councils, and oversees the functions of maintaining the Electoral Registers, the Council Tax List and the Non-Domestic Valuation Rolls for the Lanarkshire area. The following report relates to the 2022/23 financial year.

Non-Domestic Valuation Roll

The Valuation Roll is a document which sets out the rateable values of all non-domestic properties in the valuation area. The rateable values shown in the Valuation Roll are used by the local authorities as the basis for the calculation of non-domestic rates bills. The Valuation Roll for Lanarkshire at the end of the period 2022/23 contained 21,458 properties with a total rateable value as at 31/3/2023 of circa £984 million (983,710,310).

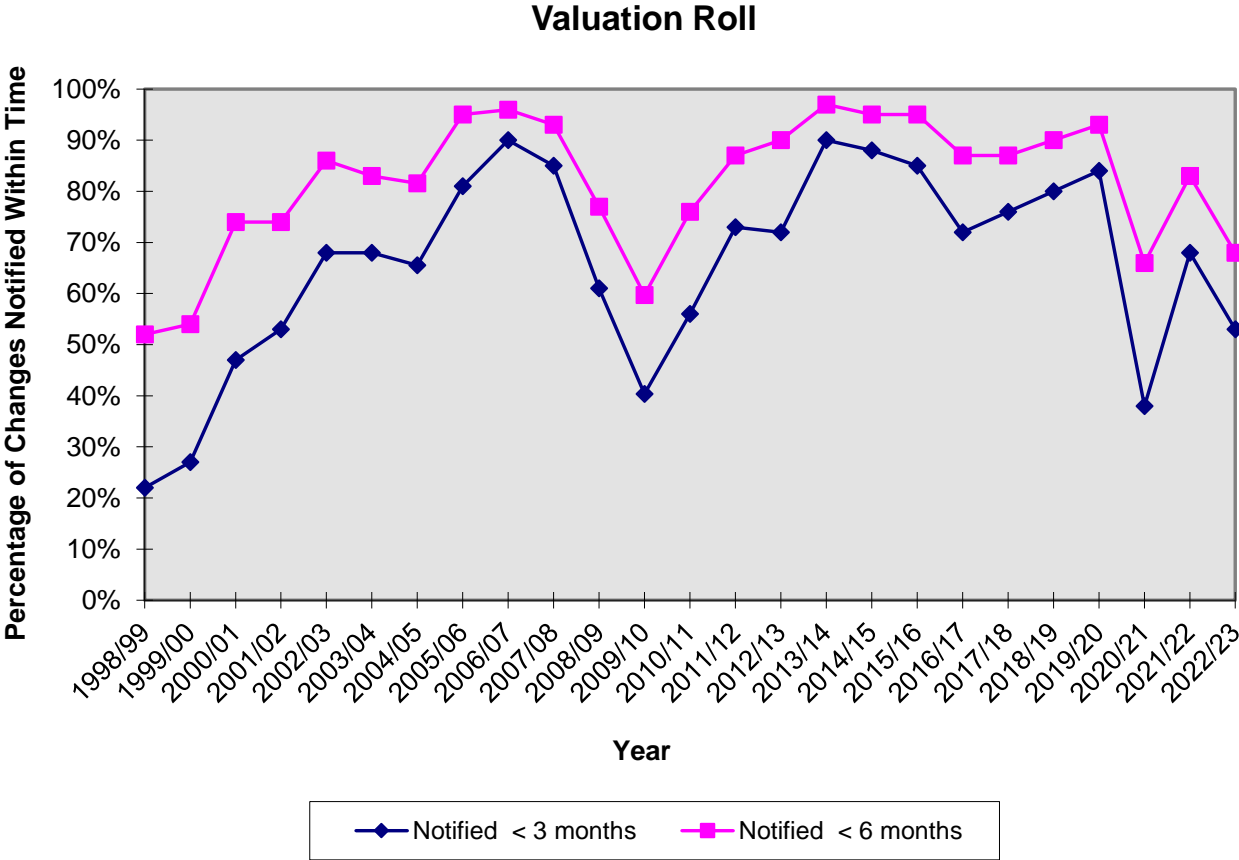
In the year 2022/23, our staff processed 1,147 alterations to the roll to reflect new, amended or demolished properties. This was up from 976 for the period 2021/22.

The following table illustrates the performance for the period 2022/23 set against in-house targets:-

Performance Targets 2022/23	Target 2022/23	Actual 2022/23
Alter Valuation Roll within 3 months	77%	53%
Alter Valuation Roll within 6 months	92%	68%

The three-monthly and six-monthly targets were not met. The preparatory work associated with the 2023 non-domestic revaluation, and in particular the new duties associated with the revaluation project, essentially as a result of the Barclay review into non-domestic rates in Scotland, have resulted in a drop in performance compared to the previous year's maintenance of the valuation roll. Additional factors, such as the ongoing challenges in the recruitment and retainment of qualified surveyors, together with dealing with a backlog of council tax appeals built up as a result of the pandemic, have also impacted on performance in this area.

The graph below illustrates LVJB performance levels from 1998/99 to 2022/23



Following consultation with LVJB’s valuation managers, and in particular now that the 2023 non-domestic revaluation project is complete, internal targets for the period 2023/24 have been maintained at the following:

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

Council Tax List

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

During 2022/23, our staff added 3,009 new dwellings (2,818 for the period 2021/22) to the Council Tax List, and deleted 279 dwellings (110 for the period 2021/22). As at 31 March 2023 the list contained 338,324 entries (including domestic garages). Additionally, in accordance with The Council Tax (Alteration of Lists and Appeals) (Scotland) Regulations 1993, some 185 Council Tax entries (221 for period 2021/2022) had their band increased as a result of a material increase in the value of the dwelling, essentially due to significant alterations being carried out, and the subsequent sale of the property. There were 15,221 sales of domestic properties notified to LVJB during the period 2022/23.

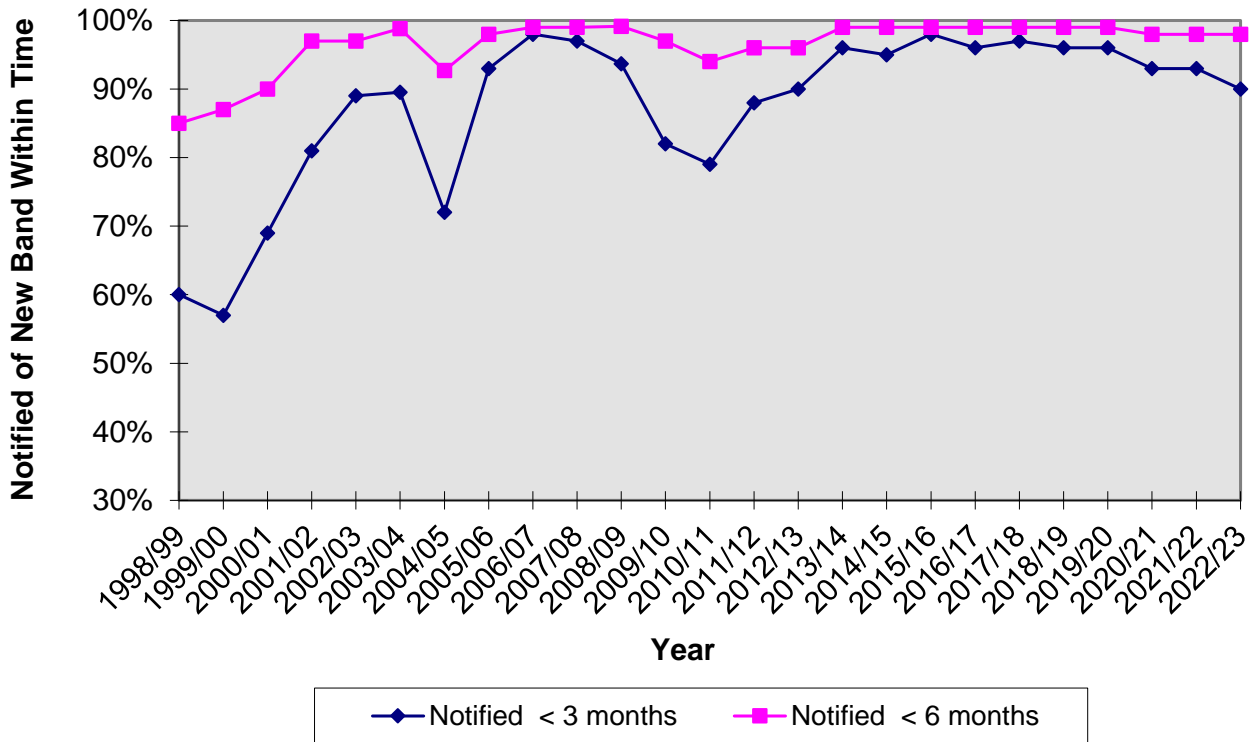
Of particular note is the successful efforts by staff to reduce the number of council tax appeals outstanding before the transition from Local Valuation Appeal Panels to the Local Taxation Chamber of the Scottish Courts and Tribunal Service effective from 1 April 2023. These efforts resulted in the lowest number of council tax appeals outstanding at any point in time since the inception of the Board.

The following table illustrates the performance for the period 2022/23 set against in-house targets:-

Performance Targets 2022/23	Target 2022/23	Actual 2022/23
New houses added to Council Tax List within 3 months	87%	90%
New houses added to Council Tax List within 6 months	92%	98%

The graph below illustrates LVJB performance levels from 1998/99 to 2022/23:-

Council Tax Valuation List



Targets set for the period 2022/23 were again met with performance being maintained at a very good level despite the challenges posed by dealing with the backlog of council tax appeals.

Again, following consultation with LVJB’s valuation managers, internal targets for the period 2023/2024 have been maintained at the following:

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

Electoral Register

The Electoral Register is a list of people eligible to vote at elections and at 31 March 2023 contained over 520,000 electors.

The principal activities of the period 2022/23 within our electoral registration service delivery area centred on maintaining the completeness and accuracy of the registers. All scheduled tasks associated with the Scottish Local Government Elections on 5 May 2022 were undertaken timeously. During the period 2022/23 there were no by-elections in either North or South Lanarkshire.

The annual canvass of electors 2022 was subject to major reform with the introduction of The Representation of the People (Annual Canvass) (Miscellaneous Amendments) (Scotland) Regulations 2020. Under the reformed canvass, data matching was used at the outset of the canvass to help identify those properties where the residents are more likely to have changed. All Electoral Registration Officers in Great Britain were required to match specified data they hold on registered electors against the Department for Work and Pensions' Customer Information System (DWP CIS) dataset. This dataset is already used in the electoral registration process to verify an applicant's identity.

For the period 2022/23, circa 254,000 households were issued with the new Canvass Communication A form (CCA), which advised who was on the register and that unless there was a change in the household no return was required. A further stage to the reformed annual canvass process involved the issuing of circa 62,500 Canvass Forms (CF) to households which didn't match during the aforementioned exercise. Furthermore, a new Canvass Communication B form (CCB) in respect of postal reminders was issued to circa 50,800 households. The household visit element of the 2022 canvass was able to proceed, with suitable precautions undertaken as a result of the pandemic, with circa 37,800 properties being canvassed. The canvass reforms also allowed for e-communications that included telephone and email contact. The canvass was concluded successfully, and the registers were published on 1 December 2022.

Rolling Registration activity, introduced in 2000 to assist in maintaining the Electoral Register, continued throughout 2022/23 with the bulk of registration applications received via the central government online registration system (www.gov.uk/register-to-vote).

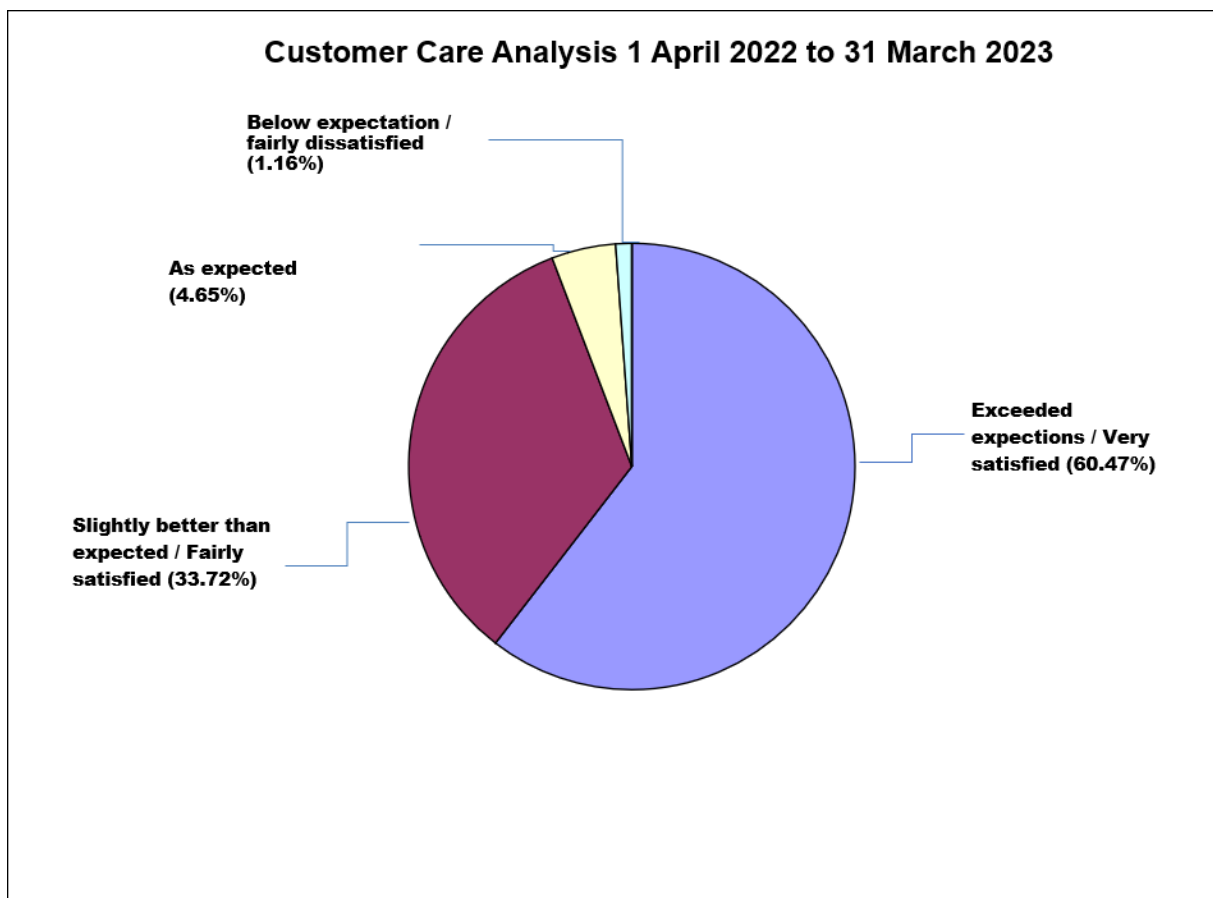
To ensure the completeness and accuracy of the Electoral Register, the 2022 Integrity Plan was again used to identify and manage patterns of activity that might indicate potential registration integrity issues. LVJB have checks and controls in place to detect and prevent any electoral malpractice. Checks are also built into both the Annual Canvass Plan and individual Election Plans.

Customer Satisfaction

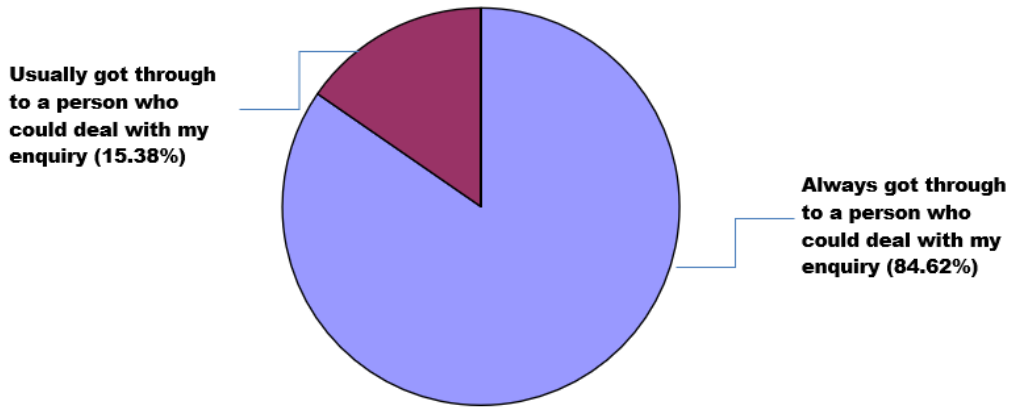
Users of the Joint Board's services were sampled at random throughout 2022/23 for their comments on the service LVJB provides. The questionnaires include a section on gender, ethnicity and disability to enable service monitoring on equalities issues.

If you receive such a questionnaire, please take the time to complete it and respond. The results of these questionnaire returns are important to us and your comments are used to assist development of LVJB services to meet the needs of our customers.

- ❖ Results from the 2022/23 Customer Satisfaction Survey are contained in the graphs below.



**Customer Care Analysis 1 April 2022 to 31 March 2023
(Telephone Calls)**



Website

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

The website has useful links to North and South Lanarkshire Councils' websites, and to the Scottish Assessors' Association Portal (www.saa.gov.uk) which provides a single point access to Non-Domestic Rating, Council Tax and Electoral Registration information on a Scotland-wide basis, as well as a number of user interactive services, such as lodging a proposal against a council tax entry, or an appeal against a valuation roll entry.

Equal Opportunities

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

To comply with our equalities duties:

In April 2021 LVJB published the Mainstreaming Equalities Report and Equality Outcomes 2021 to 2025 in accordance with the Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012 and the Equality Act 2010 (Specific Duties) (Scotland) Amendment Regulations 2016. This includes an equal pay statement and gender pay gap information along with information on occupational segregation and this is available on our website.

In accordance with The Equality Act 2010 (Specific Duties) (Scotland) Regulations 2016 LVJB, having more than 20 employees, is now required to publish gender pay gap information, a statement on equal pay, and include information on occupational segregation. This information is included in the report Mainstreaming Equalities Report and Equality Outcomes for 2021 to 2025.

Under the specific employment duty LVJB as a listed authority are required to publish pay gap information every two years. A report on progress and pay gap information along with the information on occupational segregation will be published in April 2023.

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

Contacting LVJB

Address: Lanarkshire Valuation Joint Board
Ground Floor
David Dale House
45 John Street
Blantyre
G72 OAA

Telephone: 01698 476000

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

Website: www.lanarkshire-vjb.gov.uk

Report

11

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	5 June 2023
Report by:	Assistant Assessor and Electoral Registration Officer

Subject:	Lanarkshire Valuation Joint Board Efficiency Gains 2022/2023
----------	---

1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ present to members of the Joint Board for information, the Board's efficiency gains for the financial year 2022/2023

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 'Lanarkshire Valuation Joint Board – Efficiency Gains 2022/2023' and is attached as an appendix to the report.

3.2. The report outlines Lanarkshire Valuation Joint Board's efficiency measures implemented in the last financial year, detailing both cashable and non cashable efficiency savings, and identifying whether each is recurring or non-recurring.

4. Employee Implications

4.1. None.

5. Financial Implications

5.1. A total of £326,402 of efficiency gains has been identified over the period 2022/2023. This is split between £61,299 of cashable efficiency gains and £265,103 of non-cashable gains.

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

8. Equality Impact Assessment and Consultation Arrangements

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

8.2. There is no requirement for a 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.

Christine Maxwell BSc MRICS
Assistant Assessor and Electoral Registration Officer

16 May 2023

Previous References

◆ Report to Board for 7 June 2021 meeting entitled – “LVJB Efficiency Gains 2020/2021”

List of Background Papers

◆ None

Contact for Further Information

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

Christine Maxwell, Assistant Assessor and Electoral Registration Officer

Phone: 01698 476078

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

LANARKSHIRE VALUATION JOINT BOARD - EFFICIENCY GAINS 2022/23

Theme	Description of Efficiency Measure	Cash Releasing (list recurring and non recurring separately)	Impact on service delivery and performance / other information
PR	The provision of a facility to make canvass returns electronically.	Recurring (although variable from year to year) £7,056 cashable	Introduction of Electronic Canvass Returns has resulted in cash savings as follows – Saving on Postage Costs £5,437 Saving on Sort/Scanning £1,619 The provision of an alternative method of making a response to the annual canvass has resulted in both direct and indirect budgetary savings for the Board.
PR	Outgoing Canvass Mail Saving	Recurring (although variable from year to year). £44,259 cashable	Outgoing Canvass Mail Savings with use of Critiqom compared to Royal Mail Business Standard Tariff Business Account. - £44,259 - cashable
SS	The use of the shared service facility of the Scottish Assessors Association's Portal (www.saa.gov.uk)	Recurring (although variable from year to year) £204,378 non-cashable	The implementation of the centralised online customer focused shared service initiative has negated the requirement for LVJB to both develop and host similar functionality. The actual cost of maintaining and developing the SAA Portal for 2022/23 was £225,000; LVJB's contribution was £20,622.
SB	Introduction of an electronic Survey Management System (SMS)	Recurring £21,019.68 non-cashable	Introduction of a mainly automated process to create survey instigators for Council Tax and non-domestic properties. The introduction of SMS has considerably reduced the amount of time clerical support staff spent on this task and allowed managers to switch staff to Electoral Registration tasks negating the requirement to recruit additional staff.

Theme	Description of Efficiency Measure	Cash Releasing (list recurring and non recurring separately)	Impact on service delivery and performance / other information
SB	Digitising Council Tax and Non-Domestic files moving from paper based to electronically held.	Recurring £36,330.00 non-cashable	Ongoing process of scanning Council Tax and Valuation Roll files and paperwork. Process now allows all staff to retrieve required files electronically. Resulting in saving of clerical staff's time as no requirement to manually file or retrieve files for the valuation sections.
PR	Move to new document scanning service for Electoral Registration.	Recurring £3,376 non-cashable	Replacement of provider of scanning services for Electoral Registration documents. New system has lower annual licensing costs.
SB	Use of email to issue electoral forms and letters	£9,914 cashable	Savings in postage costs as a result of the issuing of electoral forms and letters via email rather than by post.
SB	Issuing draft and final Revaluation notices to the constituent authorities by email (instead of printing)	Approx £70 cashable	Savings in printing cost of notices no real saving in postage costs as notices would have been parcelled together for delivery. SLC 1156 notices, NLC 1715 notices.
TOTAL		£326,402	

Theme:

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

Report

12

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	5 June 2023
Report by:	Assistant Assessor and Electoral Registration Officer

Subject:	Monitoring of Complaints (1 April 2022 to 31 March 2023)
----------	---

1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ provide statistics and information on all complaints received by the Joint Board for the period 1 April 2022 to 31 March 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. Following the introduction of Lanarkshire Valuation Joint Board's revised Complaints Handling Procedure, in March 2013, a record of complaints is now reported to the quarterly Board meetings. Additionally, members also receive a report covering information on complaints received by the Board on an annual basis.

3.2. The Scottish Public Sector Ombudsman (SPSO) further revised the Complaints Handling Procedure (CHP) effective from 1 April 2021. This was the subject of a report that was noted by the Board in March 2021 titled: LVJB's Revised Complaints Handling Procedure.

3.3. In March 2022, the SPSO refreshed the Key Performance Indicators (KPI's) Guidance and LVJB comply with the guidance therein.

4. Current Position

4.1. The definition of a complaint adopted is 'any expression of dissatisfaction about LVJB's action or lack of action, or about the standard of service provided by LVJB or on LVJB's behalf.' This does not however extend to complaints about the rateable value or banding of a property or to the refusal to register an elector or grant a postal vote since in all of these areas there are rights of appeal to independent judicial bodies. The data being collected on complaints received by the Joint Board is being categorised by:-

- ◆ **'Upheld'** (the complaint was upheld, and action may be required as a result), **'partially upheld'** (the complaint was only partly upheld and some action may be required as a result) and **'not upheld'** (no further action required).

- ◆ The reason for the complaint whether upheld or not.
- ◆ Action taken as a result of upheld complaints.
- ◆ Changes made or proposed to service delivery as a result of complaints received.
- ◆ Equal opportunities monitoring of complaints.

4.2. Other information gathered includes response times in line with adopted standards for dealing with complaints, together with information on the area of the Board's services where the complaint was received.

5. Summary

5.1. During 2022/2023 a total of nine complaints were received in the period covered by this report. Four related to Council Tax, one related to non-domestic, and four related to Electoral Registration. In total seven were classified as not having been upheld, and two were classified as having been upheld.

5.2. Learning points were taken from both instances where the complaint was upheld. In one case, the staff member was reminded of the importance of obtaining an accurate date of when the Council Tax subject was extended. In the other case, the importance of a prompt follow-up to a stakeholder to ensure the accuracy of the valuation roll was stressed to the staff member.

5.3. This is in comparison to 2021/2022 where a total of thirteen complaints were received. Three related to Council Tax and ten related to Electoral Registration, no Non-Domestic Rating complaints were received during the period. In total nine were classified as not having been upheld, one as partially upheld and three were classified as having been upheld.

5.4. The breakdown of upheld and not upheld complaints by service area for 2022/2023 is as follows:-

Service	Total No	Upheld	Not Upheld	Partially Upheld
Council Tax	4	1	3	0
Non-Domestic	1	1	0	0
Electoral Registration	4	0	4	0
Total	9	2	7	0

6. Complaints to the Ombudsman

6.1. One decision was received from the Scottish Public Services Ombudsman (SPSO) in the period 1 April 2022 to 31 March 2023. 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.

7. Employee Implications

7.1. For complaints where a member of staff has not followed office procedures further training and emphasis on good customer care and good working practice is provided.

8. Financial Implications

8.1. None.

9. Climate Change, Sustainability and Environmental Implications

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

10. Other Implications

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

11. Equality Impact Assessment and Consultation Arrangements

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

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

12. Privacy Impact Assessment

12.1. 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.

Christine Maxwell BSc MRICS

Assistant Assessor and Electoral Registration Officer

23 May 2023

Previous References

- ◆ Report on Revised Complaints Handling Procedure approved 3 December 2012
- ◆ LVJB's Revised Complaints Handling Procedure noted 1 March 2021

List of Background Papers

- ◆ None

Contact for Further Information

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

Christine Maxwell, Assistant Assessor and Electoral Registration Officer

Phone: 01698 476078

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

Report

13

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	5 June 2023
Report by:	Assistant Assessor and Electoral Registration Officer

Subject:	Progress Update
----------	------------------------

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

Preparations for the 2023 annual canvass of electors are underway, continuing with the progress made under canvass reform. National data matching will be conducted around 6 July, with canvass communications due to be issued around 1 August 2023.

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. Of the 9,139 letters issued in January 2023, there were 1,364 electors who did not return their refresh application, therefore their postal vote has been cancelled.

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. Changes to the absent vote process are due to be introduced from October 2023 which involves a new online service and extending the franchise for overseas electors from January 2024.

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, however, there is a by-election due to be held on 15 June 2023 for North Lanarkshire Ward 15 – Bellshill.

There will also be a by-election in South Lanarkshire Ward 9 – East Kilbride West on 6 July 2023.

Additionally, there is the likelihood that a recall petition will occur in the UK parliamentary constituency of Rutherglen and Hamilton West, with the potential for a subsequent by-election.

3.2. Non-Domestic Valuation

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

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

These are highlighted in Appendices 1.1 and 1.2 for the period 1 April 2023 to 1 May 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-19 appeals still to be dealt with across the country, which have a statutory disposal date of 31 December 2023. The Scottish Government are currently consulting on whether this disposal date should be extended.

3.3. Council Tax

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

3.3.1. New Houses

A summary of the position for the period 1 April 2023 to 1 May 2023 is contained at Appendix 2.2.

3.3.2. Proposals and Appeals

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

4. Staffing

- 4.1. Since the last Board meeting and following a recruitment and selection process, a former member of staff re-joined the organisation commencing their role as a Divisional Valuer. Additionally, the position of Audit and Information Management Team Leader has also been filled. LVJB's management team continue to actively monitor staffing requirements in relation to service provision needs.
- 4.2. Staff absence levels for the last year are summarised in Appendix 3.0.

5. Other Matters

5.1. Complaints Received and Dealt with Since Last Progress Update Report

Since the last update provided to the Board, four complaints have been received, a summary of which is as follows:-

Service Area	Nature of Complaint	Outcome
Council Tax (ref:2022/23 - 6)	Complaint received with regard to delay in accepting a proposal to remove a Council Tax subject from the Valuation List and failure to automatically refer a proposal to Local Valuation Appeal Panel.	Letter of explanation issued regarding Council Tax proposals and appeals regulations, and the timescales involved.
Electoral Registration (ref:2022/23 - 7)	Complaint received with regard to the updating of the electoral register and a personal credit score.	Letter of explanation issued regarding when the electoral register is updated and when information is passed to the relevant agencies.
Electoral Registration (ref:2022/23 - 8)	Complaint regarding the cancellation of two postal votes.	Letter of explanation issued regarding when the statutory dates by which a postal vote identifier refresh is required, advising also of when the original correspondence and the reminder letters were issued.
Council Tax (ref:2022/23 - 9)	Complaint received regarding the length of time taken to hear a Council Tax appeal.	Investigation undertaken and letter issued detailing the contributing factors that have meant that the appeal has not, as yet, been concluded.

5.2. **Complaints to the Ombudsman**

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

5.3. **Barclay Review Implementation**

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: The Scottish Government took the decision, due to the pandemic, to postpone the next revaluation to 1 April 2023, with the tone date moving to 1 April 2022. Throughout the period 2022/23, Assessors, co-ordinated via the Scottish Assessors Association (SAA), implemented a raft of business processes to facilitate the undertaking of new statutory duties connected with the 2023 non-domestic revaluation. A comprehensive information gathering and analysis exercise was undertaken across Scotland resulting in, managed via the SAA standing committee structure, an extensive number of Valuation Practice Notes being published at the time of the publication of the draft valuation roll on 30th November 2023; the publication of the draft roll was accompanied with for the first time at a non-domestic revaluation, the issuing of draft valuation notices to proprietors, tenants and occupiers of valuation roll entries. The SAA developed a project plan for the 2023 non-domestic revaluation, which was regularly monitored and reviewed throughout the whole of 2022/23.

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: Procedures were developed within Assessors’ offices in order that a marker is placed in the Valuation Roll where deemed appropriate as a result of the Non-Domestic Rates (Relief for New and Improved Properties) (Scotland) Regulations 2022. The SAA developed a staff guidance note to ensure that consistency of approach is achieved across the country.

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: A staff guidance note was developed by the SAA to ensure consistent practice throughout Scotland, with new entries being made across the country in the draft 2023 valuation roll, and the final roll which comes into effect on 1 April 2023.

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: In addition to an extended valuation programme, whereby more valuations were published with the draft valuation roll on 30 November 2022, Assessors published at the same time property rented lists which detailed the valuation roll entries used to help form the basic rate of a range of subject types. This was the first time such information was published in connection with a non-domestic revaluation.

Section 10 – (Makes significant changes to the appeal arrangements enabling a “proposal” to be made to the Assessor in the first instance. Where no agreement is reached as to what should be done about a proposal an appeal may be submitted to the Scottish Courts and Tribunals Service (SCTS). Whilst this section sets out the basic framework of the new appeal system, much of the detail of the procedure will be contained within secondary legislation.

Progress update: The new proposals and appeals system came into effect from 1 April 2023, at the same time as the 2023 non-domestic revaluation took effect. A Local Taxation Chamber has been set up within the Scottish Courts and Tribunals Service which is a new First Tier Tribunal chamber which will deal with Council Tax, water charges and non-domestic rates appeals after 1 April 2023.

The Local Taxation Chamber will essentially hear six types of appeals:-

- Non-Domestic Rates Appeals
- Appeals against Council Tax Banding
- Non-List Council Tax Appeals: - the Chamber will also hear other Council Tax appeals such as the calculation of Council Tax liability)
- Water Charges Appeals:- the Chamber will hear appeals against a Local Authority decision that water charges are payable or the calculation of water charges liability)
- Council Tax Reduction Appeals:- the Council Tax Reduction Review Panel (CTRRP) was established to hear appeals against how a local authority has calculated someone’s level of Council Tax Reduction. It provides an additional review function, beyond that provided by the relevant local authority and safeguards an individual’s right to administrative justice in relation to the Council Tax Reduction scheme. The functions of the CTRRP will transfer to the Chamber
- Civil Penalties:- the Chamber will hear appeals against the amount of a civil penalty imposed for failure to comply with Assessor information notices, failure to comply with local authority information notices and failure to notify changes in circumstances to the local authority (see Section 26 below)

A Stakeholder Reference Group was established to help facilitate the transfer of the duties currently undertaken by Valuation Appeal Panels (VAPs) with SAA representatives participating in the group meetings. The proposed changes to the non-domestic appeal system in Scotland will present major challenges to all Assessors, and indeed other stakeholders.

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 have been widely implemented across Assessors' offices in connection with AINs and, in particular, the new civil penalties regime. The SAA has also developed staff guidance in respect of the new civil penalty powers to ensure consistency of approach across Scotland.

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.

Throughout 2022/23, the SAA continued to work with all stakeholders to consider in respect of the significant reforms introduced by the Non-Domestic Rates (Scotland) Act 2020, and will continue to do so via the various forums set up for stakeholder engagement purposes.

LVJB's Revaluation Strategy Group continues to manage work associated with the various non-domestic reforms.

5.4. Coronavirus Pandemic

LVJB's management team remain vigilant to the 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.

Renzo Pacitti BSc MRICS

Assistant Assessor and Electoral Registration Officer

23 May 2023

Previous References

- ◆ Progress Update Report for Board meeting of 6 March 2023

List of Background Papers

- ◆ None

Contact for Further Information

If you require further information, please contact:-

Renzo Pacitti, Assistant Assessor and Electoral Registration Officer

Phone: 01698 476078

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

Alterations made to the Valuation Roll (including appeal adjustments) between 01/04/2023 and 01/05/2023

Area	AS AT 01/04/2023		ADDED		DELETED		ALTERED		AS AT 01/05/2023	
	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV
North Lanarkshire	10,507	304,958,720	6	14,000	5	19,625	1	2600	10,507	304,955,695
South Lanarkshire	11,072	809,007,634	0	0	0	0	13	12,850	11,072	809,020,484
LVJB total	21,579	£1,113,966,354	6	£14,000	5	£19,625	14	£15,450	21,579	£1,113,976,179

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

Period: 1 April 2023 to 1 May 2023

Area	Total altered	altered < 3 months		altered 3 to 6 months		altered > 6 months	
	No.	No.	%age	No.	%age	No.	%age
North Lanarkshire	12	12	100%	0	0%	0	0%
South Lanarkshire	13	13	100%	0	0%	0	0%
LVJB totals	25	25	100%	0	0%	0	0%

Valuation Roll Appeals: Revaluation and Running Roll 2005

1. Revaluation Appeals

Area	Appeals received since 2005 Valuation Roll	Appeals resolved as at 1 May 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 May 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 May 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 May 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 May 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 May 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 May 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 May 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 May 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 May 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 May 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 May 2023
North Lanarkshire	4,672	2,915	0	£0	2	£21,125	1,757
South Lanarkshire	5,044	2,903	0	£0	28	£804,010,575	2,141
LVJB total	9,716	5,818	0	£0	30	£804,031,700	3,898

Council Tax Subjects as at 01/05/2023

BAND	ENTRIES AS AT 01/04/2023			ADDITIONS			DELETIONS			CURRENT ENTRIES			BAND 'D' EQUIVALENT		
	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL
A	53052	36034	89086	13	1	14	13	1	14	53052	36034	89086	35370	24024	59394
B	38020	30807	68827	8	13	21	4	0	4	38024	30820	68844	29575	23972	53547
C	20210	26973	47183	3	3	6	3	0	3	20210	26976	47186	17965	23979	41944
D	18002	22138	40140	15	10	25	0	0	0	18017	22148	40165	18017	22148	40165
E	17377	20736	38113	6	5	11	0	1	1	17383	20740	38123	22840	27250	50090
F	10287	13714	24001	12	8	20	0	0	0	10299	13722	24021	16736	22298	39034
G	3108	7042	10150	4	5	9	0	0	0	3112	7047	10159	6094	13800	19894
H	167	585	752	1	0	1	0	0	0	168	585	753	412	1433	1845
TOTAL	160223	158029	318252	62	45	107	20	2	22	160265	158072	318337	147009	158904	305913
'D' EQUIV.	146952	158854	305806	70	53	123	14	2	16	147009	158904	305913			

JOINT BOARD TOTALS

		01/04/2023	01/05/2023	Increase
TOTAL CHARGEABLE ENTRIES	North	160223	160265	42
	South	158029	158072	43
	Total	318252	318337	85
BAND 'D' EQUIVALENT	North	146952	147008	56
	South	158854	158905	51
	Total	305806	305913	107

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

Period: 1 April 2023 to 1 May 2023

Area	Total added	added < 3 months		added 3 to 6 months		added > 6 months	
North Lanarkshire	62	52	83.87%	7	11.29%	3	4.84%
South Lanarkshire	45	41	91.11%	2	4.44%	2	4.44%
LVJB totals	107	93	86.92%	9	8.41%	5	4.67%

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

Valid	Proposals/Appeals outstanding @ 1 April 2023	Proposals/Appeals received since 1 April 2023	Proposals/Appeals completely resolved 01/04/2023 to 01/05/2023	Outstanding balance
North Lanarkshire	13	2	2	13
South Lanarkshire	33	7	5	35
LVJB total	46	9	7	48

Invalid	Proposals/Appeals outstanding @ 1 April 2023	Proposals/Appeals received since 1 April 2023	Proposals/Appeals completely resolved 01/04/2023 to 01/05/2023	Outstanding balance
North Lanarkshire	52	8	15	45
South Lanarkshire	54	18	28	44
LVJB total	106	26	43	89

Combined	Proposals/Appeals outstanding @ 1 April 2023	Proposals/Appeals received since 1 April 2023	Proposals/Appeals completely resolved 01/04/2023 to 01/05/2023	Outstanding balance
North Lanarkshire	65	10	17	58
South Lanarkshire	87	25	33	79
LVJB total	152	35	50	137

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

Valid	Proposals/Appeals completely resolved 01/04/2023 to 01/05/2023	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC	Number adjusted by VAC
North Lanarkshire	2	1	0	1	0	0
South Lanarkshire	5	4	0	1	0	0
LVJB total	7	5	0	2	0	0

Invalid	Proposals/Appeals completely resolved 01/04/2023 to 01/05/2023	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC	Number adjusted by VAC
North Lanarkshire	15	0	15	0	0	0
South Lanarkshire	28	1	26	0	1	0
LVJB total	43	1	41	0	1	0

Combined	Proposals/Appeals completely resolved 01/04/2023 to 01/05/2023	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC	Number adjusted by VAC
North Lanarkshire	17	1	15	1	0	0
South Lanarkshire	33	5	26	1	1	0
LVJB total	50	6	41	2	1	0

ABSENCE MANAGEMENT STATISTICS

Month	Self Certified		Medically Certified		Unauthorised Absence		Total			Total			
	No of Days	%	No of Days	%	No of Days	%	No of Days	Work Days Avail	%	Month	No of Days	Work days available	%
	May 2022	17	1.3%	7	0.5%	Nil	0.0%	24	1345	1.8%	May 2021	89	1317
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%
February 2023	22	1.8%	28	2.3%	Nil	0.0%	50	1226	4.1%	February 2022	66	1262	5.2%
March 2023	11	0.8%	46	3.3%	NIL	0.0%	57	1397	4.1%	March 2022	102	1402	7.3%
April 2023	19	1.6%	17	1.4%	Nil	0.0%	36	1225	2.9%	April 2022	49	1262	3.9%
Averages for 12 months	18	1.4%	50	3.7%	Nil	0.0%	68	1338	5.1%		92	1386	6.6%

