



The Office of the Assessor and Electoral Registration Officer

SERVICE PLAN JANUARY 2016 – DECEMBER 2018

Update - December 2017

LANARKSHIRE VALUATION JOINT BOARD

MISSION

As an independent Local Government organisation, Lanarkshire Valuation Joint Board's mission is to deliver equitable, customer focussed, professional valuation and electoral services to all stakeholders

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
- Undertake our duties having regard to sustainability
- Build on our achievements to date

LANARKSHIRE VALUATION JOINT BOARD

ASSESSOR AND ELECTORAL REGISTRATION OFFICER

SERVICE PLAN

PART ONE

SERVICE FUNCTION

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

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

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

The service currently has 64 full time equivalent permanent staff.

1.1 VALUATION ROLL

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

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

At 1st November 2015 there were a total 19,466 properties in the Valuation Rolls for North and South Lanarkshire Council areas, with a total rateable value of £939,216,312.

Update December 2016:

At 1st November 2016 there were a total 19,684 properties in the Valuation Rolls for North and South Lanarkshire Council areas, with a total rateable value of £937,013,338.

Update December 2017:

At 1st November 2017 there were a total 20,418 properties in the Valuation Rolls for North and South Lanarkshire Council areas, with a total rateable value of £1,015,935,395.

1.2 VALUATION LIST

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

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

At 1st November 2015 there were a total of 300,426 council tax entries – excluding garages - in the Valuation Lists for the Lanarkshire area.

Update December 2016:

At 1st November 2016 there were a total of 302,418 council tax entries – excluding garages - in the Valuation Lists for the Lanarkshire area

Update December 2017:

At 1st November 2017 there were a total of 304,472 council tax entries – excluding garages - in the Valuation Lists for the Lanarkshire area

1.3 REGISTER OF ELECTORS

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

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

Individual Electoral Registration was introduced in Scotland on 19th September 2014, moving away from the traditional household registration system to one of individual registration.

At 4th August 2015 the total electorate of Lanarkshire was 510,913.

Update December 2016:

At 1st September 2016, the last update prior to the publication of the register, the total Local Government electorate of Lanarkshire was 504,073.

Update December 2017:

The annual canvass of electors is currently underway, with a view to publishing the new electoral register on 1 December 2017.

1.4 OTHER FUNCTIONS

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

LANARKSHIRE VALUATION JOINT BOARD

ASSESSOR AND ELECTORAL REGISTRATION OFFICER

SERVICE PLAN

PART TWO

CORE OBJECTIVES

2.1 THE VALUATION ROLL

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

Update December 2016:

As at 1st November 2016, some 588 value changes have been made to the valuation roll since 1/4/16; 89.80% of these changes have been made within 3 months of their effective alteration date (performance target for period 2016/17 set at 75%).

Update December 2017:

As at 1st November 2017, some 946 value changes have been made to the valuation roll since 1/4/17; 82% of these changes have been made within 3 months of their effective alteration date (performance target for period 2017/18 set at 77%).

- 2.1.2 Following the scheduled non domestic Revaluation, which takes effect on 1st April 2017, it is expected that there will be voluminous levels of appeals lodged with the Assessor, as has been the case with previous Revaluations. These will require to be managed and disposed of in line with statutory timescales. It should be noted that a review of the Tribunals system in Scotland is underway and it is expected that this will have an effect on the existing structure of Valuation Appeal Committees throughout the country. Any planned changes to the current appeal system will be considered by the Assessor and his staff in terms of the impact on current working practices. Where values are deemed to be correct, then they will continue to be robustly defended. Decisions of cases which have proceeded to a Valuation Appeal Committee hearing can be viewed at www.lvap.org

Update December 2016:

The review of the Tribunals system in Scotland has not as yet been completed.

Update December 2017:

The non Domestic Revaluation was successfully carried out and all statutory deadlines met. This involved the valuation of some 19,974 subjects. LVJB have received 9,277 appeals against these valuations. This is a marked increase from the 7,563 received in respect of the 2010 Revaluation. In terms of the legislation these appeals have to be dealt with by 31 December 2020, i.e. within a 3 year period. This will be a significant, resource intensive, challenge for LVJB.

The review of the Tribunals system in Scotland has not as yet been completed.

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

Update December 2016:

As at 1st November 2016 303 running roll appeals remain outstanding. The appeal citation programme continues to prove efficient and the majority of the remaining appeals will be cited for Valuation Appeal Committee hearing dates prior to 31 March 2017.

Update December 2017:

As at 1st November 2017 507 running roll appeals remain outstanding. The appeal citation programme continues to prove efficient and the majority of the remaining appeals will be cited for Valuation Appeal Committee hearing dates prior to 31 March 2018.

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

Update December 2016:

As at 1st November 2016 the number of Lanarkshire appeals referred to the Lands Tribunal for Scotland is 127. No further Lanarkshire appeals have proceeded to the Lands Valuation Appeal Court since the start of this Service Plan.

Update December 2017:

As at 1st November 2017 the number of Lanarkshire appeals referred to the Lands Tribunal for Scotland is 94. No further Lanarkshire appeals have proceeded to the Lands Valuation Appeal Court since the start of this Service Plan.

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

Update December 2016:

The valuation of Electricity Subjects in respect of the 2017 Revaluation has been an onerous task, made more difficult by the lack of information supplied by the industry's agents. This has meant that the Assessor is currently only in a position to produce draft valuations for these subjects. In an attempt to gather information in this regard the Assessor invited agents to meetings of the LVJB Electricity group with the intention of sharing information which would allow him to finalise his valuations.

The Assessor also hosted an industry event with Scottish Renewables, with a representative from the Scottish Government in attendance.

Update December 2017:

Following discussions with industry representatives, electricity utility valuations concerning transmission and distribution networks and nuclear power installations have been agreed. Discussions and preparation of valuations continues to be resource intensive given the complexity of such subjects.

The total value in the 2017 Revaluation Roll for Electricity subjects was over £450m.

2.2 THE VALUATION LIST

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

Update December 2016:

As at 1st November 2016 some 1,370 new houses have been added to the valuation list since 1/4/16; 97% of these additions have been made within 3 months of their effective completion date (performance target for period 2016/17 set at 85%).

Update December 2017:

As at 1st November 2017 some 1,484 new houses have been added to the valuation list since 1/4/17; 96% of these additions have been made within 3 months of their effective completion date (performance target for period 2017/18 set at 87%).

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

Update December 2016:

As at 1st November 2016, 97 council tax bands have been increased since 1st April 2016 as a result of the property being altered and subsequently sold, the alteration being deemed significant enough to warrant an increase in band.

Update December 2017:

As at 1st November 2017, 115 council tax bands have been increased since 1st April 2017 as a result of the property being altered and subsequently sold, the alteration being deemed significant enough to warrant an increase in band.

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

Update December 2016:

As at 1st November 2016 some 111 proposals and appeals remain outstanding with 2 council tax valuation appeal hearings remaining scheduled for 2016 and 12 hearings having been arranged for 2017 as part of a strategy to deal with these as efficiently as possible.

Update December 2017:

As at 1st November 2017 some 97 proposals and appeals remain outstanding with 1 council tax valuation appeal hearing remaining scheduled for 2017 and 11 hearings having been arranged for 2018 as part of a strategy to deal with these as efficiently as possible.

2.3 REGISTER OF ELECTORS

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

Update December 2016:

The annual voter registration canvass is now nearing completion. Circa 300,000 HEFs were issued at the beginning of August, followed up by circa 187,000 postal reminders. In the region of 110,000 canvasser household visits relating to the non return of HEFs is almost complete with the current return rate now around 78%, up from 72% on the 2015 annual canvass. In particular we have seen an increase in returns made by telephone and via the web facility.

The Cabinet Office have recently approved a number of pilot schemes, including two in Scotland, in relation to next year's annual canvass with a view to ultimately changing the way canvasses are to be undertaken, recognising that the current legislative requirements are not sustainable.

Update December 2017:

The annual voter registration canvass is now nearing completion. Circa 304,000 Household Enquiry Forms (HEFs) were issued at the beginning of August, followed up by circa 150,000 postal reminders. Over 100,000 canvasser household visits relating to the non return of HEFs and Invitation to Register(ITR) follow-ups was completed on 31 October with the current return rate now around 77%, similar to 78% on the 2016 annual canvass.

For noting is that the canvass forms have been updated to add in a single occupancy tick box and the ability to request an ITR by e-mail. Initially these initiatives will produce small savings but these are expected to increase over time.

The two pilot schemes that the Cabinet Office are running in Scotland in respect of this year's canvass are currently underway.

The Electoral Commission is working with the Behavioural Insights Team to run a randomised controlled trial during the 2017 canvass. The aim of the project is to increase HEF response rates by testing a range of different messages on HEF cover letters with random samples of households in each local authority area, to see if people respond to particular messages over others. An analysis on the effectiveness of the different messages will be provided early in 2018.

The Electoral Commission is about to publish a consultation paper on electoral reform.

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

Update December 2016:

Updates to the Electoral Register have been updated monthly. The last update prior to this year's annual canvass was on 1st September 2016.

Update December 2017:

Updates to the Electoral Register have been undertaken monthly. The last update prior to this year's annual canvass was on 1st September 2017.

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

Update December 2016:

IER has now been in place for 2 years and at the start of August the second full canvass under IER got underway. The inability to data match to Council Tax records, the resulting increase in the number of properties canvassers are required to visit and the consequent increase in the number of canvassers the ERO has to recruit are detailed at 2.3.1

Update December 2017:

IER has now been in place for 3 years and at the start of August the third full canvass under IER got underway. The inability to data match to Council Tax records, the resulting increase in the number of properties canvassers are required to visit and the consequent increase in the number of canvassers the ERO has to recruit are detailed at 2.3.1

- 2.3.6 There is the requirement, for the Electoral Registration Officer to continue the process of refreshing personal identifiers collected in relation to absent voting.

Update December 2016:

A refresh of personal identifiers was carried out in January of 2016, which involved the ERO writing out to 1,802 electors requesting a refresh of their signature. This exercise will be repeated annually in January of each year. In respect of the Scottish Parliamentary Election in May the ERO wrote out to 582 electors informing them that, from information passed from the Returning Officer, their Postal Vote had been rejected. In respect of the European Referendum in June this figure was 588.

Update December 2017:

A refresh of personal identifiers was carried out in January of 2017, which involved the ERO writing out to 5,894 electors requesting a refresh of their signature. This exercise will be repeated annually in January of each year. In respect of the Local Government election in June the ERO wrote out to 633 electors informing them that, from information passed from the Returning Officer, their Postal Vote had been rejected.

- 2.3.7 The extension of the franchise allowing 16 and 17 year olds to vote in Scottish elections will require allocation of resources to ensure that persons able to vote are properly registered. The ERO will raise the resourcing of these additional duties with the Treasurer to the Board where it is envisaged that their undertaking is either onerous in terms of resourcing, or where they may affect other service delivery areas.

Update December 2016:

The ERO has taken steps in encouraging young persons in Lanarkshire to register to vote. This has included work with both North and South Lanarkshire Education departments and also liaising with Further Education establishments.

Update December 2017:

The ERO continues to take steps in encouraging young persons in Lanarkshire to register to vote. This includes working with both North and South Lanarkshire Education departments and also liaising with Further Education establishments.

2.4 CORPORATE GOVERNANCE

- 2.4.1 The Valuation Joint Board will ensure that the Assessor and Electoral Registration Officer is adequately resourced to perform his statutory functions. It will meet to discuss and approve Budgets, Policies and Practices as is deemed necessary and the members will act in accordance with the Code of Conduct for Councillors.
- 2.4.2 The officers of the Valuation Joint Board will act in accordance with the relevant Schemes of Delegation, Financial Regulations, Standing Orders and Codes of Conduct. These will be reviewed in accordance with the timetables included in Part Three, Key Activities and Outcomes of the Service Plan. Further, reference will be made to such good practice and good governance guidance as is provided by Audit Scotland.
- 2.4.3 Strategic and detailed Annual Service Plans will be implemented, maintained and actioned. The Strategic Plan will cover a rolling three year period, whilst noting matters of relevance beyond that timescale. Annual Service Plans will be reviewed in a manner which integrates with budget planning.

Update December 2016:

A new service plan was presented to the Board at the December 2015 meeting. This covers the period 2016 to 2018, to which this report is the first update.

Update December 2017:

This is the second update to the service plan which was presented to the Board at the December 2015 meeting. The Service Plan covers the period 2016 to 2018.

2.4.4 Policies covering Corporate Governance, Defalcation Procedures and Fraud Prevention will be implemented and reviewed.

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

Update December 2016:

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

Update December 2017:

Regular Senior Management Team and full Management Team meetings continue to be undertaken to review and set strategic objectives.

2.4.6 Effective performance management systems have been implemented with the Assessor's Management Team being identified as the principle forum for matters relating to Performance Management, Planning and Reporting.

Update December 2016:

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

Update December 2017:

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

2.4.7 Specific operational matters will be within the remit of the various scheduled meetings set up to ensure that operational policies are reviewed, updated and implemented, and also that best practice is shared between working partners, such as parties responsible for Election Management issues and non domestic rates and council tax billing. Additional groups, such as The Health and Safety Working Group will also contribute towards ensuring that appropriate procedures and processes are adhered to. These groups in turn will report to the Assessor's Management Team.

2.4.8 Senior management will liaise as and when required with staff representatives.

2.4.9 Where deemed appropriate the Valuation Joint Board will align its Personnel and other related policies with those of South Lanarkshire Council.

2.4.10 The financial management and operations of the Valuation Joint Board will be subject to internal and external audit (see later).

2.4.11 Lanarkshire Valuation Joint Board is fully committed to the principles and practice of Best Value.

2.4.12 Lanarkshire Valuation Joint Board has submitted its formal records management plan to the Keeper of the Records of Scotland as required under Part 1(1) of the Public Records (Scotland) Act 2011. If approved, LVJB will ensure that its public records are managed in accordance with the plan.

Update December 2016:

Lanarkshire Valuation Joint Board's Records Management Plan was approved by the Keeper of Records of Scotland on 9 August 2016. LVJB will fully implement the agreed plan to meet its full obligations under the Public Records (Scotland) Act 2011.

Update December 2017:

LVJB continue to implement the agreed plan. Authorities are required to keep their Record Management Plans under review. In January 2018, LVJB will receive an invitation to submit their Progress Update Review (PUR) to the Keeper of Records. The PUR mechanism sits outwith the Public Records (Scotland) Act and is a wholly voluntary process. It has been designed to act as informal "health check" on an authority's current records management arrangements.

2.5 HEALTH AND SAFETY

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

Update December 2017:

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

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

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

Update December 2016:

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

Update December 2017:

LVJB's in house H&S committee continue to meet quarterly and LVJB H&S representatives continue to attend meetings of South Lanarkshire Council's Finance and Corporate Health and Safety Group. H&S remains a standing item on the agenda of LVJB Management Team meetings.

- 2.5.3 The Assessor and Electoral Registration Officer will ensure that health and safety is a standing item at any strategic management meeting to discuss and raise awareness.
- 2.5.4 Health and Safety Officers will be appointed to actively participate in South Lanarkshire Council's, Finance and Corporate Health and Safety Group meetings so that Risk Assessments, Safe Systems of Work and PUWER assessments continue to be relevant as South Lanarkshire Council's OHSMS changes.

Update December 2016:

Divisional Assessors attend the above meetings and manage the OHSMS as required.

Update December 2017:

Divisional Assessors continue to attend the above meetings and manage the OHSMS as required.

- 2.5.5 LVJB have an internal health and safety group which is responsible for carrying out checks and making recommendations to the management team on matters relating to health and safety.

Update December 2016:

LVJB's in house H&S committee meet quarterly. Meetings are minuted, actions undertaken as appropriate and all information relevant to LVJB staff is disseminated via scheduled meetings.

Update December 2017:

LVJB's in house H&S committee continue to meet quarterly. Actions are undertaken as appropriate and LVJB staff are passed all information relative to them via scheduled meetings.

- 2.5.6 A Fire Action Plan will be developed, reviewed and updated in line with the OHSMS to ensure the safe evacuation of employees and service users.

Update December 2016:

This has now been developed and is maintained to show the names of our current floor controllers.

Update December 2017:

This is maintained to show the names of our current floor controllers.

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

Update December 2016:

Risk Assessments and Safe Systems of Work are in place and have been updated. They are current until July 2017.

Update December 2017:

Risk Assessments and Safe Systems of Work are currently under review. There is unlikely to be any significant changes given the low level of incidents/accidents within our Resource.

- 2.5.8 Relevant training will be identified and provided to all staff in line with the OHSMS to ensure the safety of all employees. New employees will be given information and training on health and safety as part of Lanarkshire Valuation Joint Board's staff induction procedure.

Update December 2016:

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

Update December 2017:

The procedure remains the same as at December 2016.

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

2.6 ACCOUNTABILITY

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

Update December 2016:

Undertaken by the Treasurer to the Board for 2015/16 annual accounts.

Update December 2017:

Undertaken by the Treasurer to the Board for 2016/17 annual accounts.

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

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

Update December 2016:

An SLA has been agreed for the current year.

Update December 2017:

An SLA has been agreed for the current year.

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

Update December 2016:

Internal audit carried out an audit on “House Sales and Subsequent Council Tax Band Changes”; the report is dated February 2016. Recommended actions as an outcome of the report have been undertaken.

Internal Audit are currently carrying out an audit on the Door 2 Door aspect of the annual canvass to provide assurance that LVJB are meeting their legislative duty to ensure the registration of everybody entitled to be on the Electoral Roll; that the registration process is straightforward, accessible, is as secure as possible and the canvass is conducted in accordance with statutory obligations. It is hoped that a draft report on their findings will be available towards the end of January 2017.

Update December 2017:

Internal Audit carried out an audit on the “Electoral Register – 2016 Canvass” concentrating on the door to door element of the annual canvass: the report I923062 is dated April 2017. The recommended action as an outcome of the audit has been undertaken.

Internal audit are currently carrying out an audit of “Electoral Register – Integrity Checks” to provide assurance that LVJB are delivering their electoral registration commitments to ensure the register is as accurate and complete as possible. A draft report is anticipated early in 2018.

- 2.6.5 The Valuation Joint Board is committed to the Performance and Management Planning self-assessment process as laid down by Audit Scotland.

- 2.6.6 Performance will be monitored and reported internally and externally. Accordingly, a schedule of performance reports have been developed and reported at monthly management team meetings and also other scheduled meetings where deemed appropriate. In response to changing external requirements and management need, this schedule will be subject to continuous review.

Update December 2016:

Refer 2.4.6

Update December 2017:

In LVJB’s 2016/17 Annual Audit Report the auditor noted that the Joint Board’s 2016/17 public performance report was fair and balanced and included useful and well presented information in both narrative and graphic format.

Further, he assessed the Joint Board’s published data against that of a sample of other Scottish Valuation Joint Boards and found LVJB to be performing at the top of the range in respect of adding new houses to the Council Tax List, a level of performance that LVJB have sustained over the past 3 years, and that LVJB have consistently outperformed most other Joint Boards in terms of amendments to the Valuation Roll.

2.6.7 Decisions of the Management Team will be minuted.

2.7 BEST VALUE

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

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

Update December 2016:

Performance management information covering all the Board's key service delivery areas is considered at both the regular senior management team meetings, and the monthly full management team meetings. It is then rolled out to operational meetings to allow staff to monitor LVJB and their own performance.

Update December 2017:

The procedure remains the same as at December 2016.

2.7.3 Performance Indicators will be used for year-on-year comparisons as well as comparisons with other bodies where deemed appropriate.

2.7.4 In accordance with Section 13 of The Local Government in Scotland Act 2003, the performance of LVJB in relation to its functions will be reported to all stakeholders of the Valuation Joint Board, including staff, in the most appropriate manner.

Update December 2016:

LVJB's Public Performance Report for the period 2015/16 was presented to the Board meeting of 6 June 2016.

Update December 2017:

LVJB's Public Performance Report for the period 2016/17 was presented to the Board meeting of 26 June 2017.

In LVJB's 2016/17 Annual Audit Report the auditor noted that the Joint Board's 2016/17 public performance report was fair and balanced and included useful and well presented information in both narrative and graphic format.

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

Update December 2016:

The Customer Care Policy is currently being reviewed.

Update December 2017:

LVJB's Customer Care Policy was reviewed and was presented to the Board meeting of 13 March 2017.

- 2.7.6 A Service Review Plan will be produced and regularly reviewed in light of changing priorities and external factors.
- 2.7.7 LVJB will give consideration to any guidance issued under the terms of Section 2(1) (b) of The Local Government in Scotland Act. This is an external factor over which the Joint Board has no control and which may result in variations to the Service Plan.
- 2.7.8 LVJB recognises its duty under the Government's 'Efficient Government' initiative and will prepare and monitor plans to ensure compliance.

Update December 2016:

LVJB prepare Efficiency Statements annually, the last of which was presented to the Board at the meeting of 6 June 2016.

Update December 2017:

LVJB prepare Efficiency Statements annually, the last of which was presented to the Board at the meeting of 26 June 2017.

2.8 EQUAL OPPORTUNITIES

- 2.8.1 LVJB recognises its duty, under Section 16(1) of The Local Government in Scotland Act 2003 and equalities legislation, to discharge its functions in a manner which encourages equal opportunities and the observance of equal opportunity requirements.
- 2.8.2 The Valuation Joint Board is committed to equality in respect of race, ethnicity, disability, age, gender, sexual orientation and religion or belief both in staffing and service provision. In pursuance of this it has published an Equal Opportunity Policy, and Race, Gender and Disability Equalities Schemes and will implement a range of associated policies, procedures and actions.
- 2.8.3 Regulation 4 of the Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012 requires a listed authority to report on the progress it has made to achieve the outcomes, detailed in its equality outcomes and mainstreaming report at least every 2 years. LVJB's Mainstreaming Equalities Report and Employee Information Annual Report was presented to the Board at the meeting of 1 June 2015. It has also been published on the Board's website.

Update December 2016:

The Equality Act 2010 (Specific Duties) (Scotland) Regulation 2012 requires a new set of Equality Outcomes to be published by April 2017. LVJB's Equality Outcomes and Mainstreaming Report will be published by the end of April 2017.

Update December 2017:

LVJB's Equality Outcomes and Mainstreaming Report for the period 2017 to 2012 was presented to the Board meeting of 26 June 2017.

2.8.4 Staff will be adequately trained in matters relating to equalities.

2.9 STAFFING AND PERSONNEL MATTERS

2.9.1 Appropriate training will be provided to all members of staff in accordance with both Lanarkshire Valuation Joint Board's and staff training needs.

Update December 2016:

Staff training issues are monitored at annual and interim PDR's.

Update December 2017:

Staff training issues continue to be monitored at annual and interim PDR's.

2.9.2 Staffing reviews will be carried out annually in order to facilitate the coming year's service delivery having regard to matters such as previous year's performance, anticipated workload, staffing levels, and budgetary constraints. Staff consultations will be undertaken as part of the annual service planning process where applicable.

Update December 2016:

Due to the of the introduction of IER, there has been a requirement to continuously monitor and review staffing requirements due to the additional statutory duties placed upon the ERO.

Update December 2017:

Staffing requirements continue to be monitored via LVJB's management team.

As a result of an Audit Scotland recommendation a Workforce Plan is currently being developed.

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

Update December 2016:

Personal Development Review meetings continue to be monitored by LVJB's management team to ensure both completion and consistency of approach.

Update December 2017:

Personal Development Review meetings continue to be monitored by LVJB's management team to ensure both completion and consistency of approach.

2.9.4 Regular liaison meetings will be held with South Lanarkshire Council's Personnel Services and LVJB staff representatives.

Update December 2016:

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

Update December 2017:

The procedure remains the same as at December 2016.

2.9.5 LVJB is an Equal Opportunities employer and complies with the "Double Tick" initiative.

2.10 FINANCE AND BUDGETING

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

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

Update December 2016:

LVJB's budget for 2017/18 will be discussed in a series of meetings between SLC's finance officers and LVJB's representatives and will result in a budget paper to be presented to the December meeting of the Board.

Update December 2017:

LVJB's budget for 2018/19 has been discussed in a series of meetings between SLC's finance officers and LVJB's representatives; the budget paper is being presented to the December meeting of the Board.

2.10.3 Appropriate procedures for procurement, authorisation and payment have been implemented and these will be subject to review.

Update December 2016:

LVJB continues to adhere to the controls, considered to be adequate and ensuring good governance that were outlined in the report which was submitted to the Board meeting of 4 March 2013.

Update December 2017:

LVJB continues to adhere to the controls, considered to be adequate and ensuring good governance, which were outlined in the report that was submitted to the Board meeting of 26 June 2017.

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

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

2.11 INFORMATION TECHNOLOGY & INFORMATION MANAGEMENT

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

Update December 2016:

Following a structural review by SLC IT LVJB currently have access to two IT business managers, one of which is a business systems manager and the other a database manager, who attend LVJB's monthly management team meetings for the standing item 'IT'. In addition there is regular contact with the Assistant Assessor prior to the monthly management meeting.

Update December 2017:

The Assistant Assessor attends the regular meetings of SLC's ICT Programme Board and reports back to both the Management Team and the Senior Management Team.

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

Update December 2016:

Managed via the meetings referred to in 2.11.1

Update December 2017:

A full PC and monitor refresh was undertaken in June 2017 in accordance with the Service Level Agreement between SLC and their hardware suppliers.

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

Update December 2016:

Privacy Impact Assessments continue to be undertaken, by LVJB's Audit and Information section, for new policies and procedures and formal data sharing agreements entered into where appropriate. Additionally all existing LVJB employees have been through basic disclosure as an added security standard. A secure portal is being used for the supply of electoral registers to those legally entitled to receive a copy.

Update December 2017:

LVJB continues to comply with the principles of the Data Protection Act (DPA). We are currently reviewing the impact of the General Data Protection Regulation (GDPR) and the new duties required under GDPR to be compliant when the regulations come into force in May 2018. The main concepts and principles are much the same as those in the DPA with some new elements and significant enhancements.

2.11.4 Policies to enable compliance with the requirements of the Freedom of Information (Scotland) Act 2002 will continue to be reviewed to ensure compliance. LVJB's and The Assessor's model publication scheme has the Scottish Information Commissioner's approval until 31 May 2017.

Update December 2016:

FOI requests continue to be managed by members of LVJB's management team and a record of all requests is recorded. Legislative timescales for responding to requests continue to be met.

Update December 2017:

The Scottish information Commissioner (SIC) amended and released the new version of the Model Publication Scheme in July 2017. Both the Assessor and Joint Board previously adopted the 2013 version of the Model Publication Scheme. The Schemes along with a Joint Guide to Information were published on the LVJB website. The Model Publication Schemes have now been amended to comply with the changes made by the Scottish Information Commissioner in July 2017 and are published on the LVJB website. The Joint Guide to Information has been reviewed to ensure compliance with guidance issued by the SIC and is also published on the LVJB website.

The non statutory fees, contained within the scheme relating to Valuation Roll and Council Tax List, were agreed by the Scottish Assessors Association. This was to maintain consistency in the charging structure across the association.

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

Update December 2016:

Managed via the meetings referred to at 2.11.1 and via LVJB's monthly management team meetings.

Update December 2017:

Managed via the meetings referred to at 2.11.1 and via LVJB's monthly management team meetings.

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

Update December 2016:

LVJB continue to play an active role in the SAA Portal's development with representation on the SAA's Portal Management Committee at Assistant Assessor level and representation on the Portal Project Team in a technical capacity.

Update December 2017:

Developments to the Portal during 2017 have included uploads of the 2017 Revaluation figures and the upload of the majority of summary valuations for the subjects revalued.

2.11.7 The LVJB website will be reviewed with a view to remaining current and relevant to users.

Update December 2016:

The content of LVJB's website is reviewed via the management team meetings with a view to keeping all information on it current and accurate. Statistics on its use continue to be monitored.

Update December 2017:

LVJB's website is currently being revised and refreshed in line with the 2016/7 annual audit report from Audit Scotland.

2.11.8 With advice from SLC, as appropriate, the PC Operating System and desktop applications currently in use will be reviewed.

Update December 2016:

Managed via the meetings referred to at 2.11.1

Update December 2017:

LVJB are currently updating 2 desktop applications. In line with SLC we are currently changing our map based application from LocalView to ArcGIS Online and this should be in place before Christmas. We are also upgrading our electronic document management software from Adest 4.0 to Adest 5.0, this offers better functionality at a long term reduced cost, and this will be in place early in the New Year.

LVJB are currently testing desktop applications against the Windows 10 operating system with a view to upgrading to that platform later in 2018.

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

Update December 2016:

The project to move our paper based records relating to council tax entries to a digital platform is almost complete and a project to do the same with our non domestic subject records has been put in place, to commence when the council tax project is completed.

A project team was recently working with our core valuation software supplier to ensure that valuation tools for the majority of our subjects were in place for the 2017 Revaluation project.

Due to possible future support issues LVJB have been in discussions with SLC IT with a view to adopting SLC Electronic Document Records Management System to replace the current Adest system.

Consideration is being given by LVJB to moving towards acquiring a mobile working application. Initial discussions with SLC IT have taken place. However, this initiative may prove to be out with our current budget.

Update December 2017:

The project to move our paper based records relating to council tax entries to a digital platform is now complete and a project to do the same with our non domestic subject records has been put in place, to commence early next year.

2.12 KEY PARTNERSHIPS

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

Update December 2016:

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

Update December 2017:

Regular meetings continue in the manner outlined as at December 2016.

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

Update December 2016:

Such matters continue to be managed via identified officers from each organisation who maintain dialogue on a number of areas of mutual interest.

Update December 2017:

Such matters continue to be managed via identified officers from each organisation who maintain dialogue on a number of areas of mutual interest.

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

Update December 2016:

LVJB continue to be represented on all relevant standing committees and related working groups of the SAA.

Update December 2017:

LVJB continue to be represented on all relevant standing committees and related working groups of the SAA.

- 2.12.4 Through the SAA, LVJB will maintain liaison with bodies such as the Valuation Office Agency (England and Wales), the Valuation and Land Agency (Northern Ireland), the Eire Valuation

Office, The Royal Institution of Chartered Surveyors and The Institute of Revenues, Rating and Valuation.

Update December 2016:

LVJB continue to make representation to the identified bodies via the appropriate SAA spokespersons and to make direct contact with the VOA to discuss matters relating to electricity subjects. This is also the case in respect of subjects for which LVJB members of staff have a particular responsibility in terms of the 2017 Revaluation.

Update December 2017:

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

2.12.5 Similarly, Joint Board staff will continue to be represented and participate in the workings of the Association of Electoral Administrators.

2.12.6 LVJB recognises the role of, and support provided by, The Electoral Commission in respect of Electoral Registration matters.

Update December 2016:

As 2.12.5. LVJB continue to maintain communication with the Electoral Commission generally via the SAA Electoral Registration Committee meetings.

Update December 2017:

The procedure remains as at December 2016.

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

Update December 2016:

Regular section meetings and core briefs act as forums for staff to be consulted on improving service delivery. In addition staff are consulted by way of project teams in respect of specific pieces of work and project teams assembled where deemed appropriate to do so.

Update December 2017:

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

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

Update December 2016:

With regards to LVJB's two core software applications, LVJB continue to participate in Halarose User Group meetings (in relation to LVJB's core electoral registration software application), and liaise with LVJB's Northgate account manager (in relation to LVJB's core valuation software application).

Update December 2017:

With the move to Adest 5.0 application being undertaken (2.11.8), the LVJB project team managing the changeover have been liaising with the software provider by way of meetings and webcasts.

2.13 MISCELLANEOUS

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

Update December 2016:

LVJB core Electoral Services system is currently being updated to reflect the recent Local Government Ward Boundaries. The Electoral Register, due for publication on 1st December 2016, will be published in these new wards as will the Revaluation Roll in April 2017.

On 24th February 2016 the Boundary Commission for Scotland announced the start of its 2018 Review of UK Parliamentary Constituencies. It is expected that the resulting constituencies will be used for the next General Election, expected in 2020.

Update December 2017:

LVJB continue to monitor the 2018 Review of UK Parliamentary Constituencies.

In June of this year the Local Government Boundary Commission for Scotland agreed to conduct a review of the administrative area boundary between Glasgow City council area and North Lanarkshire council area at Cardowan, Stepps. The Commission sought the public's view on the proposed changes and this consultation period ended in September with the Commission expecting to submit its final recommendations and report on this to ministers by the end of this year or early in 2018.

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

Update December 2016:

The work with the CAG custodian of South Lanarkshire continues and the process by which LVJB are assisting NLC resource the population of the CAG through its LVJB's Audit and Information Team continues.

Update December 2017:

The work with the CAG custodian of South Lanarkshire continues and the process by which LVJB are assisting NLC resource the population of the CAG through its LVJB's Audit and Information Team continues.

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

Update December 2016:

LVJB's Environmental Action Plan continues to be reviewed monthly at management team meetings, with action points from this meeting cascaded down to staff by way of briefing.

Update December 2017:

LVJB's Environmental Action Plan continues to be reviewed monthly at management team meetings, with action points from this meeting cascaded down to staff by way of briefing.