



Tuesday, 21 June 2022

Dear Councillor

Lanarkshire Valuation Joint Board

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

Date: Monday, 27 June 2022
Time: 14:00
Venue: By Microsoft Teams and Banqueting Hall,

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

Yours sincerely

Cleland Sneddon
Clerk to the Board

Members

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

Substitutes

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

BUSINESS

1 Declaration of Interests

- 2 Minutes of Previous Meeting** 5 - 8
Minutes of meeting of the Lanarkshire Valuation Joint Board held on 7 March 2022 submitted for approval as a correct record. (Copy attached)

Item(s) for Decision

- 3 Appointment of Convener and Depute Convener** 9 - 10
Report dated 15 June 2022 by the Clerk to the Lanarkshire Valuation Joint Board. (Copy attached)
- 4 Adoption of Standing Orders on Procedures, Financial Regulations, Standing Orders on Contracts, Scheme of Delegation and Terms of Reference** 11 - 28
Report dated 17 June 2022 by the Clerk to the Lanarkshire Valuation Joint Board. (Copy attached)
- 5 Timetable of Future Meetings** 29 - 30
Report dated 8 June 2022 by the Clerk to the Lanarkshire Valuation Joint Board. (Copy attached)

Monitoring Item(s)

- 6 Revenue Budget Monitoring 2022/2023 - Lanarkshire Valuation Joint Board** 31 - 34
Report dated 6 June 2022 by the Treasurer to the Lanarkshire Valuation Joint Board. (Copy attached)

Item(s) for Noting

- 7 Internal Audit Annual Assurance Report 2021/2022** 35 - 44
Report dated 15 June 2022 by the Executive Director (Finance and Corporate Resources - South Lanarkshire Council). (Copy attached)

Item(s) for Decision

- 8 Annual Governance Statement** 45 - 50
Report dated 7 June 2022 by the Treasurer to the Lanarkshire Valuation Joint Board. (Copy attached)
- 9 2021/2022 Annual Report and Accounts - Lanarkshire Valuation Joint Board** 51 - 98
Report dated 1 June 2022 by the Treasurer to the Lanarkshire Valuation Joint Board. (Copy attached)

- 10 Financial Strategy 2023/2024 to 2025/2026** 99 - 104
Report dated 15 June 2022 by the Treasurer to the Lanarkshire Valuation Joint Board. (Copy attached)

Item(s) for Noting

- 11 Who We Are and What We Do** 105 - 122
Report dated 9 June 2022 by the Assessor and Electoral Registration Officer, Lanarkshire Valuation Joint Board. (Copy attached)
- 12 Lanarkshire Valuation Joint Board Public Performance Report 2021/2022** 123 - 132
Report dated 15 June 2022 by the Assessor and Electoral Registration Officer, Lanarkshire Valuation Joint Board. (Copy attached)
- 13 Monitoring of Complaints (1 April 2021 to 31 March 2022)** 133 - 136
Report dated 9 June 2022 by the Assessor and Electoral Registration Officer, Lanarkshire Valuation Joint Board. (Copy attached)
- 14 Progress Update** 137 - 152
Report dated 15 June 2022 by the Assessor and Electoral Registration Officer, Lanarkshire Valuation Joint Board. (Copy attached)

Urgent Business

- 15 Urgent Business**
Any other items of business which the Convener decides are urgent.

For further information, please contact:-

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

LANARKSHIRE VALUATION JOINT BOARD

2

Minutes of meeting held via Microsoft Teams on 7 March 2022

Convener:

Councillor Alex McVey, North Lanarkshire Council

Councillors Present:

North Lanarkshire Council

Councillor Bob Burgess, Councillor Tom Castles, Councillor Jim Reddin, Councillor William Shields

South Lanarkshire Council

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

Councillors' Apologies:

North Lanarkshire Council

Councillor Tom Johnston, Councillor Caroline Stephen, Councillor Annette Valentine

South Lanarkshire Council

Councillor Walter Brogan, Councillor Geri Gray, Councillor Ann Le Blond

Attending:

Assessor and Electoral Registration Service

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

Clerk's Office

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

Treasurer's Office

P Manning, Treasurer

Also Attending:

Audit Scotland

B Gillespie, Lead Auditor; A Kerr, Senior Audit Manager

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 6 December 2021 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 2021/2022 – Lanarkshire Valuation Joint Board

A report dated 22 February 2022 by the Treasurer was submitted comparing the Board's actual expenditure at 28 January 2022 against the budgeted expenditure for 2021/2022 and providing a forecast for the year to 31 March 2022.

As at 28 February 2022, there was an underspend of £0.439 million on the Board's revenue budget. Following the probable outturn exercise, the position was an anticipated transfer to Reserves of £0.021 million. This would leave a balance of £1.148 million to be carried into 2022/2023.

The Board decided:

- (1) that it be noted that, following the probable outturn exercise, there would be a transfer to Reserves of £0.021 million for the current financial year; and
- (2) that the underspend on the Board's revenue budget of £0.439 million at 28 February 2022, as detailed in Appendix A to the report, be noted.

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

4 Lanarkshire Valuation Joint Board - Service Plan - 1 April 2022 to 31 March 2025

A report dated 24 February 2022 by the Assessor and Electoral Registration Officer was submitted on the proposed Lanarkshire Valuation Joint Board Service Plan for the period 1 April 2022 to 31 March 2025.

The current Service Plan covered the period from 1 April 2019 to 31 March 2022 and a new Plan, covering the period from 1 April 2022 to 31 March 2025, had been prepared. The proposed Service Plan, attached as an appendix to the report, set out the Board's key business areas over the 3 year period. 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 Board decided: that the Lanarkshire Valuation Joint Board Service Plan for the period 1 April 2022 to 31 March 2025 be approved.

[Reference: Minutes of 1 March 2021 (Paragraph 5)]

Councillor Castles joined the meeting during this item of business

5 Lanarkshire Valuation Joint Board Annual Audit Plan 2021/2022

The Board considered the Lanarkshire Valuation Joint Board Audit Plan for 2021/2022, dated February 2022, submitted by the Council's External Auditors, Audit Scotland. The Plan set out the audit work necessary to allow Audit Scotland to provide an independent auditor's report and meet the wider scope requirements of public sector audit.

The Plan was structured around the following areas:-

- ◆ introduction
- ◆ annual accounts audit planning
- ◆ audit dimensions
- ◆ reporting arrangements, timetable and audit fee
- ◆ other matters including independence and objectivity and quality control

Details were given on key aspects of those areas.

The Board decided: that the report be noted.

[Reference: Minutes of 1 March 2021 (Paragraph 4)]

6 Lanarkshire Valuation Joint Board - Service Plan - 1 April 2019 to 31 March 2022 - Update

A report dated 22 February 2022 by the Assistant Assessor and Electoral Registration Officer was submitted providing an update on the Lanarkshire Valuation Joint Board Service Plan for the period 1 April 2019 to 31 March 2022.

The current Service Plan, approved by the Board on 4 March 2019, set out the Board's key business areas over the period 1 April 2019 to 31 March 2022. 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.

Details of the Board's key challenges over the period of the Plan were outlined in the report.

This was the final update report on the progress of the Plan.

Officers responded to members' questions on the inclusion of snack bars on the Valuation Roll, the continued use of Microsoft Teams, post pandemic, for the Lanarkshire Valuation Appeal Panel and arrangements for members of the public attending the Electoral Registration Offices in terms of late registration, absent vote and proxy vote applications for the forthcoming Local Government elections.

The Board decided: that the report be noted.

[Reference: Minutes of 1 March 2021 (Paragraph 5)]

7 Risk Register Update 2022

A report dated 17 February 2022 by the Assessor and Electoral Registration Officer was submitted on the review and update of Lanarkshire Valuation Joint Board's Risk Register for 2022.

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:-

- ◆ 2 as high risk
- ◆ 20 as medium risk
- ◆ 16 as low risk

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 Board decided: that the report be noted.

[Reference: Minutes of 1 March 2021 (Paragraph 6)]

8 Progress Update

A report dated 17 February 2022 by the Assessor and Electoral Registration Officer was submitted on:-

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

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

The Assessor and Electoral Registration Officer thanked the members of the outgoing Board for their support over the past 5 years. He continued by advising that Jim Neason, Assistant Assessor and Electoral Registration Officer, was due to retire and thanked him, in his absence, for his dedicated service.

The Board decided: that the report be noted.

[Reference: Minutes of 6 December 2021 (Paragraph 7)]

9 Urgent Business

There were no items of urgent business.

Convener's Closing Remarks

The Convener, on behalf of the members of the Joint Board, thanked Mr Neason for his dedicated service to the Joint Board and wished him a long and happy retirement. The Vice Convener echoed the Convener's sentiments.

The Convener continued by thanking members and officers involved with the Board for their hard work and support over the past 5 years and wished everyone present all the very best for the future.

Report

3

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	27 June 2022
Report by:	Clerk to the Lanarkshire Valuation Joint Board

Subject:	Appointment of Convener and Depute Convener
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1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ advise members of the procedure to be followed by the Board in appointing its Convener and Depute Convener following the local government elections held on 5 May 2022

2. Recommendation(s)

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

- (1) that a member of South Lanarkshire Council be appointed to the post of Convener; and
- (2) that a member of North Lanarkshire Council be appointed to the post of Depute Convener.

3. Background

3.1. Paragraph 3 of Schedule 2 of the Valuation Joint Boards (Scotland) Order 1995 requires the Board to appoint one of its members as its Convener and one of its members as its Depute Convener. The Depute Convener must not be a member of the same authority as the Convener.

4. Rotation of Convenership

- 4.1. In 2012, an elected member from South Lanarkshire Council was appointed Convener and an elected member from North Lanarkshire Council was appointed Depute Convener.
- 4.2. It was agreed at the time of the appointments that, where possible, the convenership be rotated after the local government elections. This means that on this occasion the Convener would be appointed from South Lanarkshire Council and the Depute Convener from North Lanarkshire Council.

5. Employee Implications

5.1. None

6. Financial Implications

6.1. In terms of the Local Governance (Scotland) Act 2004 (Remuneration) Regulations 2022, and subsequent amendments the Convener of the Lanarkshire Valuation Joint Board is entitled to be paid a total yearly amount of £24,467 inclusive of any amount payable to the Convener as a Councillor or Senior Councillor), or if greater, the amount payable to the Convener as a Senior Councillor.

6.2. The Depute Convener of the Lanarkshire Valuation Joint Board is entitled to be paid a total yearly amount of £23,244 inclusive of any amount payable to the Depute Convener as a Councillor or a Senior Councillor), or if greater, the amount payable to the Depute Convener as a Senior Councillor.

7. Climate Change, Sustainability and Environmental Implications

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

8. Other Implications

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

9. Equality Impact Assessment and Consultation Arrangements

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

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

Cleland Sneddon
Clerk to the Board

15 June 2022

Previous References

- ◆ Lanarkshire Valuation Joint Board of 18 June 2012
- ◆ Lanarkshire Valuation Joint Board of 26 June 2017

List of Background Papers

- ◆ None

Contact for Further Information

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

Stuart McLeod, Administration Officer

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Report

4

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	27 June 2022
Report by:	Clerk to the Lanarkshire Valuation Joint Board

Subject:	Adoption of Standing Orders on Procedures, Financial Regulations, Standing Orders on Contracts, Scheme of Delegation and Terms of Reference
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1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ request approval of the Board's revised:-
 - ◆ Standing Orders on Procedures
 - ◆ Standing Orders on Contracts
 - ◆ Scheme of Delegation
 - ◆ Financial Regulations
 - ◆ Terms of Reference for the Appeals and Grievance and Disputes Panels

2. Recommendation(s)

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

- (1) that the Standing Orders on Procedures, Financial Regulations, Standing Orders on Contracts, Scheme of Delegation and Terms of Reference for the Appeals and Grievance and Disputes Panels, as detailed in the supporting documentation pack, be approved.

3. Background

3.1. The Valuation Joint Boards (Scotland) Order 1995 established 10 Valuation Joint Boards throughout Scotland, including the Lanarkshire Valuation Joint Board (LVJB), and set out the constitution and proceedings for the Boards. Paragraph 5(5)(a) of Schedule 2 of the Valuation Joint Boards (Scotland) Order 1995 authorised the Board to adopt Standing Orders to assist it to carry out and regulate its functions.

4. Procedural Documentation and Terms of Reference

4.1. A separately circulated procedures document pack contains the proposed supporting documentation which will govern the operation of the Board going forward, namely the Standing Orders on Procedures, Standing Orders on Contracts, Scheme of Delegation and Financial Regulations.

4.2. The Lanarkshire Valuation Joint Board also has in place Panels which deal with disciplinary appeals and grievances respectively and the Terms of Reference for those Panels are also contained in the supporting documentation pack.

- 4.3. In line with normal practice, those documents have been reviewed by officers and are now presented for approval by the Board. In terms of the review, amendments have been made to reflect actual practice, organisational and operational arrangements, terminology and legislative changes and requirements.
- 4.4. Following the review, no changes are proposed to the Scheme of Delegation or Terms of Reference for the Appeals and Grievance and Disputes Panels. Summaries of the proposed changes to the remaining documents are attached as follows:-
- ◆ Standing Orders on Procedures – appendix 1
 - ◆ Standing Orders on Contracts – appendix 2
 - ◆ Financial Regulations – appendix 3

5. Employee Implications

- 5.1. None

6. Financial Implications

- 6.1. None

7. Climate Change, Sustainability and Environmental Implications

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

8. Other Implications

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

9. Equality Impact Assessment and Consultation Arrangements

- 9.1. This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy and, therefore, no impact assessment is required.
- 9.2. Consultation has taken place with the Assessor and Electoral Registration Officer on the proposals and documentation presented in this report.

Cleland Sneddon
Clerk to the Board

17 June 2022

Previous References

- ◆ None

List of Background Papers

- ◆ Standing Orders on Procedures
- ◆ Financial Regulations
- ◆ Standing Orders on Contracts
- ◆ Scheme of Delegation
- ◆ Terms of Reference for Associated Panels

Contact for Further Information

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

Stuart McLeod, Administration Officer

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Summary of Changes to the Standing Orders on Procedures

Appendix 1

Standing Order	Summary of Proposed Change
4 (a)	<p>Amended to:-</p> <ul style="list-style-type: none"> ◆ state that details on how to access virtual/hybrid meetings would be provided on the Lead Authority's website ◆ reflect that every Board member and substitute member must be sent an electronic summons
4 (e)	<p>Amended to state that:-</p> <ul style="list-style-type: none"> ◆ members of the public and press can get electronic copies of the agenda for Board meetings ◆ subject to any Government guidelines/restrictions or safe systems of work, hard copies will be available to view at the offices in Almada Street, Hamilton
8 (e)	<p>Amended to state that no unauthorised sound, film, videotape, digital or photographic recording of the proceedings of any meeting shall be made.</p>
10	<p>Amended to state that:-</p> <ul style="list-style-type: none"> ◆ Members present at meetings shared the responsibility for the proper and expeditious discharge of business and the role of the Convener required to be supported and respected ◆ the Clerk, on the instructions of the Convener, will mute any attendee who does not cease speaking when the Convener speaks ◆ the Convener must ensure the proper and timely conduct of the meeting which can sometimes mean expediting the business and reaching a decision on the fairness and sufficiency of debate ◆ if the Convener raises both hands simultaneously, this shall have the effect of adjourning the meeting

Standing Order	Summary of Proposed Change
14 (b)	<p>Amended to include additional courses of action open to the Convener in the event of persistent misconduct of a member including:-</p> <ul style="list-style-type: none"> ◆ directing the member to refrain from speaking during the remainder of the debate ◆ adjourning the meeting for such period as seems expedient to the Convener ◆ in the event of general disturbance which in the opinion of the Convener renders the due and orderly despatch of business impossible, the Convener may, in addition to any other power vested in him/her, without the question being put, suspend the meeting for such period of time that he/she considers expedient
18 (f)	Amended to include that motions or amendments that are not seconded will not be discussed.
21 (a)	Amended to include the use of the electronic voting system as a method of voting.

Summary of Changes to the Standing Orders on Contracts

Appendix 2

Standing Order	Summary of Proposed Change
Terminology	Amend reference to Sourcing Methodology to Sourcing Strategy.
	Update all references to Data Protection Act 1998 to new Data Protection Laws.
	Amend definition of Higher Value Thresholds to remove details of amounts.
	Update all references to EC Treaty Principles to General Principles.
	Update all references to an EU Regulated Procurement to a Higher Value Regulated Procurement.
2. General	
2.1 Extent	Amend extent to apply to all Joint Board contracts (as appropriate) including but not limited to the award of contracts, the establishment of Framework Agreements, a DPS or an arrangement established in terms of the light touch regime and the award of Call Off Contracts.
2.3 Form of contract and Scots Law	Amend to remove requirement for the provision of SO 2.3(a) where:- <ul style="list-style-type: none"> the estimated value of a contract is less than £50,0000 Call Off contracts irrespective of value which will be subject to the law of English Courts where they do not allow for a change in the applicable law and legal jurisdiction
2.4a Calculation of Contract Values	Amend to include:- <ul style="list-style-type: none"> For the purposes of determining whether the European Procurement Rules apply to the procurement exercise VAT (if payable) must be included when calculating the estimated value For the purposes of determining whether the Reform Act applies to the procurement exercise the estimated value should be calculated exclusive of VAT
2.4e Mixed Procurements	New provision setting out rules for determining value of contract for services/social and other specific services.

2.4 (f) Franchises/ Concessions	Amend to include reference to concessions.
3. Exempt and Partially Exempt Contracts	
3.1 and 3.2	Amend to increase financial threshold from £2,500 to £5,000. This is consistent with financial limits adopted by the Lead Authority and other Local Authorities and it is expected to increase compliance within the Board due to increased efficiency in procurement processes. The increase will be accompanied by process (See SO3.1 (d) and (e) below).
3.1 (c)	Amend to include reference to the i-procurement system and new provision that the official purchase order and i-procurement system do not need to be used if exempted by the Lead Authority's Certified Payment Policy.
3.1 (d)	New provision requiring a minimum of 3 quotes including one from an SME having their place of business within local government area of North and/or South Lanarkshire. Place of business does not require it to be their registered or principal office.
3.1(e)	New provision requiring the keeping of records of the process.
3.2(a)	Amend to:- <ul style="list-style-type: none"> • increase upper financial threshold at which quotation procedure (Quick Quote) may be used for works contracts from £50,000 to £2million • clarify SOs requirements that apply
3.2(b)	Amend to increase minimum of quotes/bids from SMEs having their place of business within local government area of North and/or South Lanarkshire from 1 in 3 to 4 in 5 (if such SMEs are available) and place of business for a SME does not require it to be their registered or principal office.

3.2(c)	Delete reference to the requirement for contracts referred to at SO 3.2(a) and (b) being recorded in a Register of Tenders kept and maintained by the Assessor as requirement only applies to contracts where value exceeds £50,000.
3.2 (d)	New provision to ensure that the persons invited to submit quotations are selected on a fair, transparent and non-discriminatory basis, and in a manner at all times compliant with the General Principles using a selection process approved by the Legal Advisor.
3.3 Conditions of Funding	Delete requirement to record details of contracts awarded via SO3.3 in the Register of Tenders.
3.7	Amend to clarify the SOs requirements that apply where contract awarded on the basis of the 'Teckal' or 'Hamburg' exemptions.
4. Pre-Tender Requirements	
4.2 Contract Reference Number	New to include requirement to obtain contract reference number for all contracts where value exceeds £50,000.
4.5.2 Award Criteria	Amend to clarify when works contracts can be awarded on basis of lowest price.
4.7 (c)	Amend to include reference to obtaining preliminary advice and to the requirement to ensure all prior engagement is disclosed in the tender documents issued for the procurement process.
4.13 (c)	Amend to include provision that, in complying with the Sustainable Procurement Duty, the Assessor will so far as possible within the law encourage fair work practices and payment of the living wage and discourage use of exploitative 'zero hours' contracts.
4.14 Community Benefit Requirement	

4.14	New to clarify when and how the Community Benefit Requirement must be complied with.
5. Competition Requirement	
5.1	Amend to increase the financial threshold for works contracts to allow the procurement of works contracts where value is between £50,000 and £2million to be conducted using quick quote process.
5.3	Amend to include reference to the Find a Tender system that is used for publication of notices.
8. Negotiated Tendering Procedure – General	
8.1	Amend to clarify that this SO also applies to procurement of works where the estimated value is above £50,000 but below £2m.
8.2	Amend to require compliance with all relevant SOs.
8.4	Amend to bring reporting requirements for contracts awarded using negotiated procedure into line with all other contracts awarded.
9A Innovation Partnership	
9A.1 Board Approval	New to provide that the prior approval of the Joint Board is required to use Innovation Partnership.
9A.2 Use of Innovation Partnership	New to clarify regulations/rules/guidance that will apply if use an Innovation Partnership.

11 Framework Agreements – Internal	
11A DPS – Internal	New to include provisions that apply if a Framework Agreements is to be established by the Joint Board.
11A.1 DPS – General	Amend to include provision that a DPS can be established by the Joint Board without separate approval being required.
11A2. DPS conditions	Amend to include details that must be set out in any DPS established by the Joint Board.
11A.3 DPS – Calling Off	Amend to include provisions that must be complied with when awarding any Call Off Contract under a DPS.
11A.4 DPS – access by other contracting authorities	Amend to include provision that a Call Off Contract under a DPS established in terms of this Standing Order may only be made by those Contracting Authorities clearly identified for that purpose in the PIN/contract notice.
12. Framework Agreements – external	
12.2 & 12.3	Amend to clarify the SOs requirements that apply.
12A DPS – External	
12A.2 DPS – Conditions	Amend to specify the requirements that must be covered in the DPS to allow the Joint Board to use it to award Call off Contracts
12A.3 DPS – Procedure for Calling Off	Amend to include requirements that must be complied with when making any Call Off Contract under an external DPS.

13. Collaborations	
13.3(b) Trading Operations	Amend to identify requirements to be met if lead organisation in collaboration offers to provide service in-house as trading operation.
14. European Procurement Regulations	
14.1.2 Application – transitional procurements and EU funded programmes	Amend to clarify rules which apply post – Brexit.
14.3 Light Touch Regime	New to clarify the requirements to be met when procuring Social and Other Specific Services using the light touch regime including requirement for approval of the Assessor in consultation with the Treasurer and Legal Advisor if non-traditional procurement procedure is to be used.
15. Assurances - Tendering	
15.1(e)	New requirement for bidders to not have engaged in blacklisting activities in the employment of their staff.
15.1(h)	New requirement for bidders to comply with such other requirements as are relevant to the contract being procured.
16. Compliance with the Data Protection Laws	Amend to ensure compliance with new Data Protection Laws.

18. E-Procurement	
18.1	Amend financial limit in relation to e-procurement from £2,000 to £5,000 to be consistent with the new threshold for Quick Quote (£5,000 to £50,000).
18.2(a) (ii)	Delete requirement for physical signatures as no longer relevant given use of electronic tendering.
18.5 Opening of Procurement Documents	Amend to clarify that sequential opening must be adopted for all procurement exercises, irrespective of value, where the contract will be awarded on the basis of most economically advantageous tender.
18.7 Dynamic Purchasing System	Delete as separate approval no longer required for using DPS and included as standalone SOs provision (see SOs 11A and 12A).
Submission of pre-qualification responses/tenders (other than E-procurement) Sections 18.1 to 18.5 and 18A. 1 to 3 in previous SOs	Delete on basis all procurement exercises must be completed using e-procurement.
19. Selection of Tenderers	
19.1	Amend to clarify that SO 19 applies to all procurements where the estimated value exceeds £50,000.

20. Checking of Pre-Qualification Responses/Tenders and Reporting	
20.3 (c)	Amend to clarify that arithmetic check must be carried out all on price bids opened.
21 Acceptance of Tenders	
21.1 £200,000 and Below – Assessor	Amend to include provision for the Assessor to accept the lowest priced tender (in a price only tender for a works contract where the estimated value is less than £2million).
21.2 Over £200,000 – Assessor in Consultation with members	Amend to include provision for the Assessor to accept the lowest priced tender (in a price only tender for a works contract where the estimated value is less than £2million).
21.3	Amend to include provision for Assessor not accepting the Lowest Tender (in a price only tender for works where the estimated value is less than £2million) or where the Cost of the tender exceeds the Financial provision.
21.6 (a) (ii)	Amend to clarify no requirement to be satisfied with financial or economic standing if procuring a contract using the urgency ground of the negotiated tendering procedure in accordance with Standing Order 8.3.2.
21.7 (d)	Amend to include option for voluntary standstill period to be adopted.
21.9 Debrief	Amend to include that the Joint Board will offer all unsuccessful tenderers an opportunity for a debrief.
22. Extensions to Contracts	

22.2 Contractual Extensions	
22.2 (a) (ii)	Delete 3 year limit for contractual extension on basis period of all contractual extension approved as part of the award of the original contract.
22.2 (a) (iii)	Amend to provide consistency with SO 22.2 (b) which allows for the exercise of a contractual extension by instalments.
22.3 and 22.4 Non-Contractual Extensions	
22.3	Amend to clarify requirements that must be complied with to justify the exercise of a non-contractual extension.
25. Contract Performance Security	
25.1 General right to require security	New to clarify the Joint Boards' right to seek security i.e. parent company guarantee or performance bond.
28 Contract Terms – Illegal Practices	
28.2 Remedies	Amend to clarify remedies available to the Joint Board if contract cancelled under SO28.1 as a result of illegal practices.
29. Contract Terms – Assignment	
29.1	Amend to clarify applies to assignment and subcontracting.

29.2	Amend to set out the requirements of SO that will apply to an assignation and subcontract.
37. Annual Procurement Report	
37.1	Amend to confirm annual procurement report must be prepared within 4 months of the end of the relevant financial year (if required).

Summary of Changes to the Financial Regulations

Appendix 3

Section	Summary of Proposed Change
2. GENERAL	
2.2/2.2.1	New section added to note the action required if there is a new or changed policy that affects the Board's financial position.
2.3/2.3.1	New section added to note that the Financial Regulations should be read in conjunction with the Scheme of Delegation.
3. FINANCIAL ADMINISTRATION	
3.3.1	Wording added to note use of common supplies and services contracts of the lead authority.
3.4.1	Reference added to the relevant Standing Order.
3.4.2	Words added referring to the compliance with Standing Orders when entering contracts.
4. THE REVENUE BUDGET AND BUDGETARY CONTROL	
4.6.1	Words added to clarify the frequency of reporting.
4.11/ 4.11.1 and 4.11.2	Section added to note the action required if some of the Board's spend is Capital in nature (rather than Revenue).
6. LEGALITY OF EXPENDITURE	
6.3	Wording expanded to include other potential types of financial arrangements.
7. CONTROL OF INCOME	
7.4.1	Sentence added re the level of cash to be held in a safe, and that it should not exceed the insured amount.
7.9.2	Sentence added re the timeous passing of information to the Treasurer, in relation to any grant applications, if appropriate.

10. BANKING ARRANGEMENTS AND CHEQUES	
10.3.3	Words added to ensure security firm employees are asked to display appropriate authorisation.
11. ASSET REGISTER, TTLE DEEDS AND PROPERTY	
11.3.1	'Or leased' added to reflect the leases arrangements in place at David Dale House, Blantyre.
12. INVENTORIES	
12.2.1 / 12.2.2	'on official inventory forms' added to ensure correct documentation is used and updated regularly (12.2.2).
12.3.1 / 12.3.2	Words added to ensure the Code of Conduct for Employees is followed, and that items are recorded in line with guidelines, if removed from the premises.
12.4.2	Words added to ensure compliance with South Lanarkshire Council's recycling arrangements.
13. INSURANCE	
13.2.1	Words added to ensure that any significant changes in operation are notified to the Treasurer.
15. ORDERS FOR WORKS, GOODS AND SERVICES	
15.1.2	Specific Standing Orders inserted.
16. PAYMENT OF INVOICES	
16.1.4 (i)	Words added to ensure that any spend incurred is within the Revenue Estimates of the Board.
16.4.4	Section added to refer to a Direct Debit policy, in the event that this is required.
16.7.3	Section added relating to the authorisation process in times of remote working.
17. CONTRACTS FOR WORKS AND SERVICES	
17.8.5	Link provided in relation to contract management guidance.

18. ACCOUNTING SYSTEMS AND RECORDS	
18.3.2	Words added to refer to aggregation of duties where practicable, given the resources available.
19. INTERNAL AUDIT	
19.3.1 / 19.3.2	Wording updated to include reference to Code of Corporate Governance, the Fraud Response Plan, and the Counter Fraud, Bribery and Corruption Statement.
21. PAYMENT OF WAGES AND SALARIES	
21.1.2	Section added referring to the ability to supply information in a self-service method.
21.3.1	Words included to ensure passwords are included in electronic file submissions.
22. TRAVELLING, SUBSISTENCE ETC. ALLOWANCES	
22.3.1	Wording updated to reflect the requirement for receipts.
22.7.1	Relevant Acts added to support the submission of Members' Claims.
22.7.2 / 22.7.3	Wording updated to reflect the requirement for receipts and the requirement to be in line with any amending legislation.
23. SECURITY	
23.1.1	Standard requirement for property protection added.
23.2.1	Requirement for cash to be banked timeously, added to wording.
23.3.1	Words added to note Risk Management and General Security guidance.
23.5.3	Wording added to reflect working from home, and the security requirements/policies in place.

Report

5

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	27 June 2022
Report by:	Clerk to the Lanarkshire Valuation Joint Board

Subject:	Timetable of Future Meetings
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1. Purpose of Report

1.1 The purpose of the report is to:-

- ◆ advise members of the proposed timetable of meetings for the Lanarkshire Valuation Joint Board to December 2023

2. Recommendation(s)

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

- (1) that the arrangements for future meetings of the Joint Board be approved.

3. Background

3.1 In terms of Standing Order No 2 of the Standing Orders on Procedures, the Board normally holds its meetings on the first Monday of every third month commencing in March of each calendar year. The proposed arrangements for the meetings of the Joint Board for the remainder of 2022 and 2023 are as follows:-

Board Meeting	Time
Monday 5 September 2022	2.00pm
Monday 5 December 2022	2.00pm
Monday 6 March 2023	2.00pm
Monday 5 June 2023	2.00pm
Monday 4 September 2023	2.00pm
Monday 4 December 2023	2.00pm

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

4. Employee Implications

4.1 None

5. Financial Implications

5.1 None

6. Climate Change, Sustainability and Environmental Implications

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

7. Other Implications

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

8. Equality Impact Assessment and Consultation Arrangements

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

Cleland Sneddon
Clerk to the Board

8 June 2022

Previous References

- ◆ None

List of Background Papers

- ◆ Standing Orders on Procedures

Contact for Further Information

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

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Report

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Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	27 June 2022
Report by:	Treasurer to Lanarkshire Valuation Joint Board

Subject:	Revenue Budget Monitoring 2022/2023 - Lanarkshire Valuation Joint Board
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1. Purpose of Report

1.1. The purpose of the report is to:

- ◆ provide information on the actual expenditure measured against the revenue budget for the period 1 April 2022 to 20 May 2022
- ◆ provide a forecast for the year to 31 March 2023

2. Recommendation(s)

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

- (1) that an underspend of £0.059 million on Lanarkshire Valuation Joint Board's revenue budget, as detailed in Appendix A of the report, be noted; and
- (2) that the forecast to 31 March 2022 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 2022/2023.

3.2. The report details the financial position for Lanarkshire Valuation Joint Board on Appendix A.

4. Employee Implications

4.1. None

5. Financial Implications

5.1. The Board approved a budget of £3.665 million in December 2020. Since then, the Local Government Finance Settlement has been received as well as further information on Government Grants for 2022/2023 – including Barclay Funding for the year. This has also facilitated a review of expenditure anticipated for 2022/2023. This is detailed in sections 5.2 to 5.5.

5.2. **Local Government Finance Settlement:** Following receipt of the Local Government Settlement in December 2021, the 1% reduction in the constituent authorities' contributions was reinstated for the Boards budget into 2022/2023. This means a further £0.035 million of income for the Board in that year.

- 5.3. **Barclay Funding:** The Scottish Government has allocated the Board Barclay funding of £0.698 million for 2022/2023. These funds have been allocated to councils and will be transferred to the Board via the council contribution payments. The amount from each council is £0.349 million. The annual budget has been revised and again, this is shown in Appendix A.
- 5.4. **Budget Realignment:** As a result of the Barclay Grant award, the additional contribution payments, and the preparation of the Board's medium-term strategy, the level of anticipated spend for 2022/2023 has been refined. Taking these new monies and the refinement to expenditure estimates, the budgets for Expenditure and Income have both been increased by £0.600 million. The budget realignments are detailed in Table 1 and included in the monitoring report in Appendix A.

	2022/2023 £
Base Expenditure Budget (December 2021)	3.665
<i>Plus Additional Barclay Expenditure (Staff and IT Equipment)</i>	0.698
<i>Less Budgeted Turnover (at 4%)</i>	(0.124)
<i>Plus Minor increase in Employee Cost Budgets</i>	0.026
Revised Expenditure Budget	4.265
Base Income Budget (December 2021)	3.665
<i>Increase in Council Contribution Payments (section 5.2/5.3)</i>	0.035
<i>Barclay Funding</i>	0.698
<i>Less Reduction in Use of Reserves</i>	(0.133)
Revised Income Budget	4.265

- 5.5. **Summary of 2022/2023 Budget:** These adjustments take the overall budget to £4.265 million reflecting the revised level of contributions from councils (£4.205 million) and the revised use of reserves (£0.060 million). This revised budget is included in Appendix A.
- 5.6. **Period 2 Monitoring Position:** As at 20 May 2022, the variance from phased budget to date is an underspend of £0.059 million.
- 5.7. **Forecast Position:** The financial forecast to 31 March 2023 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

6 June 2022

Previous References

- ◆ None

List of Background Papers

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

Contact for Further Information

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

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LANARKSHIRE VALUATION JOINT BOARD

Revenue Budget Monitoring Report

Period Ended 20 May 2022 (No.2)

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion 20/05/22	Actual 20/05/22	Variance 20/05/22		% Variance 20/05/22	Note
	£000	£000	£000	£000	£000	£000			
<u>Budget Category</u>									
Employee Costs	3,137	3,137	0	373	315	58	under	15.5%	1,b
Property Costs	0	0	0	0	0	0	-	n/a	
Supplies & Services	159	159	0	73	72	1	under	1.4%	b
Transport & Plant	0	0	0	0	0	0	-	n/a	
Administration Costs	561	561	0	42	42	0	-	0.0%	b
Payments to Other Bodies	31	31	0	0	0	0	-	n/a	b
Payments to Contractors	0	0	0	0	0	0	-	n/a	
Transfer Payments	0	0	0	0	0	0	-	n/a	
Financing Charges	13	13	0	1	1	0	-	0.0%	
Total Controllable Exp.	3,901	3,901	0	489	430	59	under	12.1%	
Total Controllable Inc.	(17)	(17)	0	0	0	0	-	n/a	
Net Controllable Exp.	3,884	3,884	0	489	430	59	under	12.1%	
Add Non Controllable Budgets									
Central Support Costs	381	381	0	0	0	0	-	n/a	
Total Budget	4,265	4,265	0	489	430	59	under	12.1%	
Funded By:									
North Lanarkshire Council	(2,102.5)	(2,102.5)	0	(351)	(351)	0	-	0.0%	a,b
South Lanarkshire Council	(2,102.5)	(2,102.5)	0	(351)	(351)	0	-	0.0%	a,b
Transfer (From) Reserves	(60)	(60)	0	0	0	0	-	n/a	a
Net Budget	0	0	0	(213)	(272)	59	under	(27.7%)	

Variance Explanations

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

Virement

- a **Local Government Settlement (£nil effect)** – Increase Contribution Payments by £0.035m offset by a reduced contribution from Reserves (£0.035m). (section 5.3)
- b **Additional 2022/2023 Barclay Spend/Funding (£nil effect)** – Increase the Employee Costs budget by £0.606m; Supplies and Services by £0.077m; Administration Costs by £0.006m; Payments to Other Bodies by £0.009m; and increase the Contribution Payments from North and South Lanarkshire councils by £0.349m respectively (section 5.4).
- c **Budget Realignment (£nil effect)** – Decrease Employee Costs by £0.098m offset by a reduced contribution from Reserves (£0.098m) (section 5.5).

Report

7

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	27 June 2022
Report by:	Executive Director (Finance and Corporate Resources)

Subject:	Internal Audit Annual Assurance Report 2021/2022
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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 2021/2022
- ◆ 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 2022

2. Recommendation(s)

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

- (1) that the content of this 2021/2022 Internal Audit Annual Report be noted; and
- (2) that it be noted that the opinion expressed within this report informs LVJB's 2021/2022 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 2021/2022.
- 3.7 LVJB systems and controls have been impacted to some extent by the COVID-19 pandemic since March 2020 and the resulting requirement to amend some normal business operations. This has tested LVJB's risk management framework and has resulted in new ways of working in some areas. Embedded within some systems are controls that have been subject to change. LVJB continue to update the Board on the arrangements, which now focus on blended working arrangements, with a combination of staff working from home and within the office on a pro-rata basis. Duties continue to be undertaken with site visits now being undertaken in respect of maintaining the Valuation Roll, Valuation List for Council Tax, and the Electoral Register. In-person Valuation Appeal Committee hearings have now recommenced. The impact of revised working practices on controls continued to be assessed during our 2021/2022 audit work. 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 – 2021/2022

Workload – 2021/2022

- 5.1 Two core audit assignments were included in the 2021/2022 Audit Plan for LVJB. These are reflected in Table 1.

Table One – Core assignment analysis for 2021/2022

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

- 5.2 Other areas of work agreed for the 2021/2022 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 2021/2022 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 2021/2022.

Performance – 2021/2022

- 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 2021/2022 Plan of work in line with a revised completion date of June 2022. All of the planned audit work has now been delivered within the budget agreed for the 2021/2022 Audit Plan. Audit reports for the two core assignments (I929189 – Conflict of Interest and I929188 – New Dwellings: Council Tax Valuation Roll / Electoral Register updates) have been issued and the findings and recommendations have been agreed by LVJB prior to the issue of this annual report. Final reports for these assignments will be issued imminently.
- 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 2021/2022 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 **2021/2022 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:-
- ♦ the work of LVJB's **External Auditors** during 2021/2022
 - ♦ outputs of audits on **shared systems** within SLC

Area of Assurance – Internal Audit Plan 2021/2022

- 6.3 Detailed below are a summary of the key findings from areas which were the subject of internal audit work in 2021/2022:-

I929189 – Conflict of Interest

- 6.4 LVJB have procedures in place that require employees to declare conflicts of interest, offers of gifts and hospitality and seek approval for additional employment out with LVJB.
- 6.5 New employees are made aware of their obligations under the Employee Code of Conduct to adopt the “principles of public life” and the requirements to declare conflicts of interest and offers of gifts and services, as well as the requirement to seek approval for additional employment.
- 6.6 However, LVJB managers are not proactively reminding incumbent employees of these requirements on a periodic basis.
- 6.7 Given the lack of any formal documented declarations in recent years (other than requests for approval of other paid employment), there may be a risk that employees are failing to declare any new interests. LVJB cannot necessarily assume that the non-receipt of returns is evidence that no conflict of interest exists for the Board's employees.

6.8 To mitigate this risk, Internal Audit recommend that all employees are asked each year, prior to LVJB completing their annual governance statement, if they have any conflicts to declare. This would assist in providing LVJB with more robust assurances that all conflicts of interest have been declared.

6.9 There have been two improvement actions agreed for this audit.

1929188 – New Dwellings: Council Tax Valuation Roll / Electoral Register updates

6.10 Audit work 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.

6.11 It is important that new dwellings are added to the Council Tax Valuation List accurately and timeously to ensure that the respective Councils can collect the correct Council Tax revenues for the property in a timely and efficient manner and there was reasonable assurance that this was the case for the audit sample reviewed. All dwellings in the sample had been added to the Valuation List.

6.12 It is noted that LVJB's external auditors, Audit Scotland, commented in their 2020/2021 annual audit report that, in respect of adding new houses to the Council Tax valuation list, LVJBs performance, based on reported performance, was above the average and, despite the pandemic, the Board had been able to sustain this level of performance over 2018/2019 to 2020/2021.

6.13 As a reminder, the reported KPIs for LVJB for the addition of new dwellings to the Council Tax valuation list over this period was:-

	2018/2019	2019/2020	2020/2021	2021/2022
Achievement				
Within 3 months	96%	96%	93%	93%
Within 6 months	99%	99%	98%	98%

6.14 Although only a small percentage are processed over the target 3 month timescale, the audit, nevertheless, reviewed the reasons for delays for a small sample of dwellings that were not added to the list within three months. The reasons provided included human errors and lack of notification that there was a new property (e.g. where there had not been adequate planning or building warrant information). Some of this was outwith LVJB's control.

6.15 The valuation process has been impacted by the pandemic, most notably physical surveys, although these have now recommenced; these were not carried out for all new dwellings during the pandemic. For most of the audit sample, existing surveys and plans were used to support the assessment of valuation for standard house types. Although the expected procedural documentation was used for the majority of these properties, there was not always a clear record from these documents of who had been involved in the valuation. Systems records were able to provide the necessary clarification. There has also been a change to the storage of electronic documentation, with the current approach to store this in the Records Management System as opposed to appending the documentation to the Northgate system property records, as indicated is required by LVJB's own procedures.

6.16 The systems audit trail provides assurances that the correct people, per LVJBs procedural requirements, were involved in the Council Tax valuation process and there was evidence that the expected segregation of duties between roles in this process was in place for the sample.

- 6.17 Confirmation was obtained that all sample dwellings had a “live” banding applied and, for relevant South Lanarkshire properties in the sample, all were confirmed as being recorded in the South Lanarkshire Council council-tax system to facilitate the collection of Council Tax revenues due for the properties.
- 6.18 Audit work also reviewed the process whereby LVJB add the details for new dwellings to the Electoral Register.
- 6.19 There is a defined process whereby the LVJB Audit and Information Management Team (AIM Team) notify the in-house Electoral Services section of the new dwellings added to the Valuation List each week. Audit testing confirmed that all sample dwellings have been added to the Electoral Register.
- 6.20 In summary, a reasonable level of assurance was obtained that generally, expected controls are in place for the addition of new domestic dwellings to the valuation list. In total, there have been five improvement actions agreed for this audit, most of which relate to the audit trail that supports the valuations. All of these actions will fall due for delivery during 2022/2023.

I924185 - Formal Follow-Up

- 6.21 Internal Audit have continued to monitor LVJB’s progress to dispose of the revaluation appeals from the 2017 non-domestic rating revaluation exercise. The only appeals now outstanding are those that have been referred to the Lands Tribunal for Scotland (LTS). At the March 2022 update to the Board, there were 207 of these appeals referred to the LTS. There are also nine appeals outstanding, with the LTS, from previous NDR revaluations.
- 6.22 Following the Scottish Government’s Barclay review of non-domestic rating, revaluations will now be undertaken every three years (instead of every five years). This may present LVJB with resourcing challenges. The risks are recognised within LVJB’s risks register and LVJB are monitoring the challenges via a workforce action plan in conjunction with their updated 2020/2021 – 2023/2024 Workforce Plan. The Board’s external auditors have outlined their intent to monitor updates to the workforce plan as part of their 2021/2022 external audit work plan.
- 6.23 The only other audit action due in 2021/2022 was in relation to the LVJB Emerging Fraud Risks audit carried out during 2020/2021. The audit related to the supplementary audit trail to be retained to support electronic purchase orders (that were not being manually signed during the pandemic). LVJB have provided some examples to demonstrate that this recommended audit trail is being retained.

Area of Assurance – External Audit and Shared Systems

- 6.24 LVJB’s external auditors, Audit Scotland, undertook the 2020/2021 financial audit during 2021/2022 and provided an unqualified opinion in relation to LVJB’s financial statements. Interim audit work in relation to the year ended 31 March 2022 is in progress, with no significant issues advised to Internal Audit to date.
- 6.25 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 on these shared systems.
- 6.26 During 2021/2022, ‘shared system’ review work was undertaken in relation to areas provided to LVJB under SLA with SLC, such as payroll, accounts payable and IT security. In all of these areas, there was reasonable assurance around the effectiveness of controls and no significant issues were identified that should be separately reported to the Board. Internal Audit have also participated in the Fusion

and Business Process working groups. Again, no material issues require to be reported to the Board.

7. LVJB Performance – Delivery of Audit Actions 2021/2022

- 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. One audit action was due to be completed by LVJB during 2021/2022. There were no external audit actions.
- 7.2 Appendix Three details how LVJB performed against agreed targets for implementing audit recommendations based on verbal updates received from LVJB. 100% of internal audit actions were advised to be delivered on time.
- 7.3 Two improvement actions have been recommended following the completion of the Conflict of Interest audit work. In addition, five improvement actions have been recommended following completion of the New Dwellings process audit. All seven of these actions fall due for completion during 2022/2023.

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 as we continue to emerge from 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 2021/2022, 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 2022 (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 SLS. Total payment for services delivered in 2021/2022 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)

15 June 2022

Link(s) to Council Values/Ambitions/Objectives

- Achieve results through leadership, good governance and organisational effectiveness

Previous References

- Internal Audit Annual Assurance Report 2020/2021 (9 June 2021)

List of Background Papers

- Service Level Statement for Lanarkshire Valuation Joint Board 2021/2022

Contact for Further Information

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

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Job No.	Assignment name	Draft Issue
I921184	Audit Plan 2021/2022	16 June 2021
I929189	Conflict of Interest	6 June 2022
I929188	New Dwellings	6 June 2022
I924185	Follow-up 2021/22	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 2021/2022

Appendix Two

Performance Indicator	Target
Completion of plan	100% planned assignments complete to draft report stage by 31 May ²
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

2021/2022	2020/2021
100% ²	67% ¹
100%	100%
100%	100%

Note:

1. Impacted by redeployment of Internal Audit resources as a result of COVID-19
2. Revised target date of June 2022 agreed by Internal Audit and LVJB.

LVJB's approach to audit during 2021/2022 – Performance in delivering audit recommendations

Appendix Three

Results based on verbal assurance information supplied by LVJB at requested date for returns.

Internal

	Target	2021/2022
Delivery of internal audit actions on time and in full	90%	100%

2020/2021
100%

External

	Target	2021/2022
Delivery of external audit actions on time and in full	90%	N/A

2020/2021
N/A

Report

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	27 June 2022
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 2021/2022 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 2021/2022 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 2021/2022 is informed by the Delivering Good Governance in Local Government Framework.

4. Annual Governance Statement for 2021/2022

4.1. The Annual Governance Statement for 2021/2022 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 2021/2022 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 2021/2022, the Treasurer's opinion is that the systems for internal control were effective and will continue to be reviewed and improved as appropriate in 2022/2023.

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

7 June 2022

Previous References

- ♦ None

List of Background Papers

- ♦ Lanarkshire Valuation Joint Boards Annual Accounts Annual Governance Statement 2021/2022

Contact for Further Information

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

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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. While the Board's governance arrangements have not been consolidated in a formal Code of Corporate Governance, 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 our governance arrangements are:

- 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;
- 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 2021/2022 was presented to the Board on 27 June 2022. 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 2022.

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 2020/2021](#), did not identify any Governance actions for implementation during 2021/2022.

Coronavirus Pandemic

Whilst there has been a return to some form of normality, the risks associated with the pandemic remain. New working practices have evolved as a result of, in particular, the lockdowns introduced countrywide; working practices such as undertaking tasks from home, sourcing more information digitally, and using electronic communications where deemed appropriate, have been introduced over the last two years. With blended working arrangements now in place involving working some time within the office and some time from home, the risks against service failure associated with the pandemic escalating again are somewhat mitigated against.

One of the main impacts on LVJB's operations of the pandemic was the inability to carry out site visits for council tax, non-domestic changes, and electoral matters. Such visits have resumed, with appropriate safety guidance, 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 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 2021/2022. 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 2021/2022.

Report

9

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	27 June 2022
Report by:	Treasurer to Lanarkshire Valuation Joint Board

Subject:	2021/2022 Annual Report and Accounts - Lanarkshire Valuation Joint Board
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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 2022

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 2022, 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 2021/2022. 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 2022 and the Balance Sheet as at 31 March 2022. 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 2021/2022
- ◆ Statement of Responsibilities
- ◆ Annual Governance Statement
- ◆ Remuneration Report
- ◆ Expenditure and Funding Analysis Statement
- ◆ Comprehensive Income and Expenditure Statement for year ended 31 March 2022
- ◆ Balance Sheet as at 31 March 2022
- ◆ Movement in Reserves Statement for year ended 31 March 2022
- ◆ Cash Flow Statement for year ended 31 March 2022
- ◆ 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 2021/2022 outturn position for the Board in the normal monitoring format, that is, excluding accounting transactions. As reported at the last Board meeting on 7 March 2022, the Board was advised of a probable outturn transfer to reserves of £0.021m.
- 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 £0.352m, an increase of £0.331m from the probable outturn. This is the result of further staff turnover and difficulties in recruitment of new staff, an underspend on computer equipment purchases in connection with Barclay recommendations which are now expected to be undertaken during 2022/2023, and lower than anticipated valuation appeals. Further details of the expenditure and income variances are shown in Appendix 1.
- 5.3. Appendix 2 shows the Annual Accounts for 2021/2022. 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 £4.386m in 2021/2022. This was offset by total revenue expenditure on an accounting basis of £4.698m, leaving a net deficit of £0.312m (net cost of services (£0.312m)). After implementing statutory accounting practice in relation to the pension and statutory accumulated absences figures, the net position for the Board for 2021/2022 is a surplus of £0.352m – as presented in the monitoring statement in Appendix 1.
- 5.5. Adding this surplus to the Board's General Reserve carried forward from 2020/2021 (£1.127m), gives the Board a closing General Reserve position of £1.479m at the end of 2021/2022. This is £0.331m higher than anticipated as part of the probable outturn. The strategy for use of reserves is covered in the Budget strategy report that will be presented later in the meeting.

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

1 June 2022

Previous References

- ◆ Revenue Budget 2021/2022 – Lanarkshire Valuation Joint Board – 7 December 2020
- ◆ Revenue Budget Monitoring 2021/2022 - Lanarkshire Valuation Joint Board – 7 March 2022

List of Background Papers

- ◆ Financial ledger and budget monitoring results to 31 March 2022
- ◆ Unaudited Lanarkshire Valuation Joint Board Annual Accounts 2021/2022
- ◆ Lanarkshire Valuation Joint Board Revenue Budget Monitoring and Probable Outturn Position 2021/2022 – 6 December 2021

Contact for Further Information

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

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LANARKSHIRE VALUATION JOINT BOARD

Revenue Budget Monitoring Report

Period Ended 31 March 2022 (No.14)

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion 31/03/22	Actual 31/03/22	Variance 31/03/22		% Variance 31/03/22	Note
	£000	£000	£000	£000	£000	£000			
<u>Budget Category</u>									
Employee Costs	3,396	3,066	330	3,396	2,850	546	under	16.1%	1
Property Costs	5	0	5	5	0	5	under	100%	2
Supplies & Services	208	222	(14)	208	147	61	under	29.3%	3
Transport & Plant	0	0	0	0	0	0	-	n/a	
Administration Costs	652	654	(2)	652	597	55	under	8.4%	4
Payments to Other Bodies	31	32	(1)	31	28	3	under	9.7%	
Payments to Contractors	0	0	0	0	0	0	-	n/a	
Transfer Payments	0	0	0	0	0	0	-	n/a	
Financing Charges	14	14	0	14	34	(20)	over	(142.9%)	5
Total Controllable Exp.	4,306	3,988	318	4,306	3,656	650	under	15.1%	
Total Controllable Inc.	(7)	(18)	11	(7)	(15)	8	over recovery	114.3%	6
Net Controllable Exp.	4,299	3,970	329	4,299	3,641	658	under	14.1%	
Add Non Controllable Budgets									
Central Support Costs	378	379	(1)	378	377	1	under	0.3%	
Total Budget	4,677	4,349	328	4,677	4,018	659	under	14.1%	
Funded By:									
North Lanarkshire Council	(2,106)	(2,106)	0	(2,106)	(2,106)	0	-	0.0%	
South Lanarkshire Council	(2,264)	(2,264)	0	(2,264)	(2,264)	0	-	0.0%	
Transfer (From) Reserves	(307)	21	(328)	(307)	352	(659)	over recovery	214.7%	
Net Budget	0	0	0	0	0	0	-	n/a	

Variance Explanations

- Employee Costs:** The underspend reflects increased turnover of staff and vacant posts for which recruitment is ongoing and lower than anticipated Canvassers Payments being required. Staff turnover has been higher than assumed at probable outturn,
- Property Costs:** The underspend reflects budget no longer required for Scottish Water charges.
- Supplies and Services:** The underspend reflects the purchase of computer equipment in relation to Barclay recommendations which are now expected to be undertaken in 2022/23 (£0.089m) and is offset by spend in compliance with the Equality Act 2010 Public Sector Duty to make reasonable adjustments (£0.015m), as well as some other minor spend on office equipment, and additional costs of leasing lap tops to facilitate home working (£0.013m).
- Administration Costs:** The underspend reflects reduced number of appeals proceeding to a Committee of the Valuation Appeals Panel in the first 6 months of 2021/2022, and lower than anticipated printing and stationery costs to date.
- Financing Charges:** The overspend is in relation to higher than budgeted IT leasing charges.
- Income:** The over recovery of income is due to increased sale costs of Electoral Registers.

LANARKSHIRE VALUATION JOINT BOARD

ANNUAL ACCOUNTS

2021/2022



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Membership of the Board (2021/2022)

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 2021/2022 were as noted below:

South Lanarkshire Council

Councillor Lynsey Hamilton (Depute Convenor)
Councillor Poppy Corbett
(until 3 November 2021)
Councillor Peter Craig
Councillor Isobel Dorman
Councillor Geri Gray
Councillor Ann Le Blond
Councillor Jim Wardhaugh
Councillor Walter Brogan

North Lanarkshire Council

Councillor Alex McVey (Convenor)
Councillor Caroline Stephen

Councillor Bob Burgess
Councillor Tom Castles
Councillor Jim Reddin
Councillor Tom Johnston
Councillor William Shields
Councillor Annette Valentine
Councillor Meghan Gallagher
(until 17 June 2021)
Councillor Trevor Douglas
(from 17 June 2021)

Chief Officers

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

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)

Management Commentary 2021/22

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 2022. 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 2021/22, was as follows:

- Of 2,818 new Council Tax entries added, 93% 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 976 alterations to the non-domestic valuation roll, 68% were completed within 3 months of the effective date against a target of 77% and 83% were completed within 6 months against a target of 92%. The three monthly and six monthly targets were not met, essentially due to the continued challenges as a result of the pandemic and in particular the limitations on carrying out on-site surveys.

With regards to electoral registration, within the period 2021/2022, in addition to two by-elections held in North Lanarkshire, the principal activities centred on maintaining the completeness and accuracy of the registers, together with preparations for and the undertaking of the Scottish Local Government Election on 5 May 2022, the associated tasks to which were carried out successfully.

The annual canvass of electors 2021 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. The household visit element of the 2021 canvass was able to proceed, with suitable precautions undertaken as a result of the pandemic, with circa 31,000 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 2021.

More information on the Board's performance during 2021/2022 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 21 summarises the total costs of providing services and the income available to fund those services. The Board set a net operating expenditure budget for 2021/2022 of £3.835m 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 £0.345m. During the year, this budget was increased to include Scottish Government funding held in Reserves by South Lanarkshire Council for Postal Votes and Household Notifications. It was also increased to reflect funding received from the Scottish Government for the implementation of the Barclay Review. This gave a final budget of £4.677m for the year.

In comparison to this revised 2021/2022 budget, the Board returned a surplus of income over expenditure of £0.352m which, compared with the budgeted deficit of £0.307m, resulted in £0.659m of an improvement in the Board's position. This surplus excludes the accounting adjustments relating to pensions and short-term accumulating absences.

The Table overleaf compares the revised budget of the Board at the 31 March 2022. 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 20.

Lanarkshire Valuation Joint Board Revenue Budget 2021/2022

	Budget	Actual	Variance
	£000	£000	£000
Employee Costs	3,396	2,850	546
Property Costs	206	201	5
Supplies and Services	208	147	61
Transport and Plant	0	0	0
Administration Costs	829	773	56
Payments to Other Bodies	31	28	3
Financing Charges	14	35	(21)
Total Expenditure	4,684	4,034	650
Income	(7)	(15)	8
Net Expenditure	4,677	4,019	658
Funded by:			
Contributions from Councils	(4,370)	(4,371)	1
Total	(4,370)	(4,371)	0
(Surplus) / Deficit for the Financial Year	307	(352)	659

The main underspend was in respect of employee costs. This reflects a combination of the turnover of staff and the current level of spend in relation to the implementation of the Barclay recommendations. Recruitment has continued (and is ongoing) for posts made vacant through staff turnover, and posts required to undertake the workload associated with the Barclay Review.

Balance Sheet

The Board's Balance Sheet as at 31 March 2022 reported net assets of £2.818m compared with net liabilities of £1.017m as at 31 March 2021, a movement of £3.835m during the year. This is mainly due to a £3.473m increase in the Board's pension fund liability which is calculated by independent actuaries as part of the Strathclyde Pension Fund.

Adding the surplus on the Balance Sheet as at 31 March 2022 (£0.352m) to the Board's General Reserve carried forward from 2020/2021 (£1.127m), gives the Board a closing General Reserve position of £1.479m at the end of 2021/2022. This is shown in the Expenditure and Funding Analysis on page 20 and the Movement in Reserves Statement on page 23.

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 £1.273m as at 31 March 2022, compared with a net liability of £2.200m as at 31 March 2021. Changes in the assumptions used by the actuary when calculating the liability, including financial and demographic assumptions, resulted in a reduction in the liability, however these were partially offset by service costs and a negative return on assets. The Pension Asset shown is the result of the accounting legislation and standards and reflects the cost to the Board if all staff retired as at 31 March 2022.

Whilst indicative of a broad position in terms of a pension liability, the reader should be aware of a range of factors, inherent in the figure, before drawing conclusions on such a

significant number in the Board's Financial Statements. The Board is meeting pension contributions on an annual basis. Note 16: Defined Benefit Pension Schemes on page 35 provides more details on pensions including the factors affecting the pension liability 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 2022 to comply with the standard. The financial markets at the accounting date will have taken into account COVID19 risks as one of many national and worldwide economic considerations.

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 Local Government Election, preparatory work will commence for the annual canvass of electors 2022 with principal work again focusing on maintaining the electoral registers. It is expected that a number of by-elections will take place within the period 2022/23, and any legislative changes which impact on the workload of our electoral service delivery area – in particular connected with the Elections Act 2022 - will be actively monitored.

Valuation

Preparatory work associated with implementing the Non-Domestic Rates (Scotland) Act 2020, which came into force on 11 March 2020, will continue into the period 2022/23. A draft valuation roll will be published late in 2022, with the new valuation roll coming into effect on 1 April 2023; a non-domestic revaluation is a significant, resource intensive undertaking which will form a major part of the workload for our organisation over the coming period. With 2017 non-domestic revaluation appeals, those at the Lands Tribunal for Scotland apart, now disposed of in accordance with statutory disposal timescales (31 December 2021 for 2017), work will also continue with maintaining the valuation roll and disposing of running roll appeals where possible (further consideration of the voluminous levels of appeals received as a result of the pandemic will be undertaken once proposed legislation in connection with such appeals is made by the Scottish Government).

In respect of Council Tax, work will continue with maintaining the Valuation List, entering new houses on the List as efficiently as possible.

With revised ways of working now somewhat established having undertaken a period of business process re-engineering, essentially as a result of the pandemic - together with the resumption of site visits where deemed appropriate - 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. A previous Financial Budget Strategy to 2023/24 was approved in June 2019. This has been 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 Board's Strategy is revised annually with consideration given to any changes in the financial horizon, which will be presented to the Board.

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.

Risks and Uncertainties

The Board noted the Risk Register Update 2022 at its meeting in March 2022. The main risks highlighted are the inability to deal with the increase in non-domestic appeals activity and the failure to recruit and/or retain qualified valuation staff. In respect of the first highlighted risk, as noted earlier, the outcome of proposed legislation - the Non-Domestic Rates (Coronavirus) (Scotland) Bill - is awaited before scoping further the workload associated with the voluminous levels of appeals received as a result of the pandemic. 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. 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 a return to some form of normality, the risks associated with the pandemic remain. New working practices have evolved as a result of, in particular, the lockdowns introduced countrywide; working practices such as undertaking tasks from home, sourcing more information digitally, and using electronic communications where deemed appropriate, have been introduced over the last two years. With blended working arrangements now in place involving working some time within the office and some time from home, the risks against service failure associated with the pandemic escalating again are somewhat mitigated against.

One of the main impacts on LVJB's operations of the pandemic was the inability to carry out site visits for council tax, non-domestic changes, and electoral matters. Such visits have resumed, with appropriate safety guidance, 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 ability to adapt to changing processes to ensure that all statutory functions are carried out.

Conclusion

Given the continued challenges which all organisations have faced as a result of the coronavirus pandemic, operational performance continued to remain positive for the period 2021/22, in particular in respect of delivering a major electoral event, and meeting targets in respect of entering new dwellings in the Valuation List. It is anticipated that the resumption of site visits will assist in performance in respect of undertaking alterations to the valuation roll for non-domestic subjects. Sound financial management and medium term planning has enabled the Board to successfully manage the financial challenges faced during financial year 2021/22. However, there remain a number of challenges going forward, not least the challenges 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 January 2023; and further potential challenges posed by the introduction of 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 2022, and to everyone involved in the preparation of the Annual Accounts.

Paul Manning
Treasurer

Gary Bennett
Assessor and ER Officer

Convenor

Statement of Responsibilities

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

Convenor of Lanarkshire Valuation Joint Board
27 June 2022

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 2022, and its income and expenditure for the year ended 31 March 2022.

Paul Manning
Treasurer of Lanarkshire Valuation Joint Board
27 June 2022

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. While the Board's governance arrangements have not been consolidated in a formal Code of Corporate Governance, 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 our governance arrangements are:

- 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;
- 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 2021/2022 was presented to the Board on 27 June 2022. 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 2022.

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 2020/2021](#), did not identify any Governance actions for implementation during 2021/2022.

Coronavirus Pandemic

Whilst there has been a return to some form of normality, the risks associated with the pandemic remain. New working practices have evolved as a result of, in particular, the lockdowns introduced countrywide; working practices such as undertaking tasks from home, sourcing more information digitally, and using electronic communications where deemed appropriate, have been introduced over the last two years. With blended working arrangements now in place involving working some time within the office and some time from home, the risks against service failure associated with the pandemic escalating again are somewhat mitigated against.

One of the main impacts on LVJB's operations of the pandemic was the inability to carry out site visits for council tax, non-domestic charges, and electoral matters. Such visits have resumed, with appropriate safety guidance, 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 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 2021/2022. 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 2021/2022.

Gary Bennett
Assessor and Electoral Registration Officer
Lanarkshire Valuation Joint Board
27 June 2022

Convenor of Lanarkshire Valuation Joint Board
27 June 2022

Remuneration Report

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/151 sets the amount of salary for Chief Officers for 2021/2022.

Senior Councillors

The Convenor and Depute Convenor 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 2020 (SSI 2020/26). 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 Convenor or Depute Convenor 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 Convenor and Depute Convenor/s to reimburse the Council for the additional costs of that councillor arising from them being a Convenor or Depute Convenor 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
£	2021/22	2020/21
50,000 – 54,999	6	2
55,000 – 59,999	0	0
60,000 – 64,999	2	2
65,000 – 69,999	0	0
70,000 – 74,999	2	2
75,000 – 114,999 (Note 1)	0	0
115,000 – 119,999	1	1

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, Convenor and Depute Convenor. Comparative figures for 2020/2021 have been shown.

Table 2 – Senior Employees

Name / Post	Salary / Fees	Taxable Expenses	Compensation for Loss of Office	Any other Remuneration	2021/22 Total	2020/21 Total
G Bennett Assessor and Electoral Registration Officer	£119,906	-	-	-	£119,906	£119,036
J Neason Assistant Assessor and Electoral Registration Officer	£73,263	-	-	-	£73,263	£72,449
R Pacitti Assistant Assessor and Electoral Registration Officer	£73,263	-	-	-	£73,263	£72,449
Total	£266,432	-	-	-	£266,432	£263,934

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 – Convenors and Depute-Convenors

Name / Post	Salary / Fees	Taxable Expenses	Compensation for Loss of Office	Any other Remuneration	2021/22 Total	2020/21 Total
A McVey Convenor	£5,934	-	-	-	£5,934	£4,468
L Hamilton Depute Convenor	£3,476	-	-	-	£3,476	£3,336
Total	£9,410				£9,410	£7,804

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 uprated by the Consumer Price Index (CPI) increase for 2020/2021.

The member contribution rates and tiers for 2021/2022 are shown in Table 4 along with those that applied in 2020/2021:

Table 4 – Pension Contribution Rates

Pensionable Pay	Contribution rate 2021/22	Pensionable Pay	Contribution Rate 2020/21
On earnings up to an including £22,300	5.50%	On earnings up to an including £22,200	5.50%
On earnings above £22,300 and up to £27,300	7.25%	On earnings above £22,200 and up to £27,100	7.25%
On earnings above £27,300 and up to £37,400	8.50%	On earnings above £27,100 and up to £37,200	8.50%
On earnings above £37,400 and up to £49,900	9.50%	On earnings above £37,200 and up to £49,600	9.50%
On earnings above £49,900	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 2021 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 2022	Movement in accrued pension benefits since 31 March 2021	Pension Contribution made by Board 2021/22	Pension Contribution made by Board 2020/21
G Bennett Assessor and Electoral Registration Officer	Pension Lump Sum	£65,369 £109,366	£2,828 £717	£23,142	£22,962
J Neason Assistant Assessor and Electoral Registration Officer	Pension Lump Sum	£42,383 £73,544	£2,184 £733	£14,140	£13,983
R Pacitti Assistant Assessor and Electoral Registration Officer	Pension Lump Sum	£37,970 £66,492	£1,821 £663	£14,140	£13,983
Total				£51,422	£50,928

Table 6 – Pension Benefits: Convenors and Depute Convenors

Name / Post	Pension Contribution made by Board 2021/22	Pension Contribution made by Board 2020/21
L Hamilton Depute Convenor	£671	£644

Exit Packages

There were no exit packages agreed or paid for financial years 2021/2022 or 2020/2021.

Gary Bennett
Assessor and ER Officer
27 June 2022

Convenor
27 June 2022

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 2021/2022

	2020/2021				2021/2022	
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
2,711	400	3,111	Employee Costs	2,850	670	3,520
381		381	Property Costs	201		201
122		122	Supplies and Services	147		147
0		0	Transport and Plant	0		0
848	16	864	Administration Costs	773	(27)	746
28		28	Payments to Other Bodies	28		28
202	(175)	27	Financing Charges	35	21	56
4,292	241	4,533	Total Expenditure	4,034	664	4,698
(4,472)	-	(4,472)	Income	(4,386)	-	(4,386)
(180)	241	61	Net Cost of Services	(352)	664	312
0	30	30	Financing and Investment Income and Expenditure	0	51	51
(180)	271	91	(Surplus) or Deficit	(352)	715	363

2020/21		2021/22
General Fund		General Fund
£000		£000
(947)	Opening General Fund Balance	(1,127)
(180)	(Less)/plus (Surplus) or Deficit on General Fund (per column 1 and 5 of EFA)	(352)
-	Transfers To/From Reserves	-
(1,127)	Closing General Fund Balance	(1,479)

Comprehensive Income and Expenditure Statement for the year ended 31 March 2022

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

2020/21		2021/22	Note
Actual		Actual	
£000		£000	
3,111	Employee Costs	3,520	
381	Property Costs	201	
122	Supplies and Services	147	
0	Transport and Plant	0	
864	Administration Costs	746	
28	Payments to Other Bodies	28	
27	Financing Charges	56	
4,533	Total Expenditure	4,698	
(4,472)	Income	(4,386)	
61	Net Cost of Services	312	
30	Financing and Investment Income and Expenditure	51	
91	Deficit on the Provision of Services	363	
721	Re-measurement of the Net Defined Benefit Asset/Liability	(4,198)	16
721	Other Comprehensive Income and Expenditure	(4,198)	
812	Total Comprehensive Income and Expenditure	(3,835)	

Balance Sheet as at 31 March 2022

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 2021		31 March 2022	Note
£000		£000	
	Non-Current Assets:		
177	Property, Plant and Equipment	156	11
0	Intangible Assets	0	12
177	Total Non-Current Assets	156	
	Current Assets:		
58	Short Term Debtors	72	13
1,427	Cash and Cash Equivalents	1,542	
1,485		1,614	
	Current Liabilities:		
(479)	Short Term Creditors	(225)	14
(479)	Total Current Liabilities	(225)	
1,183	Total Assets less Current Liabilities	1,545	
	Long Term Liabilities		
(2,200)	Pension Liability	1,273	16
(1,017)	Total Assets less Liabilities	2,818	
	Financed By:		
	Unusable Reserves		
(2,200)	Pension Reserve	1,273	19
(121)	Accumulating Compensated Absences Reserve	(90)	19
177	Capital Adjustment Account	156	19
	Usable Reserves		
1,127	General Fund Reserve	1,479	19
(1,017)		2,818	

The notes on pages 27 to 41 form part of the financial statements.

The unaudited accounts were approved for issue by the Board on 27 June 2022. The unaudited accounts are signed on behalf of the Board by:

Paul Manning
Treasurer of Lanarkshire Valuation Joint Board
27 June 2022

Movement in Reserves Statement for the year ended 31 March 2022

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 21. 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 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

Movement in Reserves Statement for the year ended 31 March 2021

	General Fund Balance	Total Usable Reserves	Unusable Reserves	Total Reserves
	£000	£000	£000	£000
Balance at 31 March 2020	947	947	(1,152)	(205)
Movement in Reserves during 201202021				
Surplus on the provision of services	(91)	(91)	-	(91)
Other comprehensive income and expenditure	-	-	(721)	(721)
Total comprehensive income and expenditure	(91)	(91)	(721)	(812)
Adjustments between accounting basis and funding basis (note 5)	271	271	(271)	
Net increase before transfers to / from other statutory reserves	180	180	(992)	(812)
Transfers to / from other statutory reserves	-	-	-	-
Increase / (Decrease) in 201202021	180	180	(992)	(812)
Balance as at 31 March 2021	1,127	1,127	(2,144)	(1,017)

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.

2020/21		2021/22
£000		£000
(91)	Net deficit / (surplus) on the provision of services	(363)
692	Adjust net deficit / (surplus) on the provision of service for non-cash movements	477
2	Adjust for items included in the net deficit / (surplus) on the provision of services that are investing and financing activities	1
603	Net cash flows from operating activities	115
(181)	Investing Activities	0
422	Net increase or decrease in cash and cash equivalents	115
1,005	Cash and cash equivalents at 1 April	1,427
1,427	Cash and cash equivalents at 31 March	1,542

Cash Flow Statement Note – Non Cash Movements

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

2020/21		2021/22
£000		£000
6	Depreciation, impairment and amortisation of assets	21
(21)	Movement in Debtors	(14)
263	Movement in Creditors	(223)
361	Movement in Pension Liability	725
85	Movement in the Employee Statutory Adjustment Account	(31)
(2)	Interest received	(1)
692	Net Cash flows from the provision of services for non-cash movements	477

Cash Flow Statement Note – Operating Activities

The cash flows for operating activities include the following items:

2020/21		2021/22
£000		£000
2	Interest received	1
0	Interest paid	0
2	Net cash flows from operating activities	1

Cash Flow Statement Note – Cash and Cash Equivalents

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

2020/21		2021/22
£000		£000
1,427	Short term deposits	1,542
1,427	Total Cash and Cash Equivalents	1,542

Notes to the Financial Statements

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 2020/2021 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 2022 or goods have been received but not paid for by 31 March 2022 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 2022; 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 2022 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.

The requirements of IAS19 have been fully applied in the current year, including recognition of the net liability and a pensions reserve in the Balance Sheet and entries in the

Comprehensive Income and Expenditure Statement for movements in the liability relating to the scheme. Previous year budget and expenditure information has been provided to allow comparability.

In assessing liabilities for retirement benefits for the 2021/2022 Annual Accounts, 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 2.7% per annum is appropriate (2020/2021 - 2%).

Actuarial Gains and Losses – changes in the net pension 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.

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 2021/2022 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 2022/23 Code, which are required to be applied by 1 April 2022, and will be adopted by the Board on 1 April 2022:

- **Annual Improvements to IFRS Standards 2018-2020**
IFRS 1 (First Time Adoption) – the amendment relates to foreign operations of acquired subsidiaries transitioning to IFRS.
IAS37 (Onerous Contracts) – the amendment clarifies the intention of the standard.
IFRS16 (Leases) – the amendment removes a misleading example that is not referenced in the Code material.
IAS41 (Agriculture) – one of a small number of IFRSs that are expected only to apply to a small number of local authorities.
- **Property, Plant and Equipment: Proceeds Before Intended Use**
This amendment introduces changes to IAS16

Adoption of the standards by the Board on 1 April 2022 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:

- There is a high degree of uncertainty about future levels of funding for local government in Scotland. However, the Board has determined that this uncertainty is not yet sufficient to provide an indication that the assets of the Board might be impaired as a result of a need to reduce levels of service provision.

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

	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

	2020/21	2020/21	2020/21	2020/21
	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	-	315	85	400
Property Costs	-	-	-	-
Supplies and Services	-	-	-	-
Transport and Plant	-	-	-	-
Administration Costs	-	16	-	16
Payments to Other Bodies	-	-	-	-
Financing Charges	(175)	-	-	(175)
Total Expenditure	(175)	331	85	241
Income	-	-	-	-
Net Cost of Services	(175)	331	85	241
Financing and Investment Income and Expenditure	-	30	-	30
Surplus or Deficit	(175)	361	85	271

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
	2021/22	2020/21
Adjustments to Revenue Resources		
Pension Costs (transferred to (or from) the Pensions Reserve)	(3,473)	1,082
Holiday Pay (transferred to the Employee Statutory Adjustment Account)	(31)	85
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	6
Total Adjustments to Revenue Resources	(3,483)	1,173
Adjustments between Revenue and Capital Resources		
Capital expenditure finance from revenue balances (transfer to Capital Adjustment Account)	0	(181)
Total Adjustments between Revenue and Capital Resources	0	(181)
Total Adjustments	(3,483)	992
Total Comprehensive Income and Expenditure	3,835	(812)
Net Increase / (Decrease) before transfers to / from Reserves	352	180
Increase / (Decrease) in year	352	180

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 2022 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
Pensions Liability	Estimation of the net liability to pay pensions 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. For instance, a 0.1% decrease in the discount rate assumption would result in an decrease in the pension asset of £0.631m.</p> <p>However, the assumptions interact in complex ways. During 2021/2022, the actuaries advised that the net pension liability had increased by: £2.311m attributable to the updating of financial assumptions; increased by £0.197m attributable to changes in demographic assumptions; and decreased by £0.042m due to other experience. The net liability had increased by £1.732m due to the expected return on pension fund assets.</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 27 June 2022. There were no events that occurred between 1 April 2022 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. However, 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. Accordingly, 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 is due to take place on 1 January 2023. This will have no financial impact on the Board as it is expected that VAP costs will be 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 rental payable in 2021/2022 was £0.093m (2020/2021 £0 due to the lease commencing on 1 April 2021).

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

	2021/22	2020/21
	£000	£000
Not later than one year	93	93
Later than one year and not later than five years	387	377
Later than five years	343	444
Total	915	914

Note 11: Property, Plant and Equipment

	2021/22	2020/21
	£000	£000
Cost or Valuation		
At 1 April	181	0
Additions	0	181
At 31 March	181	181
Accumulated Depreciation		
At 1 April	4	0
Depreciation	21	4
At 31 March	25	4
Net Book Value at 31 March	156	177

Note 12: Intangible Assets

	2021/22	2020/21
	£000	£000
Cost or Valuation		
At 1 April	2	8
Additions	0	0
Derecognition - Disposals	(2)	(6)
At 31 March	0	2
Accumulated Amortisation		
At 1 April	2	6
Amortisation of Intangible Assets	0	2
Derecognition - Disposals	(2)	(6)
At 31 March	0	2
Net Book Value at 31 March	0	0

Note 13: Short Term Debtors

The debtors figure comprises prepayments and is analysed as follows:

	2021/22	2020/21
	£000	£000
Information Technology Annual Support and Maintenance	71	51
Membership Fees	1	0
Insurance Services	0	7
Total	72	58

Note 14: Short Term Creditors

The creditors figure is analysed as follows:

	2021/22	2020/21
	£000	£000
Valuation Appeal Panel – Fees	21	25
Royal Mail – Postal Charges	0	8
North Lanarkshire Council – Convenor Salary	6	0
Accumulated Compensated Absences – Annual Leave	95	126
Other – Employee Cost Accrual	102	111
Registers of Scotland	1	0
Scottish Government – Barclay Underspend	0	209
Total	225	479

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:

	2021/22	2021/22	2020/21	2020/21
	Receipts	Payments	Receipts	Payments
	£000	£000	£000	£000
South Lanarkshire Council	2,265	371	2,208	684
North Lanarkshire Council	2,106	6	2,195	5
Fife Council	-	1	0	0
Total	4,371	378	4,403	689

The Board occupied the premises at David Dale House, 45 John Street, Blantyre, G72 0JG during 2021/22, 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 (2020/21: £0.318m for the annual rental of office accommodation at Hamilton Academical's Football Stadium).

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	2021/22	2020/21
	£000	£000
Cost of Services:		
Service cost comprising:		
• Current service cost	1,109	749
• Past Service Cost (including curtailments)	0	0
Financing and Investment Income and Expenditure		
• Net interest expense	51	30
Total post-employment benefit charged to the Deficit on the Provision of Services	1,160	779
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	1,732	5,759
• actuarial gains or losses arising on changes in demographic assumptions	197	743
• actuarial gains or losses arising on changes in financial assumptions	2,311	(6,634)
• actuarial gains or losses arising on changes in other experience	(42)	(589)
Total post-employment benefit charged to the Comprehensive Income and Expenditure Statement	4,198	(721)
Net Charge to the Surplus/Deficit on the Provision of Services brought forward	1,160	779
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	(725)	(361)
Actual amount charged against the General Fund balance for pensions in the year:		
• employers' contributions payable to the scheme	435	418

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:

	2021/22	2020/21
	£000	£000
Present value of the defined obligation	(31,554)	(32,593)
Fair value of pension fund assets	32,827	30,393
Net liability arising from defined benefit obligations	1,273	(2,200)

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

	2021/22	2020/21
	£000	£000
Opening Balance at 1 April	(32,593)	(26,356)
Current Service Cost	(1,109)	(749)
Interest Cost	(659)	(611)
Contributions by scheme participants	(142)	(135)
Re-measurement gains / (losses)		
• actuarial gains / (losses) arising on changes in demographic assumptions	197	743
• actuarial gains / (losses) arising from changes in financial assumptions	2,311	(6,634)
• actuarial gains / (losses) arising from changes in other experience	(42)	700
Past service gains / (losses)	-	-
Settlements and curtailments	-	-
Estimated Unfunded benefits paid	25	25
Estimated Benefits paid	458	424
Closing Balance at 31 March	(31,554)	(32,593)

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

	2021/22	2020/21
	£000	£000
Opening Fair Value of Pension Fund Assets	30,393	25,238
Interest Income	608	581
Re-measurement gains and (losses)		
• expected return on pension fund assets	1,732	5,759
• actuarial gains and losses	-	-
• other experiences	-	(1,289)
The effect of changes in foreign exchange rates	-	-
Contributions by members	142	135
Contributions by the employer	410	393
Contributions in respect of Unfunded Benefits	25	25
Benefits Paid	(483)	(449)
Closing Fair Value of the Scheme Assets	32,827	30,393

Analysis of Pension Fund Assets

			31/03/22			31/03/21
	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	824	11	835	490	21	511
Equity Instruments	7,218	16	7,234	7,099	33	7,132
Debt Instruments	0	0	0	0	0	0
Real Estate	0	2,768	2,768	0	2,462	2,462
Derivatives	0	0	0	5	0	5
Private Equity	0	6,426	6,426	0	5,436	5,436
Investment Funds	182	15,382	15,564	286	14,561	14,847
Asset Backed Securities	0	0	0	0	0	0
Structured Debt	0	0	0	0	0	0
Total	8,224	24,603	32,827	7,880	22,513	30,393

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 2020.

The principal assumptions used by the actuary were:

	2021/22	2020/21
	Years	Years
Mortality Assumptions:		
Longevity at 65 for current pensioners		
• Male	19.6	19.8
• Female	22.4	22.6
Longevity at 65 for future pensioners		
• Male	21.0	21.2
• Female	24.5	24.7
Financial Assumptions:		
	%	%
Rate of inflation / pension increase rate	3.2	2.85
Rate of increase in salaries	3.9	3.55
Expected return on assets	7.7	2.0
Rate for discounting scheme liabilities	2.7	2.0
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 2020		£000
0.1% decrease in real discount rate	2%	631
1 year increase in member life expectancy	4%	1,262
0.1% increase in the salary increase rate	0%	94
0.1% increase in the pension increase rate	2%	531

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 (79%) and bonds (10%). The scheme also invests in properties (8%) and cash (3%). The comparative year's figures for equities and bonds are 76% and 14% respectively. The ALM strategy is monitored annually or more frequently if necessary.

Impact of Covid-19

The Fund's actuary confirmed that the IAS19 Balance Sheet is based on financial market values and future market expectation indicators as at 31 March to comply with the standard. The financial markets at the accounting date will have taken into account COVID-19 risks as one of the many national and worldwide economic considerations. There has been no explicit additional allowance or adjustment made for COVID-19 by the actuary.

Impact of Ukraine War

The Fund's actuary confirmed that the IAS19 Balance Sheet is based on financial market values and future market expectation indicators as at 31 March to comply with the standard. The financial markets at the accounting date will have taken into account the risks of the war as one of the many national and worldwide economic considerations. There has been no explicit additional allowance or adjustment made for the Ukraine War by the actuary.

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 2021/2022 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 (2022/2023).

The total contributions expected to be made by the Board to the Fund for the year ending 31 March 2023 is approximately £0.410m.

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:

	2021/22	2020/21
	£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:

	2021/22	2020/21
	£000	£000
Cabinet Office Funding	0	20
Scottish Government Grant	0	31
Scottish Government Grant – Barclay Funding (2020/21 allocation of £0.594m less £0.209m underspend returned)	704	385
Total	704	436

Note 19: Balance Sheet – Reserves

Unusable Reserves				2021/22				2020/21
	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	177	(2,200)	(121)	(2,144)	2	(1,118)	(36)	(1,152)
Movement in Pension Reserve	-	3,473	-	3,473	-	(1,082)	-	(1,082)
Movement in Annual Leave Accrual	-	-	31	31	-	-	(85)	(85)
Capital Expenditure charged against the General Fund	-	-	-	-	181	-	-	181
Charges for Depreciation of Non Current Assets	(21)	-	-	(21)	(4)	-	-	(4)
Amortisation of Intangible Assets	-	-	-	-	(2)	-	-	(2)
Closing Balance as at 31 March	156	1,273	(90)	1,339	177	(2,200)	(121)	(2,144)

Usable Reserves		2021/22		2020/21
	General Fund Reserve	Total	General Fund Reserve	Total
	£000	£000	£000	£000
Opening Balance 1 April	1,127	1,127	947	947
Increase / (Decrease) in Reserve	352	352	180	180
Closing Balance as at 31 March	1,479	1,479	1,127	1,127

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

	2021/22	2020/21
	£000	£000
Pension Interest Cost and Expected Return on Pensions Assets	51	30
Total	51	30

Note 22: Going Concern

As at 31 March 2022, the Balance Sheet of the Board shows a Net Asset position of £2.818m. This is made up of a net Long Term Pension Reserve of £1.273m and net assets of £1.545m.

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 23, leaving a General Fund Reserve of £1.479m 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 2022 is:

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

Report

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	27 June 2022
Report by:	Treasurer to Lanarkshire Valuation Joint Board

Subject:	Financial Strategy 2023/2024 to 2025/2026
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1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ provide a Financial Strategy for Lanarkshire Valuation Joint Board over the medium term for years 2023/2024 to 2025/2026
- ◆ provide a Reserves Strategy for Lanarkshire Valuation Joint Board

2. Recommendation(s)

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

- (1) that the Financial Strategy outlined in the report, be approved.

3. Background

- 3.1. A revised medium-term financial strategy for 2021/2022 to 2023/2024 was presented to the Board in December 2020. This detailed the planned approach to managing the Board's budget over the coming years and explained the planned use of Reserves until end 2023/2024.
- 3.2. This strategy was based on using £0.175 million of Reserves in its final year and acknowledged that as the reliance on the use of Reserves is not sustainable in the longer term, the Board were required to make efficiency savings of £0.175 million over the next three years, to cover the use of Reserves after 2023/2024.
- 3.3. Following the 2021/2022 financial year-end, there will be a balance on Reserves of £1.479 million for use in 2022/2023 and beyond. This is the position on which the Medium-Term Strategy will be based. The significant Reserves position mainly reflects the difficulties in recruitment and retention of staff, particularly across the years of the pandemic, and necessitates a review of the Strategy.
- 3.4. Scottish Government Barclay funding has been allocated to the Board in recent years and there is an agreed allocation for 2022/2023. Due to the timing of the confirmation, the Barclay funding was not reflected in the approved budget for 2022/2023, however, it will be added to the budget in a separate report to this meeting. The value for 2022/2023 is £0.698 million. The level of funding beyond 2022/2023 is unknown and there is still a level of uncertainty regarding the future funding of the Barclay recommendations and the timescales for these. As such, an estimation will be made regarding the spend and income associated with the Barclay implementation. This will be reflected in the Board's Medium-Term Strategy.

- 3.5. The purpose of this paper is to present a new Medium-Term Strategy for the Board's Budget, following completion of the 2021/2022 year-end and the setting of the 2022/2023 Budget. In relation to the Board's budget strategy, the continued increase in workload across all three key business areas of the Board (Non-Domestic Valuation, Council Tax Valuation and Electoral Registration) mean that ways of maintaining service delivery and compliance with statutory duties of the Assessor and Electoral Registration Officer, against a backdrop of budgetary pressures, continue to be reviewed and are reflected in the strategy proposed in this paper.
- 3.6. Section 4 provides a reminder of the 2022/2023 Budget as the starting point for the Medium-Term Strategy, including the level of Reserves available for 2022/2023 and beyond. Section 5 will detail the Strategy for the Medium Term from 2023/2024 to 2025/2026.

4. **2022/2023 Budget and Reserves Position**

- 4.1. The Board's budget for 2022/2023 was approved by the Board on 6 December 2021. This budget excluded the additional funding provided for the implementation of the Barclay Review and any related spend, however, this has now been notified to councils and is included in Table 1. The details of this and budget movements are included in a separate report to this meeting (Revenue Budget Monitoring 2022/2023). This will be the starting point for the Medium-Term Strategy for financial years 2023/2024 to 2025/2026.
- 4.2. Table 1 summarises 2022/2023 budget including the funding from Contributions and Reserves.

Table 1 – 2022/2023 Budget

	Base £m	Barclay & Budget Movement £m	Total £m
2022/2023 Expenditure Budget	3.665	0.600	4.265
Funded By:			
2022/23 Contributions	3.472	0.733	4.205
2022/23 Use of Reserves	0.193	(0.133)	0.060
2022/2023 Income Budget	3.665	0.600	4.265

- 4.3. As noted in Table 1, Reserves of £0.060 million are being used as part of the Board's funding in 2022/2023. At the end of financial year 2021/2022, the balance on Reserves is £1.479 million. Taking into account the use of £0.060 million in 2022/2023 will leave £1.419 million for future years. This equates to 33% of the Board's annual budget for 2022/2023.
- #### 5. **Medium Term Financial Strategy – 2023/2024 to 2025/2026**
- 5.1. As noted in section 4.3, following the final year end position for 2021/2022 and the use of Reserves for the 2022/2023 Budget Strategy, there is a balance of £1.419 million available in Reserves. This is a significant level of reserves, however, the strategy detailed in the paragraphs below will demonstrate how these reserves will be used, and why this level is considered appropriate.

5.2. Appendix 1 shows the budget for 2022/2023 (and beyond), taking 2022/2023 as the starting point. Appendix 1 also shows the proposed Strategy for the Board over the next 3 years to the end of 2025/2026. The main principles on which the Strategy are based are:-

- That the Employee Cost Budget reflects the progression of staff through pay grades, in line with agreed pay structures.
- That price increases, pay awards and an estimated 1% reduction in contributions are managed by efficiencies generated by the Board in each year.
- That the budget includes a staff turnover target of 4% per annum (based on prior years' experience this is considered realistic).
- That the pay award is higher than originally budgeted at 2% for 2022/2023, and then is assumed at 1% for the following 3 years. This is an area of risk.
- That the transfer of Valuation Appeal Panel activities to the Scottish Courts and Tribunal Service will have no financial impact (the money will be removed from the councils' settlements and therefore from the income the Board receives from councils).
- That the Barclay funding is assumed at the same level as 2022/2023, as no information is known beyond that year.
- That this position may be affected by further in-year underspends that have not yet been foreseen.

5.3. As part of the Strategy, reflecting the level of reserves held, the level of Council contributions that will be paid to LVJB have been reduced by £0.050m in 2023/2024 and a further £0.050m in 2024/2025. This means that each council's contribution will reduce by £0.025m in 2023/2024 and a further £0.025m in 2024/25.

5.4. Table 2 summarises the impact on Reserves across the 3 years of the Strategy (full detail is shown in Appendix 1). Table 2 shows that by applying the principles noted in 5.2, the Board would have a balance of £0.502 million at the end of 2025/2026.

Table 2 – Reserves Forecast and strategy

	2022/23 <i>(year 0)</i> £m	2023/24 <i>(year 1)</i> £m	2024/25 <i>(year 2)</i> £m	2025/26 <i>(year 3)</i> £m
Opening Balance	1.479	1.419	1.237	0.905
Proposed Utilisation of Reserves	(0.060)	(0.182)	(0.332)	(0.403)
Closing Balance	1.419	1.237	0.905	0.502

5.5. Table 2 shows that at the end of the Strategy period, the Board will have a balance on Reserves of £0.502 million. This is after a reduction in councils' contributions of £0.050m in 2023/24 and 2024/25. 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.

5.6. This strategy is required because there are uncertainties for the Board in relation to the implementation of the Barclay recommendations. The Scottish Government cannot guarantee at this stage a continuation of funding beyond the current parliamentary term. There is currently £0.698m per annum of funding provided for Barclay, and this is spent mainly on staffing. This strategy assumes all in year monies for Barclay will be spent.

- 5.7. Beyond 2025/2026, the Board will require to cover the risk of the Barclay funding being reduced or removed. Therefore a £0.502m balance of reserves is considered reasonable to mitigate this risk.
- 5.8. In 2025/2026, there is still a reliance on reserves (£0.403 million). We will undertake a review of this reliance in the last year of the Strategy (2025/2026). This will be presented to the Board as required
- 5.9. There is no prescribed minimum or maximum level of Reserves which should be held by a Joint Board. However, it is appropriate that the Board hold some monies in reserve which can be utilised as and when the need arises in any financial year. To facilitate this, notwithstanding the position as detailed in Table 2 / Appendix 1, any underspends which may arise in year, will be transferred to Reserves at the end of the financial year. This gives the Board flexibility in managing its budget across years.
- 5.10. As a body that is funded by contributions from councils under the direction of the Board, the Board will manage its budget in year with any risk items identified to the Treasurer as required. Any budget pressures and funding solution would be considered by the Assessor and Electoral Registration Officer and the Treasurer.

6. Employee Implications

- 6.1. There are no direct employee implications contained within this report.

7. Financial Implications

- 7.1. The Reserves balance is £1.479 million at the end of 2021/2022, as detailed in the Revenue Budget Monitoring 2021/2022 report. Of this, £0.060 million is committed to the 2022/2023 Budget, leaving a balance of £1.419 million.
- 7.2. The Strategy proposed in Section 5 presents the Board with a proposed approach to managing the budget over the years beyond 2022/2023. This is alongside the uncertainties facing the Board in relation to the increased workloads as a result of Barclay recommendations and future funding.
- 7.3. Appendix 1 demonstrates that if the Board's expenditure is incurred in line with the budget, and includes efficiencies to cover employee costs, pay award and price increases, then the Reserves balance will be at £0.502 million at the end of 2025/2026.

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. The main risk in setting this budget is that there is no additional Barclay funding and that the level of expenditure cannot be managed within the budget set. Information will be provided via COSLA and the Scottish Government regarding future funding.
- 9.2. An additional risk associated with the Valuation Board's Budget Strategy is that an overspend occurs as a result of the increased workload across the three main service delivery areas. There is also a risk that efficiency savings become unachievable for the Board, and this could impact on the level of contributions from the constituent authorities. These risks are managed through four weekly Budget Monitoring Meetings at which any variance is analysed. In addition, the probable

outturn exercise each year ensures early warning for corrective action to be taken where appropriate, including the reliance on a greater use of Reserves monies in any one year.

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

Paul Manning
Treasurer

15 June 2022

Previous References

- ◆ Financial Strategy 2019/20 to 2021/22 and Longer-Term Outlook – 5 March 2018
- ◆ Revenue Budget 2022/2023 – Lanarkshire Valuation Joint Board – 6 December 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:-

Lorraine O'Hagan, Finance Manager (Strategy)

Ext: 2601 (Tel: 01698 452601)

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

Appendix 1

Revenue Budget Strategy	2022/2023 <i>(year 0)</i> £	2023/2024 <i>(year 1)</i> £	2024/2025 <i>(year 2)</i> £	2025/2026 <i>(year 3)</i> £
Base Expenditure Budget	-	4.265	4.302	4.367
Pay Strategy and Recruitment	-	0.072	0.100	0.071
Pay Award	-	0.060	0.030	0.030
Price Increases	-	0.006	0.006	0.012
Efficiency Savings - to meet Pay Award (£0.060m), Price Increases (£0.006m) and Grant Reduction (£0.035m)	-	(0.101)	(0.071)	(0.077)
Total Expenditure	4.265	4.302	4.367	4.403
Estimated Income				
Council Contribution Payments <i>(incl £0.050m in 2023/24 and 2024/25)</i>	3.507	3.457	3.372	3.337
Less Reduction in Grant pa (at 1%)	-	(0.035)	(0.035)	(0.035)
Barclay Funding	0.698	0.698	0.698	0.698
Revised Council Contributions including Barclay funding	4.205	4.120	4.035	4.000
Reserves	0.060	0.182	0.332	0.403
Total Estimated Income	4.265	4.302	4.367	4.403

Reserves	2022/2023 £m	2023/2024 £m	2024/2025 £m	2025/2026 £m
Opening Balance	1.479	1.419	1.237	0.905
Transfer to / (from) Reserves	(0.060)	(0.182)	(0.332)	(0.403)
Closing Balance	1.419	1.237	0.905	0.502

Report

11

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	27 June 2022
Report by:	Assessor and Electoral Registration Officer

Subject:	Who we are and What we do
----------	----------------------------------

1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ Present to members of the Joint Board for information, a document titled Who we are and What we do, outlining the main undertakings of the Office of the Assessor and Electoral Registration Officer

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. Who we are

3.1. The document provides a brief description of the Valuation Joint Board, the members of the Board, the Assessor, and the Electoral Registration Officer. These are contained in section 1 of the document.

4. What we do

4.1 Section 2 through to 5 of the document highlights the main undertakings in relation to the three core statutory duties of the Assessor and Electoral Registration Officer, namely:-

- The compilation and maintenance of the Valuation Roll for Lanarkshire
- The compilation and maintenance of the Valuation List for Lanarkshire
- The compilation and maintenance of the Electoral Registers for Lanarkshire

5. Employee Implications

5.1 None.

6. Financial Implications

6.1 None.

7. Climate Change, Sustainability and Environmental Implications

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

8. Other Implications

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

9. Equality Impact Assessment and Consultation Arrangements

- 9.1 This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy and therefore no impact assessment is required.
- 9.2 There is no requirement for consultation in respect of this report.

10. Privacy Impact Assessment

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

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

9 June 2022

Previous References

None

List of Background Papers

None

Contact for Further Information

If you would like further information, please contact:-

Gary Bennett, Assessor and Electoral Registration Officer

Phone: 01698 476078

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



Serving North & South Lanarkshire

***The office of the
Assessor
&
Electoral Registration Officer***

Who we are

&

What we do

LANARKSHIRE VALUATION JOINT BOARD

Our Core Purpose

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

Our Vision

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

In Order That We Achieve Our Vision We Will:

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



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1.0 Who we are

Lanarkshire Valuation Joint Board is a statutory public authority which oversees and scrutinises the office of the Assessor for Lanarkshire and the Electoral Registration Officer for North Lanarkshire and South Lanarkshire.

1.1 The Valuation Joint Board

Lanarkshire Valuation Joint Board was established by the Valuation Joint Boards (Scotland) Order 1995 to allow for the valuation functions of North Lanarkshire Council and South Lanarkshire Council to be discharged jointly following local government reorganisation in 1996.

1.2 Members of the Board

The Order specified that the Lanarkshire VJB should have 16 members; 8 being from North Lanarkshire Council and 8 from South Lanarkshire Council. The Board also acts as a Joint Committee for the purpose of discharging the electoral registration duties of both authorities.

The Board must appoint a convener and depute convener who cannot be from the same authority and must also appoint a clerk and a treasurer. Acting as a valuation authority the Board must also appoint an Assessor and as a joint electoral committee have appointed the Assessor as the Electoral Registration Officer.

1.3 The Assessor

Since the enactment of the Lands Valuation (Scotland) Act 1854, Assessors have been responsible for the valuation of all heritable properties for local taxation purposes within their respective valuation areas. Assessors are statutory independent officials and are currently appointed under section 27 of the Local Government etc. (Scotland) Act 1994 for the purposes of the Valuation Acts. In the case of Lanarkshire the Non-Domestic Rating (Valuation of Utilities) (Scotland) Order 2005 designates the Assessor for Lanarkshire VJB to be responsible for the valuation of all electricity generation, transmission and distribution properties throughout Scotland where such properties are in two or more valuation areas. Although independent, the actions of the Assessor are subject to scrutiny through the Board. Additionally, there exists an independent appeals process where values for non-domestic subjects and council tax bands may be challenged. The Scottish Public Services Ombudsman also looks at complaints of most Scottish public bodies, including those for the Joint Board, as the final stage in handling complaints.

1.4 The Electoral Registration Officer

The Electoral Registration Officer (ERO) is also a statutory independent official appointed by the local authority to prepare and maintain the Register of Electors. North and South Lanarkshire have appointed the Assessor as ERO for their area. The actions of the ERO are also subject to appeal to the Sheriff Court.

2.0 What we do

The Valuation Joint Board is essentially the vehicle for carrying out the statutory duties of the Assessor under the body of law known as the Lands Valuation Acts and the statutory duties of the Electoral Registration Officer under the Representation of the People Act and associated legislation.

2.1 Duties of the Assessor under the Lands Valuation Acts

It is the duty of the Assessor to make up a Valuation Roll for his/her valuation area in respect of each year of revaluation. As noted above, for the purposes of certain electricity subjects, the Assessor for Lanarkshire's valuation area can extend to the whole of Scotland. The Assessor is also required by the Local Government Finance Act 1992 to compile and maintain a Valuation List for each of his councils. These lists must show each dwelling which is in the council area and the valuation band applicable to it.

2.2 The Scottish Assessors' Association

The Scottish Assessors' Association (SAA) was instituted in 1975 at the time of local government reorganisation and is the successor body to the Association of Lands Valuation Assessors of Scotland (1957) and earlier bodies extending back to The Association of Lands Valuation Assessors (1886). The SAA continued in being after the 1996 reorganisation of Scottish local government and operates in terms of a formal constitution.

Although a voluntary organisation, all Assessors and their senior staff are members of the Association. One of the principal functions of the Association is to facilitate a consistency of approach in the administration of the valuation, council tax and electoral registration services. The decisions of the Association have a bearing on how individual Assessors carry out their statutory duties, but each Assessor is an independent official.

The Association has an executive committee containing four Assessors (with each executive member generally holding a particular position on the executive for a period of two years before another Assessor is nominated onto the executive) and works through a series of standing committees, chaired by an Assessor, and associated Working Groups, which meet in advance of plenary sessions which are attended by representatives from all Assessors' offices across Scotland. The SAA liaises with the Valuation Office Agency (VOA) in England and Wales, the Northern Ireland Valuation and Lands Agency (NIVLA) and the Republic of Ireland Valuation Office (RIVO) in matters of common interest. Lanarkshire Valuation Joint Board is represented on all of these committees and on the harmonisation groups with colleagues in other parts of the U.K. and Ireland.

Further information, including details of interactive services provided by the SAA, can be found on its Portal at www.saa.gov.uk.

3.0 The Valuation Roll

The Valuation Roll is a public document which contains an entry for all non-domestic properties in the Assessor's area except those specifically excluded by law. Each entry in the Roll includes the names of the proprietor, tenant and occupier as appropriate, the Net Annual Value which has been set by the Assessor and the Rateable Value. The Rateable Value is derived from the Net Annual value and as legislation currently stands, for the majority of properties, Rateable Value and Net Annual Value are the same. The Valuation Roll for South Lanarkshire also contains entries for the electricity subjects located throughout Scotland where the Assessor for Lanarkshire is responsible for their valuation. The Valuation Roll entry for any property in Scotland can be checked by using the search facility on the SAA's portal website www.saa.gov.uk. Summary valuations are also available on this site for a range of properties.

Values are established at a Revaluation which, in Scotland, are legislated to occur every three years commencing on 1 April 2023. A Revaluation results in the production of a new Valuation Roll which contains revised values for all non-domestic properties in the Assessor's area.

New properties are added to the Roll as they become capable of beneficial occupation and entries for demolished buildings are deleted. Typically, LVJB staff would expect to make over 1,000 such changes to the local valuation roll each year, depending on fluctuating activity in the local property market. The Assessor is required to notify relevant proprietors, tenants and occupiers of changes which he/she makes to the Valuation Roll by issuing a Valuation Notice. All of these interested parties have a right to appeal the valuation set by the Assessor to an independent local valuation appeal committee.

Following the publication of the Barclay Review of Non-Domestic Rates in Scotland, the Non-Domestic Rates (Scotland) Act 2020 was implemented and introduces significant changes to Assessors' workload, not least in moving from a five yearly revaluation with a tone date two years prior to a new valuation roll coming into force, to three yearly revaluations with a one year tone date.

3.1 Valuation Appeal Committee

Most appeals are settled between Assessors' staff and the ratepayer or appointed agent. However, if a settlement cannot be achieved the appeal is heard by an independent Valuation Appeal Committee. Members are drawn from an Appeal Panel appointed by the Sheriff Principal and are independent of the Assessor, local council, or Valuation Joint Board. Committees are assisted by a Secretary, usually a qualified solicitor (also appointed by the Sheriff) who provides advice on the law and procedure, but who takes no part in the decision making process. Members of the Panel are usually unqualified in valuation or legal matters but are appointed because they are local ratepayers or council tax payers. The proceedings are relatively formal, and witnesses can be called and placed on oath by the Committee Chairman. A Committee usually comprises between 3 and 8 members. Sometimes the Assessor will conduct his/her own case or be represented by a member of staff and at other times he/she will be represented by an Advocate or Counsel. Ratepayers (and Council Tax

payers) are entitled to appear in person to present their own case or can be legally represented. A surveyor, family member or friend can also appear on behalf of the appellant.

The Chairman is responsible for the conduct of the hearing and will give advice and guidance as to the procedure to be followed at any time during the hearing.

This committee system is due to be replaced on 1 January 2023 by a new appeal system under the Scottish Courts and Tribunals Service (SCTS).

3.2 Lands Tribunal for Scotland

In general terms, where a valuation appeal is particularly complex or may set a precedent the Assessor or ratepayer can ask to have the appeal heard by the Lands Tribunal for Scotland. In such cases the Assessor will usually be represented by an Advocate or Counsel. The Lands Tribunal for Scotland is an independent civil court. It has statutory power to deal with various types of dispute involving land or property including matters of dispute in valuations for rating on non-domestic properties. The circumstances and manner in which reference of an appeal against an entry in the valuation roll may be made to the Lands Tribunal is a matter for regulations made by the Secretary of State. An application for referral to the Lands Tribunal must be made to the Valuation Appeal Committee and include representations in relation to the following matters which provide the grounds on which a referral request may be made, namely that:

- (a) The facts of the case are complex or highly technical;
- (b) The evidence to be given by expert opinion is complex or highly technical;
- (c) The law applicable to the case is uncertain or difficult to apply;
- (d) The law applicable to the case raises a fundamental or general issue likely to be used as a precedent in other cases;
- (e) The subjects relate to more than one valuation area and the valuation is appealed in more than one such area.

Appeals heard by the Lands Tribunal for Scotland are due to be dealt with under the new set up within the Scottish Courts and Tribunals Service (SCTS) with effect from 1 January 2023.

3.3 Lands Valuation Appeal Court

A decision of the Valuation Appeal Committee or the Lands Tribunal for Scotland can be appealed to the Lands Valuation Appeal Court. Such an appeal takes the form of a stated case. The case is to be stated to the judges of the Lands Valuation Appeal Court, which is a civil court in Scotland composed of 3 Court of Session judges. The procedure involves LVJB staff preparing transcripts, making representations and observations on draft stated cases, and liaising with Counsel on grounds/answers to grounds of appeal in preparation for the case being heard at the Court of Session in Edinburgh.

4.0 Council Tax

The Assessor is responsible for the preparation and maintenance of the Valuation (Council Tax) List, which places each domestic property ("dwelling") in one of eight valuation bands (Bands A – H).

4.1 The Valuation (Council Tax) List

The Valuation (Council Tax) List is a public document and contains the addresses and Council Tax bands of all domestic properties ("dwellings") in the valuation area. It can be inspected at the Joint Board's office in Blantyre. A Valuation (Council Tax) List entry for any domestic property in Scotland can also be checked by using the search facility on the Scottish Assessors' portal website www.saa.gov.uk.

4.2 Dwellings

In general terms any kind of house or flat will be determined as a dwelling if it used as such, including second homes. Caravans count as dwellings if they are someone's main home. Certain properties in multiple occupation, where facilities are shared, may count as one or more dwellings depending on the detailed occupation arrangements.

The band reflects the Assessor's opinion of the property's open market value as at 1 April 1991, but taking account of its physical state and its locality as at 1 April 1993 (for new dwellings the date of valuation is still 1 April 1991 but taking account of the current physical state and location of the property) and subject to a number of important statutory assumptions. Assessors base their opinion of value on the actual selling prices of similar properties which sold around the valuation date of 1 April 1991.

Prior to the introduction of Council Tax (and before the Community Charge (Poll Tax)) Assessors were responsible for domestic property rating and maintained data bases of information about houses in their areas. This information included details of accommodation, floor areas, outbuildings, improvements etc as well as actual selling prices recorded in the Register of Sasines (Land Register).

The Assessor is not required to place an actual value on each dwelling but has to demonstrate that its likely sale price would have been within the range of values in the relevant band. Due to the range of values in each band, properties which are not identical in terms of accommodation or size can still be in the same band. Therefore, a two or three bedroomed flat can easily be in the same Band as a semi-detached or terraced house.

Many houses will also have been extended and/or modernised since 1993 when Council Tax was introduced. These changes will not necessarily be reflected in their current banding since there are restrictions on when a band can be changed. It is possible therefore that bands may appear inconsistent with the current physical circumstances of a group of houses in an area. This is because the bands reflect what the houses were worth in the physical state they were in on 1 April 1993 not how they are today.

4.3 Council Tax Valuation Bands

<i>Range of values</i>	<i>Valuation band</i>
Values not exceeding £27,000	A
Values exceeding £27,000 but not exceeding £35,000	B
Values exceeding £35,000 but not exceeding £45,000	C
Values exceeding £45,000 but not exceeding £58,000	D
Values exceeding £58,000 but not exceeding £80,000	E
Values exceeding £80,000 but not exceeding £106,000	F
Values exceeding £106,000 but not exceeding £212,000	G
Values exceeding £212,000	H

4.4 Statutory Assumptions Applied to Banding

The Assessor must make a number of statutory assumptions in determining the Council Tax band. These are:

- the sale was with vacant possession
- the dwelling was in a state of reasonable repair (regardless of its actual condition)
- the size and layout of the dwelling and the physical state of the locality were the same as at the time when the valuation of the dwelling was made
- the dwelling was sold free from any heritable security (i.e. any mortgage is assumed to be paid off)
- common parts were in a state of reasonable repair (regardless of their actual condition) and the purchaser would be liable to contribute towards the cost of keeping them in such as state
- use of the dwelling would be permanently restricted to use as a private dwelling; and
- the dwelling had no development value other than that attributable to "permitted development".

There are also special provisions applicable to the Council Tax banding of properties used in connection with agriculture, crofting or fish farming, and properties adapted for people with physical disabilities.

4.5 New Houses

As part of the maintenance of the Valuation (Council Tax) List the Assessor adds new built houses to the list as soon as possible after they are completed. It is one of the Joint Board's key performance measures to do this as efficiently as possible.

4.6 Council Tax Proposals

If you are the owner of the property or the person liable to pay Council Tax for it, you can lodge an appeal (known as a "proposal") to alter the Council Tax band:

- within six months of becoming the owner or the liable person
- within six months of the Assessor altering the band

- within six months of an appeal decision, which is a relevant decision, in respect of a dwelling comparable to yours which gives you reasonable grounds to contend that the band applicable to your dwelling should be changed
- at any time if there has been a “material reduction” (see below) in the value of the dwelling
- at any time if there has been a “material increase” (see below) in the value of the dwelling and it, or any part of it, has subsequently been sold
- at any time if the balance between domestic and business use changes (for example, in hotels or boarding houses)
- at any time to add from a particular date a dwelling not shown on the list
- at any time to delete from a particular date a dwelling shown on the list.

The Assessors’ portal has been developed to allow Council Tax payers to lodge a proposal on-line www.saa.gov.uk. A member of the Assessor’s staff will discuss the proposal/appeal with the tax payer and if it cannot be resolved, it will be referred to the Valuation Appeal Panel to be heard by a Committee. The Committee will hear the appeal within its normal cycle of hearings and will issue formal notification of the date and time of the hearing and details of the appeal procedure.

This committee system is due to be replaced on 1 January 2023 by a new appeal system under the Scottish Courts and Tribunals Service (SCTS).

4.7 Material Reduction in Value

The band of a house may be reduced if there has been a material reduction in its value. A material reduction in value may result from the demolition of any part of the dwelling, any change in the physical state of its locality or any adaptation of the dwelling to suit a person who is disabled. A reduction in value caused, for example, by a downturn in the housing market, does not count for this purpose.

4.8 Material Increase in Value and Subsequent Sale

The band of a house may be increased if there has been a material increase in its value and it is subsequently sold. A material increase in value may result from, for example, the building of an extension to the property. Any change in the Council Tax band following on from a material increase in value will only take effect from the date the property is sold. This means that although many properties have had material increases in their value since they were originally banded in 1993, these increases will not be reflected in the band if they have not been subsequently sold.

4.9 Correction of Errors

Where the Assessor is satisfied that the band of a house is not the band which should have been set he/she may amend the Valuation (Council Tax) List to correct that error. This can lead to a band being increased or decreased depending on the circumstances. A reduction in band would be corrected effective from 1 April 1993 or from the date the dwelling entered the list, whichever is later. Any increase in banding as a result of the correction of an error may however be charged by the billing authority from the 1st of the month following the correction.

5.0 The Register of Electors

The Register of Electors contains details of everyone who has registered to vote. It is used to determine who can vote at elections while the Register is in force. A new Register is published at least once a year, no later than 1st December. A revised version may be published at other times if, for example, major changes are made to the Register in the course of the year.

5.1 Register Updates (Rolling Registration)

The current version of the Register comes into force on or before 1st December each year and is updated on a monthly basis to reflect changes in people's circumstances as they occur. For example, if you move house and notify the Electoral Registration Officer of the change early in March, your name could be added to the Register on 1 April. It is now possible to register online at www.gov.uk/register-to-vote.

5.2 Annual Canvass

The Register is updated monthly to add new electors and to deal with address changes etc. In connection with the annual canvass of households, Canvass Reform 2020 introduced new procedures for canvassing including a data matching step which meant that there was no longer any requirement to issue reminders to households where data matched. The information obtained during the annual canvass of electors forms part of the new Register published on or before 1st December. During the annual canvass the ERO must take all steps that are necessary to ensure the he/she meets his/her duty to maintain the register in accordance with Section 9A of the Representation of the People Act 1983 (as amended by the Electoral Administration Act 2006).

In practice, at each year's canvass of electors, the ERO issues a Canvass Form (CF) to each household in Lanarkshire which was unmatched at the data matching stage, followed by at least one reminder (where no return is received) followed by a visit by a canvasser (again where no return is received). Additionally, datasets such as Housing and Council Tax records are inspected for identification of empty houses and/or new taxpayers' names. All other properties which do match are issued with a canvass communication Letter (CCA) where there is no need to respond unless there is a change to the information.

Since the introduction of Individual Electoral Registration (IER) in Scotland on 19th September 2014, Electoral Registration Officers are also required to issue Invitation to Register forms (ITRs) where he/she believes someone to be resident at an address but is not on the electoral register.

5.3 The Open Register

Electors can choose to have their names excluded from the version of the Register made available for sale (the "Open Register") whilst remaining on the version used at elections (the "Full Register"). The intention behind this provision is to safeguard the privacy of electors and restrict unwanted "junk mail". In relation to the interests of the democratic process however the Full Register, which is a public document, is available for inspection throughout registration areas at some public libraries, some council offices and at the offices of the ERO.

5.4 Qualifying to Vote

To qualify to be registered to vote at UK elections you must be resident or deemed resident in the registration area, a British, other Commonwealth, or Irish citizen aged 18 or over (16 and 17 year-olds can register but cannot vote until they are 18) and not subject to any legal incapacity. Young persons aged 16 and over may vote at Scottish Parliamentary and Local Government elections. (14 and 15 year olds can register but cannot vote until they are 16)

Scottish Elections (Franchise and Representation) Act 2021

Legislation to extend the franchise to all foreign nationals resident in Scotland came into force on 3 August 2020. This allows all foreign nationals the ability to register and vote in Scottish Parliament and local elections from that date.

5.5 Commonwealth Countries

Antigua and Barbuda	Jamaica	St Kitts & Nevis
Australia	Kenya	St Lucia
The Bahamas	Kingdom of Eswatini	St Vincent & The Grenadines
Bangladesh	Kiribati	Samoa
Barbados	Lesotho	Seychelles
Belize	Malawi	Sierra Leone
Botswana	Malaysia	Singapore
Brunei Darussalam	Maldives*	Solomon Islands
Cameroon	Malta ²	South Africa
Canada	Mauritius	Sri Lanka
Cyprus ²	Mozambique	United Republic of Tanzania
Dominica	Namibia	Tonga
Fiji Islands ¹	Nauru	Trinidad & Tobago
Ghana	New Zealand	Tuvalu
Grenada	Nigeria	Uganda
The Gambia	Pakistan	United Kingdom
Guyana	Papua New Guinea	Vanuatu
India	Rwanda	Zambia
		Zimbabwe ¹

¹ Citizens of Fiji and Zimbabwe residing in the UK retain their voting rights despite the countries having been suspended from the Commonwealth

*The British Nationality (Maldives) Order 2021 came into force on 2nd June amending the British Nationality Act 1981, adding Maldives as a Commonwealth country.

5.6 British Overseas Territories

Anguilla	Pitcairn, Henderson, Ducie and Oenot Islands
Bermuda	St Helena
British Antarctic Territory	St Helena dependencies (Ascension Island,
British Indian Ocean Territory	Tristan da Cunha)
British Virgin Islands	South Georgia & the South Sandwich Islands
Cayman Islands	Sovereign base areas of Akrotiri and Dhekelia on
Falkland Islands	Cyprus
Montserrat	Turks and Caicos Islands

5.7 British Crown Dependencies

Isle of Man

The Channel Islands (including Jersey, Guernsey, Sark, Alderney, Herm and the other inhabited Channel Islands).

5.8 Overseas Electors

British citizens resident abroad can register to vote by means of an Overseas Elector's Declaration, provided that on the date the Declaration is made:

- they are not subject to any legal incapacity to vote
- they were once registered to vote in the UK and less than 15 years have elapsed since the Register they were on was in force (currently being reviewed) or
- a parent or guardian was so registered, if the applicant was too young to register to vote at the time.

The Declaration lasts for 12 months and then lapses if not renewed by the elector. The ERO is obliged to send a reminder and a new application form to the elector between 9 and 10 months from the date on which the entry on the Register took effect. The most convenient way to vote for an overseas elector is by post or proxy.

5.9 Homeless People

A person who has no fixed address can register to vote by means of a Declaration of Local Connection. The Declaration lasts for 12 months and then lapses if not renewed by the elector. The ERO is obliged to send a reminder and a new application form to the elector between 9 and 10 months from the date on which the entry on the Register took effect. This form of registration is also available to prisoners on remand awaiting trial but not yet convicted.

5.10 Service Electors

The following people are entitled to register to vote as service electors:

- a. serving members of the armed forces and their spouses or civil partners (for whom the entitlement exists as an alternative to registering as civilian electors if resident in the UK).
- b. British Council staff and Crown Servants in posts abroad and their spouses or civil partners by completing and submitting the appropriate Service Declaration form, which includes the facility to apply to vote by post or proxy.

The Declaration, in relation to electors in paragraph a. above, lasts for 5 years and then lapses if not renewed by the elector. The ERO is obliged to send a reminder and a new application form to the elector between 57 and 58 months from the date on which the entry on the Register took effect. For electors in paragraph b. above the declaration lasts for 12 months and then lapses if not renewed. The ERO however is obliged to send a reminder and new application form between 9 and 10 months from the effective date.

5.11 The Absent Voters' List (Postal Voters' List)

The Electoral Registration Officer also maintains a list of people who are entitled to vote by post or by proxy. This is known as the Absent Voters' List.

Postal voting is available to anyone, whatever their circumstances.

Long-term proxy voting is available to people who cannot reasonably be expected to attend their polling station at elections because:

- they suffer from a physical incapacity, or
- their employment duties take them away from home, or
- their attendance on a course of study takes them away from home.

Temporary proxy voting is available to people who cannot reasonably be expected to attend their polling station at elections because they will be away from home temporarily (e.g. on holiday) on the date of the election.

5.12 Elections Act 2022

The Elections Bill was introduced in the House of Commons on 5 July 2021 (Bill 138), receiving Royal Assent on 28 April 2022. It introduces photographic identifications (voter ID) to vote at polling stations in UK Parliamentary elections, as well as removing the 15-year limit for British citizens living abroad to vote in UK Parliamentary elections. It is intended that postal vote applications for such elections will require to be re-applied for every three years, instead of the current five yearly requirement. It is intended that secondary legislation will be developed over the course of the next year with implementation of the voter ID in time for polls taking place in spring 2023. All other measures are expected to be implemented within the current lifetime of the UK Parliament.

5.13 Further Information

More information on electoral registration can be found on the Electoral Commission's website www.electoralcommission.org.uk.

6.0 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, Mainstreaming Equalities and Equality Outcomes reports and progress reports can be viewed on our website. The equal pay statement and gender pay cap are included within the Mainstreaming report.

7.0 Summary

The work of Lanarkshire Valuation Joint Board is extensive and varied. It impacts on every household in the Lanarkshire area through Council Tax and Electoral Registration and on businesses, public bodies and voluntary organisations through non-domestic rating. Our primary aim is to provide excellence in the delivery of our services to the citizens and businesses of Lanarkshire. The Joint Board provides a good working example of joint service delivery in practice both in how North and South Lanarkshire Councils have combined to provide valuation and electoral registration services and in how the Assessor and staff work with other councils and Joint Boards to develop consistency and good practice in the delivery of services.

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.

8.0 Contact Information

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 David Dale House
 45 John Street
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 Glasgow
 G72 0AA

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Fax: 01698 476010
E-mail: assessor@lanarkshire-vjb.gov.uk
Website: www.lanarkshire-vjb.gov.uk

Report

12

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	27 June 2022
Report by:	Assessor and Electoral Registration Officer

Subject:	Lanarkshire Valuation Joint Board Public Performance Report 2021/2022
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1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ Present to members of the Joint Board for information, the Board's Public Performance Report for the financial year 2021/2022

2. Recommendation(s)

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

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

3. Background

- 3.1. The report is titled 'Lanarkshire Valuation Joint Board, Office of Assessor and Electoral Registration Officer, Public Performance Report 2021/2022', and is attached as an appendix.
- 3.2. The report outlines Lanarkshire Valuation Joint Board's performance in its core service delivery areas for the period 2021/2022.
- 3.3. The report will be posted on LVJB'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.

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

15 June 2022

Previous References

- ♦ None

List of Background Papers

- ♦ None

Contact for Further Information

If you would like further information, please contact:-

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LANARKSHIRE VALUATION JOINT BOARD

Office of Assessor and Electoral Registration Officer

PUBLIC PERFORMANCE REPORT

2021/2022

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 2021/22 financial year.

Coronavirus Pandemic

Like all organisations, LVJB's operations were materially affected by the pandemic. The requirement to work from home throughout 2021/2022 continued to pose challenges in ensuring that statutory undertakings could be carried out. The use of information technology solutions, supported by South Lanarkshire Council's I.T. infrastructure, ensured that a level of service continued to be provided across all three main business areas. The main impact on LVJB's operations of the pandemic throughout 2021/22 continued to be the disruption to carrying out site visits for council tax, non-domestic changes, and electoral matters. A variety of new working practices developed since the national lockdown in March 2020 continued to be developed in 2021/2022 to deal with business whilst such site visits were suspended. LVJB's staff continue to embrace the new working practices and are again to be commended on their flexibility and commitment during a very challenging period.

Non-Domestic Valuation Roll

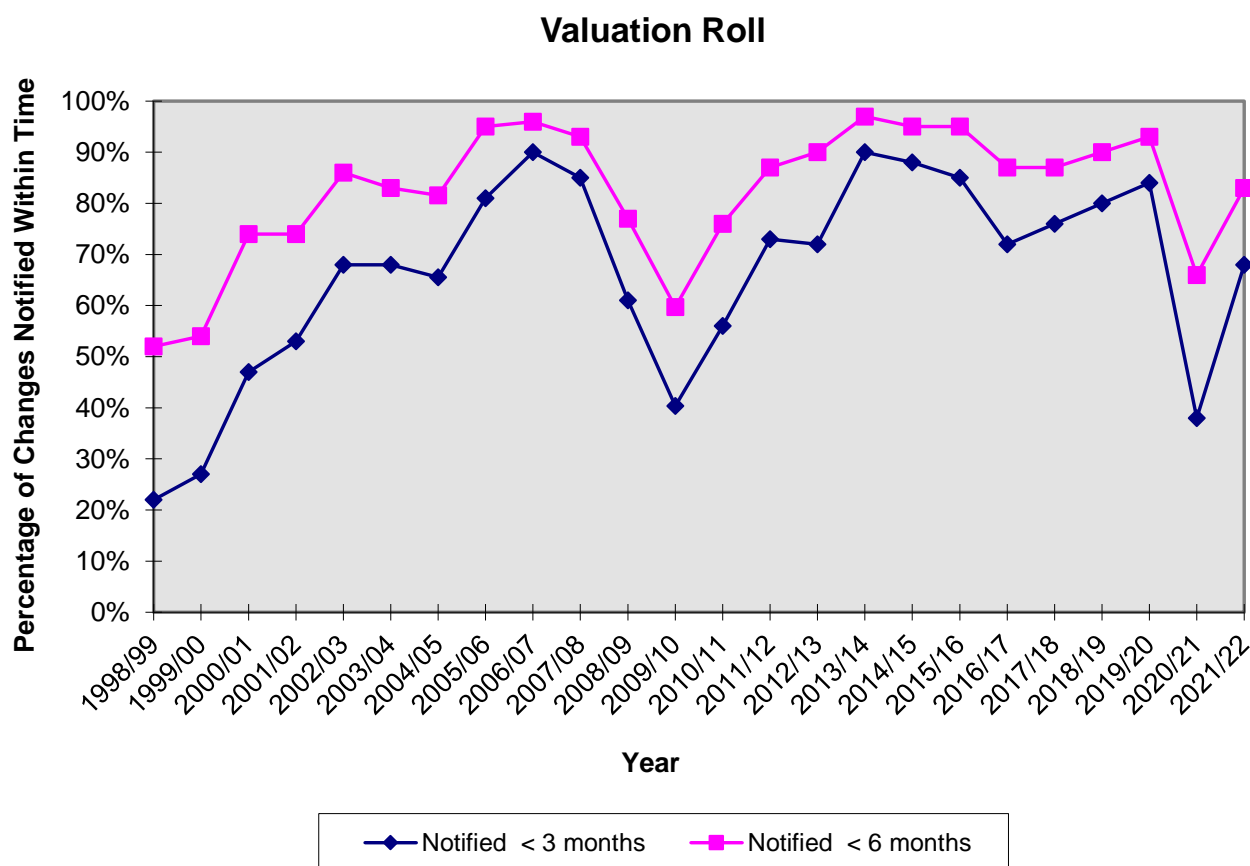
The Valuation Roll is a document which sets out the rateable values of all non-domestic properties in the valuation area. The rateable values shown in the Valuation Roll are used by the local authorities as the basis for the calculation of non-domestic rates bills. The Valuation Roll for Lanarkshire at the end of the period 2021/22 contained 21,310 properties with a total rateable value as at 31/3/2022 of circa £981 million.

In the year 2021/22, our staff processed 976 alterations to the roll to reflect new, amended or demolished properties. This was up from 561 for the period 2020/21.

The following table illustrates the performance for the period 2021/22 set against in-house targets:-

Performance Targets 2021/22	Target 2021/22	Actual 2021/22
Alter Valuation Roll within 3 months	77%	68%
Alter Valuation Roll within 6 months	92%	83%

The graph below illustrates LVJB performance levels from 1998/99 to 2021/22.



The three monthly and six monthly targets were not met, although a significant improvement on the period 2020/21 was achieved. The pandemic continued to affect the work undertaken in relation to altering the valuation roll in line with performance targets. This appears to be, in particular, as a result of the inability to carry out site visits.

Following consultation with LVJB's valuation managers, internal targets for the period 2022/23 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.

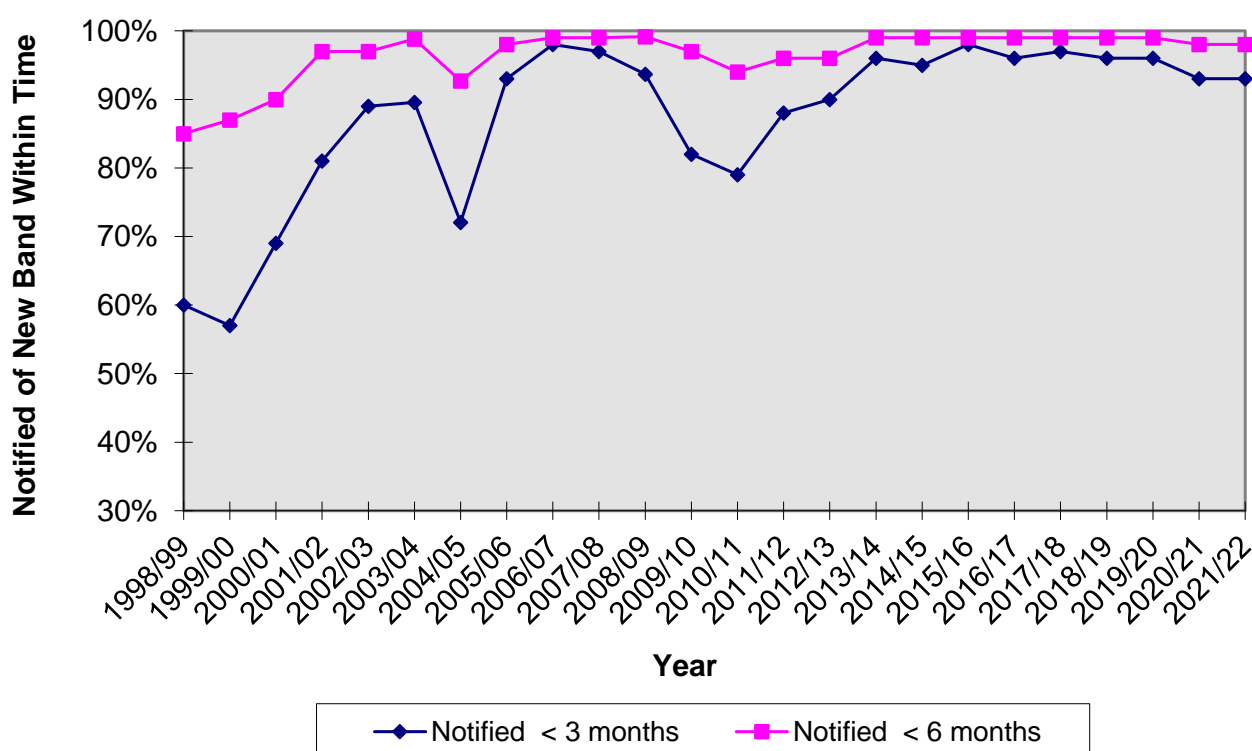
During 2021/22, our staff added 2,818 new dwellings (2,116 for the period 2020/21) to the Council Tax List, and deleted 110 dwellings (249 for the period 2020/21). As at 31 March 2022 the list contained 335,602 entries (including domestic garages). Additionally, in accordance with The Council Tax (Alteration of Lists and Appeals) (Scotland) Regulations 1993, some 221 Council Tax entries (156 for period 2020/21) 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 15,894 sales of domestic properties notified to LVJB during the period 2021/22.

The following table illustrates the performance for the period 2021/22 set against in-house targets:-

Performance Targets 2021/22	Target 2021/22	Actual 2021/22
New houses added to Council Tax List within 3 months	87%	93%
New houses added to Council Tax List within 6 months	92%	98%

The graph below illustrates LVJB performance levels from 1998/99 to 2021/22:-

Council Tax Valuation List



Targets set for the period 2021/22 were again met with performance being maintained at a very good level despite the challenges posed by the pandemic.

Again, following consultation with LVJB's valuation managers, internal targets for the period 2022/2023 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 2022 contained over 520,000 electors.

The principal activities of the period 2021/22 within our electoral registration service delivery area centred on maintaining the completeness and accuracy of the registers. All scheduled tasks associated with the Scottish Parliamentary Election on 6 May 2021 were undertaken timeously. During the period 2021/22 there were two by-elections, both in North Lanarkshire; one in Airdrie & Shotts UK Parliamentary constituency held on 13 May 2021, and a Council by-election held in ward 20, Murdostoun on 24 June 2021.

The annual canvass of electors 2021 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 2021/22, circa 255,000 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 58,000 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 47,000 households. The household visit element of the 2021 canvass was able to proceed, with suitable precautions undertaken as a result of the pandemic, with circa 31,000 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 2021.

Rolling Registration activity, introduced in 2000 to assist in maintaining the Electoral Register, continued throughout 2021/22 with the bulk of registration applications received via the central government online registration system (www.gov.uk/register-to-vote).

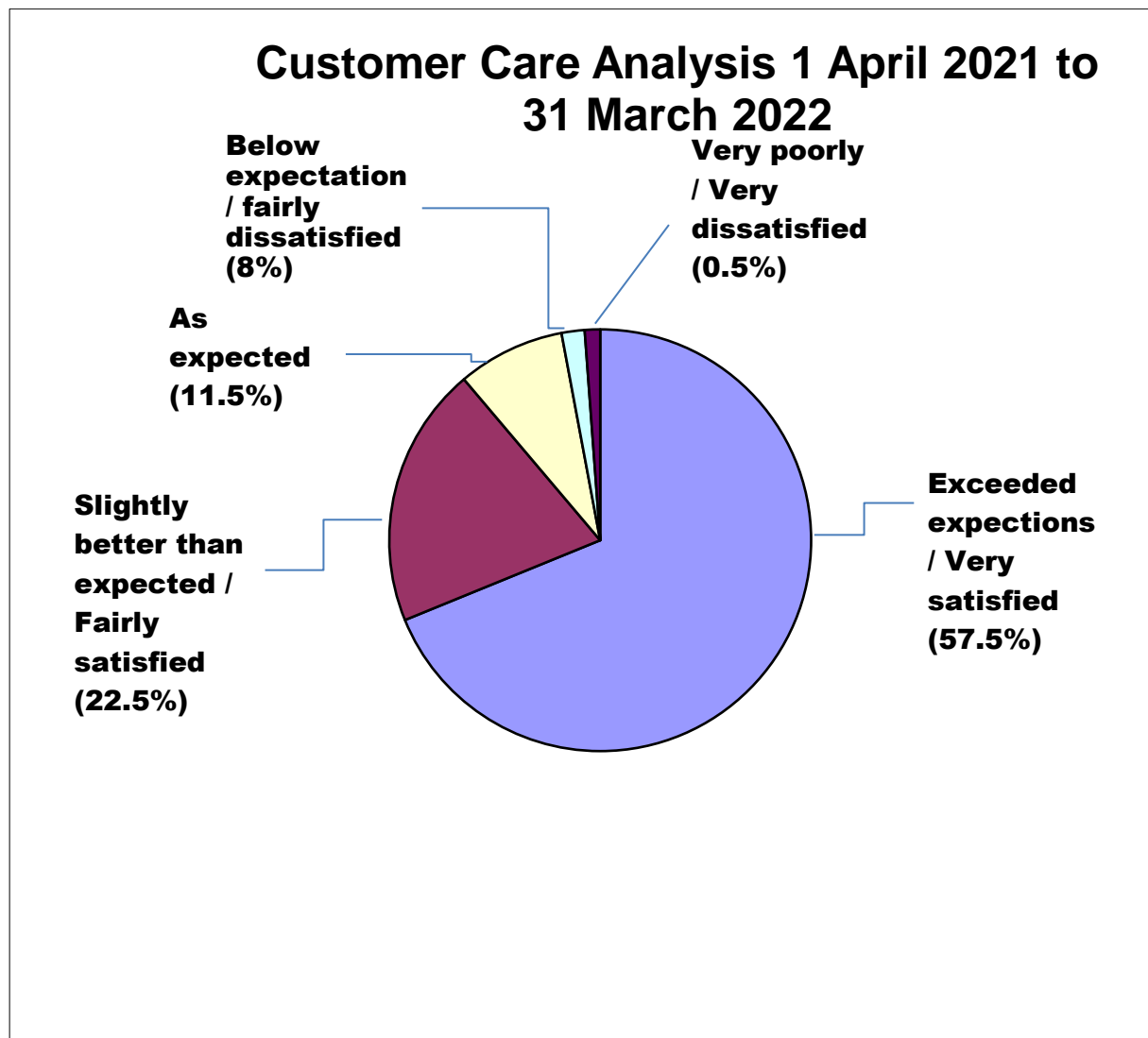
To ensure the completeness and accuracy of the Electoral Register, the 2021 Integrity Plan was again used to identify and manage patterns of activity that might indicate potential registration integrity issues. LVJB have checks and controls in place to detect and prevent any electoral malpractice. Checks are also built into both the Annual Canvass Plan and individual Election Plans.

Customer Satisfaction

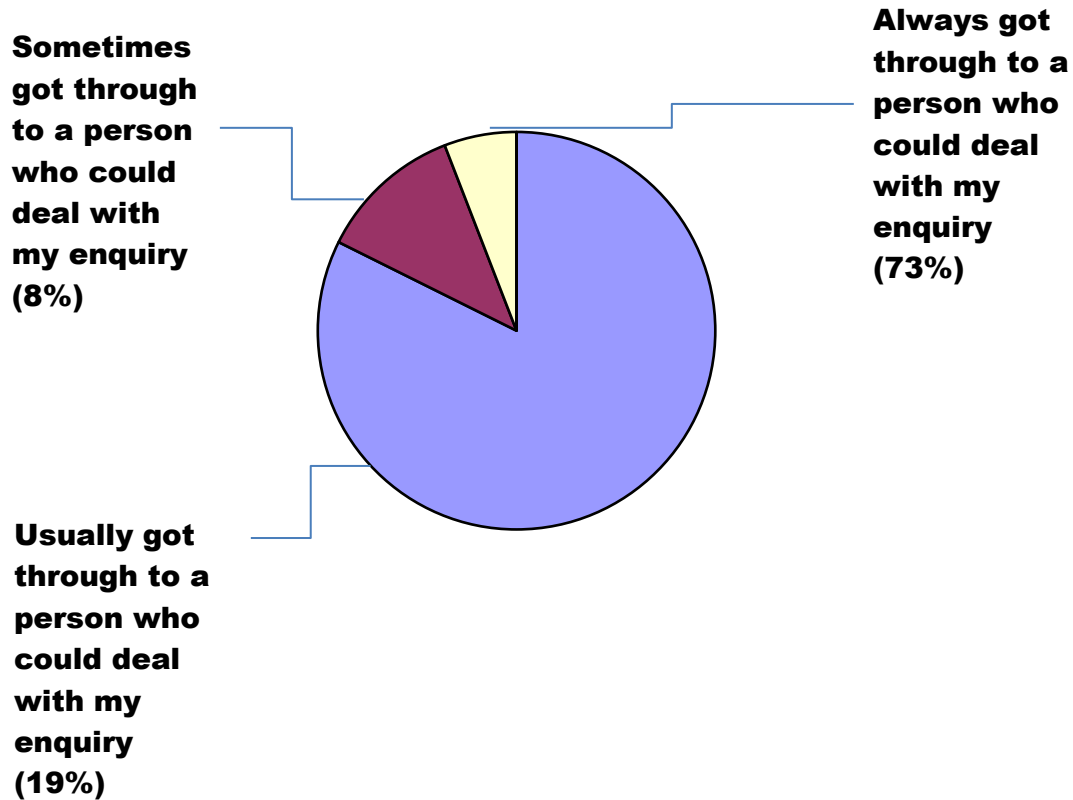
Users of the Joint Board's services were sampled at random throughout 2021/22 for their comments on the service LVJB provides. The questionnaires include a section on gender, ethnicity and disability to enable service monitoring on equalities issues.

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 2021/22 Customer Satisfaction Survey are contained in the graphs below.



Customer Care Analysis 1 April 2021 to 31 March 2022 (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 2017 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 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 2017 to 2021.

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.

In April 2019 LVJB published the Mainstreaming Equalities Report and Equality Outcomes 2017 to 2021 Progress Report in accordance with regulation 3 of The Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012 and 2016.

Under the specific employment duty LVJB as a listed authority are required to publish pay gap information every two years and this is included within the April 2019 Progress Report along with information on occupational segregation.

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. A report on

progress and pay gap information is required every two years and this will be published in April 2023.

Contacting LVJB

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Report

13

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	27 June 2022
Report by:	Assessor and Electoral Registration Officer

Subject:	Monitoring of Complaints (1 April 2021 to 31 March 2022)
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1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ Provide statistics and information on all complaints received by the Lanarkshire Valuation Joint Board (LVJB) for the period 1 April 2021 to 31 March 2022

2. Recommendation(s)

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

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

3. Background

- 3.1. Following the introduction of LVJB'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 will, on data collected from 1 April 2022, 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 2021/2022 a total of thirteen complaints were received in the period covered by this report. Three related to Council Tax and ten related to Electoral Registration. In total nine were classified as not having been upheld, one as partially upheld and three were classified as having been upheld.

5.2. This is in comparison to 2020/2021 where a total of six complaints were received. Two related to Council Tax, three related to Non-Domestic Rating and one related to Electoral Registration. In total five were classified as not having been upheld, one as partially upheld and none were classified as having been upheld.

5.3. The breakdown of upheld and not upheld complaints by service area is as follows:

Service	Total No	Upheld	Not Upheld	Partially Upheld
Council Tax	3	1	2	0
Non-Domestic	0	0	0	0
Electoral Registration	10	2	7	1
Total	13	3	9	1

6. Complaints to the Ombudsman

6.1. No decisions on complaints were received by the Scottish Public Service Ombudsman for the period 1 April 2021 to 31 March 2022.

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.

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

9 June 2022

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 require further information, please contact:-

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Report

14

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	27 June 2022
Report by:	Assessor and Electoral Registration Officer

Subject:	Progress Update
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1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ Provide an overview of the service to members
- ◆ Outline current issues and service priorities
- ◆ Provide an update on performance
- ◆ Highlight issues affecting the future direction of the Joint Board

2. Recommendation(s)

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

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

3. Service Overview and Priorities

3.1. Electoral Registration

3.1.1. Annual Canvass

Preparations for the annual canvass 2022 are underway, continuing with the progress made under canvass reform from last year's canvass. National data matching will be conducted around 8 July, with canvass communications due to be issued on 1 August.

3.1.2. Elections Held Since Last Board Meeting

The Scottish Local Government Elections were held on 5 May 2022 and all procedures were undertaken successfully. Postal vote rejection letters have been issued to all electors whose postal vote was rejected by the Returning Officer for the 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 2022 to 1 May 2022.

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

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

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

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

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

A summary of the position with regards to 2017 Revaluation and Running Roll appeals is contained in Appendix 1.5. Table 2 includes appeals received in connection with the coronavirus pandemic. The Scottish Government continue to consider legislative plans in respect of appeals lodged as a result of the pandemic, with the Non-Domestic Rates (Coronavirus) (Scotland) Bill currently making its way through the parliamentary process.

3.3. Council Tax

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

3.3.1. New Houses

A summary of the position for the period 1 April 2022 to 1 May 2022 is contained at Appendix 2.2.

3.3.2. Proposals and Appeals

Appendices 2.3 and 2.4 contain information on Council Tax proposals and appeals. Following consultations with the Chair and Secretary to the Lanarkshire Valuation Appeal Panel, additional hearings have been scheduled to help deal with the voluminous numbers of outstanding Council Tax appeals.

4. Staffing

- 4.1. Since the last Board meeting and following a recruitment and selection process for Valuers/Part Qualified Valuers, one Part Qualified Valuer has commenced employment with LVJB. A further recruitment and selection process has now been completed resulting in two Clerical Assistants commencing employment with the organisation.

In the same period, a Valuer has tendered their resignation to take up a position in the private sector. Furthermore, a Divisional Valuer and Trainee Valuer have tendered their resignations to take up positions with other local government organisations.

LVJB's management team continue to attempt to actively recruit and retain staff within our valuation service delivery area, particularly given the anticipated workload associated with the Barclay recommendations.

- 4.2. Staff absence levels for the last year are summarised in Appendix 3.0.

5. Other Matters

5.1. Complaints Received and Dealt with Since Last Progress Update Report

Since the last update provided to the Board, one complaint has been received, a summary of which is as follows:-

Service Area	Nature of Complaint	Outcome
Council Tax (ref: 2021/22 – 13)	Complaint received in respect of an appeal against the banding of a Council Tax entry and the manner in which the appeal was handled.	Letter issued advising that matter investigated and no issues found in relation to how appeal was handled. Letter also reiterated previously provided reasons for the reliance on certain comparisons used in the banding of the property.

5.2. **Complaints to the Ombudsman**

No decisions have been received from the Scottish Public Services Ombudsman (SPSO) since the last meeting of the Board.

5.3. **Barclay Review Implementation**

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

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

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

Progress update: The Scottish Government decided, due to the pandemic, to postpone the next revaluation to 1 April 2023, with the tone date moving to 1 April 2022. Work is underway in respect of information gathering, analysis, and valuing all non-domestic subjects contained within the valuation roll, with the expectation that a draft valuation roll will be published on 30 November 2022. It is anticipated that draft valuation notices will require to be issued to all proprietors / tenants / occupiers.

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

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

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

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

Scotland. **Section 9** - Amends section 3 of the 1975 Act to allow Ministers to prescribe that Assessors must give ratepayers additional information at Revaluation. **Progress update:** Discussions continue within the SAA with regards to how best to facilitate the provision of information at the SAA Portal in respect of the forthcoming non-domestic revaluation. It is anticipated that information such as the identification of subjects used to assist in the valuation of certain subjects contained in the valuation roll will accompany draft valuations to be published on 30 November 2022.

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

Progress update: The outcome of the recent consultation by the Scottish Government on the revised non-domestic appeal system is still awaited. Similarly, the consultation by the Scottish Government on the transfer of the work of Valuation Appeal Panels (VAPs) to a new Tribunal set up within the Scottish Courts and Tribunals Service is also awaited. The Scottish Courts and Tribunal stakeholders group, which the SAA is represented on, continue to meet and consider matters such as the transfer of appeals to the new appeals set up. The changes are scheduled to come into effect on 1 January 2023.

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

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

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

Progress update: As update above regarding Section 26.

5.4. **Coronavirus Pandemic**

LVJB’s management team’s focus continues to monitor the welfare of staff. Duties continue to be undertaken with most site visits now being resumed where deemed appropriate to do so.

With regards to Valuation Appeal Committee hearings, physical hearings have now resumed also.

6. **Employee Implications**

6.1. See 4 above.

7. **Financial Implications**

7.1. None.

8. Climate Change, Sustainability and Environmental Implications

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

9. Other Implications

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

10. Equality Impact Assessment and Consultation Arrangements

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

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

11. Privacy Impact Assessment

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

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

15 June 2022

Previous References

- ◆ Progress Update Report for Board meeting of 7 March 2022.

List of Background Papers

- ◆ None

Contact for Further Information

If you require further information, please contact:-

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Alterations made to the Valuation Roll (including appeal adjustments) between 01/04/2022 and 01/05/2022

Area	AS AT 01/04/2022		ADDED		DELETED		ALTERED		AS AT 01/05/2022	
	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV
North Lanarkshire	10,358	288,082,270	1	490	2	20,200	3	-10,450	10,357	288,052,110
South Lanarkshire	10,952	693,403,145	0	0	3	4,400	0	0	10,949	693,398,745
LVJB total	21,310	£981,485,415	1	£490	5	£24,600	3	-£10,450	21,306	£981,450,855

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

Period: 1 April 2022 to 1 May 2022

Area	Total altered	altered < 3 months		altered 3 to 6 months		altered > 6 months	
	No.	No.	%age	No.	%age	No.	%age
North Lanarkshire	5	5	100.00%	0	0.00%	0	0.00%
South Lanarkshire	2	1	50.00%	0	0.00%	1	50.00%
LVJB totals	7	6	85.71%	0	0.00%	1	14.29%

Valuation Roll Appeals: Revaluation and Running Roll 2005

1. Revaluation Appeals

Area	Appeals received since 2005 Valuation Roll	Appeals resolved as at 1 May 2022	Appeals heard but awaiting stated case for appeal to Lands Valuation Appeal Court	Rateable Value of Appeals in process of appeal to LVAC	Appeals outstanding awaiting determination of Lands Tribunal for Scotland	Rateable Value of Outstanding Appeals awaiting determination of LT	Appeals Outstanding as at 1 May 2022
North Lanarkshire	3,921	3,918	0	£0	3	£76,150	3
South Lanarkshire	3,148	3,147	0	£0	1	£50,800	1
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 2022	Appeals heard but awaiting stated case for appeal to Lands Valuation Appeal Court	Rateable Value of Appeals in process of appeal to LVAC	Appeals outstanding awaiting determination of Lands Tribunal for Scotland	Rateable Value of Outstanding Appeals awaiting determination of LT	Appeals Outstanding as at 1 May 2022
North Lanarkshire	2,023	2,022	0	£0	1	£36,500	1
South Lanarkshire	1,695	1,693	0	£0	2	£90,050	2
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 2022	Appeals heard but awaiting stated case for appeal to Lands Valuation Appeal Court	Rateable Value of Appeals in process of appeal to LVAC	Appeals outstanding awaiting determination of Lands Tribunal for Scotland	Rateable Value of Outstanding Appeals awaiting determination of LT	Appeals Outstanding as at 1 May 2022
North Lanarkshire	4,460	4,460	0	£0	0	£0	0
South Lanarkshire	3,103	3,102	0	£0	1	£46,500	1
LVJB total	7,563	7,562	0	£0	1	£46,500	1

2. Running Roll Appeals

Area	Appeals received since 2010 Valuation Roll	Appeals resolved as at 1 May 2022	Appeals heard but awaiting stated case for appeal to Lands Valuation Appeal Court	Rateable Value of Appeals in process of appeal to LVAC	Appeals outstanding awaiting determination of Lands Tribunal for Scotland	Rateable Value of Outstanding Appeals awaiting determination of LT	Appeals Outstanding as at 1 May 2022
North Lanarkshire	5,480	5,480	0	£0	0	£0	0
South Lanarkshire	6,727	6,726	0	£0	1	£23,500	1
LVJB total	12,207	12,206	0	£0	1	£23,500	1

Valuation Roll Appeals: Revaluation and Running Roll 2017

1. Revaluation Appeals

Area	Appeals received since 2017 Valuation Roll	Appeals resolved as at 1 May 2022	Appeals heard but awaiting stated case for appeal to Lands Valuation Appeal Court	Rateable Value of Appeals in process of appeal to LVAC	Appeals outstanding awaiting determination of Lands Tribunal for Scotland	Rateable Value of Outstanding Appeals awaiting determination of LT	Appeals Outstanding as at 1 May 2022
North Lanarkshire	4,728	4,623	0	£0	105	£3,517,125	105
South Lanarkshire	4,553	4,451	0	£0	102	£89,332,750	102
LVJB total	9,281	9,074	0	£0	207	£92,849,875	207

2. Running Roll Appeals

Area	Appeals received since 2017 Valuation Roll	Appeals resolved as at 1 May 2022	Appeals heard but awaiting stated case for appeal to Lands Valuation Appeal Court	Rateable Value of Appeals in process of appeal to LVAC	Appeals outstanding awaiting determination of Lands Tribunal for Scotland	Rateable Value of Outstanding Appeals awaiting determination of LT	Appeals Outstanding as at 1 May 2022
North Lanarkshire	4,585	786	0	£0	15	£121,875	3,799
South Lanarkshire	4,962	818	0	£0	45	£724,443,375	4,144
LVJB total	9,547	1,604	0	£0	60	£724,565,250	7,943

Council Tax Subjects as at 01/05/2022

	ENTRIES AS AT 01/04/2022			ADDITIONS			DELETIONS			CURRENT ENTRIES			BAND 'D' EQUIVALENT		
BAND	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL
A	53037	36190	89227	1	3	4	1	2	3	53037	36191	89228	35360	24129	59489
B	37845	30751	68596	11	2	13	0	0	0	37856	30753	68609	29444	23920	53364
C	19903	26768	46671	49	2	51	1	0	1	19951	26770	46721	17734	23796	41530
D	17722	21724	39446	52	28	80	0	0	0	17774	21752	39526	17774	21752	39526
E	17158	20390	37548	15	34	49	0	0	0	17173	20424	37597	22564	26835	49399
F	10085	13307	23392	10	26	36	3	0	3	10092	13333	23425	16400	21666	38066
G	3090	6819	9909	0	2	2	0	0	0	3090	6821	9911	6051	13358	19409
H	162	579	741	0	0	0	0	0	0	162	579	741	397	1419	1816
TOTAL	159002	156528	315530	138	96	235	5	2	7	159135	156623	315718	145724	156875	302599
'D' EQUIV.	145589	156751	302340	141	124	265	6	1	7	145724	156875	302599			

JOINT BOARD TOTALS

		01/04/2022	01/05/2022	Increase
TOTAL CHARGEABLE ENTRIES	North	159002	159135	133
	South	156528	156623	95
	Total	315530	315758	228
BAND 'D' EQUIVALENT	North	145589	145724	135
	South	156751	156875	124
	Total	302340	302599	259

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

Period: 1 April 2022 to 1 May 2022

Area	Total added	added < 3 months		added 3 to 6 months		added > 6 months	
North Lanarkshire	138	123	89.13%	13	9.42%	2	1.45%
South Lanarkshire	97	91	93.81%	5	5.15%	1	1.04%
LVJB totals	235	214	91.06%	18	7.66%	3	1.28%

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

Valid	Proposals/Appeals outstanding @ 1 April 2022	Proposals/Appeals received since 1 April 2022	Proposals/Appeals completely resolved 01/04/2022 to 01/05/2022	Outstanding balance
North Lanarkshire	38	4	3	39
South Lanarkshire	103	11	9	105
LVJB total	141	15	12	144

Invalid	Proposals/Appeals outstanding @ 1 April 2022	Proposals/Appeals received since 1 April 2022	Proposals/Appeals completely resolved 01/04/2022 to 01/05/2022	Outstanding balance
North Lanarkshire	46	8	25	29
South Lanarkshire	87	31	31	87
LVJB total	133	39	56	116

Combined	Proposals/Appeals outstanding @ 1 April 2022	Proposals/Appeals received since 1 April 2022	Proposals/Appeals completely resolved 01/04/2022 to 01/05/2022	Outstanding balance
North Lanarkshire	84	12	28	68
South Lanarkshire	190	42	40	192
LVJB total	274	54	68	260

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

Valid	Proposals/Appeals completely resolved 01/04/2022 to 01/05/2022	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC	Number adjusted by VAC
North Lanarkshire	3	2	0	0	1	0
South Lanarkshire	9	5	0	3	1	0
LVJB total	12	7	0	3	2	0

Invalid	Proposals/Appeals completely resolved 01/04/2022 to 01/05/2022	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC	Number adjusted by VAC
North Lanarkshire	25	0	25	0	0	0
South Lanarkshire	31	2	27	0	2	0
LVJB total	56	2	52	0	2	0

Combined	Proposals/Appeals completely resolved 01/04/2022 to 01/05/2022	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC	Number adjusted by VAC
North Lanarkshire	28	2	25	0	1	0
South Lanarkshire	40	7	27	3	3	0
LVJB total	68	9	52	3	4	0

ABSENCE MANAGEMENT STATISTICS

Month	Self Certified		Medically Certified		Unauthorised Absence		Total			Total			
										Month	No of Days	Work days available	%
	No of Days	%	No of Days	%	No of Days	%	No of Days	Work Days Avail	%				
April 2021	5	0.3%	49	3.4%	Nil	0.0%	54	1441	3.7%	April 2020	66	1355	4.9%
May 2021	7	0.5%	82	6.2%	Nil	0.0%	89	1317	6.8%	May 2020	64	1309	4.9%
June 2021	8	0.6%	80	5.8%	Nil	0.0%	88	1368	6.4%	June 2020	69	1375	5.0%
July 2021	17	1.3%	55	4.1%	Nil	0.0%	72	1358	5.3%	July 2020	69	1439	4.8%
August 2021	14	1.0%	60	4.4%	Nil	0.0%	74	1356	5.5%	August 2020	48	1317	3.6%
September 2021	6	0.4%	49	3.5%	Nil	0.0%	55	1383	4.0%	September 2020	27	1378	2.0%
October 2021	17	1.2%	48	3.5%	Nil	0.0%	65	1367	4.8%	October 2020	47	1374	3.4%
November 2021	29	2.1%	66	4.7%	Nil	0.0%	95	1404	6.8%	November 2020	87	1316	6.6%
December 2021	13	0.9%	83	5.7%	Nil	0.0%	96	1459	6.6%	December 2020	85	1442	5.9%
January 2022	0	0.0%	52	3.9%	Nil	0.0%	52	1344	3.9%	January 2021	28	1315	2.1%
February 2022	22	1.7%	44	3.5%	Nil	0.0%	66	1262	5.2%	February 2021	36	1252	2.9%
March 2022	18	1.3%	84	6.0%	Nil	0.0%	102	1402	7.3%	March 2021	50	1504	3.3%
Averages for 12 months	13	0.9%	63	4.6%	Nil	0.0%	76	1372	5.5%		54	1356	4.0%

