



Tuesday, 18 September 2018

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, 04 June 2018

Time: 14:00

Venue: Committee Room 1, Council Offices, Almada Street, Hamilton, ML3 0AA

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

Members are reminded to bring their fully charged tablets to the meeting

Yours sincerely

Lindsay Freeland
Clerk to the Board

Members

Alex McVey (Convener), Lynsey Hamilton (Depute Convener), David Baird, Bob Burgess, Tom Castles, Cameron McManus, Jim Reddin, William Shields, Annette Valentine, Poppy Corbett, Peter Craig, Isobel Dorman, Fiona Dryburgh, Geri Gray, Ann Le Blond, Jim Wardhaugh

Substitutes

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

BUSINESS

- | | | |
|----------|--|--------------|
| 1 | Declaration of Interests | |
| 2 | Minutes of Previous Meeting | 5 - 8 |
| | Minutes of the meeting of Lanarkshire Valuation Joint Board held on 5 March 2018 submitted for approval as a correct record. (Copy attached) | |

Monitoring Item(s)

- | | | |
|----------|--|---------------|
| 3 | Revenue Budget Monitoring 2018/2019 - Lanarkshire Valuation Joint Board | 9 - 12 |
| | Report dated 8 May 2018 by the Treasurer to the Lanarkshire Valuation Joint Board. (Copy attached) | |

Item(s) for Decision

- | | | |
|----------|---|----------------|
| 4 | Internal Audit Annual Report 2017/2018 for Lanarkshire Valuation Joint Board | 13 - 18 |
| | Report dated 17 May 2018 by the Executive Director (Finance and Corporate Resources). (Copy attached) | |
| 5 | Annual Governance Statement | 19 - 24 |
| | Report dated 26 April 2018 by the Treasurer to the Lanarkshire Valuation Joint Board. (Copy attached) | |
| 6 | 2017/2018 Annual Report and Accounts - Lanarkshire Valuation Joint Board | 25 - 64 |
| | Report dated 8 May 2018 by the Treasurer to the Lanarkshire Valuation Joint Board. (Copy attached) | |

Item(s) for Noting

- | | | |
|-----------|---|------------------|
| 7 | Equality Reporting: Employee Information Annual Report 2017/2018 | 65 - 82 |
| | Report dated 17 May 2018 by the Assessor and Electoral Registration Officer, Lanarkshire Valuation Joint Board. (Copy attached) | |
| 8 | Lanarkshire Valuation Joint Board Public Performance Report 2017/2018 | 83 - 92 |
| | Report dated 17 May 2018 by the Assessor and Electoral Registration Officer, Lanarkshire Valuation Joint Board. (Copy attached) | |
| 9 | Lanarkshire Valuation Joint Board Efficiency Gains 2017/2018 | 93 - 96 |
| | Report dated 17 May 2018 by the Assistant Assessor and Electoral Registration Officer, Lanarkshire Valuation Joint Board. (Copy attached) | |
| 10 | Internal Audit Report I923077; Electoral Register - Integrity Checks 2017/2018 | 97 - 100 |
| | Report dated 17 May 2018 by the Assessor and Electoral Registration Officer, Lanarkshire Valuation Joint Board. (Copy attached) | |
| 11 | Monitoring of Complaints (1 April 2017 to 31 March 2018) | 101 - 104 |
| | Report dated 17 May 2018 by the Assistant Assessor and Electoral Registration Officer, Lanarkshire Valuation Joint Board. (Copy attached) | |
| 12 | Progress Update | 105 - 120 |
| | Report dated 17 May 2018 by the Assessor and Electoral Registration Officer, Lanarkshire Valuation Joint Board. (Copy attached) | |

Urgent Business

13 Urgent Business

Any other items of business which the Chair decides are urgent.

For further information, please contact:-

Clerk Name: Pauline MacRae

Clerk Telephone: 01698454108

Clerk Email: pauline.macrae@southlanarkshire.gov.uk

LANARKSHIRE VALUATION JOINT BOARD

Minutes of meeting held in Committee Room 1, Council Offices, Almada Street, Hamilton on 5 March 2018

Convener:

Councillor Alex McVey, North Lanarkshire Council

Councillors Present:

North Lanarkshire Council

Tom Castles

South Lanarkshire Council

Poppy Corbett, Peter Craig, Isobel Dorman, Lynsey Hamilton (Depute), Jim Wardhaugh

Councillors' Apologies:

North Lanarkshire Council

David Baird, Bob Burgess, Cameron McManus, Jim Reddin, Bill Shields, Annette Valentine

South Lanarkshire Council

Fiona Dryburgh, Geri Gray, Ann Le Blond

Attending:

Assessor and Electoral Registration Service

G Bennett, Assessor and Electoral Registration Officer; D Combe, Assistant Assessor and Electoral Registration Officer (South Lanarkshire)

Clerk's Office

L Freeland, Clerk; P MacRae, Administration Officer, South Lanarkshire Council

Treasurer's Office

P Manning, Treasurer; L O'Hagan, Finance Manager (Strategy), South Lanarkshire Council

Also Attending:

Audit Scotland

L Dodds, Lead Auditor

1 Declaration of Interests

No interests were declared.

2 Minutes of Previous Meeting

The minutes of the meeting of the Board held on 4 December 2017 were submitted for approval as a correct record.

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

3 Revenue Budget Monitoring 2017/2018 - Lanarkshire Valuation Joint Board

A report dated 12 January 2018 by the Treasurer was submitted comparing the Board's actual expenditure at 5 January 2018 against the budgeted expenditure for 2017/2018 and providing a forecast for the year to 31 March 2018.

Following the probable outturn exercise, a draw of £0.061 million, £0.127 million less than originally budgeted, would be required from Reserves.

The Board decided:

- (1) that the underspend on the Board's revenue budget of £0.071 million at 5 January 2018, as detailed in Appendix A to the report, be noted; and
- (2) that it be noted that, following the probable outturn exercise, there would be a draw on reserves of £0.061 million, as detailed in Appendix A to the report.

[Reference: Minutes of 4 December 2017 (Paragraph 4)]

4 Financial Strategy 2019/2020 to 2021/2022 and Longer Term Outlook - Lanarkshire Valuation Joint Board

A report dated 1 February 2018 by the Treasurer was submitted on a Financial Strategy for Lanarkshire Valuation Joint Board over the medium term for the years 2019/2020 to 2021/2022 and the provision of a longer term outlook for the 5 year period to 2023/2024.

Audit Scotland had recommended that Lanarkshire Valuation Joint Board prepare a medium to long term financial plan. The Board's Revenue Budget for 2018/2019 had been set, details of which were provided in the report and the attached appendix. It was now considered appropriate to provide a proposed strategy for 2019/2020 to 2021/2022, together with a longer term outlook for the years to 2023/2024.

Details were given on the following key aspects of the Financial Strategy:-

- ◆ budget strategy assumptions for 2019/2020 to 2021/2022
- ◆ managing funding shortfall
- ◆ the longer term strategy for 2022/2023 to 2023/2024
- ◆ future strategy for Reserves

It was anticipated that there would be an impact on expenditure levels in future years as a result of the Barclay Review of the business rates system in Scotland. However, currently, this could not be quantified and no account of this had been taken in the budget strategy.

Officers responded to a member's question on an aspect of the strategy in relation to recruitment.

The Board decided: that the Financial Strategy, over the medium to longer term, as detailed in the report, be approved.

5 Risk Register Update 2018

A report dated 16 February 2018 by the Assistant Assessor and Electoral Registration Officer was submitted on the review and update of Lanarkshire Valuation Joint Board's Risk Register for 2018.

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:-

- ◆ 4 as high risk
- ◆ 13 as medium risk
- ◆ 21 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 13 March 2017 (Paragraph 6)]

6 Lanarkshire Valuation Joint Board - Annual Audit Plan 2017/2018

The Board considered the Lanarkshire Valuation Joint Board Audit Plan for 2017/2018, dated February 2018, 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:-

- ◆ risks and planned work
- ◆ audit scope and timing

Details were given on key aspects of those areas.

The Board decided: that the report be noted.

[Reference: Minutes of 13 March 2017 (Paragraph 5)]

7 Progress Update

A report dated 15 February 2018 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
- ◆ complaints received and dealt with since the last progress update report

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

Officers responded to members' questions on various aspects of the report.

The Board decided: that the report be noted.

[Reference: Minutes of 4 December 2017 (Paragraph 8)]

8 Urgent Business

There were no items of urgent business.

Report

3

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	4 June 2018
Report by:	Treasurer to Lanarkshire Valuation Joint Board

Subject:	Revenue Budget Monitoring 2018/2019 - 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 2018 to 27 April 2018
- ◆ provide a forecast for the year to 31 March 2019

2. Recommendation(s)

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

- (1) that an underspend of £0.001m 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 2019 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 2018/2019.

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. As at 27 April 2018, the variance from phased budget to date is a £0.001m underspend.

5.2. The financial forecast to 31 March 2019 is a break even position.

6. Other Implications

- 6.1. 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 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.
- 6.2. There are no implications for sustainability in terms of the information contained in this report.

7. Equality Impact Assessment and Consultation Arrangements

- 7.1. 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.
- 7.2. There is also no requirement to undertake any consultation in terms of the information contained in the report.

Paul Manning
Treasurer

8 May 2018

Previous References

None

List of Background Papers

- ♦ Revenue Budget 2018/2019 – Lanarkshire Valuation Joint Board – 4 December 2017

Contact for Further Information

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

Lorraine O'Hagan, Finance Manager (Strategy)

Ext: 2601 (Tel: 01698 452601)

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

LANARKSHIRE VALUATION JOINT BOARD

Revenue Budget Monitoring Report

Period Ended 27 April 2018 (No.2)

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion 27/04/18	Actual 27/04/18	Variance 27/04/18		% Variance 27/04/18	Note
	£000	£000	£000	£000	£000	£000			
<u>Budget Category</u>									
Employee Costs	2,849	2,849	0	184	184	0	-	0.0%	
Property Costs	7	7	0	324	324	0	-	0.0%	
Supplies & Services	83	83	0	6	6	0	-	0.0%	
Transport & Plant	0	0	0	0	0	0	-	n/a	
Administration Costs	658	658	0	41	40	1	-	2.4%	
Payments to Other Bodies	24	24	0	0	0	0	-	n/a	
Payments to Contractors	0	0	0	0	0	0	-	n/a	
Transfer Payments	0	0	0	0	0	0	-	n/a	
Financing Charges	10	10	0	0	0	0	-	n/a	
Total Controllable Exp.	3,631	3,631	0	555	554	1	under	0.2%	
Total Controllable Inc.	(319)	(319)	0	0	0	0	-	n/a	
Net Controllable Exp.	3,312	3,312	0	555	554	1	under	0.2%	
Add Non Controllable Budgets									
Central Support Costs	484	484	0	0	0	0	-	n/a	
Total Budget	3,796	3,796	0	555	554	1	under	0.2%	
Funded By:									
North Lanarkshire Council	(1,813)	(1,813)	0	(151)	(151)	0	-	0.0%	
South Lanarkshire Council	(1,813)	(1,813)	0	(151)	(151)	0	-	0.0%	
Transfer (From) Reserves	(170)	(170)	0	0	0	0	-	n/a	
Net Budget	0	0	0	253	252	1	under	0.4%	

Report

4

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	4 June 2018
Report by:	Executive Director (Finance and Corporate Resources)

Subject:	Internal Audit Annual Report 2017/2018 for Lanarkshire Valuation Joint Board
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1 Purpose of Report

1.1 The purpose of the report is to:-

- ◆ Report on Internal Audit's performance in the provision of audit services to Lanarkshire Valuation Joint Board (LVJB) during 2017/2018;
- ◆ Report on the delivery of Lanarkshire Valuation Joint Board audit recommendations during 2017/2018;
- ◆ Report on Internal Audit findings from a programme of audit assignments for Lanarkshire Valuation Joint Board during 2017/2018;
- ◆ Provide an overall opinion of Internal Audit for the year 2017/2018 as to the adequacy and effectiveness of the Board's framework of governance, risk management and control arrangements.

2 Recommendation(s)

2.1 The Board is asked to approve the following recommendations:-

- (1) that the content of this 2017/2018 Internal Audit Annual Report is noted.
- (2) the opinion of Internal Audit is taken into account in preparation of the Governance Statement for Lanarkshire Valuation Joint Board.

3 Background

- 3.1 Internal Audit delivers a service to Lanarkshire Valuation Joint Board (LVJB) in conformance with the revised Public Sector Internal Audit Standards (2017).
- 3.2 The Internal Audit service is governed by the terms and conditions agreed in an annual Service Level Statement (SLS) between South Lanarkshire Council (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.
- 3.3 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.
- 3.4 Each piece of agreed audit work is discussed with the Assessor and Electoral Registration Officer (ERO) 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.

4 Current Performance

4.1 The Service Level Statement for 2017/2018 was agreed and issued on 20 March 2017. A copy of the plan of audit work was attached which detailed the agreed work for 2017/2018. It was as follows:

- | | | |
|----|--|---------|
| 1. | Electoral Register – Integrity Checks | 25 days |
| 2. | Follow-up – formal and informal | 1 day |
| 3. | Annual Report, planning and administration | 4 days |

4.2 For the main audit assignment, actual performance against the target key performance indicators detailed in the Service Level Statement was as follows:

Table One – Summary of Service Level Agreement key performance indicators

Key Performance Indicator	Achieved	Not Achieved	Performance
Draft report issued by SLC within 21 days of completion of fieldwork	1	0	100%
Closing meeting held within 28 days of completion of fieldwork	1	0	100%
Action Plan signed within 7 days of agreement of draft report	1	0	100%
Final report issued by SLC within 7 days of the signed action plan	1	0	100%
Overall joint performance	1	0	100%

4.3 Regular communications have taken place between representatives of Internal Audit and LVJB to discuss the progress of the 2017/2018 audit programme, audit planning for 2018/2019 and audit recommendations due for completion. The delivery of audit recommendations is outlined in the next section

5. Delivery of Audit Recommendations

5.1 Delivery of audit actions by due dates contributes to a sound control environment. A system of informal follow-up exists with LVJB to ensure audit actions are delivered:

1. Reminders are sent by Internal Audit, based on information stored on an Internal Audit database (for actions due that month and for actions outstanding from previous months)
2. LVJB also monitors audit actions via their regular management team meetings.

5.2 One action from the 2016/2017 audit assignment was due for completion in 2017/2018. It was completed on time.

5.3 In addition, there were three External Audit recommendations recorded on the Internal Audit database due for delivery in 2017/2018. LVJB advised that these actions were all completed on time.

5.4 One improvement action was agreed following the completion of the Electoral Register Integrity Checks audit assignment undertaken during 2017/2018. This action is due for completion during 2018/2019.

6 Internal Audit Findings

6.1 Electoral Register – Integrity Checks (I923077)

- 6.1.1 The audit objective was to provide assurance that LVJB is effectively delivering its electoral registration commitments to ensure the register is as accurate and complete as possible. The audit was aligned with the Electoral Commission's Performance Standards for Electoral Registration Officers.
- 6.1.2 Audit testing established the ERO recognises the electoral registration challenges in Lanarkshire and has developed strategies and partnership arrangements to support the compilation of a fully comprehensive Electoral Register.
- 6.1.3 An Integrity Plan and an associated Task List has been developed which shapes the processes that identify patterns of registration activity that could possibly indicate an integrity concern. The Plan also specifies the appropriate counter fraud measures to be deployed by LVJB.
- 6.1.4 Overall, there was good assurance that LVJB has arrangements in place that ensures it is effectively delivering its electoral registration commitments and, consequently, that the residents of North and South Lanarkshire and other stakeholders can have confidence in the quality of the service being delivered.

6.2 Formal follow-up (I924078)

- 6.2.1 One improvement action was agreed following the completion of the 'Electoral Register–Canvass' audit assignment undertaken in 2016/2017. This action, rated as "medium priority", was completed in September 2017, ensuring that photo id records are returned and destroyed for all part-time door-to-door canvassers when the canvass is completed.

6.3 Shared Systems

- 6.3.1 LVJB shares some financial and HR systems with South Lanarkshire Council. 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.
- 6.3.2 Shared systems include some functionality from Oracle FMS (financial ledgers) and HRMS (personnel and Human Resources).

7 Summary of Internal Audit Findings

- 7.1 The findings from this year's audit work indicate that procedures and processes are being followed and effectively managed. LVJB does not need to make any major improvements resulting from audit work.

8 Internal Audit Opinion

- 8.1 LVJB activities are closely governed by statute and, as a result, there is little scope for the Board to select what activities it undertakes in the financial year. Continued pressure from external sources is anticipated, which will put a significant strain on the Board's resources in the following year.
- 8.2 All 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. Audit work covers both financial and operational risks and, in 2017/2018, Internal Audit completed one main assignment.

8.3 The overall opinion of Internal Audit for the year 2017/2018, based on the work undertaken in the last year, indicates 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 2018. It is recommended that this report is considered in preparation of the LVJB Statement of Governance and Internal Control.

8.4 Following on from the work undertaken in 2017/2018, the audit work planned for 2018/2019 will continue to focus on key operational areas.

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.

10 Financial Implications

10.1 The total charge to LVJB for the Internal Audit service is based on the work plan agreed in the Service Level Statement. However, there is scope to alter the allocation or to charge for extra days on an 'ad hoc' basis. The days booked for each assignment during 2017/2018 are shown in Table Two below:

Table Two - Days booked to Audit Assignments in 2017/2018

Assignment	Job Number	2017/18 planned days	2017/18 actual days
Electoral Register – Integrity Checks	I923077	25	25
Follow-up – Formal & Informal	I924078	1	1.2
Annual Report 2017/18, planning and administration	I928079	4	3.8
Total:		30	30

10.2 Total payment for services delivered in 2017/2018 was £9,550.

11 Other Implications

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

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

12 Equality Impact Assessment and Consultation Arrangements

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

12.2 Consultation is undertaken with the Assessor and ERO in the preparation of the Audit Plan and in any amendments to the plan throughout the year.

Paul Manning
Executive Director Finance and Corporate Resources
17 May 2018

Link(s) to Council Values/Ambitions/Objectives

- ♦ Achieve results through leadership, good governance and organisational effectiveness

Previous References

- ♦ Internal Audit Annual Report 2016/2017 for Lanarkshire Valuation Joint Board (26 June 2017)

List of Background Papers

- ♦ Service Level Statement for Lanarkshire Valuation Joint Board 2017/2018

Contact for Further Information

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

Yvonne Douglas, Audit and Compliance Manager

Ext: 2618 (Tel: 01698 452618)

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

Report

5

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	4 June 2018
Report by:	Treasurer to Lanarkshire Valuation Joint Board

Subject:	Annual Governance Statement
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1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ Provide information on the Annual Governance Statement for inclusion in the 2017/2018 Lanarkshire Valuation Joint Board Annual Accounts.

2. Recommendation(s)

2.1. The Committee 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 2017/2018 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 2017/2018 is informed by the Delivering Good Governance in Local Government Framework.

4. Annual Governance Statement for 2017/2018

4.1. The Annual Governance Statement for 2017/2018 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 2017/2018 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 2017/2018, the Treasurer's opinion is that the systems for internal control were effective and will continue to be reviewed and improved as appropriate in 2018/2019.

5. Employee Implications

- 5.1. None

6. Financial Implications

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

7. Other Implications

- 7.1. The statement will be subject to review by Audit Scotland as part of their consideration of Lanarkshire Valuation Joint Board's Annual Accounts.
- 7.2. There are no implications for sustainability 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.
- 8.2. There is also no requirement to undertake any consultation in terms of the information contained in the report.

Paul Manning
Treasurer

26 April 2018

Previous References

- ♦ None

List of Background Papers

- ♦ Lanarkshire Valuation Joint Boards Annual Accounts Annual Governance Statement 2017/18

Contact for Further Information

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

Lorraine O'Hagan, Finance Manager (Strategy)

Ext: 2601 (Tel: 01698 452601)

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

Annual Governance Statement

This statement sets out the framework within which the Board has proper arrangements for the governance of the Board's affairs, thereby facilitating the effective exercise of its functions, ensuring that appropriate arrangements are in place for the management of risk and appropriate systems of internal control are in place. 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 will be developed and presented to the Board for approval during 2018/19.

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.

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 2017/2018 was presented to the Board on 4 June 2018. 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 2018.

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 [Annual Audit Report 2017](#) did not identify any Governance actions for implementation during 2017/18. During 2018/19, a consolidated Code of Corporate Governance will be prepared for presentation to the Board.

Assurance

In conclusion, there were no significant weaknesses identified in the Annual Audit Report relating to improvements requiring action in 2017/2018. 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 the financial year 2017/2018.

Report

6

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	4 June 2018
Report by:	Treasurer to Lanarkshire Valuation Joint Board

Subject:	2017/2018 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 2018.

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 2018, be approved for submission to Audit Scotland.

3. Background

3.1. This report provides information on the Board's outturn position for the financial year 2017/18. 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 2018 and the Balance Sheet as at 31 March 2018. 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 2017/2018
- ◆ Statement of Responsibilities
- ◆ Annual Governance Statement
- ◆ Remuneration Report
- ◆ Expenditure and Funding Analysis Statement
- ◆ Comprehensive Income and Expenditure Statement for year ended 31 March 2018
- ◆ Balance Sheet as at 31 March 2018
- ◆ Movement in Reserves Statement for year ended 31 March 2018
- ◆ Cash Flow Statement for year ended 31 March 2018
- ◆ 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 2017/2018 outturn position for the Board in the normal monitoring format, that is, excluding accounting transactions. As reported at the last Board meeting on 5 March 2018, the Board was advised of a probable outturn drawdown from reserves of £0.061m.
- 5.2. As shown in Appendix 1, the actual position at the end of the year is a £0.022m transfer to reserves. In the main, the reduction in the level of reserves required to be used by the Board since the probable outturn, (£0.083m) reflects reduced expenditure on Employee Costs due to recruitment timescales and the appointment of trainee valuation staff and technicians in place of qualified staff. Further details of the expenditure and income variances are shown in Appendix 1.
- 5.3. Appendix 2 shows the Annual Accounts for 2017/2018. In accounting terms, the Accounts show that the Board's total revenue expenditure amounted to £4.212m in 2017/2018 and was met by total income of £3.948m, leaving a net cost of service of £0.264m. However, after implementing statutory accounting practice in relation to pension and statutory accumulated absences adjustment, the net position for the Board for 2017/18 is a surplus of £0.022m.
- 5.4. Adding this surplus to the Board's General Reserve carried forward from 2016/2017 (£0.276m), gives the Board a closing General Reserve position of £0.298m at the end of 2017/2018.

6. Other Implications

- 6.1. 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.
- 6.2. There are no implications for sustainability in terms of the information contained in this report.

7. Equality Impact Assessment and Consultation Arrangements

- 7.1. 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.
- 7.2. There is also no requirement to undertake any consultation in terms of the information contained in the report.

Paul Manning
Treasurer

8 May 2018

Previous References

Board Meeting 26 February 2018

List of Background Papers

- ◆ Financial ledger and budget monitoring results to 31 March 2018
- ◆ Unaudited Lanarkshire Valuation Joint Board Annual Accounts 2017/18
- ◆ Lanarkshire Valuation Joint Board Revenue Budget Monitoring and Probable Outturn Position 2017/18 – 4 December 2017

Contact for Further Information

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

Lorraine O'Hagan, Finance Manager (Strategy)

Ext: 2601 (Tel: 01698 452601)

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

LANARKSHIRE VALUATION JOINT BOARD

Revenue Budget Monitoring Report

Period Ended 31 March 2018 (No.14)

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion 31/3/2018	Actual 31/03/2018	Variance 31/03/2018		% Variance 31/03/18	Note
	£000	£000	£000	£000	£000	£000			
Budget Category									
Employee Costs	2,859	2,763	96	2,859	2,693	166	under	5.8%	1
Property Costs	7	7	0	7	9	(2)	over	(28.6%)	
Supplies & Services	77	95	(18)	77	85	(8)	over	(10.4%)	2
Transport & Plant	0	0	0	0	1	(1)	over	n/a	
Administration Costs	619	632	(13)	619	626	(7)	over	(1.1%)	3
Payments to Other Bodies	17	18	(1)	17	17	0	-	0.0%	
Payments to Contractors	0	0	0	0	0	0	-	n/a	
Transfer Payments	0	0	0	0	0	0	-	n/a	
Financing Charges	10	10	0	10	13	(3)	over	(30.0%)	
Total Expenditure	3,589	3,525	64	3,589	3,444	145	under	4.0%	
Total Income	(281)	(323)	42	(281)	(322)	41	over recovery	(14.6%)	4
Net Expenditure	3,308	3,202	106	3,308	3,122	186	under	5.6%	
Add:									
Central Support Costs	506	485	21	506	482	24	over	4.7%	5
Total Budget	3,814	3,687	127	3,814	3,604	210	over	5.5%	
Funded By:									
North Lanarkshire Council	(1,813)	(1,813)	0	(1,813)	(1,813)	0	-	0.0%	
South Lanarkshire Council	(1,813)	(1,813)	0	(1,813)	(1,813)	0	-	0.0%	
Transfer To / (From) monies held in reserve	(188)	(61)	(127)	(188)	22	(210)	under recovery	(111.7%)	6
Net Budget	0	0	0	0	0	-	-	n/a	

Variance Explanations

- Employee Costs:** The underspend reflects the timing of recruitment during the year and the recruitment of trainee valuation staff / technicians in place of qualified staff.
- Supplies and Services:** The overspend relates to the cost of computer equipment purchase and maintenance.
- Administration Costs:** The overspend within Administration Costs reflects the level of spend on the Valuation Appeal Panel expenses.
- Income:** As noted at probable outturn, the increased income is from the Cabinet Office for IER (Electoral Registration).
- Central Support Costs:** The underspend within Central Support Costs relates to Office Accommodation in relation to a review of rates.
- Transfer To/(From) Reserves:** The outturn reflects the net underspend position of the Board for the year, and shows a Transfer to Reserves of £0.022m as oppose to the budgeted Transfer from Reserves of £0.188m.

ANNUAL ACCOUNTS 2017/2018



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Membership of the Board

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 2017/2018 were as follows:

South Lanarkshire Council

Councillor John Cairney
(Convenor until 4 May 2017)
Councillor Poppy Corbett
Councillor Peter Craig
Councillor Isobel Dorman
Councillor Fiona Dryburgh
Councillor Geri Gray

Councillor Lynsey Hamilton
(Depute Convenor from 26 June 2017)
Councillor Ann Le Blond
Councillor Jim Wardhaugh

North Lanarkshire Council

Councillor M Ross
(Depute Convenor until 4 May 2017)
Councillor David Baird
Councillor Bob Burgess
Councillor Tom Castles
Councillor Cameron McManus
Councillor Alex McVey
(Convenor from 26 June 2017)
Councillor Jim Reddin

Councillor Bill Shields
Councillor Annette Valentine

At a meeting of the Board on 26 June 2017, Councillor Alex McVey was appointed as Convenor of the Board and Councillor Lynsey Hamilton was appointed as Depute Convenor.

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

Management Commentary 2017/18

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 2018. 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.

Mission, Vision and Strategic Objectives

The Board's Service Plan was approved at the Board meeting in December 2016 and covers the period January 2016 through to December 2018. The Plan incorporates the Board's Mission statement, which is "to deliver equitable, customer focused, professional valuation and electoral services for all of its stakeholders". Intrinsically linked to this is the Board's Vision: "to deliver quality in the work which we undertake, provide efficient services to all service users, and ensure completeness and accuracy of the Electoral Registers, Valuation Rolls and the Valuation (Council Tax) Lists".

- The Plan sets out the key business areas identified for Lanarkshire Valuation Joint Board over the three year period, highlighting ownership of key tasks 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 2017/2018, was as follows:

- Of 2,712 new Council Tax entries added, 97% were completed within 3 months of the effective date against a target of 85%. 99% were completed within 6 months against a target of 92%.
- Of 1,603 alterations to the non-domestic valuation roll, 76% were completed within 3 months of the effective date against a target of 77%. 87% were completed within 6 months against a target of 92%.

Regarding electoral registration, the period 2017/2018 continued to be a challenging year, with four elections taking place; the Local Government Elections on 4th May 2017, followed soon after by a snap UK Parliamentary General Election on 8th June 2017. There were also two by-elections in the period 2017/2018.

More information on the Board's performance during 2017/2018 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 17 summarises the total costs of providing services and the income available to fund those services. The Board set a net operating expenditure budget for 2017/2018 of £4.088m to be funded by requisitions from the two constituent local authorities and the Cabinet Office. 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 £0.188m.

The Board returned a surplus of income over expenditure of £0.022m for 2017/2018 which, compared with the budgeted deficit of £0.188m resulted in an improved position of £0.210m. This surplus excludes the accounting adjustments relating to pensions and short term accumulating absences.

The difference between the net expenditure figure below 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 Statement on page 16.

	Budget	Actual	Variance
	£000	£000	£000
Employee Costs	2,859	2,693	166
Property Costs	349	327	22
Supplies and Services	77	85	(8)
Transport and Plant	-	1	(1)
Administration Costs	782	790	(8)
Payments to Other Bodies	18	17	1
Financing Charges	10	13	(3)
Total Expenditure	4,095	3,926	169
Income	(7)	(6)	(1)
Net Expenditure	4,088	3,920	168
Funded by:			
Requisition Income	(3,626)	(3,626)	-
Cabinet Office Funding	(274)	(316)	42
Total	(3,900)	(3,942)	42
(Surplus) / Deficit for the Financial Year	188	(22)	210

The main underspends were in respect of employee costs. The over recovery of Cabinet Office funding related to additional funding received during March 2018 in respect of Individual Electoral Registration.

Balance Sheet

The Board's Balance Sheet as at 31 March 2018 reported net liabilities of £1.154m compared with net liabilities of £6.567m as at 31 March 2017, a movement of £5.413m during the year. This is mainly due to a £5.372m reduction in the Board's pension fund liability which is calculated by independent actuaries as part of the Strathclyde Pension Fund.

Pension Fund

The disclosure requirements for pension benefits under International Accounting Standard 19 are detailed at Note 14. The appointed actuary assessed the Board's share of Strathclyde Pension Fund as a net liability of £1.497m as at 31 March 2018, compared with a net liability of £6.869m as at 31 March 2017. This movement is primarily the result of the triennial valuation where actual assets and liabilities are re-calculated compared to the 'roll forward' approach adopted in the other years since the last valuation. This can cause sizeable re-measurements to both assets and liabilities.

Following the completion of the triennial valuation of Strathclyde Pension Fund as at 31 March 2017, the independent actuaries have confirmed that current and projected future contributions from employees and employers will be sufficient to meet Strathclyde Pension Fund's future pension liabilities.

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

There were no changes to the statutory functions undertaken by the Board during the financial year. The Board approved and implemented a revised Customer Care policy, reinforcing the Board's commitment to delivering the highest quality of public service and maintaining the highest level of customer care for service users. Future developments are anticipated in the following service areas:

Electoral registration

Individual Electoral Registration (IER) continues to be resource intensive. There is a funding gap as a result of the introduction of IER which is currently being met by the UK Cabinet Office. However, it is not clear at this time how much longer this funding will continue to be provided. Furthermore, major unplanned election events (such as snap elections and referenda) place significant strain on resources. To help address this, a financial reserve strategy has been agreed with the Treasurer to the Board. Discussions continue with the Cabinet Office in respect of making legislative changes to simplifying the annual canvass of electors' process, in particular with a view to reducing the number of households which have to be visited as part of the canvass.

Valuation

The Board delivered the 2017 Non-Domestic Revaluation effective from 1 April 2017 with all data transferred to the constituent authorities on 15 March 2017 and Valuation Notices issued on or around that date.

The Barclay Review of non-domestic rates reported on 22 August 2017 and recommended a range of measures following its review process. One major future challenge for the Board will be the implementation of three yearly revaluations, with the tone year for such revaluations moving from two years prior to a revaluation, to just one year. The Scottish Assessors Association is currently scoping the impact of the Barclay recommendations.

The period 2017/2018 saw a spike in council tax proposals and appeals due mainly to a combination of increases in council tax bills and coverage of council tax bandings on national television. This has impacted on dealing with other work

steams, as each enquiry requires resourcing in terms of carrying out investigatory work to ensure that the council tax band is correct. On the whole, performance across the Board's valuation service delivery area was satisfactory, details of which can be found on the Board's website.

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 three year Financial Budget Strategy was approved by the Board at its meeting on 5 March 2018. 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 & Electoral Registration Officer will look to introduce further efficiency savings in future, although with a significant number of statutory duties to be met, the continual reduction of resources could have an adverse impact on performance and service delivery.

Conclusion

Operational performance remains steady and business processes continue to be re-engineered to create efficiencies where deemed appropriate to do so. Continued sound financial management and medium term planning has enabled the Board to successfully manage the financial challenges faced during financial year 2017/2018. However, the Board's financial position to face these operational challenges and developments has been lessened by the use of reserves to help meet budgetary pressures.

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 2018, and to everyone involved in the preparation of the Annual Accounts.

Paul Manning
Treasurer

Gary Bennett
Assessor and ER Officer

Councillor Alex McVey
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 statement of accounts

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 2018, and its income and expenditure for the year ended 31 March 2018.

Paul Manning
Treasurer of Lanarkshire Valuation Joint Board
4 June 2018

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 will be developed and presented to the Board for approval during 2018/19.

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.

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 2017/2018 was presented to the Board on 4 June 2018. 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 2018.

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 [Annual Audit Report 2017](#) did not identify any Governance actions for implementation during 2017/18. During 2018/19, a consolidated Code of Corporate Governance will be prepared for presentation to the Board.

Assurance

In conclusion, there were no significant weaknesses identified in the Annual Audit Report relating to improvements requiring action in 2017/2018. 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 2017/2018.

Gary Bennett
Assessor and Electoral Registration Officer
Lanarkshire Valuation Joint Board
4 June 2018

Councillor Alex McVey
Convenor of Lanarkshire Valuation Joint Board
4 June 2018

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 in this Remuneration Report will be audited by Audit Scotland. The other sections of the Remuneration Report will be 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/149 sets the amount of salary for Chief Officers.

Senior Councillors

The Convenor and Vice-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) / Amendment Regulations 2017 (SSI No. 2017/66). 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 Vice-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 Vice-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.

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 overleaf.

Table 1 - General Pay Band Disclosure for Senior Employees

Annual Remuneration	Number of Employees	Number of Employees
£	2017/18	2016/17
50,000 – 54,999	0	1
55,000 – 59,999	2	2
60,000 – 64,999	0	0
65,000 – 69,999	2	2
70,000 – 104,999	0	0
105,000 – 109,999	0	1
110,000 – 114,999	1	0

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

Disclosure of Remuneration

Table 2 and 3 below provides details of the remuneration paid to the Board's senior employees, Convenor and Vice-Convenor. Comparative figures for 2016/2017 have been shown.

Table 2 – Senior Officers

Name / Post	Salary / Fees	Taxable Expenses	Compensation for Loss of Office	Any other Remuneration	2017/18 Total	2016/17 Total
G Bennett Assessor and Electoral Registration Officer	£110,230	-	-	-	£110,230	£109,143
J Neason Assistant Assessor and Electoral Registration Officer	£66,155	-	-	-	£66,155	£65,458
D Combe Assistant Assessor and Electoral Registration Officer	£65,998	-	-	-	£65,998	£65,260
Total	£242,383	-	-	-	£242,383	£239,861

The senior officers 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 Vice-Convenors

Name / Post	Salary / Fees	Taxable Expenses	Compensation for Loss of Office	Any other Remuneration	2017/18 Total	2016/17 Total
A McVey Convenor from 26/06/17	£3,247	-	-	-	£3,247	-
L Hamilton Depute Convenor from 26/06/17	£2,349	-	-	-	£2,349	-
J Cairney Convenor to 04/05/17	£463	-	-	-	£463	£4,213
M Ross Depute Convenor to 04/05/17	-	-	-	-	-	£2,483
Total	£6,059	-	-	-	£6,059	£6,696

Note: The 2016/17 figure for J Cairney has been restated to take account of National Insurance.

Pension Rights

Pension benefits for councillors and Lanarkshire Valuation Joint Board (LVJB) employees are provided through the Local Government Pension Scheme (LGPS). Prior to 1 April 2015 for LVJB employees this was a final salary pension scheme. As of 1 April 2015, pension benefits for LVJB employees are based on career average pay. The employee's pay for each year or part year ending 31 March (other than the pay in the final year commencing 1 April) is increased by the increase in the cost of living, as measured by the appropriate index (or indices) between the end of that year and the last day of the month in which their membership of the scheme ends. The total of the revalued pay is then divided by the period of membership to calculate the career average pay.

The Pension entitlement of Senior Employees for the year to 31 March 2018 are shown in the table below, 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 4 – Pension Benefits: Senior Employees

Name / Post		Accrued Pension Benefits March 2018	Movement in accrued pension benefits since 31 March 2017	Pension Contribution made by Board 2017/18	Pension Contribution made by Board 2016/17
G Bennett Assessor and Electoral Registration Officer	Pension Lump Sum	£51,520 £100,657	£2,892 £993	£21,274	£21,065
J Neason Assistant Assessor and Electoral Registration Officer	Pension Lump Sum	£32,746 £66,107	£1,747 £656	£12,695	£12,569
D Combe Assistant Assessor and Electoral Registration Officer	Pension Lump Sum	£35,796 £75,257	£1,777 £746	£12,695	£12,569
Total				£46,664	£46,203

Table 5 – Pension Benefits: Convenors and Depute Convenors

Name / Post		Accrued Pension Benefits March 2018	Movement in accrued pension benefits since 31 March 2017	Pension Contribution made by Board 2017/18	Pension Contribution made by Board 2016/17
L Hamilton Depute Convenor from 26/06/17	Pension Lump Sum	£1,990 -	£398 -	£425	-

Exit Packages

There were no exit packages agreed or paid for financial years 2017/2018 or 2016/2017.

Gary Bennett
Assessor and ER Officer
4 June 2018

Councillor Alex McVey
Convenor
4 June 2018

Expenditure and Funding Analysis Statement

The Expenditure and Funding Analysis Statement 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 Statement 2017/2018

2016/2017				2017/2018		
Net Exp. Chargeable to GF Balance (Period 14 Report)	Adjustment between Funding and Accounting Basis	Net Exp. in CIES		Net Exp. Chargeable to GF Balance (Period 14 Report)	Adjustment between Funding and Accounting Basis	Net Exp. in CIES
£000	£000	£000		£000	£000	£000
2,832	97	2,929	Employee Costs	2,693	310	3,003
352	-	352	Property Costs	327	-	327
91	(46)	45	Supplies and Services	85	(49)	36
-	-	-	Transport and Plant	1	-	1
824	12	836	Administration Costs	790	6	796
17	-	17	Payments to Other Bodies	17	-	17
11	9	20	Financing Charges	13	19	32
4,127	72	4,199	Total Expenditure	3,926	286	4,212
(4,047)	-	(4,047)	Income	(3,948)	-	(3,948)
80	72	152	Net Cost of Services	(22)	286	264
-	124	124	Financing and Investment Income and Expenditure	-	183	183
80	196	276	(Surplus) or Deficit	(22)	469	447

2016/17		2017/18
General Fund		General Fund
£000		£000
(356)	Opening General Fund Balance	(276)
80	Less/plus Surplus or Deficit on General Fund (per column 1 of EFA)	(22)
-	Transfers To/From Reserves	-
(276)	Closing General Fund Balance	(298)

Note: The statement above has been restated to include the additional table which reconciles the opening and closing balances on the General Fund Reserve.

Comprehensive Income and Expenditure Statement for the year ended 31 March 2018

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

2016/17		2017/18	Note
Actual		Actual	
£000		£000	
2,929	Employee Costs	3,003	
352	Property Costs	327	
45	Supplies and Services	36	
-	Transport and Plant	1	
836	Administration Costs	796	
17	Payments to Other Bodies	17	
20	Financing Charges	32	
4,199	Total Expenditure	4,212	
(4,047)	Income	(3,948)	
152	Net Cost of Services	264	
124	Financing and Investment Income and Expenditure	183	
276	Deficit on the Provision of Services	447	
3,131	Re-measurement of the Net Defined Benefit Asset/Liability	(5,860)	14
3,131	Other Comprehensive Income and Expenditure	(5,860)	
3,407	Total Comprehensive Income and Expenditure	(5,413)	

Balance Sheet as at 31 March 2018

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 2017			31 March 2018	Note
£000			£000	
	Non Current Assets:			
37	Intangible Assets		67	10
	Current Assets:			
23	Short Term Debtors	25		11
291	Cash and Cash Equivalents	313		
314			338	
	Current Liabilities:			
(49)	Short Term Creditors	(62)		12
(49)	Total Current Liabilities		(62)	
302	Total Assets less Current Liabilities		343	
	Long Term Liabilities			
(6,869)	Pension Liability		(1,497)	14
(6,567)	Total Assets less Liabilities		(1,154)	
	Financed By:			
	Unusable Reserves			
(6,869)	Pension Reserve		(1,497)	17
(11)	Accumulating Compensated Absences Reserve		(22)	17
37	Capital Adjustment Account		67	
	Usable Reserves			
276	General Fund Reserve		298	17
(6,567)			(1,154)	

The notes on pages 23 to 35 form part of the financial statements.

The 2016/2017 figures have been restated to reflect the inclusion of the Intangible Asset (within Non Current Assets), a Capital Adjustment Account (within Unusable Reserves) and a General Fund Reserve (within Usable Reserves).

The unaudited accounts were approved for issue by the board on 4 June 2018. The unaudited accounts are signed on behalf of the Board by:

Paul Manning
Treasurer of Lanarkshire Valuation Joint Board
4 June 2018

Movement in Reserves Statement for the year ended 31 March 2018

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 17. 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 2017	276	276	(6,843)	(6,567)
Movement in Reserves during 2017/2018				
Deficit on the provision of services	(447)	(447)	-	(447)
Other comprehensive income and expenditure	5,860	5,860	-	5,860
Total comprehensive income and expenditure	5,413	5,413	-	5,413
Adjustments between accounting basis and funding basis	(5,391)	(5,391)	5,391	-
Net increase before transfers to / from other statutory reserves	22	22	5,391	5,413
Transfers to / from other statutory reserves	-	-	-	-
Increase / (Decrease) in 2017/2018	22	22	5,391	5,413
Balance as at 31 March 2018	298	298	(1,452)	(1,154)

Movement in Reserves Statement for the year ended 31 March 2017

	General Fund Balance	Total Usable Reserves	Unusable Reserves	Total Reserves
	£000	£000	£000	£000
Balance at 31 March 2016	356	356	(3,516)	(3,160)
Movement in Reserves during 2016/2017				
Deficit on the provision of services	(276)	(276)	-	(276)
Other comprehensive income and expenditure	(3,131)	(3,131)	-	(3,131)
Total comprehensive income and expenditure	(3,407)	(3,407)	-	(3,407)
Adjustments between accounting basis and funding basis	3,327	3,327	(3,327)	-
Net decrease before transfers to / from other statutory reserves	(80)	(80)	(3,327)	(3,407)
Transfers to / from other statutory reserves	-	-	-	-
Decrease in 2016/2017	(80)	(80)	(3,327)	(3,407)
Balance as at 31 March 2017	276	276	(6,843)	(6,567)

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.

2016/17		2017/18
£000		£000
(276)	Net deficit / (surplus) on the provision of services	(447)
245	Adjust net deficit / (surplus) on the provision of service for non-cash movements	517
1	Adjust for items included in the net deficit / (surplus) on the provision of services that are investing and financing activities	1
(30)	Net cash flows from operating activities	71
(46)	Investing Activities	(49)
(76)	Net increase or decrease in cash and cash equivalents	22
367	Cash and cash equivalents at 1 April	291
291	Cash and cash equivalents at 31 March	313

Cash Flow Statement Note – Non Cash Movements

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

2016/17		2017/18
£000		£000
9	Depreciation, impairment and amortisation of assets	19
1	Movement in Debtors	(2)
3	Movement in Creditors	2
232	Movement in Pension Liability	488
1	Movement in the Employee Statutory Adjustment Account	11
(1)	Interest received	(1)
245	Net Cash flows from the provision of services for non-cash movements	517

Cash Flow Statement Note – Operating Activities

The cash flows for operating activities include the following items:

2016/17		2017/18
£000		£000
1	Interest received	1
-	Interest paid	-
1	Net cash flows from operating activities	1

Cash Flow Statement Note – Investing Activities

The cash flows for investing activities include the following items:

2016/17		2017/18
£000		£000
(46)	Purchase of property, plant, equipment and intangible assets	(49)
(46)	Net cash flows from investing activities	(49)

Cash Flow Statement Note – Cash and Cash Equivalents

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

2016/17		2017/18
£000		£000
291	Short term deposits	313
291	Total Cash and Cash Equivalents	313

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 2017/2018 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 Statement of 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 end 31 March 2018 or goods have been received but not paid for by end March 2018 then the income and expenditure account 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 2018; 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 2018 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 IAS 19 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 2017/2018 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 (2016/2017 - 2.6%).

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.

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.

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.

Financial Instruments

For Investments due within 12 months prevailing benchmark rates have been used to provide the fair value. 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 5 years.

Note 2: Prior period adjustments

There were no prior period adjustments arising from either a change in accounting policy or a material error, in accordance with the accounting policies

Note 3: Accounting Standards Issued but Not Adopted

The Accounting Code of Practice requires the Council 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 2018/20 Code, which are required to be applied by 1 April 2018, and will be adopted by the Council on 1 April 2018 are:

- **IFRS9 Financial Instruments**
Introduces changes to the classification and measurement of financial assets and a new Expected Credit Loss Model for impairing financial assets.
 - **IFRS15 Revenue from Contracts with Customers including amendments to IFRS15 and Clarifications to IFRS15 Revenue from Contracts with Customers**
Sets out new requirements for the recognition of revenue.
 - **Amendments to IAS12 Income Taxes: Recognition of Deferred Tax Assets for Unrealised Losses**
Applies to deferred tax assets related to debt instruments measured at fair value
 - **Amendments to IAS7 Statement of Cash Flows: Disclosure Initiative**
Introduces additional disclosures that enable users of the financial statements to evaluate changes in liabilities arising from financing activities
- Adoption of the standards by the Council on 1 April 2018 is not expected to have a significant 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.

There are no critical judgments made in the Annual Accounts.

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

2017/2018				
	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	-	299	11	310
Property Costs	-	-	-	-
Supplies and Services	(49)	-	-	(49)
Transport and Plant	-	-	-	-
Administration Costs	-	6	-	6
Payments to Other Bodies	-	-	-	-
Financing Charges	19	-	-	19
Total Expenditure	(30)	305	11	286
Income	-	-	-	-
Net Cost of Services	(30)	305	11	286
Financing and Investment Income and Expenditure	-	183	-	183
Surplus or Deficit	(30)	488	11	469

2016/2017				
	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	-	96	1	97
Property Costs	-	-	-	-
Supplies and Services	(46)	-	-	(46)
Transport and Plant	-	-	-	-
Administration Costs	-	12	-	12
Payments to Other Bodies	-	-	-	-
Financing Charges	9	-	-	9
Total Expenditure	(37)	108	1	72
Income	-	-	-	-
Net Cost of Services	(37)	108	1	72
Financing and Investment Income and Expenditure	-	124	-	124
Surplus or Deficit	(37)	232	1	196

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 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.

	Usable Reserves	
	£000	£000
	2017/18	2016/17
Adjustments to Revenue Resources		
Pension Costs (transferred to (or from) the Pensions Reserve	(5,372)	3,363
Holiday Pay (transferred to the Employee Statutory Adjustment Account)	11	1
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)	19	9
Total Adjustments to Revenue Resources	(5,342)	3,373
Adjustments between Revenue and Capital Resources		
Capital expenditure finance from revenue balances (transfer to Capital Adjustment Account)	(49)	(46)
Total Adjustments between Revenue and Capital Resources	(49)	(46)
Total Adjustments	(5,391)	3,327
Total Comprehensive Income and Expenditure	5,413	(3,407)
Net Increase / (Decrease) before transfers to / from Reserves	22	(80)
Increase / (Decrease) in year	22	(80)

Reconciliation of Adjustments between Funding and Accounting Basis in Expenditure and Funding Analysis and Adjustments between Accounting Basis and Funding Basis under Regulations

2016/17		2017/18
£000		£000
(196)	Adjustments between Funding and Accounting Basis as per Expenditure and Funding Analysis Statement (Note 5)	(469)
(3,131)	Adjustments per Comprehensive Income and Expenditure Statement -Re-measurement of Net Defined Benefit Asset/Liability	5,860
(3,327)	Total Adjustments between Accounting Basis and Funding Basis under Regulations per Movement in Reserves Statement	5,391

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 2018 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.	The effect on the net pension liability of changes in individual assumptions can be measured. For instance, a 0.5% decrease in the discount rate assumption would result in an increase in the pension liability of £2.776m. However, the assumptions interact in complex ways. During 2017/2018, the actuaries advised that the net pension liability had decreased by £4.448m as a result of the return on fixed assets and estimates being corrected through experience and £1.412m attributable to the updating of the demographic and financial assumptions.

Note 8: Events after the Balance Sheet

The unaudited Annual Accounts were authorised for issue by the Treasurer of Lanarkshire Valuation Joint Board on 4 June 2018. There were no events that occurred between 1 April 2018 and the date that the Annual Accounts were authorised for issue that would have an impact on the financial statements.

Note 9: Contingent Liabilities

There are no contingent liabilities to note.

Note 10: Intangible Assets

	2017/18	2016/17
	£000	£000
Cost or Valuation		
At 1 April	46	0
Additions	49	46
At 31 March	95	46
Accumulated Depreciation		
At 1 April	9	0
Amortisation of Intangible Assets	19	9
At 31 March	28	9
Net Book Value at 31 March	67	37

Note 11: Short Term Debtors

The debtors figure comprises prepayments and is analysed as follows:

	2017/18	2016/17
	£000	£000
Information Technology Annual Support and Maintenance	25	23
Total	25	23

Note 12: Short Term Creditors

The creditors figure is analysed as follows:

	2017/18	2016/17
	£000	£000
Valuation Appeal Panel - Fees	29	32
Royal Mail - Postages	1	4
North Lanarkshire Council - Depute Convenor Salary	-	2
Accumulated Compensated Absences Reserve	27	11
Other	5	-
Total	62	49

Note 13: Related Party Transactions

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

	2017/18		2016/17	
	Receipts	Payments	Receipts	Payments
	£000	£000	£000	£000
South Lanarkshire Council	1,813	479	1,843	507
North Lanarkshire Council	1,813	3	1,843	2
Total	3,626	482	3,686	509

Included within payments to South Lanarkshire Council is a charge of £0.318m (2016/17: £0.345m) for the annual rental of office accommodation at Hamilton Academicals Football Stadium.

Note 14: 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 requisition funding 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	2017/18	2016/17
	£000	£000
Cost of Services:		
Service cost comprising:		
• Current service cost	682	493
Financing and Investment Income and Expenditure		
• Net interest expense	183	124
Total post-employment benefit charged to the Deficit on the Provision of Services	865	617
Other Post Employment Benefit Charged to the Comprehensive Income and Expenditure Statement:		
Re-measurement of the net defined benefit liability/(asset) comprising:		
• expected return on pension fund assets	415	3,707
• actuarial gains or losses arising on changes in demographic assumptions	(102)	-
• actuarial gains or losses arising on changes in financial assumptions	1,514	(6,825)
• actuarial gains or losses arising on changes in other experience	4,033	(13)
Total post-employment benefit charged to the Comprehensive Income and Expenditure Statement	5,860	(3,131)
Net Charge to the Surplus/Deficit on the Provision of Services brought forward	865	617
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	(488)	(232)
Actual amount charged against the General Fund balance for pensions in the year:		
• employers' contributions payable to the scheme	377	385

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:

	2017/18	2016/17
	£000	£000
Present value of the defined obligation	(25,879)	(30,094)
Fair value of pension fund assets	24,382	23,225
Net liability arising from defined benefit obligations	(1,497)	(6,869)

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

	2017/18	2016/17
	£000	£000
Opening Balance at 1 April	(30,094)	(22,246)
Current Service Cost	(682)	(493)
Interest Cost	(788)	(782)
Contributions by scheme participants	(120)	(125)
Re-measurement losses / (gains)		
• actuarial losses / (gains) arising on changes in demographic assumptions	(102)	-
• actuarial losses / (gains) arising from changes in financial assumptions	1,514	(6,825)
• actuarial losses / (gains) arising from changes in other experience	4,033	(13)
Past service gains	-	-
Settlements and curtailments	-	-
Estimated Unfunded benefits paid	23	23
Estimated Benefits paid	337	367
Closing Balance at 31 March	(25,879)	(30,094)

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

	2017/18	2016/17
	£000	£000
Opening Fair Value of Pension Fund Assets	23,225	18,740
Interest Income	605	658
Re-measurement gains and (losses)		
• expected return on pension fund assets	415	3,707
• actuarial gains and losses	-	-
The effect of changes in foreign exchange rates	-	-
Contributions by members	120	125
Contributions by the employer	377	385
Contributions in respect of Unfunded Benefits	(23)	(23)
Benefits Paid	(337)	(367)
Closing Fair Value of the Scheme Assets	24,382	23,225

Analysis of Pension Fund Assets

	31 March 2018			31 March 2017		
	£000	£000	£000	£000	£000	£000
Cash and Cash Equivalents	-	773	773	836	39	875
Equity Instruments	6,633	369	7,002	8,524	4	8,528
Debt Instruments	-	-	-	-	-	-
Real Estate	-	2,889	2,889	-	2,802	2,802
Derivatives	2	7	9	(2)	3	1
Private Equity	-	2,161	2,161	-	1,915	1,915
Investment Funds	9,674	1,874	11,548	270	8,834	9,104
Asset Backed Securities	-	-	-	-	-	-
Structured Debt	-	-	-	-	-	-
Total	16,309	8,073	24,382	9,628	13,597	23,225

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 2017.

The principal assumptions used by the actuary were:

	2017/18	2016/17
	Years	Years
Mortality Assumptions:		
Longevity at 65 for current pensioners		
• Male	21.4	22.1
• Female	23.7	23.6
Longevity at 65 for future pensioners		
• Male	23.4	24.8
• Female	25.8	26.2
Financial Assumptions:	%	%
Rate of inflation / pension increase rate	2.4	2.4
Rate of increase in salaries	3.6	4.4
Expected return on assets	2.7	2.6
Rate for discounting scheme liabilities	2.7	2.6
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 2018		£000
0.5% decrease in real discount rate	11%	2,776
1 year increase in member life expectancy	3 - 5%	N/A
0.5% increase in the salary increase rate	2%	623
0.5% increase in the pension increase rate	8%	2,094

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 (75%) and bonds (10%). The scheme also invests in properties (12%) and cash (3%). The comparative year's figures for equities and bonds are 78% and 6% respectively. The ALM strategy is monitored annually or more frequently if necessary.

Impact on the Board's Cash Flow

The objectives of the fund are to keep employers' contributions at a constant a rate as possible. The Fund has an agreed strategy to achieve a funding rate of 100% in the longer term. The Scheme is a multi-employer defined benefit plan and employers' contributions have been determined so that employee and employer rates are standard across all participating local authorities. Employers' contributions have been set at 19.3% for 2017/2018 based on the last triennial valuation completed on 31 March 2014. Following completion of the triennial valuation as at 31 March 2017, employers' contribution rates have been set at 19.3% for the next three years (2018/2019 to 2020/2021).

The total contributions expected to be made by the Board to the Fund for the year ending 31 March 2018 is approximately £0.362m.

The weighted average duration of the defined benefit obligation for Fund members is 21.9 years.

Note 15: External Audit Costs

The Board has incurred the following external audit costs:

	2017/18	2016/17
	£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 16: Grant Income

The following Government Grants were received during the year:

	2017/18	2016/17
	£000	£000
Cabinet Office Funding	315	355
Total	315	355

Note 17: Balance Sheet – Reserves

Unusable Reserves	2017/18				2016/17			
	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	37	(6,869)	(11)	(6,843)	-	(3,506)	(10)	(3,516)
Movement in Pension Reserve	-	5,372	-	5,372	-	(3,363)	-	(3,363)
Movement in Annual Leave Accrual	-	-	(11)	(11)	-	-	(1)	(1)
Capital Expenditure charged against the General Fund	49	-	-	49	46	-	-	46
Amortisation of Intangible Assets	(19)	-	-	(19)	(9)	-	-	(9)
Closing Balance as at 31 March	67	(1,497)	(22)	(1,452)	37	(6,869)	(11)	(6,843)

Usable Reserves	2017/18		2016/17	
	General Fund Reserve	Total	General Fund Reserve	Total
	£000	£000	£000	£000
Opening Balance 1 April	276	276	356	356
Decrease in Reserve	22	22	(80)	(80)
Closing Balance as at 31 March	298	298	276	276

Note 18: 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 19: Comprehensive Income and Expenditure statement – financing and investment income and expenditure

	2017/18	2016/17
	£000	£000
Pension Interest Cost and Expected Return on Pensions Assets	124	183
Total	124	183

Note 20: Going Concern

As at 31 March 2018, the Balance Sheet of the Board shows a Net Liability position of £1.154m. This is made up of a net Long Term Pension Liability of £1.497m and net current assets of £0.343m.

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 19, leaving a General Fund Reserve of £0.298m 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 2018 is:

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

Report

7

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	4 June 2018
Report by:	Assessor and Electoral Registration Officer

Subject:	Equality Reporting: Employee Information Annual Report 2017/2018
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1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ Present to members of the Joint Board, the Equality Report: Employee Information Annual Report 2017/2018 for Lanarkshire Valuation Joint Board (LVJB), which is attached.

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. 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.

3.2. In accordance with section 6 of The Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012 and 2016, LVJB, as a listed authority, has a duty to gather and use employee information on the composition of its employees and the recruitment, development and retention of employees. The attached report provides a breakdown of the information gathered. The report will be published on the Board's website.

4. Employee Implications

4.1. None.

5. Financial Implications

5.1. None.

6. Other Implications.

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

7. Equality Impact Assessment and Consultation Arrangements

- 7.1. 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.
- 7.2 There is no requirement for consultation in respect of this report.

8. Privacy Impact Assessment

- 8.1. Measures have been put in place to protect any personal and sensitive personal information disclosed by employees to enable equality monitoring and reporting.

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

17 May 2018

Previous References

Report to Board 1 June 2017 meeting titled Equality Reporting: Mainstreaming Equalities Report and Equality Outcomes 2017 to 2021 “Items for Noting”.

Report to Board 1 June 2016 meeting titled Equality Reporting: Employee Information Annual Report 2016 “Items for Noting”.

Report to Board 1 June 2015 meeting titled Equality Reporting: Annual Report and Mainstreaming Equalities Progress Report 2015 “Items for Noting”.

Report to Board 2 June 2014 meeting titled Equality Reporting: Employee Information Annual Report under section 6 “Items for Noting”.

Report to Board 3 June 2013 meeting titled “Progress Report” under section 5.1 “Other Matters”.

List of Background Papers

LVJB’s Mainstreaming Equalities Report & Equality Outcomes Report 2017 to 2021.

LVJB’s Employee Information Annual Report 2016.

LVJB’s Mainstreaming Equalities Progress Report & Annual Equality Report 2015.

LVJB’s Mainstreaming Equalities Report & Equalities Outcomes 2013-2017.

Contact for Further Information

If you require further information, please contact:-

Gary Bennett, Assessor and Electoral Registration Officer

Phone: 01698 476078

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



Lanarkshire Valuation Joint Board

Equality Reporting

Employee Information Annual Report

April 2018

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- 9. Workforce Profile**
- 10. Recruitment, Development and Retention**

1. Introduction

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

We are committed to ensuring that employment opportunities are accessible and receptive to the values and the diversity of needs within the community. We shall aim to prevent - as well as eliminate - any form of discrimination that occurs in the workplace and ensure that all employees receive the appropriate training and development.

The annual report provides, for each protected characteristic, information on the composition of LVJB's workforce, the recruitment, development and retention of employees and the steps taken to better perform the equality duty.

The protected characteristics are:

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

The report covers the period April 2017 to 31 March 2018.

2. Our Mission and Vision

Mission

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

Vision

Our vision is to deliver quality, efficient services to all service users, ensuring completeness and accuracy in the work which we undertake.

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

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

3. About Lanarkshire Valuation Joint Board (LVJB)

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

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

Who We Are and What We Do

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

4. Our Equal Opportunities Policy and Strategy

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

The policy's objectives contain the following broad commitment:

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

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

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

Summary of Policy Objectives

Legal Requirements

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

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

Best Value

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

Policy and Procedures

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

Employment

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

Service Accessibility

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

Contractors

We will encourage contractors and suppliers of goods and services to adhere to our equal Opportunities Policy; such contractors and suppliers may be requested to provide details of their equal opportunities policies as part of the agreement of the contractual process.

Monitoring

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

Communications and Publicity

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

Employee Development

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

Complaints

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

Policy Review

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

5. Our Equality Duties

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

The Public Sector Equality Duty

The Equality Act 2010

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

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

Public Sector Equality Duty (General Equality Duty)

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

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

The terminology ***Foster good relations*** means to tackle prejudice/promote understanding.

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

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

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

Specific Duties (Scotland)

- report on mainstreaming the equality duty
- publish equality outcomes and report progress
- assess and review policies and practices
- consider award criteria and conditions in relation to public procurement
- publish in a manner that is accessible

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

Lanarkshire Valuation Joint Board is required to report on gender pay gap and publish an equal pay statement as the threshold has been reduced to public sector organisations with over 20 employees from the previous 150 employees.

Specific Employment Duty

- gather and use employee information
- publish gender pay gap information
- publish statements on equal pay

Monitoring under the Employment Duty is undertaken by LVJB however as LVJB has less than 80 employees it will not publish all of this information as there may be a risk that individuals could be identified by the data.

6. What have we done so far in Employment?

Employment

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

7. Equal Pay

Equal Pay Statement (Gender, Race and Disability)

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

We published our equal pay statement and pay gap information in April 2017. A copy is available on our website under Policies www.lanarkshire-vjb.gov.uk/downloads/file/386/mainstreaming_equalities_report_and_equality_outcomes_apr_2017. Pay gap information will be published again in April 2019.

Job Evaluation

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

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

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

Job Families

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

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

Performance and Development Review (PDR) Process

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

Progression Guidelines

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

Living Wage

LVJB over the last five years has implemented measures to ensure relevant employees have benefited from the Living Wage. In 2017 the minimum hourly rate was increased to £8.74.

8. Employee Information

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

In October 2012, an employee verification exercise to capture relevant monitoring information across all the protected characteristics was carried out.

The information is used to ensure that LVJB has fair and open recruitment practices, that employees are given fair access to learning and development and promotion opportunities.

9. Workforce Profile as at 1 April 2018 by Age, Disability, Gender, Ethnic Group is detailed in the tables below.

a) Percentage of Employees by Age Band as at 1 April 2018

Age Band	Percentage
Under 21	1.49%
21-29	22.39%
30-39	14.93%
40-49	13.43%
50-59	37.31%
60-65	8.96%
over 65	1.49%
Total	100.00%

b) Percentage of Employees by Age Band and Grade as at 1 April 2018

Age Band	1	2	3	4	5	CO	Total
under 21	1.49%	0.00%	0.00%	0.00%	0.00%	0.00%	1.49%
21-29	10.45%	11.94%	0.00%	0.00%	0.00%	0.00%	22.39%
30-39	7.47%	7.47%	0.00%	0.00%	0.00%	0.00%	14.93%
40-49	0.00%	2.99%	7.46%	1.49%	1.49%	0.00%	13.43%
50-59	4.48%	7.46%	13.43%	7.46%	2.99%	1.49%	37.31%
60-65	0.00%	1.49%	4.49%	1.49%	1.49%	0.00%	8.96%
over 65	1.49%	0.00%	0.00%	0.00%	0.00%	0.00%	1.49%
Total	25.38%	31.35%	25.38%	10.44%	5.97%	1.49%	100.00%

c) Percentage of Employees by Gender as at 1 April 2018

Gender	Percentage
Female	61.19%
Male	38.81%
Total	100.00%

d) Percentage of Employees by Grade and Gender as at 1 April 2018

Grade	Female	Male
Grade 1	19.40%	5.97%
Grade 2	22.39%	8.96%
Grade 3	13.43%	11.94%
Grade 4	5.97%	4.48%
Grade 5	0.00%	5.71%
CO	0.00%	1.49%
Total	61.19%	38.81%

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

e) Percentage of Employees by Category as at 1 April 2018

Employee Category	Female	Male
Clerical/Administration	35.82%	2.99%
Valuation	22.38%	26.86%
Management	2.99%	4.48%
Senior Management	0.00%	4.48%
Total	61.19%	38.81%

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

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

Ethnic Group	% all
White	
Scottish	85.07%
Other British	4.48%
Irish	1.49%
Other White	0.00%
Mixed or Multiple Ethnic Group	Any Mixed or multiple ethnic groups
	0.00%
Asian, Asian Scottish or Asian British	Pakistani, Pakistani Scottish or British
	0.00%
	Indian, Indian Scottish or Indian British
	0.00%
	Bangladeshi, Bangladeshi Scottish or British
	0.00%
	Chinese, Chinese Scottish or British
	0.00%
	Other Asian
	0.00%
African	African, African Scottish or British or Other
	0.00%
Caribbean or Black	Caribbean, Caribbean Scottish or Caribbean British
	0.00%
	Black, Black Scottish or Black British
	0.00%
	Other Caribbean or Black
	0.00%
Other ethnic group	Arab, Arab Scottish or Arab British
	0.00%
Not Disclosed	Not Disclosed
	8.96%
	Total
	100.00%

g) Percentage of Employees by Full/Part Time as at 1 April 2018

Gender	Full Time	Part Time	Total
Female	40.30%	20.89%	61.19%
Male	35.82%	2.99%	38.81%
Total	76.12%	23.88%	100.00

h) Percentage of Employees by Disability as at 1 April 2018

Disabled	Not Disabled	Not Declared	Total
2.99%	43.28%	53.73%	100.00%

i) Returning to work after pregnancy

For the period April 2017 to April 2018, two female employees were on maternity leave and one has returned to work.

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

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

k) Grievance and Disciplinary

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

10. Recruitment, Development and Retention

a) Access to Training (Development)

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

Monitoring of All Training Courses Attended 1 April 2017 to 31 March 2018

Female	84.52%
Male	15.48%
Total	100.00%
Disabled	0.92%
Not Disclosed	57.28%
Not Disabled	41.80%
Total	100.00%
White-Scottish	88.24%
White-Other	11.76%
Total	100.00%
Under 21	1.86%
21-29 years	25.08%
30-39 years	7.74%
40-49 years	15.48%
50-59 years	42.41%
60-65 years	6.81%
over 65 years	0.62%
Total	100.00%

b) Recruitment and Retention monitoring

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

Recruitment Monitoring: Analysis of Gender, Disability, Ethnicity and Age for the period 1 April 2017 to 31 March 2018

Applicants	Applied	Interviewed	Appointed
Male	30.43%	28.57%	20.00%
Female	69.57%	71.43%	80.00%
Disabled	0.00%	0.00%	0.00%
Aged under 50 years	86.96%	78.57%	80.00%
Aged over 50 year	13.04%	21.43%	20.00%
Black/Ethnic Minority	0.00%	0.00%	0.00%
White	100.00%	100.00%	100.00%
Total Monitoring Forms Completed: Applied/Interviewed/Appointed	23	14	5

The % of applicants is split over each category: 30.43% of the 14 applicants who applied were male and 28.57% of the 14 applicants interviewed were male. 69.57% of the 23 applicants who applied were female and 71.43% of the 14 applicants interviewed were female.

Retention Monitoring: Analysis of Exit Interviews by Gender, Disability, Ethnicity and Age for the period 1 April 2017 to 31 March 2018.

Female	0.00%
Male	100.00%
Total	100%
Disabled	0.00%
Not Disabled	100.00%
Not Disclosed	0.00%
Total	100%
Black/Ethnic Minority	0.00%
White	100.00%
Total	100%
Under 21	0.00%
21-29 years	14.29%
30-39 years	28.57%
40-49 years	0.00%
50-59 years	14.29%
60-65 years	28.56%
over 65 years	14.29%
Total	100%

Reason for Leaving

Career Development	42.85%
Caring Responsibilities	0.00%
Retirement	42.86%
Not Disclosed	14.29%
Total	100.00%

Report

8

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	4 June 2018
Report by:	Assessor and Electoral Registration Officer

Subject:	Lanarkshire Valuation Joint Board Public Performance Report 2017/2018
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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 2017/2018.

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 2017/2018', and is attached as an appendix to this report.

3.2. The report outlines Lanarkshire Valuation Joint Board's performance in its core service delivery areas for the period 2017/2018.

3.3. The report will be posted on LVJB's web site in addition to being distributed to libraries throughout Lanarkshire.

4. Employee Implications

4.1. None

5. Financial Implications

5.1. None

6. Other Implications

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

7. Equality Impact Assessment and Consultation Arrangements

7.1. 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. Privacy Impact Assessment

- 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.

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

17 May 2018

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



LANARKSHIRE VALUATION JOINT BOARD

"Office of Assessor and Electoral Registration Officer"

PUBLIC PERFORMANCE REPORT 2017/2018

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 2017/18 financial year.

Non-Domestic Valuation Roll

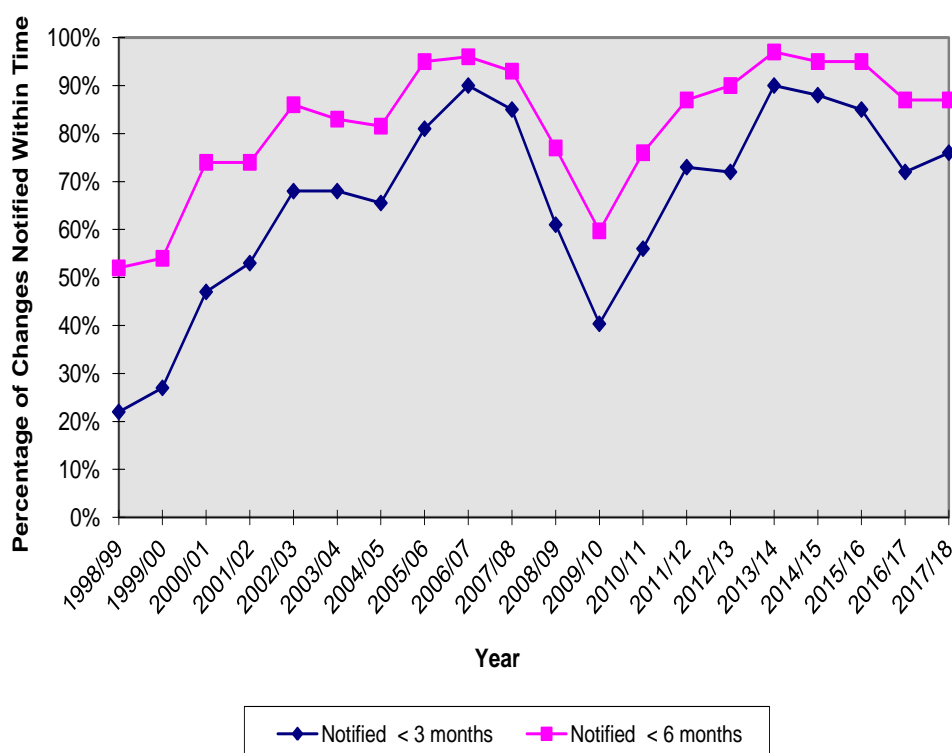
The Valuation Roll is a document which sets out the rateable values of all non-domestic properties in the valuation area. The rateable values shown in the Valuation Roll are used by the local authorities as the basis for the calculation of non-domestic rates bills. The Valuation Roll for Lanarkshire at the end of the period 2017/18 contained 20,591 properties with a total rateable value as at 31/3/2018 of circa £1,035 million.

In the year 2017/18, our staff processed 1,603 alterations to the roll to reflect new, amended or demolished properties. This was up from 1,197 for the period 2016/17.

The following table illustrates the performance for the period 2017/18 set against in-house targets:-

Performance Targets 2017/18	Target 2017/18	Actual 2017/18
Alter Valuation Roll within 3 months	77%	76%

Valuation Roll



Alter Valuation Roll within 6 months	92%	87%
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The graph below illustrates LVJB performance levels from 1998/99 to 2017/18.

Performance is up from the period 2016/17, however, in house targets were not met. The increase in the number of non domestic appeals received as a result of the non domestic revaluation, against a backdrop of budgetary pressures continues to impact on performance in our non domestic service delivery area.

Following consultation with LVJB's management team and after considering the anticipated workload for the coming period, internal targets for the period 2018/19 have been maintained at the following:

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

Council Tax List

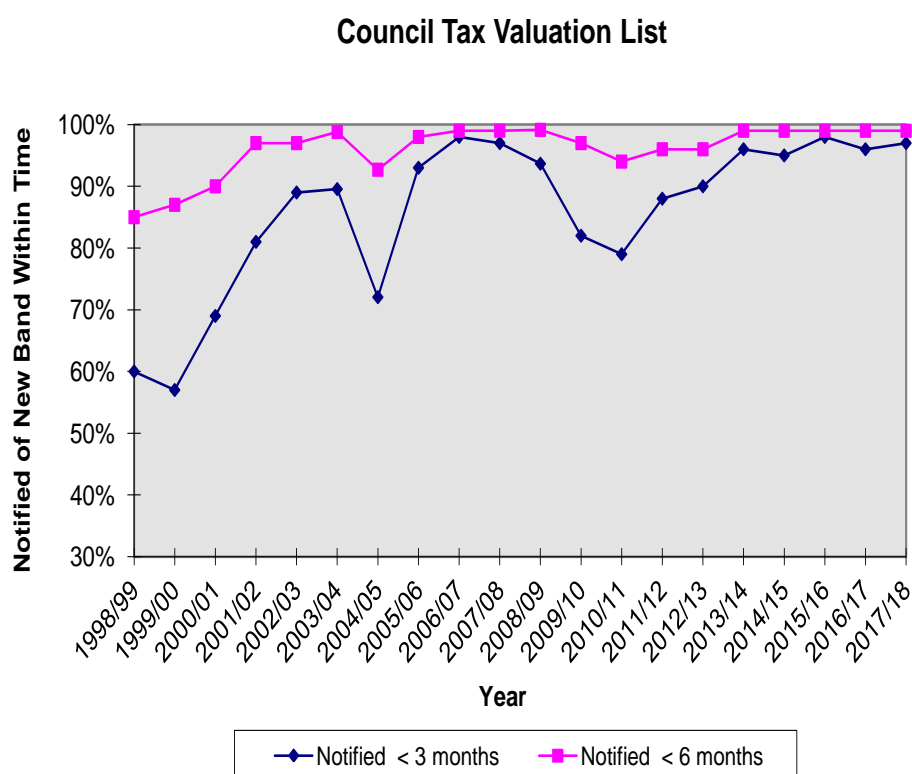
This list shows the addresses of all domestic properties and the allocated Council Tax band, which is based on the market value of the property as at April 1991. Local Authorities use these bands to calculate annual Council Tax bills.

During 2017/18, our staff added 2,712 new dwellings (2,372 for the period 2016/17) to the Council Tax List, and deleted 401 dwellings. As at 31 March 2018 the list contained 326,132 entries (including domestic garages). Additionally, in accordance with The Council Tax (Alteration of Lists and Appeals) (Scotland) Regulations 1993, some 211 Council Tax entries (173 for period 2016/17) 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 13,813 sales of domestic properties notified to LVJB during the period 2017/18.

The following table illustrates the performance for the period 2017/18 set against in-house targets:-

Performance Targets 2017/18	Target 2017/18	Actual 2017/18
New houses added to Council Tax List within 3 months	85%	97%
New houses added to Council Tax List within 6 months	92%	99%

The graph below illustrates LVJB performance levels from 1998/99 to 2017/18:-



Performance for the period 2017/18 was up slightly on 2016/17 (whereby 96% changes were made within 3 months, with 99% made within 6 months). With regards to both the number of new dwellings added to the Valuation List, and the number of

dwellings altered as a result of a material alteration and a subsequent sale, performance has been very good, in particular as workload continues to increase within these areas.

Again, following consultation with LVJB's management team and after consideration of the performance achieved in this service delivery area over recent years, internal targets for the period 2018/2019 have been increased slightly as follows:

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 2018 contained over 500,000 electors.

The principal activities of the period 2017/18 within our electoral registration service delivery area centred around two main activity areas. Firstly, there were the Local Government Elections, held on 4 May 2017. This was followed by a snap UK Parliamentary Election held on 8 June 2017. There were also two by-elections later in the year one in North Lanarkshire in ward 13 - Fortissat on 7 September 2017, and another in South Lanarkshire Ward 12 - Rutherglen Central and North on 23 November 2017. Whilst all elections were successfully delivered, the snap UK general election proved to be very demanding in terms of dealing with the voluminous levels of new applications, many of them duplicate, via the government register to vote website. Dialogue continues with the UK Cabinet Office with a view to reducing the number of duplicate entries made via the website.

The annual canvass of electors began in July 2017. As part of the canvass project, circa 304,000 households were issued with a household enquiry form, followed by approximately 149,000 postal reminders. Following the period allowed for postal reminders to be returned, some 107,000 households were visited. On publication of the revised registers on 1 December 2017, approximately 79.04% of households had made a return, up slightly on the previous canvass of 2016.

Rolling Registration activity, introduced in 2000 to assist in maintaining the Electoral Register, ensuring that it is as up to date as possible, continued throughout 2017/18 with the bulk of registration applications coming via the central government online registration system (www.gov.uk/register-to-vote).

To ensure the completeness and accuracy of the Electoral Register, the 2017 Integrity Plan was 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. Checks include identifying properties which appear to have an unusually high number of electors; the details of proxy voters; and the checking of postal vote ballot addresses.

Daily internal integrity checks are carried out during the Electoral Registration process and system reports run in the electoral management system to identify any unusual patterns of registration. Regular additional IT system checks and diagnostics were carried out to before and after the canvass period to verify the integrity of the Electoral database, including the identification of possible duplicate entries on the register.

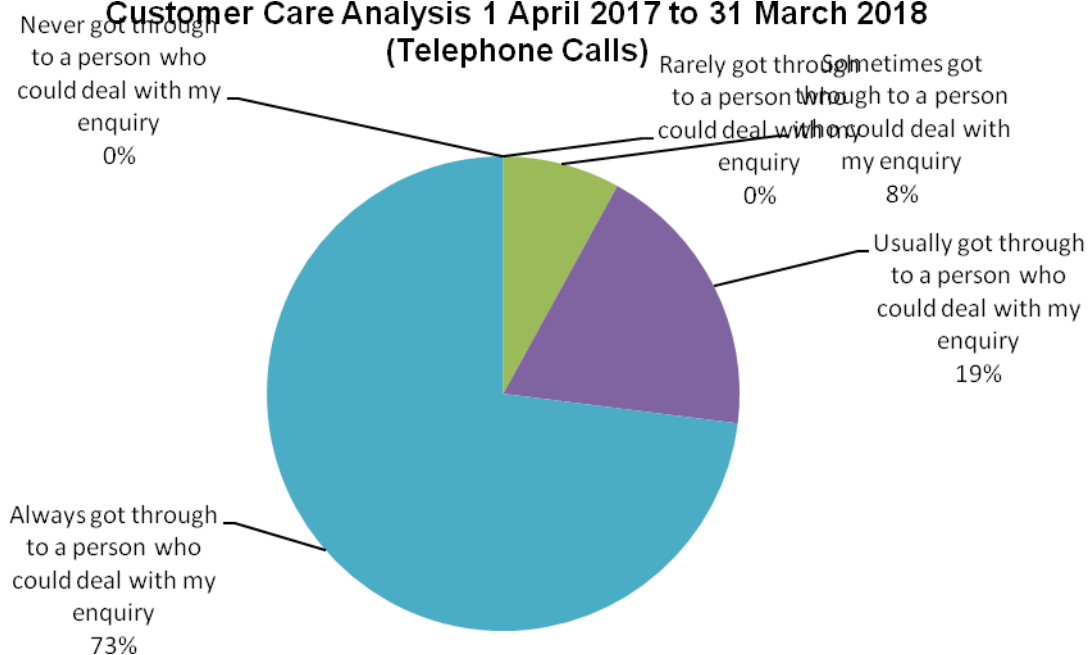
Customer Satisfaction

Users of the Joint Board's services are sampled at random 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.

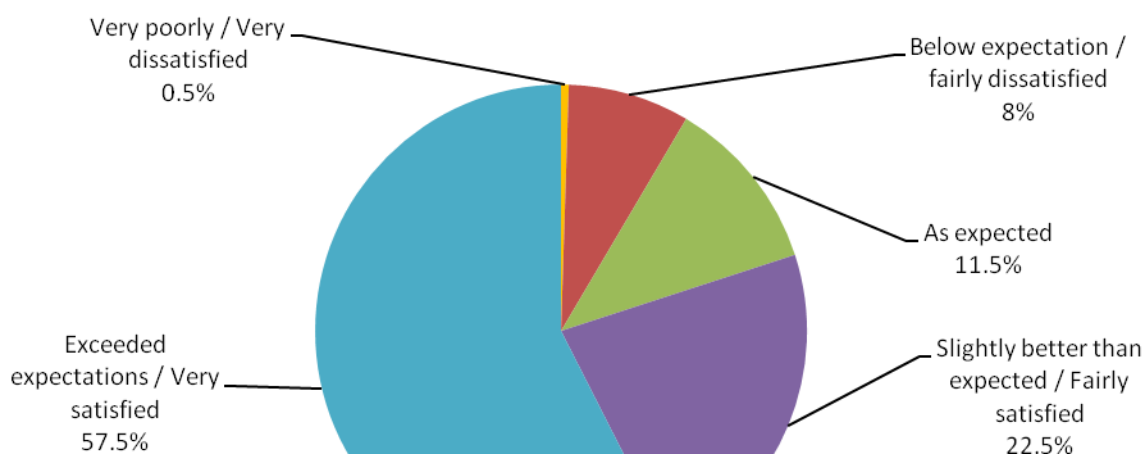
If you receive such a questionnaire, please take the time to complete it and respond. The results of these questionnaire returns are important to us and your comments are used to assist development of LVJB services to meet the needs of our customers.

- ❖ Results from the 2017/18 Customer Satisfaction Survey are contained in the graphs below.

**Customer Care Analysis 1 April 2017 to 31 March 2018
(Telephone Calls)**



Customer Care Analysis 1 April 2017 to 31 March 2018



Web Site

The Board's web site (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 web site has been recently refreshed and is compatible with mobile devices.

The web site has useful links to North and South Lanarkshire Councils' web sites, 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.

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.

To comply with our equalities duties:

In April 2013 LVJB published the Mainstreaming Equalities Report and Equality Outcomes in accordance with regulation 3 of The Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012 for the period 2013 to 2017 and this is available on our website. A progress report on mainstreaming the equality duty was published on 30 April 2015 and an employee information annual report was published in April 2016.

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.

Our employee information annual report was published in April 2018.

Contacting LVJB

Address: Lanarkshire Valuation Joint Board
North Stand
Cadzow Avenue
HAMILTON
ML3 0LU
Telephone: 01698 476000 Fax: 01698 476010
E-mail: assessor@lanarkshire-vjb.gov.uk
ero@lanarkshire-vjb.gov.uk
Web site: www.lanarkshire-vjb.gov.uk

Report

9

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	04 June 2018
Report by:	Assistant Assessor and Electoral Registration Officer

Subject:	LVJB Efficiency Gains 2017/2018
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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 efficiency gains for the financial year 2017/2018.

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 entitled 'Lanarkshire Valuation Joint Board – Efficiency Gains 2017/2018' and is attached as an appendix.

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

4. Employee Implications

4.1. Part of the efficiency gains has been accommodated by the non-filling of a vacancy and by filling vacancies in respect of professionally qualified valuers by trainee valuers and trainee technicians.

5. Financial Implications

5.1. A total of £491,593.68 of efficiency gains has been identified over the period 2017/2018. This is split between £141,991.23 of cashable efficiency gains and £349,602.45 of non-cashable gains.

6. Other Implications

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

7. Equality Impact Assessment and Consultation Arrangements

7.1. 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. Privacy Impact Assessment

- 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.

Jim Neason

Assistant Assessor and Electoral Registration Officer

17 May 2018

Previous References

Report to Board for 26 June 2017 meeting entitled – “LVJB Efficiency Gains 2016/17”

List of Background Papers

None

Contact for Further Information

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

Jim Neason, Assistant Assessor and Electoral Registration Officer

Phone: 01698 476078

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

LANARKSHIRE VALUATION JOINT BOARD - EFFICIENCY GAINS 2017/18

Theme	Description of Efficiency Measure	Cash Releasing (list recurring and non recurring separately)	Impact on service delivery and performance / other information
PR	The provision of a facility to make canvass returns electronically.	Recurring (although variable from year to year) £35,860.99 cashable	Introduction of Electronic Canvas Returns has resulted in cash savings as follows – Saving on Postage Costs £11,711.36 Saving on Sort/Scanning £24,149.63 The provision of an alternative method of making a response to the annual canvass has resulted in both direct and indirect budgetary savings for the Board.
PR	Outgoing Canvass Mail Saving	Recurring (although variable from year to year) £72,369.54 cashable	Outgoing Canvass Mail Savings with use of Critiqom compared to Royal Mail Business Standard Tariff Business Account. - £72,369.54 - cashable
SB	Combining the Annual Canvass second reminder with personal (Door to Door) Canvass	£27,944.54 cashable	Combining the Annual Canvass second reminder with personal (Door to Door) Canvass has resulted in savings in postage costs - £27,944.54 - cashable.
SB	Additional duties under the Non Domestic (Valuation of Utilities) (Scotland) Order 2005 absorbed into general workload.	Recurring £109,793.13 non cashable	The workload associated within the Order is managed via existing resources. An in - house specialist group has been formed to both maintain electricity subject entries and also provide advice to external parties on the valuation of such subjects. The value of electricity subjects under the designated Assessors regime amounts to over £340m.
SS	The use of the shared service facility of the Scottish Assessors Association's Portal (www.saa.gov.uk)	Recurring (although variable from year to year) £84,162.71 non cashable	The implementation of the centralised online customer focused shared service initiative has negated the requirement for LVJB to both develop and host similar functionality. The actual cost of maintaining and developing the SAA Portal for 2017/18 was £93,000; LVJB's

			contribution was £8,837.29.
SB	Introduction of an electronic Survey Management System (SMS)	Recurring £16,358.88 non-cashable	Introduction of a mainly automated process to create survey instigators for council tax and non-domestic properties. The introduction of SMS has considerably reduced the amount of time clerical support staff spent on this task and allowed managers to switch staff to Electoral Registration tasks negating the requirement to recruit additional staff.
SB	Digitising Council Tax files moving from paper based to electronically held.	Recurring £23,256 non -cashable	Ongoing process of scanning Council Tax files and paperwork. Process now allows all staff to retrieve required files electronically. Resulting in saving of clerical staff's time as no requirement to manually file or retrieve files for the valuation sections.
PR	Move to new document scanning service for Electoral Registration.	Recurring £3,476 non-cashable	Replacement of provider of scanning services for Electoral Registration documents. New system has lower annual licensing costs.
WP	Replacement of professionally qualified valuers with trainee valuers and trainee technicians	Recurring £61,259.15 non-cashable	In order to attain efficiencies, professionally qualified valuers have been replaced by trainee valuers and trainee technicians. This efficiency also reflects the ongoing difficulty in retaining and recruiting qualified valuers.
WP	Non-Filling of Vacancies	Recurring £51,296.58 non-cashable	Non-filling of various posts as a result of re -evaluation of processes and procedures including implementation of new workflows.
SB	Use of email to issue electoral forms and letters	£5,816.16 cashable	Savings in postage costs as a result of the issuing of electoral forms and letters via email rather than by post.
TOTAL		£491,593.68	

Theme:

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

Report

10

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	4 June 2018
Report by:	Assessor and Electoral Registration Officer

Subject:	Internal Audit Report I923077; Electoral Register – Integrity Checks 2017/2018
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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 main findings of the report from South Lanarkshire Council's Internal Audit on Electoral Register – Integrity Checks.

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 This report covers an audit of the integrity checks undertaken in connection with the electoral register.

3.2 The audit sought to provide assurances that Lanarkshire Valuation Joint Board (LVJB) is effectively delivering its electoral registration commitments to ensure the electoral register is as accurate and complete as possible.

4. Key Summary

4.1 The Key Summary of the audit noted that LVJB has good arrangements in place to ensure that it is effectively delivering its electoral registration commitments to produce a Register that is as accurate and complete as possible.

4.2 The Key Findings of the audit are as follows:

- Engagement Strategy and a range of public engagement activities in operation;
- Collaboration with other Electoral Registration Officers in Scotland in a national advertising and media campaign to publicise Electoral Registration requirements;
- A ward-based analysis of Lanarkshire electorate used to identify areas for canvass attention;

- A comprehensive Annual Canvass Plan for Electoral Registration in operation;
- More than 100,000 household visits made for the 2017 Canvass;
- Integrity Plan detailing internal checks and Eros system checks in operation;
- Integrity reports reviewed and relevant actions taken;
- Electoral Registration database integrity verified through diagnostic checks;
- A wide range of information for potential electors accessible through the website;
- An updated Electoral Register published and circulated in December 2017;
- A post-Canvass review identifies possible future processing improvements.

5. Findings and Controls

5.1 The following assurances are given following the audit:

- Assurance 1: LVJB has an understanding of the electoral registration challenges in Lanarkshire and has developed strategies and partnership arrangements to provide a framework to support the compilation of an accurate and complete electoral register.
- Assurance 2: LVJB effectively delivers its Registration Plan to ensure the Electoral Register is as accurate and complete as possible.
- Assurance 3: LVJB has developed and is maintaining processes to identify patterns of registration activity that could possibly indicate integrity issues, including the counter fraud measures to be actioned.
- Assurance 4: North and South Lanarkshire residents and other stakeholders can place reliance on the quality of the electoral registration process being delivered by LVJB.

5.2 One recommended action resulted from the audit:

- Consider a wider dissemination of LVJB's approach to preventing and detecting electoral fraud.

This action has been incorporated in LVJB's audit actions control document for implementation.

6. Employee Implications

6.1 None

7. Financial Implications

7.1 None

8. Other Implications

8.1 There are no implications for risk or sustainability 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 the content 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

17 May 2018

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

Report

11

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	4 June 2018
Report by:	Assistant Assessor and Electoral Registration Officer

Subject:	Monitoring of Complaints (1 April 2017 to 31 March 2018)
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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 Joint Board for the period 1 April 2017 to 31 March 2018.

2. Recommendation(s)

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

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

3. Background

3.1. Following the introduction of Lanarkshire Valuation Joint Board's (LVJB) 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.

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. 2017/2018 Position

- 5.1. A report, dated 14 November 2012, by the Assessor and Electoral Registration Officer on the introduction of a revised Complaints Handling Procedure (CHP) for Lanarkshire Valuation Joint Board (LVJB), was approved by the Joint Board at its meeting on 3 December 2012.

Public authorities in Scotland were required to introduce a revised CHP, in line with guidance issued by the Scottish Public Services Ombudsman (SPSO), by 1 April 2013.

In line with the guidance issued, LVJB introduced a revised CHP, which was submitted to and approved by the SPSO, with effect from 1 April 2013.

- 5.2. The principal changes to the complaints procedure related to the introduction of:-
- a 2 stage procedure
 - designated complaints handling employees
 - quarterly reporting and publishing of all complaints received
 -

The revised scheme consisted of the following documents:-

- a customer guide
- an employee guide
- a procedure document

- 5.3. The revised CHP had been submitted to and approved by the SPSO.

6 Summary

- 6.1. During 2017/2018, a total of 19 complaints were received in the period covered by this report. 4 related to Council Tax, 7 related to Non-Domestic Rating and 8 to Electoral Registration. 3 were classified as upheld, 15 as not upheld and 1 was partially upheld.
- 6.2. This is in comparison to 2016/2017 where a total of 13 complaints were received. 4 related to Council Tax, 1 related to Non-Domestic Rating and 8 to Electoral Registration. 2 were classified as upheld, 10 as not upheld and 1 was partially upheld.
- 6.3. The breakdown of upheld and not upheld complaints by service area is as follows:

Service	Total No	Upheld	Not Upheld	Partially Upheld
Council Tax	4	0	4	0
Non-Domestic	7	0	7	0
Electoral Registration	8	3	4	1
Total	19	3	15	1

- 6.4. There were no complaints relating to equal opportunities received during the period being reported on.

7. Complaints to the Ombudsman

- 7.1. No complaints proceeded to the Scottish Public Services Ombudsman (SPSO), in comparison to one proceeding in the year 2017/2018.

8. Employee Implications

- 8.1. 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. Line managers are also reminded of their responsibility for proper staff and work supervision.

9. Financial Implications

- 9.1. None.

10. Other Implications

- 10.1. There are no implications for risk or sustainability 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.

12. Privacy Impact Assessment

- 12.1. Appropriate security measures have been put in place to protect any personal information disclosed by complainants as part of their complaint.

Jim Neason

Assistant Assessor and Electoral Registration Officer

17 May 2018

Previous References

Report on Revised Complaints Handling Procedure approved 3 December 2012.

List of Background Papers

LVJB Complaints Procedure

Contact for Further Information

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

Jim Neason, Assistant Assessor and Electoral Registration Officer

Phone: 01698 476078

E-mail: james.neason@lanarkshire-vjb.gov.uk

Report

12

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	4 June 2018
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 2018 annual canvass of electors are underway. Over 300,000 Household Enquiry Forms (HEFs) will once again be issued as part of the canvass programme. The Cabinet Office has co-ordinated a number of pilot exercises throughout the country in respect of the annual canvass with a view to reforming the structure of future canvasses.

3.1.2 Individual Electoral Registration (IER)

LVJB's 'Justification Led Funding Bid' in respect of IER funding for 2017/18 has been approved by the Cabinet Office (CO). Notifications from the CO in respect of funding allocations for the financial year 2018/19 are expected soon.

3.1.3 Absent Voting Security Arrangements

The annual personal identifier refresh in connection with absent voter security arrangements is now complete.

3.1.4 Elections Held Since Last Board Meeting

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

3.2 Non-Domestic Valuation

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

3.2.1 Changes to the 2017 Valuation Roll (Running Roll)

These are highlighted in appendices 1.1 and 1.2 for the period 1 April 2017 to 1 May 2018.

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)

Citations continue to be issued by the Secretary to the Lanarkshire Valuation Appeal Panel in respect of 2017 Revaluation Valuation Appeal Committee Hearings. The volume of appeals being cited requires the allocation of significant resources to deal with these. Regular meetings with Valuation Managers are undertaken to continually review the non-domestic appeals disposal programme with a view to ensuring that all appeals are heard within statutory timescales.

A summary of the position with 2017 Revaluation and Running Roll appeals is contained in appendix 1.5.

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 2017 to 1 May 2018 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 coverage in the national media and the change to council tax charges, the number of council tax proposals received has once again risen. Each proposal to alter the band, whether made within statutory timescales or not, will be considered to ensure that the correct band is applied to each of the dwellings concerned.

4. Staffing

4.1. Since the last Board meeting, one Clerical Officer has left LVJB to take up a post elsewhere.

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 for the Board meeting, two complaints have been received and investigated, a summary of which is as follows:

Service Area	Nature of Complaint	Outcome
Council Tax (ref: 2017/18 – 18)	Complaint relating to the length of time taken to enter a new property in the Valuation List.	Letter issued advising that the alteration to the Valuation List was slightly outside LVJB's primary target date of 3 months from date of occupation and that currently 97% of new dwellings are added within the 3 month period.
Council Tax (ref: 2017/18 – 19)	Complaint relating to time taken to effect an increase in banding in the Valuation List due to a property being extended and subsequently sold.	Letter issued advising that no response was received in connection with a letter sent to the occupier seeking access to the property and that the alteration to the Valuation List was completed within LVJB's primary target date of 6 months from the date of sale following the extension.

5.2 Complaints to the Ombudsman

No decisions have been issued by the Scottish Public Services Ombudsman since the last progress update report to the Board.

5.3 General Data Protection Regulation

The new General Data Protection Regulation (GDPR) is effective from 25 May 2018. Many of the GDPR's main concepts and principles are contained within the Data Protection Act 1998, which LVJB complies with. Therefore, most of LVJB's approach to compliance with data protection to date remains valid under the GDPR. However, there are new elements and significant enhancements brought in by GDPR.

The GDPR places greater emphasis on the documentation that Data Controllers must keep to demonstrate their accountability. Therefore, LVJB will continue to update its data protection audit template to include the amended lawful basis for processing data, such as "public task", and the changes to sensitive personal data, which is now called "special category data". LVJB's management team will continue to review the requirements regarding consent for processing data and will introduce unsubscribe options and the right to object to processing, where relevant.

LVJB's Privacy Notice has been updated as GDPR introduces the requirement for such notices to explain the lawful basis for processing data, data retention periods and the right to complain to the Information Commissioner. A Data Protection Officer has been appointed and a data breach procedure introduced.

LVJB's management team will continue to consider actions required to be undertaken to ensure compliance with the new legislation.

6. Employee Implications

6.1. See 4 above.

7. Financial Implications

7.1. None.

8. Other Implications

8.1. There are no implications for risk or sustainability 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

17 May 2018

Previous References

Progress Update Report for Board meeting of 5 March 2018

List of Background Papers

None.

Contact for Further Information

If you require further information, please contact:-

Gary Bennett, Assessor and Electoral Registration Officer

Phone: 01698 476078

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

Alterations made to the Valuation Roll (including appeal adjustments) between 01/04/2018 and 01/05/2018

Area	AS AT 01/04/17		ADDED		DELETED		ALTERED		AS AT 01/05/2018	
	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV	SUBJECTS	RV
North Lanarkshire	10,157	293,969,180	10	56,200	10	49,950	5	-15,500	10,157	293,959,930
South Lanarkshire	10,434	740,711,050	1	100	29	128,050	0	0	10,406	740,583,100
LVJB total	20,591	£1,034,680,230	11	£56,300	39	£178,000	5	-£15,500	20,563	£1,034,543,030

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

Period : 1 April 2018 to 1 May 2018

Area	Total altered	altered < 3 months		altered 3 to 6 months		altered > 6 months	
	No.	No.	%age	No.	%age	No.	%age
North Lanarkshire	22	22	100%	0	0.00%	0	0.00%
South Lanarkshire	29	28	96.55%	0	0.00%	1	3.45%
LVJB totals	51	50	98.04%	0	0.00%	1	1.96%

Valuation Roll Appeals: Revaluation and Running Roll 2005

1. Revaluation Appeals

Area	Appeals received since 2005 Valuation Roll	Appeals resolved as at 1 May 2018	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 2018
North Lanarkshire	3,921	3,916	0	£0	5	£95,600	5
South Lanarkshire	3,148	3,146	0	£0	2	£82,400	2
LVJB total	7,069	7,062	0	£0	7	£178,000	7

2. Running Roll Appeals

Area	Appeals received since 2005 Valuation Roll	Appeals resolved as at 1 May 2018	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 2018
North Lanarkshire	2,023	2,006	0	£0	17	£3,001,536	17
South Lanarkshire	1,695	1,678	0	£0	17	£4,679,250	17
LVJB total	3,718	3,684	0	£0	34	£7,680,786	34

Valuation Roll Appeals: Revaluation and Running Roll 2010

1. Revaluation Appeals

Area	Appeals received since 2010 Valuation Roll	Appeals resolved as at 1 May 2018	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 2018
North Lanarkshire	4,460	4,451	0	£0	9	£2,494,300	9
South Lanarkshire	3,103	3,095	0	£0	8	£2,484,300	8
LVJB total	7,563	7,546	0	£0	17	£4,978,600	17

2. Running Roll Appeals

Area	Appeals received since 2010 Valuation Roll	Appeals resolved as at 1 May 2018	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 2018
North Lanarkshire	5,480	5,434	0	£0	24	£16,015,325	46
South Lanarkshire	6,727	6,678	0	£0	30	£24,990,920	49
LVJB total	12,207	12,112	0	£0	54	£41,006,245	95

Valuation Roll Appeals: Revaluation and Running Roll 2017

1. Revaluation Appeals

Area	Appeals received since 2017 Valuation Roll	Appeals resolved as at 1 May 2018	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 2018
North Lanarkshire	4,728	353	0	£0	0	£0	4,375
South Lanarkshire	4,553	585	0	£0	0	£0	3,968
LVJB total	9,281	938	0	£0	0	£0	8,343

2. Running Roll Appeals

Area	Appeals received since 2017 Valuation Roll	Appeals resolved as at 1 May 2018	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 2018
North Lanarkshire	225	10	0	£0	0	£0	215
South Lanarkshire	189	8	0	£0	0	£0	181
LVJB total	414	18	0	£0	0	£0	396

Council Tax Subjects as at 01/05/2018

	ENTRIES AS AT 01/04/18			ADDITIONS			DELETIONS			CURRENT ENTRIES			BAND 'D' EQUIVALENT		
BAND	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL	NORTH	SOUTH	TOTAL
A	53341	36401	89742	1	1	2	1	7	8	53341	36395	89736	35562	24265	59827
B	37417	30283	67700	24	8	32	3	1	4	37438	30920	67728	29119	23560	52679
C	19463	25819	45282	7	6	13	2	2	4	19468	25823	45291	17305	22954	40259
D	16621	20478	37099	8	11	19	0	0	0	16629	20489	37118	16629	20489	37118
E	16212	19226	35438	31	23	54	1	0	1	16242	19249	35491	21340	25291	46632
F	8787	11817	20604	15	22	37	0	0	0	8802	11839	20641	14303	19238	33542
G	2895	6216	9111	3	6	9	0	2	2	2898	6220	9118	5675	12181	17856
H	132	544	676	1	2	3	0	0	0	133	546	679	326	1338	1664
TOTAL	154868	150784	305652	90	79	169	7	12	19	154951	150851	305802	140260	149315	289576
'D' EQIV.	140160	149220	289380	107	106	213	6	11	17	140260	149315	289576			

JOINT BOARD TOTALS

		01/04/2018	01/05/2018	Increase
TOTAL CHARGEABLE ENTRIES	North	154868	154591	83
	South	150784	150851	67
	Total	305652	305802	150
BAND 'D' EQUIVALENT	North	140160	140260	101
	South	149220	149315	95
	Total	289380	289576	196

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

Period : 1 April 2018 to 1 May 2018

Area	Total added	added < 3 months		added 3 to 6 months		added > 6 months	
North Lanarkshire	90	90	100.00%	0	0.00%	0	0.00%
South Lanarkshire	79	79	100.00%	0	0.00%	0	0.00%
LVJB totals	169	169	100.00%	0	0.00%	0	0.00%

Summary of Council Tax Proposals/Appeals received and dealt with as at 1 May 2018

Valid	Proposals/Appeals outstanding @ 1 April 2018	Proposals/Appeals received since 1 April 2018	Proposals/Appeals completely resolved 01/04/2018 to 01/05/2018	Outstanding balance
North Lanarkshire	15	1	2	14
South Lanarkshire	38	16	8	46
LVJB total	53	17	10	60

Invalid	Proposals/Appeals outstanding @ 1 April 2018	Proposals/Appeals received since 1 April 2018	Proposals/Appeals completely resolved 01/04/2018 to 01/05/2018	Outstanding balance
North Lanarkshire	35	20	27	28
South Lanarkshire	76	23	2	97
LVJB total	111	43	29	125

Combined	Proposals/Appeals outstanding @ 1 April 2018	Proposals/Appeals received since 1 April 2018	Proposals/Appeals completely resolved 01/04/2018 to 01/05/2018	Outstanding balance
North Lanarkshire	50	21	29	42
South Lanarkshire	114	39	10	143
LVJB total	164	60	39	185

Summary of resolution of Council Tax Proposals/Appeals Between 1 April 2018 and 1 May 2018

	Proposals/Appeals completely resolved 01/04/2018 to 01/05/2018	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC	Number adjusted by VAC
Valid						
North Lanarkshire	2	2	0	0	0	0
South Lanarkshire	8	6	0	2	0	0
LVJB total	10	8	0	2	0	0

	Proposals/Appeals completely resolved 01/04/2018 to 01/05/2018	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC	Number adjusted by VAC
Invalid						
North Lanarkshire	27	1	26	0	0	0
South Lanarkshire	2	0	2	0	0	0
LVJB total	29	1	28	0	0	0

	Proposals/Appeals completely resolved 01/04/2018 to 01/05/2018	Number withdrawn	Number abandoned	Number adjusted	Number dismissed by VAC	Number adjusted by VAC
Combined						
North Lanarkshire	29	3	26	0	0	0
South Lanarkshire	10	6	2	2	0	0
LVJB total	39	9	28	0	0	0

ABSENCE MANAGEMENT STATISTICS

Month	Self Certified		Medically Certified		Unauthorised Absence		Total			Total			
	No of Days	%	No of Days	%	No of Days	%	No of Days	Work Days Avail	%	Month	No of Days	Work days available	%
April 2017	10	0.8%	40	3.0%	Nil	0.0%	50	1322	3.8%	April 2016	29	1350	2.1%
May 2017	0	0.0%	46	3.0%	Nil	0.0%	46	1513	3.0%	May 2016	37	1397	2.6%
June 2017	5	0.3%	29	2.0%	Nil	0.0%	34	1449	2.3%	June 2016	62	1382	4.5%
July 2017	6	0.4%	27	2.0%	Nil	0.0%	33	1360	2.4%	July 2016	64	1304	4.9%
August 2017	8	0.5%	23	1.6%	Nil	0.0%	31	1469	2.1%	August 2016	58	1462	4.0%
September 2017	5	0.4%	21	1.6%	Nil	0.0%	26	1352	1.9%	September 2016	74	1489	5.0%
October 2017	9	0.6%	22	1.6%	Nil	0.0%	31	1418	2.2%	October 2016	48	1403	3.4%
November 2017	11	0.8%	7	0.5%	Nil	0.0%	18	1382	1.3%	November 2016	76	1461	5.2%
December 2017	23	1.8%	3	0.2%	Nil	0.0%	26	1294	2.0%	December 2016	59	1450	4.1%
January 2018	22	1.5%	0	0.0%	Nil	0.0%	22	1423	1.5%	January 2017	56	1450	3.9%
February 2018	3	0.2%	0	0.0%	Nil	0.0%	3	1242	0.2%	February 2017	39	1318	3.0%
March 2018	23	1.7%	12	0.9%	Nil	0.0%	35	1352	2.6%	March 2017	71	1514	4.7%
Averages for 12 months	10	0.8%	19	1.4%	Nil	0.0%	30	1381	2.1%		56	1415	4.0%

