REPORT TO: TAYSIDE VALUATION JOINT BOARD - 26 JUNE 2017

REPORT ON: LOCAL CODE OF CORPORATE GOVERNANCE

REPORT BY: TREASURER

REPORT NO: TVJB 9-2017

1   PURPOSE OF REPORT

To review and update the Board's Local Code of Corporate Governance.

2   RECOMMENDATIONS

It is recommended that the Board:-

i)   Approves the Review and updated Local Code of Corporate Governance as detailed in Appendix 1.

ii)   Approves the implementation of the improvements listed in Appendix 2.

3   FINANCIAL IMPLICATIONS

None.

4   BACKGROUND

4.1   The Code of Corporate Governance was developed by CIPFA/SOLACE in 2008. The Board strives to meet the highest standards of corporate governance so that it achieves its objectives and minimises risks. The annual review seeks to maintain a high standard and continue to improve. An annual governance statement is included in the Board's Annual Report and Accounts.

4.2   Previous reviews suggested a high level of compliance with the guidelines although areas of improvement were identified and acted upon.   All Internal Audit and External Audit reviews are also reported to the Board.

4.3   In 2016, CIPFA extensively revised the Code in its publication "Delivering Good Governance in Local Government: Framework and the accompanying Guidance notes for Scottish Authorities, 2016 edition. The contents of the attached arise as a result of consideration of this document.

5   CURRENT COMPLIANCE REVIEW

5.1   The current review was carried out by senior officers who reviewed the existing guidance to consider Corporate Governance issues and their implications for the Board.

5.2   The scoring mechanism assesses the detailed extent of the Board's compliance with the guidelines as presented in the Appendix. The scoring mechanism suggests that the Board has a high level of compliance with the guidelines, which given their wide scope is considered very good.

5.3   The scoring mechanism was used to assist and prepare the Improvement Agenda in Appendix 2 whereby senior officers identified areas where compliance with the code could be improved during the year.

6   **POLICY IMPLICATIONS**

This report has been screened for any policy implications in respect of Sustainability, Strategic Environmental Assessment, Anti-Poverty, Equality Impact Assessment and Risk Management. There are no major issues identified.

7   **CONSULTATIONS**

The Clerk and Assessor have been consulted in the preparation of this report and are in agreement with the contents.

8   **BACKGROUND PAPERS**

CIPFA's Delivering Good Governance in Local Government: Framework (2016); and
CIPFA's Delivering Good Governance in Local Government: Guidance Notes for Scottish Authorities (2016).

GREGORY COLGAN
TREASURER   **26 JUNE 2017**

LOCAL CODE OF CORPORATE GOVERNANCE

JUNE 2017
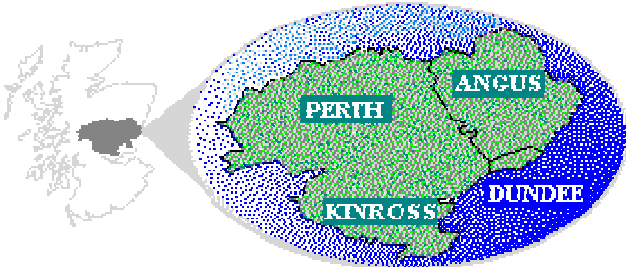
TAYSIDE VALUATION JOINT BOARD

LOCAL CODE OF CORPORATE GOVERNANCE (2017)

FOREWORD

Tayside Valuation Joint Board strives to meet the highest standards of corporate governance to help ensure that it meets its objectives. The Board is determined to ensure that it delivers the best possible service to bridge users. It has developed a modern and effective service that responds quickly and flexibly, delivering high quality services.

The Board is committed to effective decision-making that is transparent and open to genuine scrutiny. It therefore provides on its website (http://www.tayside-vjb.gov.uK) details of its plans, procedures and performance.

DEFINITION

Corporate governance is the system by which Tayside Valuation Joint Board directs and controls its functions and relates to its users. A Corporate Governance Assurance Statement is included in the Board's Annual Report and Accounts each year.

THE CODE

The Local Code of Corporate Governance for the Board consists of seven main elements:-

1)   Behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law.

2)   Ensuring openness and comprehensive stakeholder engagement.

3)   Defining outcomes in terms of sustainable economic, social and environmental benefits.

4)   Determining the interventions necessary to optimise the achievement of the intended outcomes.

5)   Developing the entity's capacity, including the capability of its leadership and the individuals within it.

6)   Managing risks and performance through robust internal control and strong public financial management.

7)   Implementing good practices in transparency, reporting and audit to deliver effective accountability.

1) BEHAVING WITH INTEGRITY, DEMONSTRATING STRONG COMMITMENT TO ETHICAL VALUES AND RESPECTING THE RULE OF LAW

The Board has a range of systems and procedures in place to ensure that members and employees of the authority are not influenced by prejudice or conflicts of interest in dealing with its stakeholders. Registers of Members' Interests are held by their constituent councils and are continuously updated and are available for inspection by members of the public.

The Board members are required to adhere to the code of Conduct for Councillors. Employees are required to adhere to the National Code of Conduct for Local government Employees, Financial Regulations, Standing Orders, Fraud Guidelines, and Disciplinary Procedures. The Board has a Whistle-blowing policy in place to provide for the direct reporting of problems to senior managers without fear of recrimination and a Complaints Procedure to allow users to bring issues to the attention of senior management.

The National Code of Conduct, the Disciplinary Procedures and the Local Code on Corporate Governance are also applicable in general terms to any external organisations to which elected members and/or officers are appointed.

The Board is committed to equal opportunities including both the elimination of discrimination and the use of positive action measures to ensure that employment opportunities, service provision and access to civic life are bias free and made equally and easily available to people from target groups.

2) ENSURING OPENNESS AND COMPREHENSIVE STAKEHOLDER ENGAGEMENT

The Board ensures that Board Minutes, Board Documents, Annual Accounts, etc. are published and freely available on its website (www.tayside-vjb.gov.uk). The Board also has a Freedom of Information Policy. The Board's Standing Orders include Tender Procedures to ensure that the decisions of Senior Officers are guided by the requirements of the latest Public Contracts (Scotland) Regulations.

The Board has a Strategy in place to ensure that it effectively engages with stakeholders.

As with Local Authority Meetings, all meetings of the Board are open to the public and full minutes of the meetings are recorded.

3) DEFINING OUTCOMES IN TERMS OF SUSTAINABLE ECONOMIC, SOCIAL AND ENVIRONMENTAL BENEFITS

The Board has a clear vision which is set out in a formal statement based on the core functions which are defined in statute. Service Delivery within the Statutory framework is reviewed and assessed each year with regard to key performance targets.

The performance targets support the Corporate and Service Plans, which cover a three year period and form a regular item on the agenda for management meetings agenda.

Regular reporting to the Board ensures that the defined outcomes are delivered on a sustainable basis within the resources available. Medium-term Budgets are updated and reported annually and there is a Business Continuity Plan and a Risk Management Strategic Plan in place.

4) DETERMINING THE INTERVENTIONS NECESSARY TO OPTIMISE THE ACHIEVEMENT OF THE INTENDED OUTCOMES

The Board's core functions are determined by statute and in many cases include rigid statutory deadlines. The means of service delivery within the Statutory Framework is reviewed and assessed on an ongoing basis at regular management meetings. No services or activities are undertaken which are not directly, or indirectly mandated by statute.

Performance is monitored, through Key Performance Indicators, for each core function, and reported to the Scottish Government and Electoral Commission as appropriate. Key performance Indicators underpin the Boards Corporate and Service Plans, which are reported publicly via the annual performance report.

The Board has a Service Level Agreement in place for various services from Dundee City Council to ensure that the Board is protected against changes to legislation with regard to general Legal requirements, and also covering issues in Procurement, Human Resources, Financial, Insurance and Risk Management, Engineering, IT, etc.

The Annual Governance Statement process ensures that the capacity exists to generate the information required to review service quality and governance issues on a regular basis.

5) DEVELOP THE ENTITY'S CAPACITY, INCLUDING THE CAPABILITY OF ITS LEADERSHIP AND THE INDIVIDUALS WITHIN IT

Regular meetings are held between the Assessor and Management Team to monitor and manage resources to ensure compliance with the board's Corporate and Service Plan objectives.

New employees are required to complete an induction programme designed to provide background information on Tayside Valuation Joint Board's activities and operational requirements as well as keeping the individual up-to-date with current issues of interest with which the Board is involved.

The Board plans to provide induction training for new members designed to provide background information on the Board's core activities as well as their scrutiny and governance responsibilities.

The employee appraisal process links to employee objectives and to job competence and health and safety requirements to ensure that training needs are planned and met.

The Annual Governance Statement Continuous Improvement Agenda ensures that the Board's capacity for personal, organisational and system wide development exists and allows for shared learning from external agencies such as Internal and External Audit with regards governance weaknesses.

6) MANAGING RISKS AND PERFORMANCE THROUGH ROBUST INTERNAL CONTROL AND STRONG PUBLIC FINANCIAL MANAGEMENT

The Boards functions are heavily prescribed by statute. Detailed advice is provided by officers of the constituent councils when required. Performance is monitored closely by key performance Indicators and reported on a regular basis to the Board.

The Board has a developed Risk Management Plan and Risk Management Register. A Business Continuity Plan is reviewed regularly and presented to the board annually.

Regular reports monitoring actual revenue and capital expenditure against budgets are reported to the board along with key performance information.

The Board's accounts include a corporate governance statement.

7) IMPLEMENTING GOOD PRACTICES IN TRANSPARENCY, REPORTING AND AUDIT TO DELIVER EFFECTIVE ACCOUNTABILITY

The Board is committed to the transparency and scrutiny of its services and processes including decision-making. To that end Board Minutes and Board Documents are published on the Board's website. External and Internal Audit recommendations are reported to the Board.

Continued peer review and co-ordination of best practice takes place with equivalent and professional organisations.

The statutory framework ensures that the Assessor & ERO and the Board are responsible for ensuring that the core functions are delivered in line with the relevant legislation.

The Board's Annual Governance Statement ensures that robust arrangements for assessing the extent to which the principles contained in CIPFA's Delivering Good Governance: Framework (2016) have been applied and the results are published, including an action plan for improvement.

The Assessor, Treasurer and Clerk to the Board are responsible for ensuring that agreed procedures are followed and that all applicable statutes, regulations and statements of good practice are complied with.

The Treasurer is responsible for ensuring appropriate advice is given to the Board on all financial matters, keeping proper financial records and accounts and maintaining an effective system of internal financial control under the terms of the Financial Regulations.

TAYDIDE VALUATION JOINT BOARD

IMPROVEMENT AGENDA FOR 2017/2018

Improvement	Principle	Code Reference	Responsible Officer	Completion Date
1 Review the Standing Orders, including the Scheme of Delegation, Tender Procedures, & Financial Regulations.	1 5 6	1.1, 1.3, 1.4, 2.2 – 2.4; 2.2; 2.5	Clerk, Treasurer	30/9/17
2 Update the Local Code of Corporate Governance to reflect updated CIPFA Guidance.	1 5 7	1.2 – 1.4; 2.4c, 3.4; 2.3	Assessor, Treasurer	30/9/17
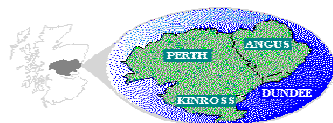
TAYSIDE VALUATION JOINT BOARD – SELF ASSESSMENT FOR LOCAL CODE OF CORPORATE GOVERNANCE 2016/2017

The Joint Boards Local Code of Corporate Governance 2016/2017 reflects the requirements of the CIPFA/SOLACE Delivering Good Governance in Local Government Framework published in 2016 and the supporting Guidance Note for Scottish Authorities. For each of the seven core principles of good governance outlined in the CIPFA/SOLACE Delivering Good Governance in Local Government Framework provides supporting principles and a range of specific requirements that should be reflected in Joint Boards Local Codes of Corporate Governance. The supporting Guidance Note for Scottish Authorities provides more detail and examples of evidence such as systems, processes and documentation that may be used to demonstrate local compliance with these principles.

The CIPFA/SOLACE template detailed within the Guidance Note for Scottish Authorities has been followed in developing the Council's Local Code of Corporate Governance. As part of the self assessment process the Council's arrangements have been evaluated using the scoring system summarised in the table below:

EVALUATION	DEFINITION
4	Fully compliant with the requirement of the local code
3	Mostly compliant with the requirements of the local code
2	Partially compliant with local code requirements
1	Not compliant with local code requirements

The information gathered from the 2016/2017 self-assessment of the Council's governance arrangements and detailed in the attached schedules has been used to inform the areas to be included in the Joint Board's improvement plan for the year.

This return should be certified by the Assessor and returned electronically to **Mark Mitchell by 14 April 2017.**

Name	Alastair Kirkwood	**Designation**	Assessor and Electoral Registration Officer		
Date	31/5/17				
As a result of completion of this exercise I confirm that I am satisfied with the overall governance arrangements in Tayside Valuation Joint Board and that there is a satisfactory evidence base to support this opinion. In addition, I confirm that I will take appropriate steps during the 2016/17 financial year to further enhance the Board's governance arrangements in the areas identified for improvement.				**Yes**	X
				No	

Please note, any significant events or developments relating to the governance arrangements that occur between the end of the 2016/17 financial year and 30 June 2017 should be reported directly to the Treasurer.

TAYSIDE VALUATION JOINT BOARD – SELF ASSESSMENT FOR LOCAL CODE OF CORPORATE GOVERNANCE 2016/2017

Acting in the public interest requires a commitment to and effective arrangements for:

PRINCIPLE 1	Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law			
	Valuation Joint Boards are accountable not only for how much they spend, but also for how they use the resources under their stewardship. This includes accountability for outputs, both positive and negative, and for the outcomes they have achieved. In addition, they have an overarching responsibility to serve the public interest in adhering to the requirements of legislation and government policies. It is essential that, as a whole, they can demonstrate the appropriateness of all their actions and have mechanisms in place to encourage and enforce adherence to ethical values and to respect the rule of law.			
Sub-Principle	Behaviours and actions that demonstrate good governance in practice.	Examples of systems, processes, documentation and other evidence demonstrating compliance	Evaluation Level (1 - 4)	Areas Requiring Improvement
1 **Behaving with integrity**	1.1 Ensuring members and officers behave with integrity and lead a culture where acting in the public interest is visibly and consistently demonstrated thereby protecting the reputation of the organisation	Elected Members of the Board represent their particular Council and are regulated by the policies, procedures & codes of conduct of that particular authority. In addition the Boards Standing Orders require that "***All members of the Board shall be guided by the provisions of the Code of Conduct for Councillors.***" Officers & Staff of the Board are regulated by a number of policies and procedures including: - National Code of Conduct for Local Government Employees in Scotland - Code of Corporate Governance - Anti-Fraud Guidelines - Purchasing & Procurement Procedures - Tender Procedures - Performance Appraisals - Complaints Procedure Reference to the Nolan Principles is key to the above policies & procedures. Induction procedures for new staff include a requirement for each new employee to sign to confirm that they have read and understood policies & procedures including those above.	3	Standing Orders, including Scheme of Delegation, tender Procedures & Financial Regulations are in the process of being updated.
	1.2 Ensuring members take the lead in establishing specific standard operating principles or values for the organisation and its staff and that they are	Elected Members approve the policies and procedures which establish the standard operating principles under which officers and staff operate – these include: Adoption of the National Code of Conduct	3	Local Code of Corporate Governance to be updated to reflect new

			communicated and understood. These should build on the Seven Principles of Public Life (the Nolan Principles)	for Local Government in Scotland • Code of Corporate Governance • Anti-Fraud Guidelines • Purchasing & Procurement Procedures • Tender Procedures • Performance Appraisals • Complaints Procedure • Freedom of Information • Equalities • Data Protection • Records Management • Recruitment Procedures • Whistle Blowing Policy		guidance.
		1.3	Leading by example and using these standard operating principles or values as a framework for decision making and other actions	Meetings of the Board are undertaken within the terms of the Board's Standing Orders which reflect the operating principles and values operated by the constituent Councils. Members are required to operate in accordance with those procedures. Board Members are required to declare any interests at each meeting.	3	Standing orders, including Scheme of Delegation, tender Procedures & Financial Regulations are in the process of being updated
		1.4	Demonstrating, communicating and embedding the standard operating principles or values through appropriate policies and processes which are reviewed on a regular basis to ensure that they are operating effectively	Anti-fraud and corruption policies have recently been reviewed and are considered to be working effectively. Each Constituent Council maintains an up to date register of member's interests. Formal requests for any declarations of interests are made at each meeting and are recorded in the minutes of the meeting. Officers and staff are required to report any interests and there are procedures for checks whereby any value changes (Valuation Roll & Council Tax) which relate to these premises are reviewed by the Depute Assessor. There is a Whistle Blowing policy in place which is available via the Board's web site. There is a Complaints Procedure in place which is available to the public via the Board's web site and in paper format. Complaints are routinely	4	

				recorded in accordance with the procedure. Any complaint which identifies an area of weakness is acted upon to strengthen the integrity of the Board's conduct.		
2	**Demonstrating strong commitment to ethical values**	2.1	Seeking to establish, monitor and maintain the organisation's ethical standards and performance	Ethical decision making is undertaken by Members of the Board in line with standards and practices adopted by the Board's constituent authorities. The Board's Standing Orders include "**S***35:* **The Ethical Standards in Public Life (Scotland) Act 2000:** *All members of the Board shall be guided by the provisions of the Code of Conduct for Councillors."* Officers of the Board are subject to ethical standards in their performance of statutory duties including Data Protection, Freedom of Information, Records Management and Equalities. Officers and professional staff of the Board are subject to professional standards of ethical behaviour as maintained by the Royal Institution of Chartered Surveyors.	4	
		2.2	Underpinning personal behaviour with ethical values and ensuring they permeate all aspects of the organisation's culture and operation	Officers and professional staff of the Board are subject to professional standards of ethical behaviour as maintained by the Royal Institution of Chartered Surveyors and are required to undertake ethics training as part of the Institution's CPD requirements. Ethical behaviour is embedded in the Board's Employee Performance & Development Framework.	4	
		2.3	Developing and maintaining robust policies and procedures which place emphasis on agreed ethical values	Robust policies and procedures are in place and are regularly reviewed by internal audit. These include, among others: • Procurement policy • Tender Procedures • Anti-fraud Guidelines	4	
		2.4	Ensuring that external providers of services on behalf of the organisation are required to act with integrity and in compliance with high ethical standards expected by	Robust policies and procedures including those noted below are in place and are regularly reviewed by internal audit. • Procurement policy • Tender Procedures • Anti-fraud Guidelines	4	

			the organisation	Major procurement exercises are undertaken by Tayside Procurement on behalf of the Board and incorporate the latest requirements as regards integrity and ethical standards.		
3	**Respecting the Rule of Law**	3.1	Ensuring members and staff demonstrate a strong commitment to the rule of the law as well as adhering to relevant laws and regulations	The three core functions undertaken by the Board are heavily prescribed in Statute and Statutory Regulations. Each function is regularly reviewed by internal audit. Governance procedures including: Data Protection, Freedom of Information, Records Management, Equalities etc. are also heavily prescribed and reviewed by internal audit.	4	
		3.2	Creating the conditions to ensure that the statutory officers, other key post holders and members are able to fulfil their responsibilities in accordance with legislative and regulatory requirements	Job descriptions are maintained for all posts. The Assessor and Statutory Depute Assessors are required by Statute to be members of the Royal Institution of Chartered Surveyors. The Board's Financial Regulations require that "The Treasurer, being the proper officer for financial affairs for the purpose of Section 95 of the Local Government (Scotland) Act 1973, shall be responsible for the financial affairs of the Board. The Local Authority (Accounts) Regulations 1985 lay upon that officer, the obligation to determine the system of accounting control and form of accounts and supporting records and to ensure that the accounts and records are kept up to date." The Treasurer to the Board is the Executive Director of Corporate Services, Dundee City Council.	4	
		3.4	Dealing with breaches of legal and regulatory provisions effectively	The Clerk to the Board is designated as the Proper Officer for non-financial matters. Delegated authority is granted to the Clerk to deal with all matters relating to the Board except for Financial matters. The Clerk to the Board is the head of Democratic and Legal Services, Dundee City Council.	4	
		3.5	Ensuring corruption and misuse of power are dealt with effectively	Anti-fraud and corruption policies have recently been reviewed and are considered to be working effectively.	4	

Further Guidance:
- The Role of the Chief Financial Officer in Local Government (CIPFA, 2016)

- Commissioner for Ethical Standards in Public Life in Scotland
- The Standards Commission for Scotland
- Councillors' Code of Conduct
- Code of Ethics for Public Service Managers - Consultation (Solace, 2015)
- Code of Practice on Managing the Risk of Fraud and Corruption (CIPFA, 2014)

TAYSIDE VALUATION JOINT BOARD – SELF ASSESSMENT FOR LOCAL CODE OF CORPORATE GOVERNANCE 2016/2017

PRINCIPLE 2	Ensuring openness and comprehensive stakeholder engagement			
	Valuation Boards are run for the public good, organisations therefore should ensure openness in their activities. Clear, trusted channels of communication and consultation should be used to engage effectively with all groups of stakeholders, such as individual citizens and service users, as well as institutional stakeholders.			

Sub-Principle		Behaviours and actions that demonstrate good governance in practice.		Examples of systems, processes, documentation and other evidence demonstrating compliance	Evaluation Level (1 - 4)	Areas Requiring Improvement
1	**Openness**	1.1	Ensuring an open culture through demonstrating, documenting and communicating the organisation's commitment to openness	An Annual Report is prepared by the Assessor and published as part of the annual accounts each year. A Public Performance Report is presented for approval to the Board and is published annually - copies are made available to the public both on-line and in paper format. The Board's Freedom of Information Policy, Publication Scheme and supporting materials are published on the Board's web-site, together with the Board's Records Management Policy & Records Management Plan. A Corporate Plan and Service Plan are prepared annually and published on the Board's web-site.	4	
		1.2	Making decisions that are open about actions, plans, resource use, forecasts, outputs and outcomes. The presumption is for openness. If that is not the case, a justification for the reasoning for keeping a decision confidential should be provided	Draft Board reports are normally published on the Board's web-site in advance of Board meetings. Minutes of meetings are also published. Where appropriate, and on the resolution of the Board, under Section 50(A)(4) of the Local Government (Scotland) Act 1973, the press and public may be excluded from consideration of items where it involves the likely disclosure of exempt information as defined in paragraphs 1 of Part I of Schedule 7A of the Act.	4	
		1.3	Providing clear reasoning and evidence for decisions in both public records and explanations to stakeholders and being explicit about the criteria, rationale and	Reports presented to the Board follow a standard format including: Purpose of Report, Recommendations, Financial Implications, Policy Implications, Background, Consultations & Background Papers (if any). Professional advice (if any) which is relevant to	4	

			considerations used. In due course, ensuring that the impact and consequences of those decisions are clear	a particular report will be included as background information. Reports presented to the Board follow a timetable which is agreed when the relevant meeting dates are set – normally prior to the start of each calendar year.		
		1.4	Using formal and informal consultation and engagement to determine the most appropriate and effective interventions/ courses of action	The Board Reports operates a formal policy on Staff Consultation. All reports presented to the Board are subject to consultation with the Clerk and the Treasurer and, where appropriate, with the recognised Trade union. A Customer Satisfaction Survey is undertaken each year and, where appropriate, initiatives are implemented to address issues raised.	4	
2	**Engaging comprehensively with institutional stakeholders**	2.1	Effectively engaging with institutional stakeholders to ensure that the purpose, objectives and intended outcomes for each stakeholder relationship are clear so that outcomes are achieved successfully and sustainably	A Customer Satisfaction Survey is undertaken each year and, where appropriate, initiatives are implemented to address issues raised. Methods of communication with electors are reviewed annually. Where appropriate stakeholders are consulted with regard to particular developments – such as methods of appeal, provision of Rateable Values etc. – often in conjunction with the Scottish Assessors' Association and / or the Scottish Government. The Scottish Assessors' Association (SAA) maintains and runs the Scottish Ratepayers' Forum, and the Scottish Business Rating Surveyors' Forum and consults with representative bodies though these forums. Liaison is also undertaken via the SAA with other agencies such as Scottish Water, The Scottish Government, the UK Government (Cabinet Office) etc.	4	
		2.2	Developing formal and informal partnerships to allow for resources to be used more efficiently and outcomes achieved more effectively	Although no formal data base is retained, stakeholders are readily identified and are frequently consulted – often through the Scottish Assessors' Association. These include: • Ratepayers, Council Tax Payers and Electors. • Ratepayer Organisations. • Constituent Councils	4	

				• Scottish Government • Electoral Commission • Valuation Office Agency (England & Wales) • The Valuation Office (Eire) • Land & property service (Northern Ireland) Where appropriate stakeholders are consulted with regard to particular developments – such as methods of appeal, provision of Rateable Values etc. – often in conjunction with the Scottish Government.		

		2.3	Ensuring that partnerships are based on:
			  o trust
			  o a shared commitment to change
			  o a culture that promotes and accepts challenge among partners
			and that the added value of partnership working is explicit
				Formal Service Level agreements exist with the three constituent Councils and meetings take place as required.
				Formal meetings take place with Returning Officers in the run up to electoral events and minutes of these meetings are recorded.
				Formal meetings take place (monthly) of the Assessors' Committee of the Scottish Assessors Association and minutes of these meetings are recorded.
				Meetings of SAA Committees and Working Groups and meetings with Ratepayers Organisations take place as required and minutes of these meetings are recorded.
				Regular meetings take place between Scottish Assessors' Association and the Scottish Government.
				Regular meetings take place with the Scottish Ratepayers' Forum and the Scottish Business Rating Surveyors' Forum and minutes of these meetings are recorded.
					4	

3	**Engaging stakeholders effectively, including individual citizens and service users**	3.1	Establishing a clear policy on the type of issues that the organisation will meaningfully consult with or involve individual citizens, service users and other stakeholders to ensure that service (or other) provision is contributing towards the achievement of intended outcomes	Meetings take place with Constituent Councils as required. Planned meetings take place with Returning Officers in the run up to electoral events and minutes of these meetings are recorded. Meetings take place (monthly) of the Assessors' Committee of the Scottish Assessors Association and minutes of these meetings are recorded. Meetings of SAA Committees and Working	4	

			Groups take place as required and minutes of these meetings are recorded. Meetings of SAA Committees and Working groups with Ratepayers Organisations take place as required and minutes of these meetings are recorded. Regular meetings take place with the Scottish Ratepayers' Forum and the Scottish Business Rating Surveyors' Forum and minutes of these meetings are recorded. Regular meetings take place between Scottish Assessors' Association and the Scottish Government.		
		3.2	Ensuring that communication methods are effective and that members and officers are clear about their roles with regard to community engagement	A formal public engagement strategy is prepared annually in order to encourage eligible electors to participate in the electoral process. Public engagement is a standing item on the agenda at Electoral Registration Management meetings	4	
		3.3	Encouraging, collecting and evaluating the views and experiences of communities, citizens, service users and organisations of different backgrounds including reference to future needs	Meetings of SAA Committees and Working Groups take place as required and minutes of these meetings are recorded. Meetings of SAA Committees and Working groups with Ratepayers Organisations take place as required and minutes of these meetings are recorded. Regular meetings take place with the Scottish Ratepayers' Forum and the Scottish Business Rating Surveyors' Forum and minutes of these meetings are recorded. An annual Customer Satisfaction Survey is undertaken and the outcome reported to the Board. Areas of improvement identified via the survey are actioned through Management Team meetings.	4	
		3.4	Implementing effective feedback mechanisms in order to demonstrate how their views have been taken into account	Consultation with ratepayer groups is undertaken via the Scottish Assessors' Association and feed-back and review with the appropriate group is an important part of the process. The annual Customer Satisfaction Survey is completed anonymously and direct feed-back is not possible with the individuals concerned	4	
		3.5	Balancing feedback from more	Consultation with ratepayer groups is generally		

					4	
			active stakeholder groups with other stakeholder groups to ensure inclusivity	undertaken via the Scottish Assessors' Association and feed-back and review with the appropriate group is an important part of the process. The process of balancing feedback from different stakeholder groups is generally undertaken as part of the all Scotland discussions and frequently, where legislation is concerned, discussion with the Scottish Government.		
		3.6	Taking account of the interests of future generations of tax payers and service users	The principal issues arising with regard to Council Tax and Non-Domestic Rating are reviewed frequently – see the report from Commission on Local Tax Reform 2016, the Barclay review of Non Domestic Rates (currently in progress) and previous similar studies. The principal issues with regard to Electoral registration have been reviewed recently by the Government and have resulted in changes to improve the system, these processes are kept under review by the Electoral Commission and the legislation pertaining thereto has been reviewed recently by the Law Commission – see interim report February 2016. UK	4	

Further Guidance:

Model Publication Scheme Monitoring Report 2016 (Scottish Information Commissioner, 2016)
Good Governance Principles for Partnership Working (Audit Scotland, 2011)
Community Planning Toolkit (Community Places, 2014)

TAYSIDE VALUATION JOINT BOARD – SELF ASSESSMENT FOR LOCAL CODE OF CORPORATE GOVERNANCE 2016/2017

In addition to the overarching requirements for acting in the public interest in principles A and B, achieving good governance in Valuation Boards **also requires effective arrangements for:**

PRINCIPLE 3	Defining outcomes in terms of sustainable economic, social, and environmental benefits			
	The long-term nature and impact of many of Valuation Joint Board's responsibilities mean that it should define and plan outcomes and that these should be sustainable. Decisions should further the Joint Board's purpose, contribute to intended benefits and outcomes, and remain within the limits of authority and resources. Input from all groups of stakeholders, including citizens, service users, and institutional stakeholders, is vital to the success of this process and in balancing competing demands when determining priorities for the finite resources available.			
Sub-Principle	**Behaviours and actions that demonstrate good governance in practice.**	**Examples of systems, processes, documentation and other evidence demonstrating compliance**	**Evaluation Level (1 - 4)**	**Areas Requiring Improvement**
1 **Defining Outcomes**	1.1 Having a clear vision which is an agreed formal statement of the organisation's purpose and intended outcomes containing appropriate performance indicators, which provides the basis for the organisation's overall strategy, planning and other decisions	The Board has a clear vision which is set out in a formal statement. This vision is used to shape the Board's Corporate and Service plans which determine strategy and underpin the performance indicators and performance targets set.	4	
	1.2 Specifying the intended impact on, or changes for, stakeholders including citizens and service users. It could be immediately or over the course of a year or longer	The Board's Corporate and Service plans sets out the key aims and operational objectives which the Board intends to achieve. These plans are set for an overall period of 3 years and are reviewed and resubmitted to the Board annually.	4	
	1.3 Delivering defined outcomes on a sustainable basis within the resources that will be available	The Board's Corporate and Service plans are a standing item on the agenda for regular (6 weekly) Management team meetings – progress towards achieving the objectives set are considered and where appropriate steps taken to address areas of concern. Where necessary additional reports on progress are submitted to the Board.	4	
	1.4 Identifying and managing risks to the achievement of outcomes	The Board's Corporate and Service plans are a standing item on the agenda for regular (6 weekly) Management team meetings – progress	4	

				towards achieving the objectives set are considered and where appropriate steps taken to address areas of concern. Specific training on risk assessment has been undertaken recently.		
		1.5	Managing service users' expectations effectively with regard to determining priorities and making the best use of the resources available	The Board's core functions are determined by Statute. Service delivery within the Statutory framework is reviewed and assessed each year with regard to key performance targets. These performance targets underpin the Corporate Plan and Service Plan which is also published. Performance achieved is reported annually in the Public Performance Report which is made publically available. Competing demands are considered at Management Team meetings, are taken into account in setting performance targets and are reviewed at regular Management team meetings. Issues of concern are raised within Reports presented to the Board.	4	
2	**Sustainable economic, social and environmental benefits**	2.1	Considering and balancing the combined economic, social and environmental impact of policies, plans and decisions when taking decisions about service provision	The Board has no specific responsibility for driving economic, social and environmental policies. However, the methods and processes by which it delivers its core functions are, where possible, tailored to take account of economic, social and environmental factors. All reports presented to the Board are screened for any policy implications in respect of Sustainability, Strategic Environmental Assessment, Anti Poverty, Equality Impact Assessment and Risk Management. Capital Investment is limited to the purchase of IT equipment and the cost effectiveness, suitability, sustainability and environmental impacts of purchasing such equipment are considered at both the purchase stage and at the disposal stage. Board Reports Asset Management Guidelines.	4	
		2.2	Taking a longer-term view with regard to decision making, taking account of risk and acting transparently	The Board's role in the functions of the Assessor is non-political. All matters of non-domestic, and Council Tax assessments, and eligibility for inclusion in the Electoral Register,	4	

			where there are potential conflicts between the organisation's intended outcomes and short-term factors such as the political cycle or financial constraints	are the independent responsibility of the Assessor. The role of the Board is to provide governance and supply support services to the Assessor, including the engagement of staff, the provision of accommodation and the provision of support services. In these areas the Board takes a long term view in balancing financial constraints verses long term cost effectiveness. Board reports. SAA Minutes. Management minutes.		
		2.3	Determining the wider public interest associated with balancing conflicting interests between achieving the various economic, social and environmental benefits, through consultation where possible, in order to ensure appropriate trade-offs	The Board has no specific responsibility for driving economic, social and environmental policies. However, the methods and processes by which it delivers its core functions are, where possible, tailored to take account of economic, social and environmental factors. Board reports. SAA Minutes. Management minutes.	4	
		2.4	Ensuring fair access to services	The Board's Mainstreaming Equality Report commits to fully adopting the principles and ethos of the Equality Act 2010 and includes, among other things to: • to analyse the disability, gender and race profile of the current workforce and to implement an action plan to redress any imbalances found. • to ensure that all employees are trained in how to implement this scheme as is relevant and appropriate to their jobs • to establish a system for assessing and consulting on the likely impact of the Board's policies on the promotion of equality • to monitor the Board's existing and proposed policies for any adverse impact on the promotion of equality. • to ensure public access to information and services. Mainstreaming Equality report. Board reports.	4	

Further Guidance:

TAYSIDE VALUATION JOINT BOARD – SELF ASSESSMENT FOR LOCAL CODE OF CORPORATE GOVERNANCE 2016/2017

PRINCIPLE 4	**Determining the interventions necessary to optimise the achievement of the intended outcomes**				
	Valuation Joint Boards achieves its intended outcomes by providing a mixture of legal, regulatory, and practical interventions. Determining the right mix of these courses of action is a critically important strategic choice that Valuation Boards has to make to ensure intended outcomes are achieved They need robust decision-making mechanisms to ensure that their defined outcomes can be achieved in a way that provides the best trade-off between the various types of resource inputs while still enabling effective and efficient operations. Decisions made need to be reviewed continually to ensure that achievement of outcomes is optimised.				
Sub-Principle		**Behaviours and actions that demonstrate good governance in practice.**	**Examples of systems, processes, documentation and other evidence demonstrating compliance**	**Evaluation Level (1 - 4)**	**Areas Requiring Improvement**
1	**Determining interventions**	1.1 Ensuring decision makers receive objective and rigorous analysis of a variety of options indicating how intended outcomes would be achieved and including the risks associated with those options. Therefore ensuring best value is achieved however services are provided.	The Board's core functions are determined by Statute. This includes rigid statutory deadlines for many activities. The means of Service delivery within the Statutory framework is reviewed and assessed on an ongoing basis at regular Management meetings. SAA Minutes. Management minutes.	4	
		1.2 Considering feedback from citizens and/or service users when making decisions about service improvements or where services are no longer required in order to prioritise competing demands within limited resources available including people, skills, land and assets and bearing in mind future impacts	No services or activities are undertaken that are not directly, or indirectly, mandated by Statute. Improvements in the means of Service delivery within the Statutory framework is reviewed annually following analysis of the customer feedback survey and on an ongoing basis as a result of consultations with the SAA, Ratepayer Organisations, Electoral Commission, Cabinet Office and others. The outcome of consultations are considered at Management meetings which are held on a regular basis. SAA Minutes. Management minutes.	4	

2	**Planning interventions**	2.1	Establishing and implementing robust planning and control cycles that cover strategic and operational plans, priorities and targets	Management meetings which are held on a regular basis (6 weekly). All aspects of performance and future developments are reviewed and appropriate action taken where necessary. Management Minutes	4	
		2.2	Engaging with internal and external stakeholders in determining how services and other courses of action should be planned and delivered	No services or activities are undertaken that are not directly, or indirectly, mandated by Statute. Improvements in the means of Service delivery within the Statutory framework is reviewed annually following analysis of the customer feedback survey and on an ongoing basis as a result of consultations with the SAA, Ratepayer Organisations, Electoral Commission, Cabinet Office and others. The outcome of consultations are considered at Management meetings which are held on a regular basis. SAA Minutes. Management minutes	4	
		2.3	Considering and monitoring risks facing each partner when working collaboratively including shared risks	Not Applicable		
		2.4	Ensuring arrangements are flexible and agile so that the mechanisms for delivering outputs can be adapted to changing circumstances	The means of Service delivery within the Statutory framework is reviewed and assessed on an ongoing basis at regular Management meetings. Management minutes	4	
		2.5	Establishing appropriate key performance indicators (KPIs) as part of the planning process in order to identify how the performance of services and projects is to be measured	KPIs have been established for each of the three core functions. Performance levels in relation to KPIs are reported to the Scottish Government and Electoral Commission as appropriate. KPIs underpin the Board's Corporate Plan & service Plan and are reported publically via the annual performance report. KPIs / Annual Performance report.	4	
		2.6	Ensuring capacity exists to generate the information required to review service quality regularly	The responsibility for management of the Board's service quality rests with the Management Team and the level of service delivery is considered at Management Team meetings in relation to KPI performance and appeals / complaints and other matters that	4	

				arise. Reviews of specific areas are undertaken as necessary. Management Team minutes Internal Audit Reports Review of Non-Domestic Rates service		
		2.7	Preparing budgets in accordance with organisational objectives, strategies and the medium-term financial plan	Budgets are set by Board following a combined report from the Treasurer / Assessor and reflect the objectives included in the Corporate Plan & Service Plan. Board reports – Budget Setting Corporate Plan Service Plan	4	
		2.8	Informing medium and long-term resource planning by drawing up realistic estimates of revenue and capital expenditure aimed at developing a sustainable funding strategy	Not applicable – the Board requisitions the required funds from each constituent Council in accordance with Statutory requirements. Board reports – Budget Setting Corporate Plan Service Plan		
3	**Optimising achievement of intended outcomes**	3.1	Ensuring the medium term financial strategy integrates and balances service priorities, affordability and other resource constraints	Not applicable – the Board requisitions the required funds from each constituent Council in accordance with Statutory requirements. Board reports – Budget Setting Corporate Plan Service Plan		
		3.2	Ensuring the budgeting process is all-inclusive, taking into account the full cost of operations over the medium and longer term	Not applicable – the Board requisitions the required funds from each constituent Council in accordance with Statutory requirements. Board reports – Budget Setting Corporate Plan Service Plan		
		3.3	Ensuring the medium-term financial strategy sets the context for ongoing decisions on significant delivery issues or responses to changes in the external environment that may arise during the budgetary period in order for outcomes to be achieved while optimising resource usage	Not applicable – the Board requisitions the required funds from each constituent Council in accordance with Statutory requirements. Board reports – Budget Setting Corporate Plan Service Plan		
		3.4	Ensuring the achievement of 'social value' through service	Not applicable – the Board provides a strictly limited service in accordance with Statutory		

		planning and commissioning	requirements.		

Further Guidance:

Outcomes and Public Service Delivery (CIPFA, 2014)

TAYSIDE VALUATION JOINT BOARD – SELF ASSESSMENT FOR LOCAL CODE OF CORPORATE GOVERNANCE 2016/2017

PRINCIPLE 5	Developing the entity's capacity, including the capability of its leadership and the individuals within it			
	Valuation Joint Boards needs appropriate structures and leadership, as well as people with the right skills, appropriate qualifications and mind-set, to operate efficiently and effectively and achieve their intended outcomes within the specified periods. A Valuation Boards organisation must ensure that it has both the capacity to fulfil its own mandate and to make certain that there are policies in place to guarantee that its management has the operational capacity for the organisation as a whole. Because both individuals and the environment in which an authority operates will change over time, there will be a continuous need to develop its capacity as well as the skills and experience of the leadership of individual staff members. Leadership in Valuation Joint Boards entities is strengthened by the participation of people with many different types of backgrounds, reflecting the structure and diversity of communities.			

Sub-Principle		Behaviours and actions that demonstrate good governance in practice.		Examples of systems, processes, documentation and other evidence demonstrating compliance	Evaluation Level (1 - 4)	Areas Requiring Improvement
1	Developing the entity's capacity	1.1	Reviewing operations, performance and use of assets on a regular basis to ensure their continuing effectiveness	The responsibility for management of the Board's service rests with the Assessor & Management Team and the level of service delivery is considered at Management Team meetings in relation to KPI performance and appeals / complaints and other matters that arise. Reviews of specific operational areas are undertaken as necessary. Management Team minutes Internal Audit Reports Review of Non-Domestic Rates service	4	
		1.2	Improving resource use through appropriate application of techniques such as benchmarking and other options in order to determine how the authority's resources are allocated so that outcomes are achieved effectively and efficiently	The management of resources is undertaken and informed by discussion at Scottish Assessor Association meetings, by collaborative working on key areas of common interests and the cross fertilisation of efficiency initiatives via the SAA. SAA minutes	4	
		1.3	Recognising the benefits of partnerships and collaborative working where added value can be achieved	Effective partnership and collaborative working is undertaken and facilitated by the Scottish Assessor Association. SAA minutes	4	
		1.4	Developing and maintaining an effective workforce plan to enhance the strategic	The workforce plan has been subject to recent review as part of the management restructure undertaken following the retirement of the	4	

				allocation of resources	Depute Assessor – Board Report 7-2017.		
2	**Developing the capability of the entity's leadership and other individuals**	2.1	Developing protocols to ensure that elected and appointed leaders negotiate with each other regarding their respective roles early on in the relationship and that a shared understanding of roles and objectives is maintained	The structure of the Board includes a Convenor, Vice Convenor and Spokesperson each of whom represent one of the three constituent Councils. There is a close working relationship between these post holders and the Assessor and direct communication takes place as required. However, the functions of the Board are generally non-political and are centred around governance resulting in little or no political divisions.		
		2.2	Publishing a statement that specifies the types of decisions that are delegated and those reserved for the collective decision making of the governing body	The Board has a scheme of delegation and standing orders which are reviewed periodically (reflecting the relatively stable nature of the Statutory Functions undertaken) although it is some time since these were last reviewed. Financial Regulations were reviewed in 2016.	3	The Scheme of Delegation would benefit from a review.
		2.3	Ensuring the leader and the chief executive have clearly defined and distinctive leadership roles within a structure, whereby the chief executive leads the authority in implementing strategy and managing the delivery of services and other outputs set by members and each provides a check and a balance for each other's authority	The leadership roles are clearly defined in Statute. The Assessor and Electoral Registration Officer has a personal, statutory, responsibility to deliver the Valuation Roll, Council Tax List and Electoral Register in accordance with the relevant legislation. The Board has the overall responsibility to provide resources reasonably required by the Assessor and ERO and to provide oversight and governance.	4	
		2.4	Developing the capabilities of members and senior management to achieve effective shared leadership and to enable the organisation to respond successfully to changing legal and policy demands as well as economic, political and environmental changes and risks by:	Members of the Board represent their individual Council and have access to courses / information in relation to governance via their Council. Induction training specific to the core functions of the Board (Valuation Roll / Council Tax / Electoral Registration will be provided to the Board by the Assessor. A key statutory requirement of the Assessor and ERO is to remain up to date with changing statutory provisions. Via the SAA, the Assessor has direct access to, and will normally be consulted by, various branches of government responsible for amending legislation. SAA minutes	4	

		2.4 a)	ensuring members and staff have access to appropriate induction tailored to their role and that ongoing training and development matching individual and organisational requirements is available and encouraged	Induction Training will be provided to members of the Board by their constituent Council. Induction training specific to the core functions of the Board (Valuation Roll, Council Tax and Electoral Registration) will be provided by the Assessor. Induction training is provided to all new members of staff.	4	
		2.4 b)	ensuring members and officers have the appropriate skills, knowledge, resources and support to fulfil their roles and responsibilities and ensuring that they are able to update their knowledge on a continuing basis	All RICS qualified staff are required to maintain prescribed levels of continuing professional development. Further training needs identified via the Employee Performance and Development Review Scheme are provided as required.	4	
		2.4 c)	ensuring personal, organisational and system-wide development through shared learning, including lessons learnt from both internal and external governance weaknesses	Succession planning is a feature reflected in the organisational structure following a recent review. Effective communication of leadership issues, organisational development and governance matters are provided via the structure of internal management and working group meetings that ensure knowledge, experience and lessons learned are shared throughout the Management Team. This is supplemented by the active participation of all members of the Management team in SAA Committees and Working Groups addressing specific areas of concern	4	
		2.5	Ensuring that there are structures in place to encourage public participation	The scope for public participation is relatively limited within the restricted nature of the Board's core function (which are essentially tax raising and electoral registration). nevethless, public participation is actively encouraged at a local level – e.g. attendance at meetings of local business groups and in a more structured fashion through the Scottish Ratepayer's Forum and Scottish Business Rating Surveyor's Forum.	4	
		2.6	Taking steps to consider the leadership's own effectiveness and ensuring leaders are open to	The performance of individual members of the Board and attendance at meetings will be monitored by their constituent Council. Attendance at meetings is formally recorded in	4	

			constructive feedback from peer review and inspections	the minute of the meeting.		
		2.7	Holding staff to account through regular performance reviews which take account of training or development needs	The Board's Employee Performance and Development Review Scheme provides for regular performance reviews. Individual training or development needs are recorded and taken account of as part of the review process.		
		2.8	Ensuring arrangements are in place to maintain the health and wellbeing of the workforce and support individuals in maintaining their own physical and mental wellbeing	The Board has a range of policies in place aimed at maintaining the health and wellbeing of the workforce. These include among others: Flexible Retirement Policy Flexible Working Policy Harassment at Work Policy Health & Safety policy Managing Stress in the Workplace Policy Safe Working Arrangements 91 – 19) Sickness absence Management policy Substance Misuse Policy Tobacco & Smoking Policy Training & development policy Unacceptable Actions Guidelines Whistleblowing Policy	4	

Further Guidance:

BSI 65000:2014 - Guidance on Organisational Resilience
A Practical Guide to Alternative Delivery Models (CIPFA 2016)
The Excellent Finance Business Partner (CIPFA, 2015)

TAYSIDE VALUATION JOINT BOARD – SELF ASSESSMENT FOR LOCAL CODE OF CORPORATE GOVERNANCE 2016/2017

PRINCIPLE 6	Managing risks and performance through robust internal control and strong public financial management				
	Valuation Joint Boards need to ensure that the organisations and governance structures that it oversees have implemented, and can sustain, an effective performance management system that facilitates effective and efficient delivery of planned services. Risk management and internal control are important and integral parts of a performance management system and crucial to the achievement of outcomes. Risk should be considered and addressed as part of all decision making activities. A strong system of financial management is essential for the implementation of policies and the achievement of intended outcomes, as it will enforce financial discipline, strategic allocation of resources, efficient service delivery, and accountability. It is also essential that a culture and structure for scrutiny is in place as a key part of accountable decision making, policy making and review. A positive working culture that accepts, promotes and encourages constructive challenge is critical to successful scrutiny and successful delivery. Importantly, this culture does not happen automatically, it requires repeated public commitment from those in authority.				
Sub-Principle		Behaviours and actions that demonstrate good governance in practice.	Examples of systems, processes, documentation and other evidence demonstrating compliance	Evaluation Level (1 - 4)	Areas Requiring Improvement
1	Managing Risk	1.1 Recognising that risk management is an integral part of all activities and must be considered in all aspects of decision making	The Board operates a Risk Management Strategy which includes a Risk Management Register. These are prepared and presented to the Board annually. A Business Continuity Plan is also prepared and presented to the Board annually – regular tests of the plan are undertaken throughout the year. The Risk Register and Business Continuity Plan are reviewed at regular Management Team meetings and any issues arising are considered. Additional reports may be presented to the Board during the year should the need arise.	4	
		1.2 Implementing robust and integrated risk management arrangements and ensuring that they are working effectively	As above.	4	
		1.3 Ensuring that responsibilities for managing individual risks are clearly allocated	The Risk Register and Business Continuity Plan clearly identify responsible persons allocated to each key responsibility.	4	
2	Managing Performance	2.1 Monitoring service delivery effectively including planning, specification, execution and independent post-implementation review	KPI performance together with other aspects of service delivery are reported to the Board annually both in the Assessors Annual Governance Report and in the Board's Public Performance Report. KPI statistics are reported to the Scottish	4	

				Government annually in respect of the Valuation Roll and Council Tax. Performance indicators are submitted to the Electoral Commission annually in respect of the Electoral Register. KPI and other performance indicators are monitored throughout the year at regular Management Team meetings.		
		2.2	Making decisions based on relevant, clear objective analysis and advice pointing out the implications and risks inherent in the organisation's financial, social and environmental position and outlook	The Board's core functions are heavily prescribed by Statute. Discussion takes place between the Convenor, Vice Convenor, Spokesperson, Clerk, Treasurer and Assessor in advance of Board meetings regarding governance issues. Detailed advice is provided where required by officials of the three constituent Councils. All agendas and reports are published on the Board's website in advance of Board meetings in accordance with an agreed timetable.	4	
		2.3	Ensuring an effective scrutiny or oversight function is in place which encourages constructive challenge and debate on policies and objectives before, during and after decisions are made thereby enhancing the organisation's performance and that of any organisation for which it is responsible (OR, for a committee system) Encouraging effective and constructive challenge and debate on policies and objectives to support balanced and effective decision making	The Board's core functions are heavily prescribed by Statute and undertaken by the Assessor and ERO. The Board provides scrutiny of the governance of these functions through its regular meetings and performance reports.	4	
		2.4	Providing members and senior management with regular reports on service delivery plans and on progress towards outcome achievement	A consistent scheme of performance indicators are prepared in in advance of regular Management Team meetings. Board Reports are prepared and submitted in accordance with an agreed timetable.	4	
		2.5	Ensuring there is consistency between specification stages	Budgets are prepared in conjunction with the Treasurer, regular monitoring reports are	4	

				(such as budgets) and post-implementation reporting (eg financial statements)	prepared at three monthly intervals and are aligned to performance as reported to the Board. The Board operates to standing orders and has agreed Financial Regulations - compliance is monitored by internal audit. Budget Setting reports Internal Audit reports	
3	**Robust Internal Control**	3.1	Aligning the risk management strategy and policies on internal control with achieving objectives	The Risk Management Strategy / Register is aligned to the Service Plan An Annual Audit Plan is prepared by Internal Audit and reported to the Board. At the conclusion of each financial year an Annual Audit Report on the finding during the year is presented to the Board by internal Audit.	4	
		3.2	Evaluating and monitoring risk management and internal control on a regular basis	The Risk Management Strategy / Register are reviewed annually and presented to the Board. The Risk Register is aligned to the Service Plan – both are reviewed throughout the year at regular Management Team meetings.	4	
		3.3	Ensuring effective counter fraud and anti-corruption arrangements are in place	The Board has Anti-Fraud Guidelines in place which comply with the Code of Practice on Managing the Risk of Fraud and Corruption. The Anti-Fraud Guidelines were updated in 2016 to include reference to the Bribery Act.	4	
		3.4	Ensuring additional assurance on the overall adequacy and effectiveness of the framework of governance, risk management and control is provided by the internal auditor	An Annual governance Statement is presented to the Board each year with the Annual Accounts. Provision is made for Internal Audit services within the Board's budget setting process. Regular reviews of elements of the governance framework are undertaken throughout the year by Internal Audit in accordance with the Annual Plan and are reported to the Board.	4	
		3.5	Ensuring an audit committee or equivalent group or function which is independent of the executive and accountable to the governing body: o provides a further source of effective assurance regarding arrangements for managing risk and maintaining an effective control environment	The limited functions of the Board are such that there is no requirement for a specific Audit Committee. The whole Board acts as the Audit Committee providing independent scrutiny of the governance of the core functions as provided by the Assessor and ERO.	4	

			○ that its recommendations are listened to and acted upon		
4	**Managing Data**	4.1	Ensuring effective arrangements are in place for the safe collection, storage, use and sharing of data, including processes to safeguard personal data	The Board has in place a Data Protection Policy and a records Management Policy, together with a Freedom of Information Policy. There are detailed Data Protection & Freedom of Information procedures in place and these are made available to staff. Training is also provided to staff. The Assessor is registered with the Information Commissioner as the designated Data Controller. The Depute Assessor is designated as the Data Protection Officer and manages day to day data protection issues.	4
		4.2	Ensuring effective arrangements are in place and operating effectively when sharing data with other bodies	There are a number of Data Sharing agreements in place including those for sharing information with colleague EROs and the Scottish Government.	4
		4.3	Reviewing and auditing regularly the quality and accuracy of data used in decision making and performance monitoring	Data utilised in undertaking the Board's core functions (Valuation Roll, Council Tax and Electoral Registration) is gathered through statutory powers which provide for criminal proceedings for non-return of information or the return of false information. The quality of information received is monitored through the analysis of statutory returns and is subject to regular scrutiny through appeal processes. In terms of the information utilised in managing performance and target setting, this is extracted from the Board's IT systems and is analysed through the employee performance and development review scheme.	4
5	**Strong Public Financial Management**	5.1	Ensuring financial management supports both long-term achievement of outcomes and short-term financial and operational performance	Financial management and stewardship of the Board's finances provided by the Treasurer and officials of Dundee City Council in accordance with standard procedures. As DCC is at arms length from employees of the Board this provides for effective control. Financial management is aligned to operational performance and long term service reviews as reported to the Board by the Assessor.	4
		5.2	Ensuring well-developed financial management is	Budget Monitoring Reports are prepared by the Treasurer and presented to the Board at three	4

		integrated at all levels of planning and control, including management of financial risks and controls	monthly intervals.		

Further Guidance:

From Bolt-on to Built-in: Managing Risk as an Integral Part of Managing an Organization (IFAC, 2015)
Code of Practice on Managing the Risk of Fraud and Corruption (CIPFA, 2014)
Code of Practice on Managing the Risk of Fraud and Corruption: Guidance Notes (CIPFA, 2015)
Whole System Approach to Public Financial Management (CIPFA, 2012)
Better Benchmarking for High Performance (CIPFA, 2010)
Audit Committees: Practical Guidance for Local Authorities and Police *(CIPFA, 2013)*

TAYSIDE VALUATION JOINT BOARD – SELF ASSESSMENT FOR LOCAL CODE OF CORPORATE GOVERNANCE 2016/2017

PRINCIPLE 7	Implementing good practices in transparency, reporting, and audit to deliver effective accountability				
	Accountability is about ensuring that those making decisions and delivering services are answerable for them. Effective accountability is concerned not only with reporting on actions completed, but also ensuring that stakeholders are able to understand and respond as the organisation plans and carries out its activities in a transparent manner. Both external and internal audit contribute to effective accountability.				
	Sub-Principle		**Behaviours and actions that demonstrate good governance in practice.**	**Examples of systems, processes, documentation and other evidence demonstrating compliance**	**Evaluation Level (1 - 4)**	**Areas Requiring Improvement**
1	Implementing Good Practice in Transparency	1.1	Writing and communicating reports for the public and other stakeholders in an understandable style appropriate to the intended audience and ensuring that they are easy to access and interrogate	Written reports are presented to the Board at regular meetings. These reports are made available to the public in advance of meetings through the Board's website. Approved minutes together with related reports are also available on the website. Public performance reports are available on the website and in paper format in each office location. Reports are written so as to be readily understandable and to avoid the unnecessary use of jargon.	4	
		1.2	Striking a balance between providing the right amount of information to satisfy transparency demands and enhance public scrutiny while not being too onerous to provide and for users to understand	The Board's Annual Public Performance Report is restricted in length to two sides of A4 paper with the specific intention of summarising the relevant data in an easy to read format. This is judged to be appropriate to the scale of the Board's activities. Further detail is available on request or via the more detailed Board reports contained within the website.	4	
2	Implementing Good Practices in Reporting	2.1	Reporting at least annually on performance, value for money and the stewardship of its resources	The Board's Annual Public Performance Report clearly sets out the breakdown of the approved net budget and whether this has been achieved, together with the principal activities and levels of performance achieved during the year. An annual Financial Statement is included, together with Governance Reports from the Assessor and the Treasurer within the Annual accounts.	4	
		2.2	Ensuring members and senior management own the results	The statutory framework ensures that the Assessor & ERO and the Board are responsible for ensuring that the core functions are delivered in line with the relevant legislation.	4	

		2.3	Ensuring robust arrangements for assessing the extent to which the principles contained in the Framework have been applied and publishing the results on this assessment including an action plan for improvement and evidence to demonstrate good governance (annual governance statement)	An Annual Governance Statement is included with the annual accounts, together with a detailed report by the Assessor and Treasurer.	4	
		2.4	Ensuring that the Framework is applied to jointly managed or shared service organisations as appropriate	As above.	4	
		2.5	Ensuring the performance information that accompanies the financial statements is prepared on a consistent and timely basis and the statements allow for comparison with other similar organisations	Performance and KPIs are reported in a format which has been agreed with the Scottish Government / Electoral Commission and is in line with that produced by other Assessor and EROs.	4	
3	**Assurance and Effective Accountability**	3.1	Ensuring that recommendations for corrective action made by external audit are acted upon	Recommendations made by External Audit are reported directly to the Board. Any actions recommended are undertaken by the Assessor / Treasurer / Clerk and the outcome reported to the Board via follow Up Reports.	4	
		3.2	Ensuring an effective internal audit service with direct access to members is in place which provides assurance with regard to governance arrangements and recommendations are acted upon	Internal Audit prepare an Annual Plan. Individual reports reviewing the areas identified within the Annual Plan are prepared and reported to the Board in line with the agreed timetable. An Annual report is provided summarising the areas covered during the course of the year. Internal audit routinely attend Board meetings where these reports are presented and discuss the details directly with members of the Board. Internal audit reports are prepared in line with	4	

				Public Sector Internal Audit Standards.		
		3.3	Welcoming peer challenge, reviews and inspections from regulatory bodies and implementing recommendations	Continual peer review and co-ordination of best practice takes place via the Scottish Assessors' Association. Reports on progress are presented to the Scottish Government and Electoral Commission as required and programmes for change are adopted where necessary.	4	
		3.4	Gaining assurance on risks associated with delivering services through third parties and that this is evidenced in the annual governance statement	Not Applicable.		
		3.5	Ensuring that when working in partnership, arrangements for accountability are clear and that the need for wider public accountability has been recognised and met	Not Applicable.		

Further Guidance:

Statement on the Role of the Head of Internal Audit (CIPFA, 2010)
Audit Committees: Practical Guidance for Local Authorities and Police (CIPFA, 2013)
Following the Public Pound (Audit Scotland, 2004)