

***TAYSIDE VALUATION JOINT BOARD***



***LOCAL CODE OF CORPORATE GOVERNANCE***

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#### **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](http://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.