

# ***TAYSIDE VALUATION JOINT BOARD***

Dundee City Council  
21 City Square  
DUNDEE  
DD1 3BY

9th June, 2023

TO: ALL MEMBERS OF TAYSIDE  
VALUATION JOINT BOARD

Dear Sir or Madam

You are requested to attend a MEETING of the **TAYSIDE VALUATION JOINT BOARD** to be held remotely on Monday, 19th June, 2023 at 9.00 am.

Members of the Press or Public wishing to join the meeting should contact Committee Services on telephone (01382) 434211 or by email at [committee.services@dundeecity.gov.uk](mailto:committee.services@dundeecity.gov.uk) by no later than 5.00pm on Thursday, 15th June, 2023.

Please submit any apologies for absence to Elaine Doak, Committee Services Officer, on (01382) 434211 or by email [elaine.doak@dundeecity.gov.uk](mailto:elaine.doak@dundeecity.gov.uk).

Yours faithfully

ROGER MENNIE

Clerk to the Joint Board

## Distribution:-

### Angus Council

Councillor Serena Cowdy  
Councillor Brenda Durno  
Councillor George Meechan  
Councillor Martin Shepherd

### Dundee City Council

Depute Lord Provost Kevin Cordell  
Bailie Christina Roberts  
Councillor Lynne Short  
Councillor Wendy Scullin  
Councillor Pete Shears  
Bailie Fraser Macpherson

### Perth and Kinross Council

Councillor Sheila McCole  
Bailie Mike Williamson  
Bailie Chris Ahern  
Councillor Frank Smith  
Councillor Dave Cuthbert

## **AGENDA OF BUSINESS**

### **1 APOLOGIES/SUBSTITUTIONS**

### **2 DECLARATION OF INTEREST**

Members are reminded that, in terms of The Councillors Code, it is their responsibility to make decisions about whether to declare an interest in any item on this agenda and whether to take part in any discussions or voting.

This will include all interests, whether or not entered on your Register of Interests, which would reasonably be regarded as so significant that they are likely to prejudice your discussion or decision-making.

### **3 MINUTE OF PREVIOUS MEETING - Page 1**

The minute of meeting of the Tayside Valuation Joint Board held on 23rd January, 2023 is submitted for approval, (copy attached).

### **4 ELECTORAL PRINT AND POSTAL SERVICES**

The Assessor would refer the Joint Board to Article IV of the minute of meeting of the Joint Board of 23rd January 2023, wherein it was noted that the existing contract for the provision of electoral print and postal services would expire in June 2023 and that the Assessor would review the available options for supply of such services within the Scottish (Government) Procurement and Property Directorate - National Postal Services Framework, with the aim of appointing a suitable contractor, and that the outcome of the review would be submitted to this meeting of the Joint Board. The Joint Board is asked to note that, following consideration, the contract was awarded to Adare SEC Ltd.

### **5 CORPORATE PLAN AND SERVICE PLAN 2022-2025 - Page 5**

(Report No TVJB7-2023 by the Assessor, copy attached).

### **6 RISK MANAGEMENT/BUSINESS CONTINUITY - Page 29**

(Report No TVJB9-2023 by the Assessor, copy attached).

### **7 MAINSTREAM EQUALITY REPORT – UPDATE - Page 105**

(Report No TVJB10-2023 by the Assessor, copy attached).

### **8 INTERNAL AUDIT - Page 127**

(Report No TVJB8-2023 by the Assessor, copy attached).

### **9 UNAUDITED ACCOUNTS 2022/23 - Page 169**

(Report No TVJB12-2023 by the Treasurer, copy attached).

### **10 AUDIT SCOTLAND ANNUAL REPORT - Page 223**

(Report No TVJB13-2023 by the Treasurer, copy attached).

### **11 RECORDING OF MEETINGS**

Reference is made to Standing Order 5 which provides that "Unless the Joint Board decide otherwise, the taking of photographs of any proceedings, or the use of any means to enable persons not present to see or hear proceedings, or the making of any oral report on any proceedings as they take place, shall not be permitted".

It is reported that the technological package currently used to facilitate remote meetings of Tayside Valuation Joint Board includes an application which allows for the recording of meetings.

It would therefore be possible, with the Board's agreement, to record the public session of Board meetings and then publish the recordings on the Board's website for public viewing commencing with the meeting to take place on 28 August 2023.

The Board's instructions are sought.

**12 DATE OF NEXT MEETING**

The next meeting of the Joint Board will be held remotely on Monday 28th August, 2023 at 9.00 am.

**The Joint Board may resolve under Section 50(A)(4) of the Local Government (Scotland) Act 1973 that the press and public be excluded from the meeting for the undernoted item of business on the grounds that it involves the likely disclosure of exempt information as defined in paragraphs 6, 8 and 9 of Part I of Schedule 7A of the Act.**

**13 OFFICE ACCOMMODATION - Page 245**

(Report No TVJB11-2023 by the Assessor, copy attached).

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**ITEM No ...3.....**

At a MEETING of the **TAYSIDE VALUATION JOINT BOARD** held remotely on 23rd January, 2023.

Present:-

Representing Angus Council:-

Councillor Serena Cowdy  
Councillor Brenda Durno  
Councillor George Meechan  
Councillor Linda Clark (for Councillor Martin Shepherd)

Representing Dundee City Council:-

Depute Lord Provost Kevin Cordell  
Bailie Christina Roberts  
Councillor Lynne Short  
Councillor Wendy Scullin  
Councillor Pete Shears  
Bailie Fraser Macpherson

Representing Perth and Kinross Council:-

Councillor Dave Cuthbert  
Councillor Sheila McCole  
Bailie Mike Williamson  
Bailie Chris Ahern  
Councillor Frank Smith

Depute Lord Provost Kevin Cordell, Convener, in the Chair.

**I APOLOGIES**

Apologies for absence were submitted on behalf of Councillor Martin Shepherd (Angus Council).

**II DECLARATION OF INTEREST**

There were no declarations of interest.

**III MINUTE OF PREVIOUS MEETING**

The minute of meeting of the Tayside Valuation Joint Board held on 21st November, 2022 was submitted and approved.

**IV ELECTORAL PRINT AND POSTAL SERVICES**

The Joint Board noted that the existing contract for the provision of electoral print and postal services would expire in June 2023 and that the Assessor would intend to review the available options for supply of such services within the Scottish (Government) Procurement and Property Directorate - National Postal Services Framework, with the aim of appointing a suitable contractor. The Joint Board further agreed to note that a report on the outcome of the review would be submitted to the next meeting of the Joint Board to be held on 19th June 2023.

**V ELECTORAL REGISTRATION – ELECTIONS ACT 2022**

There was submitted Report No TVJB1-2023 by the Assessor providing an update on the additional duties which would require to be carried out by the Electoral Registration Officer following introduction of the Elections Act, 2022.

The Joint Board agreed:-

- (i) to note that the Elections Act 2022 was granted Royal Assent on 28th April 2022;
- (ii) to note that secondary legislation, which would provide many of the details of the administrative processes, would follow;
- (iii) to note that the requirement to show photographic ID, to be allowed to vote at polls for UK Parliamentary elections only, would be the first change to come into effect. Individuals without such ID would be able to apply to the Electoral Registration Officer for a 'Voter Authority Certificate' via an online facility which was scheduled to go live on 16th January 2023;
- (iv) to note that the Voter Authority Certificate would be an A4 paper-based document, with appropriate security features, displaying only the elector's name, photograph, date of issue, issuing authority, an alphanumeric reference, and a recommended renewal date;
- (v) to note that these certificates would be issued via a central agency, except in the period immediately prior to relevant elections when Electoral Registration Officers would need to issue these directly. Any temporary documents issued by the Electoral Registration Officer would be valid for the specific election only;
- (vi) to note that the deadline for applications to obtain a Voter Authority Certificate for elections was 5pm, 6 working days before the poll, with emergency proxy procedures being available to anyone who lost their ID thereafter up until 5pm on polling day;
- (vii) to note that the Electoral Commission intended to roll out a public awareness campaign in relation to the above change in Scotland ahead of a UK Parliament General Election;
- (viii) to note that a further change, due to be implemented in summer 2023, was an amendment to the existing Postal Vote signature refresh period arrangements to change this from the current 5 years to 3 for UK Parliamentary elections, at which point a reapplication would require to be made, whilst maintaining the 5 year refresh period for Scottish elections;
- (ix) to note that electoral management system suppliers would upgrade functionality and new processes would be implemented accordingly, and to note that the potential for elector confusion and administrative complexity due to the divergence that would exist between Scotland and the rest of the UK as a result of the above changes;
- (x) to note that other changes to be introduced in due course included the introduction of an online absent vote application service, removal of the 15 year limit on voting rights for British citizens living overseas, and a limit to be imposed on the number of electors a person could be appointed to act as proxy for; and
- (xi) to note that in order to cope with the increased workload which would be generated as a result of the above changes, the Electoral Registration Officer intended to put in place additional capacity by upskilling five existing members of clerical staff to enable them to contribute to electoral registration work as required.

## **VI NON-DOMESTIC RATING UPDATE**

There was submitted Report No TVJB3-2023 by the Assessor, advising of progress made by the Assessor in preparation for the 2023 Revaluation of Non-Domestic subjects and on-going activities to implement the Non-Domestic Rating (Scotland) Act 2020 and the recommendations of the Barclay Review.

The Joint Board agreed to note the contents of the report.

## **VII REVENUE MONITORING FOR 8 MONTHS TO 30TH NOVEMBER 2022**

There was submitted Report No TVJB4-2023 by the Treasurer, providing an analysis of the 2022/2023 projected revenue outturn as at 30th November 2022 and the impact on the Joint Board's overall reserves position.

The Joint Board agreed:-

- (i) to note that the overall Revenue Monitoring position as at 30th November, 2022 against the adjusted budget and the impact this had on the projected reserves;
- (ii) to note the budget adjustments detailed in second column of Appendix A (and summarised in Appendix B) to the report as virements to the previously approved Revenue Budget; and
- (iii) to note that the Treasurer and the Assessor would continue to monitor the Joint Board's projected outturn for 2022/2023 and endeavour to ensure that the final outturn was within the approved Revenue Budget and to note that where this was not possible, and recurring cost pressures were emerging that could not be contained, the Treasurer and Assessor would report the outcome of this exercise to the constituent authorities and report back to the Joint Board as part the established budget preparation and monitoring exercise.

## **VIII REVENUE BUDGET 2023/2024 TO 2027/2028**

There was submitted Report No TVJB5-2023 by the Assessor and Treasurer submitting the Joint Board's 2023/2024 Revenue Budget for approval and to set the level requisitions payable by the constituent authorities.

The Joint Board agreed:-

- (i) to approve the 2023/2024 Revenue Budget for the Tayside Valuation Joint Board as detailed in Appendix A of the report;
- (ii) to note that the sum of £32,000 would be taken from the General Reserve and used in setting the 2023/2024 Revenue Budget and to note that of this £32,000; £27,000 related to offsetting Barclay costs and an additional £5,000 to balance the budget;
- (iii) to approve that the apportionment of the 2023/2024 Revenue Budget be based on the proportion of each Council's relevant 2022/2023 Grant Aided Expenditure figures and that the 2023/2024 requisitions for the three constituent Councils be as detailed in Appendix B of the report;
- (iv) to note that Scottish Government income was based on current indications and the effect of any in year adjustments would be monitored and reported as required; and
- (v) to note the indicative Revenue Budgets for 2024/2025 to 2027/2028 as detailed in Appendix C of the report.

## **IX DATE OF NEXT MEETING**

The Joint Board agreed to note that the next meeting of the Joint Board would be held remotely on Monday, 23th June, 2023 at 9.00 am.

**The Joint Board resolved under Section 50(A)(4) of the Local Government (Scotland) Act 1973 that the press and public be excluded from the meeting for the undernoted item of business on the grounds that it involved the likely disclosure of exempt information as defined in paragraphs 6, 8 and 9 of Part I of Schedule 7A of the Act.**

**X INTERNAL AUDIT**

There was submitted Report No TVJB2-2023 by the Assessor presenting the following Internal Audit Report which was attached as an appendix to the report:-

- Internal Audit Report 2023/04 – Follow-Up Reviews.

The Joint Board agreed to note the contents of the Report and the Audit Report.

Kevin CORDELL, Convener.



**ITEM No ...5.....**

**REPORT TO: TAYSIDE VALUATION JOINT BOARD – 19 JUNE 2023**

**REPORT ON: CORPORATE PLAN & SERVICE PLAN 2022-2025**

**REPORT BY: ASSESSOR**

**REPORT NO: TVJB 7-2023**

## **1 PURPOSE OF REPORT**

1.1 The purpose of this report is to present to the Joint Board the Assessor's Corporate Plan and Service Plan for the years 2022-2025, which has been updated for the year 2023-2024.

## **2 RECOMMENDATIONS**

2.1 It is recommended that the Joint Board approves the Corporate Plan and Service Plan contained in the Appendix.

## **3 FINANCIAL IMPLICATIONS**

3.1 None. The financial implications of delivering the Joint Board's services are reflected in the 2023/24 Revenue Budget and Indicative Budgets for the years 2024-25 to 2027-28 which were approved by the Joint Board on 23 January 2023. It is not anticipated that the Draft Corporate Plan and Service Plan will require any significant changes to those budget forecasts.

## **4 POLICY IMPLICATIONS**

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

## **5 BACKGROUND**

5.1 At the meeting on 20 June 2022, the Joint Board approved the Assessor's Corporate & Service Plan for the years 2022-2025 and noted that it would be monitored and updated by the Assessor and an updated report presented to the Joint Board annually over this period.

5.2 The updated Corporate Plan and Service Plan are contained within the Appendix to this report.

5.3 The Corporate Plan and Service Plan will continue to be monitored and updated by the Assessor regularly and a report will be submitted to the Joint Board annually.

5.4 The Corporate Plan and Service Plan will be made available for inspection at the Assessor's offices and on the Joint Board's website at [www.tayside-vjb.gov.uk](http://www.tayside-vjb.gov.uk).

## **6 CONSULTATIONS**

6.1 The Clerk and Treasurer to the Joint Board have been consulted in the preparation of this report.

**7 BACKGROUND PAPERS**

7.1 None.

**ROY CHRISTIE**  
Assessor

**June 2023**

***TAYSIDE VALUATION JOINT BOARD***



***CORPORATE PLAN & SERVICE PLAN***  
***2022 - 2025***

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## CORPORATE PLAN

### 1 SERVICE MISSION & VISION

Tayside Valuation Joint Board's mission is to ensure best value and provide equitable, customer focussed, high quality, professional valuation and electoral services for all its stakeholders.

Our vision is to provide valuation and electoral services in accordance with statute and in a manner that is exemplary.

### 2 PURPOSE AND SCOPE OF SERVICES

#### 2.1 Introduction

The statutory duties allocated to the Assessor for Tayside Valuation Joint Board are the maintenance of the non-domestic Valuation Roll and the Council Tax Valuation List for the valuation areas of Angus, Dundee City and Perth & Kinross Councils.

In addition, both Angus and Perth & Kinross Councils have appointed the Assessor as Electoral Registration Officer for their respective Council areas.

#### 2.2 Valuation Roll

The Valuation Roll is a statutory document which lists all non-domestic lands and heritages within the Valuation Area. The Valuation Roll includes an entry for each non-domestic subject in the area and each entry contains the details of the properties' ownership, occupation and it's Rateable Value. The Rateable Value is an estimate of the annual rental value of the property and reflects the statutory basis upon which this must be assessed. The Rateable Value appearing in the Valuation Roll will be used by the Local Authority to determine the level of Non-Domestic Rates to be paid by the occupier. The Assessor is responsible for maintaining the Valuation Roll by adding any new entries, amending existing entries and deleting any entries which are no longer appropriate on a daily basis.

It is a fundamental feature of the system of non-domestic rating that each proprietor, tenant and occupier shall be entitled to submit a proposal against an entry appearing in the Valuation Roll, subject to certain statutory time limits.

In addition to the maintenance of the Roll, the Assessor is required to carry out a General Revaluation of all subjects periodically and to deal with all proposals arising therefrom. The latest General Revaluation came into force on 1 April 2023 and this will remain in force, amended as appropriate, until it is superseded. The next General Revaluation is due to come into effect on 1 April 2026.

As at 1 April 2023, there were a total of 22,245 subjects on the Valuation Roll, and the total Rateable Value at that date was approximately £447 million for all three Council areas.

### 2.3 Valuation (Council Tax) List

The Valuation List is also a statutory document and lists all domestic subjects (dwellings) within the Valuation Area. Each subject included in the Valuation List is ascribed to one of eight Valuation Bands according to its estimated capital value as at 1 April 1991. The Valuation Band appearing in the Valuation List will be used by the Local Authority to determine the level of Council Tax to be paid by the occupier. The Assessor is responsible for maintaining the Valuation List a daily basis by adding any new entries, amending existing entries and deleting any entries which are no longer appropriate.

At 1 April 2023 there were 216,746 dwellings on the Lists for the three Council areas.

### 2.4 Register of Electors

The Assessor, having been appointed as Electoral Registration Officer for Angus and Perth & Kinross Councils, also produces the Register of Electors for these areas. The Register is published annually and contains the names of all persons resident in the areas and eligible to vote at UK Parliamentary, Scottish Parliamentary, Local Government or European Elections. An annual canvass of electors is carried out in order to update the Register prior to its publication. Out with the annual canvass period the Register is updated on a monthly basis.

At 1 December 2022 the Register for Angus Council area contained 91,024 electors, and the Register for Perth & Kinross area contained 120,318 electors.

### 2.5 Governance

The Joint Board is required to exercise good governance and sound financial management, which includes compliance with Best Value, Promoting Fairness and Equality to all our staff and customers and meeting all statutory requirements relating to Data Protection, Freedom of Information, Environmental Impact Regulations, Record Management Requirements, etc. These issues are monitored and, where required, action is taken by the Assessor, the Clerk to the Joint Board or the Treasurer of the Joint Board as appropriate. All material matters are reported to the Joint Board at regular meetings. Detailed examination of all material matters is also undertaken by Internal Audit and External Audit as appropriate.

## 3 SERVICE ISSUES & DELIVERY

### 3.1 General

3.1.1 As the functions of the service are statutory in nature, the resources of the Joint Board are directed by the need to meet the statutory timetables associated with each of its functions. These resources are under pressure as the Joint Board has, in real terms, a reducing budget and must absorb cost pressures such as increases in salary costs and utility costs.

3.1.2 The Joint Board's Best Value submission indicates that provision of services should comply with the essential elements of good governance and sound strategic, operational and financial management. The overall objectives of the service are to meet all its statutory requirements, achieve the highest possible quality of Valuation and Electoral Registration services for stakeholders and achieve such quality in the most cost effective manner.

- 3.1.3 Whilst the impact of the Covid-19 Pandemic greatly reduced during the 2022/23 financial year, the risk of virus transmission in the workplace continued to be managed. The Joint Board's two divisional offices accordingly re-opened to the public on an appointments basis only. Consultation with staff on the formulation of a hybrid working policy is underway and is intended to be finalised and introduced shortly with a view to enabling members of staff to deliver services as efficiently and effectively as possible, whilst creating a better work/life balance.
- 3.1.4 During the currency of this plan, the Joint Board's Corporate Governance, Business Continuity and Risk Management arrangements will continue to be monitored and updated as appropriate to meet the current challenges.

## 3.2 Valuation Roll

- 3.2.1 The Valuation Roll will continue to be monitored and updated during the currency of this plan. Where it is possible to do so with sufficient accuracy, amendments to the Valuation Roll will be undertaken using resources available electronically, otherwise on-site survey work will require to take place.
- 3.2.2 Following the 2017 Revaluation, some 6,255 revaluation appeals were received. Whilst the vast majority of these appeals have been resolved, there remain some 68 appeals outstanding that have previously been referred to the Lands Tribunal for Scotland. Arrangements will be made during the currency of this plan to ensure the resolution of these appeals as far as is possible. Where settlement is not achieved, appeal cases will require to be prepared for presentation before the Upper Tribunal for Scotland as required. It is noted however that Valuation Appeal costs and fees incurred in the engagement of Counsel can be significant and this will require to be carefully managed.
- 3.2.3 In addition to "revaluation" appeals, running roll appeals are received on an ongoing basis as a result of changes to the Valuation Roll, in relation to perceived "errors" or concerning "material change of circumstances". Whilst in normal circumstances the number of such appeals is generally small, the Covid-19 pandemic has given rise to an additional 5,575 appeals that were received in the period since March 2020. Following introduction of the Non-Domestic Rates (Coronavirus) (Scotland) Act 2022, a large number of these running roll appeals have been withdrawn leaving 903 outstanding. It remains to be seen whether the remaining appeals will also be withdrawn prior to the statutory date for their disposal of 31 December 2023, so may still represent a significant additional work stream going forward. Careful planning will be required to ensure that these appeals are disposed of efficiently.
- 3.2.4 The position with valuation appeals is further complicated with the introduction of a new two stage proposal and appeal system which has come into effect from 1 April 2023. In tandem with the introduction of this new system, responsibility for the disposal of both non-domestic rating appeals and council tax appeals has transferred from Local Valuation Appeal Committee to the Scottish Courts and Tribunal Service (SCTS). A new Local Taxation Chamber has been established within SCTS and legislation setting out the framework, processes and timescales by which appeals will be dealt with is now in place. Careful planning and liaison with SCTS where appropriate will be required to secure the disposal of appeals under the new regime.
- 3.2.5 The 2023 General Revaluation has been carried out and came into force on 1 April 2023 - the first of a new system of 3 yearly revaluations (previously revaluations took place 5 yearly, or occasionally 7/8 yearly). In conjunction with this the interval between the "tone date" (i.e. the date at which valuations

require to be assessed) and the date on which the revaluation comes into force has been reduced from 2 years to 1 year. To facilitate this shortened timescale new provisions related to information gathering were enacted allowing the Assessor to issue a civil penalty where an Assessor's Information Notice has not been complied with. New provisions also required a "Draft" Valuation Roll to be published on 30 November 2022 along with supporting evidence to substantiate the rate per m<sup>2</sup> applied to comparatively valued properties. These changes represent a very substantial increase in the workload of the Assessor.

- 3.2.6 A detailed project management plan was developed and implemented to ensure that the necessary work to support these changes was in place. Resources were provided by the Scottish Government to engage additional staff and the Board's staff structure was reviewed to meet these increased demands. However, this will require to be kept under review during the currency of this plan to ensure that all statutory demands can be met and that this funding, which has been ring fenced until the year 2024/25, is reflected in Scottish Government allocations going forward.

### 3.3 Valuation (Council Tax) List

- 3.3.1 The Valuation List has been in place since April 1993.
- 3.3.2 The Valuation List will continue to be updated as required by current legislation to reflect changes, new entries and deletions. Amendments to the Valuation List will be mainly undertaken using resources available electronically, and on-site survey work will take place only where required.
- 3.3.3 Proposals in relation to Council Tax Bandings will continue to be addressed and cleared by professional and technical staff in accordance with the statutory timetable. Appeal cases will require to be prepared for hearing by the SCTS Local Taxation Chamber as required.

### 3.4 Electoral Register

- 3.4.1 The Register of Electors is usually published annually on 1 December each year following a canvass of all households conducted during the period July to November each year.
- 3.4.2 The Electoral Register will be updated monthly out with the canvass period in accordance with current legislation. Clerical staff will issue and process forms from electors to allow registration at new/changed addresses. Reviews of registrations will be carried out for those electors no longer thought to be eligible for registration at a particular address.
- 3.4.3 Absent voters' personal identifiers will be maintained and refreshed each 5 years.
- 3.4.4 Current legislation requires the Registration Officer to compile and keep two versions of the Register. The Electoral Register contains the details of everyone who is entitled to vote and the use of this Register is reserved for elections and certain other statutory purposes only. Access to this Register and the sale and the supply of this Register is strictly controlled by legislation. The Open Register (formerly known as the Edited Register) which omits the names of electors who have asked to be excluded from this version, has no restrictions on its use, access or sale and supply. Clerical staff will monitor and process requests to be excluded from the Open Register as appropriate.
- 3.4.5 Preparations will be made to enable the necessary registration activity to take place in advance of any planned elections or referenda. Staff will work together



with Returning Officers and their staff to ensure effective delivery of election services.

- 3.4.6 Following the introduction of the Elections Act 2022 by the UK Government, the first provision of the legislation to come into effect is the requirement for electors to show photo ID to be allowed to vote at polls for UK Parliamentary elections. From 16 January 2023, individuals without appropriate ID were able to apply to the Electoral Registration Officer for a voter authority certificate to allow them to vote in such future elections. Further changes due to be implemented, amongst others, include differentiated procedures for postal vote applications and postal vote identifier refresh procedures between UK Parliamentary and Scottish Parliamentary & Local Government elections, and “votes for life” for overseas electors. The Electoral Registration Officer will continue to closely monitor developments and take action as appropriate to accommodate any such changes.

### 3.5 Information Technology

- 3.5.1 The continuing effective delivery of the Joint Board’s services is dependent on its IT Section. The major task of the IT Development Manager and his staff is to continue to maintain existing systems and to develop and provide new and altered systems to meet the needs of the Joint Board. The effectiveness of these IT systems is key to securing the maximum efficiency and effectiveness of the Joint Board in meeting its corporate objectives.
- 3.5.2 The IT Team have been engaged in upgrading server facilities to allow more efficient staff access to systems across the Board area, have installed a new Teams phone system and are in the process of installing IT equipment in support of hot-desking in the Divisional offices. During the currency of this plan, the IT team will continue to deliver improvements to IT infrastructure in order to best support hybrid working arrangements.
- 3.5.3 The IT team have also been heavily engaged in upgrading and amending the in-house valuation IT systems to accommodate new valuation practices and procedures which required to be introduced following reforms arising from the Barclay Review of Non-Domestic Rates and the subsequent introduction of the Non-Domestic Rates (Scotland) Act 2020. The IT team will continue to further develop systems as required.
- 3.5.4 The Assessor contributes to the Scottish Assessors’ Portal, a national website which provides a fully searchable national dataset of Non Domestic Rating and Council Tax information, together with on-line interactive services available to all stakeholders. IT resources will be required to upload data regularly to provide the most up to date information, and this will continue during the currency of this plan. New public facing initiatives to implement aspects of the Non-Domestic Rates (Scotland) Act 2020 have been developed in conjunction with other Assessors and delivered through the Portal. The Joint Board’s IT Section will continue to contribute to those developments and initiatives.
- 3.5.5 An external provider supplies an Electoral Registration system to Tayside Valuation Joint Board. Constant liaison is required to ensure successful delivery of the service.
- 3.5.6 Local Authorities maintain Corporate Address Gazetteers in association with the One Scotland Gazetteer, an address database made up of all 32 local authority gazetteers. Assessors’ primary databases are an important source of information in this development. IT resources will require to be allocated to ensure the regular exchange of up-to-date data in a nationally compliant format.

- 3.5.7 The Finance departments of the three constituent authorities are currently advised of changes to the Valuation Roll and Valuation List by interface reports to allow manual update of the authorities' billing and collection systems.

### 3.6 Management Structures & Organisational Structure

- 3.6.1 The Joint Board's Management Team, chaired by the Assessor, oversees the running of the organisation. The team meets regularly to consider issues of Policy and Strategy, Valuation and Council Tax, Electoral Registration, Governance and IT Management.

- 3.6.2 In-house Working Groups have also been formed to oversee various aspects of the service provision and to report to the Management Team. Established Working Groups are:-

Council Tax  
 Non-Domestic Rating  
 Electoral Registration  
 Governance  
 Information Technology  
 Health & Safety Group.

- 3.6.3 The staff of the Joint Board are its major resource, and the Joint Board's success depends on their knowledge, experience and ability. Professional staff must meet the continuous professional development (CPD) requirements of their professional bodies, and are encouraged and assisted, so far as resources permit, to meet these requirements. The Joint Board operates an Employee Performance and Development Review scheme designed to maximise the performance and development of individual staff members. Where required training will be provided to staff in the operation of the Joint Board's IT systems. General training is also required in relation to external IT systems, packages and general PC use. Budgetary arrangements will be put in place to allow the necessary training courses to be set up.

- 3.6.4 Procedures and practices, some of which are of long standing, will be reviewed to ensure that service delivery proceeds in the most effective manner. In this context, the Joint Board's Internal Auditors will prepare an Audit Needs Assessment and deliver a Strategic Plan, Annual Plans and Individual Audit Reports designed to ensure best practice is achieved across all service areas.

- 3.6.5 Operationally, staff will continue to be advised and updated on the service delivery. The organisation's Intranet contains the Joint Board's Guidelines, Policies, and operational instructions. These will be monitored and updated as required.

### 3.7 Governance

- 3.7.1 Tayside Valuation Joint Board meets regularly to consider reports by the Assessor, the Clerk to the Joint Board and the Treasurer as appropriate. The Treasurer will report on all financial matters, including submitting a draft budget for approval annually and reporting upon budget monitoring to the Joint Board at 3 monthly intervals. The Assessor will report on service delivery and associated matters as required and will produce and publish a Public Performance Report annually.

- 3.7.2 Internal Audit will examine all aspects of governance and service delivery and a report will be submitted to the Joint Board in line with an Audit Needs Assessment and an agreed Annual Plan.

3.7.3 External Audit will examine the Joint Board's draft accounts in line with current practices and will report to the Joint Board accordingly.

#### **4 AIM & OBJECTIVES**

Our overall aim will be to fulfil our mission and achieve our vision as outlined above. In doing so 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 Best Value and continuous improvement.
- Take individual and collective responsibility for the services provided.
- 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.

Our Key Corporate Objectives are set out in the attached Appendix 1.

#### **5 SERVICE PLAN**

Detailed analysis of how we will achieve our key corporate objectives is set out in our Service Plan which is attached as Appendix 2.

#### **6 MONITORING AND REVIEW OF CORPORATE PLAN AND SERVICE PLAN**

This Corporate Plan and the attached Service Plan are designed to cover the period 1 April 2022 – 31 March 2025. Progress towards achieving the goals set out in these plans will be monitored by the Assessor's Governance Working Group and reported to the Management Team at regular Management Meetings. The Assessor will report to the Joint Board as required and will produce a Public Performance Report annually.

This Corporate Plan and Service Plan will be reviewed by the Assessor each year and consideration will be given to the degree to which the key corporate objectives and the more detailed objectives set within the Service Plan have been achieved. The Corporate Plan and Service Plan will be re-presented to the Joint Board annually incorporating any changes necessary to reflect ongoing developments.

Roy Christie  
Assessor and Electoral Registration Officer  
30 May 2023

**CORPORATE PLAN – KEY CORPORATE OBJECTIVES**

**2023/24**

| No | Task/Project  | Responsibility | Performance Measures  |
|----|---|----------------|---|
| 1  | To ensure statutory duties are carried out for maintenance of the <b>Valuation Roll</b> .   | Assessor       | <ol style="list-style-type: none"> <li>1 Maintain Valuation Roll in line with statutory requirements.</li> <li>2 Dispose of proposals within statutory time frame including First tier Tribunal for Scotland, Upper Tribunal for Scotland and Lands Valuation Appeal Court appeals.</li> <li>3 Audit processes, procedures and values.</li> <li>4 Prepare for the 2026 General Revaluation in line with the requirements of the Non-Domestic Rates (Scotland) Act 2020 and other relevant legislation, including the application of civil penalties.</li> <li>5 Continue to develop amended systems and procedures to facilitate new proposal / appeal procedures following the transfer of appeals to the Scottish Courts &amp; Tribunals Service.</li> <li>6 Review NDR processes and procedures &amp; further development IT systems, procedures and communications as required.</li> <li>7 Maintain performance.</li> </ol> |
| 2  | To ensure statutory maintenance of the <b>Council Tax</b> List.   | Assessor       | <ol style="list-style-type: none"> <li>1 Maintain CT List in line with statutory requirements.</li> <li>2 Dispose of proposals within statutory time frame including First tier Tribunal for Scotland and Upper Tribunal for Scotland appeals.</li> <li>3 Audit processes, procedures and Bands.</li> <li>4 Maintain performance.</li> </ol>  |
| 3  | To ensure timeous publication and maintenance of the <b>Electoral Register</b> and registration services at elections.  | Assessor       | <ol style="list-style-type: none"> <li>1 Prepare and publish the Electoral Registers.</li> <li>2 Maintain Electoral Register and publish statutory update each month.</li> <li>3 Dispose of any registration appeals.</li> <li>4 Prepare for and ensure refresh of Absent Vote personal identifiers.</li> <li>5 Prepare for and ensure effective management of registration duties such as to be ready for any UK Parliamentary Election, Scottish Government Election and Local Government Elections that may be called, and any other elections or referendums as required.</li> <li>6 Prepare for reforms affecting electoral registration for UK &amp; Scottish Parliamentary elections.</li> <li>7 Audit processes, procedures and accuracy to ensure quality registration delivery.</li> <li>8 Further develop IT systems, procedures and communications.</li> <li>9 Maintain performance.</li> </ol>                     |
| 4  | To develop, prepare and publish reports to improve customer knowledge and ensure attainment of good <b>Community Focus</b> .  | Assessor       | <ol style="list-style-type: none"> <li>1 Prepare and publish statutory reports.</li> <li>2 Prepare and present reports to Tayside Valuation Joint Board.</li> <li>3 Maintain customer targeted policies.</li> <li>4 Maintain appropriate public participation schemes.</li> <li>5 Maintain, update and improve website.</li> </ol>  |
| 5  | To set standards and undertake corporate improvement in <b>Service Delivery Arrangements</b> and review the performance management and planning framework to ensure continuous improvement. | Assessor       | <ol style="list-style-type: none"> <li>1 Maintain Valuation Roll performance.</li> <li>2 Maintain Council Tax performance.</li> <li>3 Meet Electoral performance indicators set by the Electoral Commission.</li> <li>4 Preparation, monitoring and review of Service Planning.</li> <li>5 Prepare and implement Employee Performance and Development Reviews (EPDR).</li> <li>6 Maintain and update Health &amp; Safety procedures.</li> </ol>   |

## CORPORATE PLAN – KEY CORPORATE OBJECTIVES (cont'd)

2023/24

| No | Task/Project  | Responsibility | Performance Measures   |
|----|---|----------------|--|
| 6  | To review roles, responsibilities, <b>Structures and Processes</b> to ensure effective balance of responsibility and authority.                           | Assessor       | 1 Review Standing Orders, Scheme of Delegation and Financial Regulations; 5 yearly.<br>2 Adhere to Standing Orders, Scheme of Delegation and Financial Regulations.<br>3 Consider structure and responsibilities with staff changes and new tasks regularly.   |
| 7  | To review, monitor and maintain organisational <b>Risk Management and Internal Controls</b> to ensure efficient and effective delivery of service.        | Assessor       | 1 Identify risks.<br>2 Mitigate risks.<br>3 Monitor and review risks.<br>4 Maintain task specific, strategic and rolling risk registers.<br>5 Report risks to Tayside Valuation Joint Board and review risk strategy as required.  |
| 8  | To develop, adopt and review formal documentation and put in place appropriate systems to ensure <b>Standards of Conduct</b> are adhered to.              | Assessor       | 1 Monitor compliance to legislation and Tayside Valuation Joint Board policies and procedures.<br>2 Monitor and review compliance to Records Management, Freedom of Information, Data Protection and Equalities.<br>3 Monitor and maintain Records Management Policy and Action Plan.<br>4 Report on Whistle Blowing.<br>5 Provide management, guidance and support timeously.   |
| 9  | To plan and deliver an <b>organisational development strategy</b> considering corporate initiatives to ensure efficiency and quality of service delivery. | Assessor       | 1 Maintain Annual Service Plan for each sector of the organisation.<br>2 Deliver corporate improvement.<br>3 Achieve key corporate objectives, Tayside Valuation Joint Board mission, vision, aims and Service Plan objectives.<br>4 Review and update staff training and development.   |
| 10 | To engage in <b>key partnership working</b> to ensure the integrated delivery of efficient government.  | Assessor       | 1 Encourage partnership working with constituent authorities.<br>2 Encourage partnership working with public and civil servants e.g. Valuation Office Agency, Scottish Assessors Association, Scottish Government, Electoral Commission, Cabinet Office, Department for Work and Pensions (DWP), Elections Management Board, etc.<br>3 Maintain partnership working with external professional bodies e.g. Royal Institution of Chartered Surveyors (RICS), The Institute of Revenues Rating and Valuation (IRRV), Association of Electoral Administrators (AEA), etc. |

### SERVICE PLAN - STRATEGIC AIMS & OPERATIONAL OBJECTIVES 1

2023/24

To ensure statutory duties are carried out for maintenance of the **Valuation Roll** and ensure timeous publication of the 2023 Revaluation Roll.

| No  | Aims & Objectives  | Performance Measures  | Key Task Owner(s)                          |
|-----|--|---|--|
| 1.1 | Maintain Valuation Roll in line with statutory requirements.   | Maintain and update survey records in line with relevant guidance and practice.   | Assistant Assessors                        |
|     |  | Consider planning and building warrants and take appropriate action to maintain records.  | Assistant Assessors                        |
|     |  | Prepare valuations in line with practice notes and 'tone' evidence.   | Assistant Assessors                        |
|     |  | Update valuations daily, issue Valuation Notices weekly; provide update to constituent authorities Finance Departments weekly.  | Assistant Assessors                        |
|     |  | Continue to update rental, cost and turnover analysis to ensure accuracy of the Roll.   | Assistant Assessors                        |
| 1.2 | Dispose of proposals within statutory time frame including First-tier Tribunal for Scotland (FTTS), Upper Tribunal for Scotland (UTS) and Lands Valuation Appeal Court (LVAC) appeals.             | Correspond with proposers in line with legal requirements and Tayside Valuation Joint Board standards.  | Assistant Assessors                        |
|     |  | Ensure proposals are allocated appropriate Proposal Determination Dates.  | Assistant Assessors                        |
|     |  | Monitor loss on proposal/appeal and reasons for loss.   | Assistant Assessors                        |
|     |  | Ensure compliance with FTTS, UTS & LVAC requirements and ensure quality preparation of cases.   | Assistant Assessors                        |
| 1.3 | Audit processes, procedures and values.  | Audit valuation processes procedures and issued values.   | Assistant Assessors / Internal Audit       |
|     |  | Audit appeal processes, procedures and outcomes.  | Assistant Assessors/ Internal Audit        |
|     |  | Consider presented audit reports.   | Assessor                                   |
| 1.4 | Prepare for the 2026 General Revaluation in line with the requirements of the Non-Domestic Rates (Scotland) Act 2020 and other relevant legislation, including the application of civil penalties. | Implement the requirements of the Non-Domestic Rates (Scotland) Act 2020 and related secondary legislation.   | Assessor/ Assistant Assessors              |
|     |  | Maintain and continue to develop systems and procedures for information gathering as required using civil penalty procedures.   | Assessor/ Assistant Assessors              |
|     |  | Ingather and analyse returned information.  | Assistant Assessors                        |
| 1.5 | Continue to develop amended systems and procedures to facilitate new proposal / appeal procedures  | Systems and procedures are re-developed to facilitate new two stage proposal/appeals system following transfer of appeals to the Scottish Courts & Tribunals Service. | Assessor/ Assistant Assessors / IT Manager |
| 1.6 | Review NDR processes and procedures & further develop IT systems, procedures and communications.   | Review NDR processes and further develop IT systems, where possible, in conjunction with other Assessors.   | Assessor/ Assistant Assessors/ IT Manager  |
|     |  | Review and further develop procedures and communications.   | Assessor/ Assistant Assessors              |
| 1.7 | Maintain performance.  | Maintain efficiency in survey procedures.   | Assistant Assessors                        |
|     |  | Maintain quality of valuations by reference to appeal loss.   | Assistant Assessors                        |
|     |  | Maintain performance in terms of KPIs and internal indicators.  | Assistant Assessors                        |

**SERVICE PLAN - STRATEGIC AIMS & OPERATIONAL OBJECTIVES 2**

To ensure statutory maintenance of the *Council Tax List*.

| No  | Aims & Objectives   | Performance Measures   | Key Task Owner(s)                   |
|-----|---|--|-------------------------------------|
| 2.1 | Maintain Council Tax in line with statutory requirements.   | In-gather and analyse sales evidence.  | Assistant Assessors                 |
|     |   | Maintain and update survey records.  | Assistant Assessors                 |
|     |   | Update bandings daily, issue Valuation Notices weekly; provide update to constituent authorities Finance Departments weekly. | Assistant Assessors                 |
|     |   | Ensure accuracy of all amended and new bands.  | Assistant Assessors                 |
|     |   | Update Council Tax daily, issue new and band change notices weekly and notify Councils weekly.                               | Assistant Assessors                 |
| 2.2 | Dispose of proposals within statutory time frame including First-tier Tribunal for Scotland (FTTS) and Upper Tribunal for Scotland (UTS) appeals. | Correspond with proposers in line with legal requirements.   | Assistant Assessors                 |
|     |   | Monitor band reductions.   | Assistant Assessors                 |
|     |   | Ensure compliance with FTTS and UTS requirements and ensure quality preparation of cases.                                    | Assistant Assessors                 |
| 2.3 | Audit processes, procedures and Bands.  | Audit banding processes, procedures and issued bands.  | Assistant Assessors/ Internal Audit |
|     |   | Audit appeal processes, procedures and outcomes.   | Assistant Assessors/ Internal Audit |
|     |   | Consider presented audit reports.  | Assessor                            |
|     |   | Review and further develop procedures and communications.  | Assessor/ Assistant Assessors       |
| 2.4 | Maintain performance.   | Maintain efficiency in survey procedures.  | Assistant Assessors                 |
|     |   | Maintain quality of bandings by reference to band reductions on appeal.  | Assistant Assessors                 |
|     |   | Maintain performance in terms of Key Performance Indicators and internal indicators.   | Assistant Assessors                 |

## SERVICE PLAN - STRATEGIC AIMS &amp; OPERATIONAL OBJECTIVES 3

2023/24

To ensure timeous publication and maintenance of the *Elector Register* through full Individual Electoral Registration.

| No  | Aims & Objectives  | Performance Measures   | Key Task Owner(s)                                   |
|-----|--|--|---|
| 3.1 | Prepare and publish Electoral Register by 1 December 2023.               | Publish Electoral Register in paper format and electronic format by 1 February 2024.   | Admin Manager/ Assistant Assessors (Angus/Perth)    |
|     |  | Carry out postal and door to door canvass in line with legislation and health and safety provisions to maximise registration.            | Admin Manager/ Assistant Assessors (Angus/Perth)    |
|     |  | Ensure appropriate advertising/publicity initiatives are in place in conjunction with Electoral Commission's public engagement strategy. | Admin Manager                                       |
|     |  | Action all absent vote applications received during and outside the canvass period.  | Admin Manager/<br>Assistant Assessors (Angus/Perth) |
|     |  | Distribute Register in requested format to persons as defined by statute.  | Admin Manager/<br>Assistant Assessors (Angus/Perth) |
|     |  | Actively encourage recipients to accept the Register in electronic format to reduce costs.   | Admin Manager                                       |
|     |  | Liaise with external contractors and manage/mitigate risks.  | Admin Manager                                       |
| 3.2 | Maintain Electoral Register for statutory updates each month.            | Update Electoral Register monthly per legislative requirements.  | Admin Manager/<br>Assistant Assessors (Angus/Perth) |
|     |  | Issue Notices in line with statutory requirement.  | Admin Manager/<br>Assistant Assessors (Angus/Perth) |
|     |  | Improve contact with hard to reach groups through partnership working initiatives.   | Admin Manager                                       |
|     |  | Identify and improve appropriate advertising/publicity channels re registration.   | Admin Manager                                       |
|     |  | Refresh Absent Vote Personal Identifiers (AVPIs) as required in January 2024.  | Admin Manager/<br>Assistant Assessors (Angus/Perth) |
| 3.3 | Dispose of any registration appeals.                                     | Correspond with appellants in line with statutory requirements.  | Admin Manager                                       |
|     |  | Ensure hearings are set up and conducted timeously.  | Admin Manager                                       |
| 3.4 | Prepare for refresh of Absent Vote personal identifiers in January 2024. | Identify quantities and additional required expenditure.   | Admin Manager                                       |
|     |  | Establish required processes, timetable for collection and processing.   | Admin Manager                                       |
|     |  | Provide reports as required.   | Admin Manager                                       |



## SERVICE PLAN - STRATEGIC AIMS & OPERATIONAL OBJECTIVES 3 (contd)

2023/24

To ensure timeous publication and maintenance of the *Elector Register* through full Individual Electoral Registration.

| No  | Aims & Objectives  | Performance Measures   | Key Task Owner(s)                                   |
|-----|--|--|---|
| 3.5 | Prepare for and ensure effective management of registration duties for any elections or referendums as required. | Ensure all applications for registration are processed accurately and timeously.   | Admin Manager/<br>Assistant Assessors (Angus/Perth) |
|     |  | Ensure all AVPI applications for registration are processed accurately and timeously.  | Admin Manager/<br>Assistant Assessors (Angus/Perth) |
|     |  | Ensure all applications for Voter Authority Certificates are processed accurately and timeously.   | Admin Manager/<br>Assistant Assessors (Angus/Perth) |
|     |  | Prepare and maintain all necessary timetables including the identification of all key risks associated with election preparation requirements. | Admin Manager                                       |
|     |  | Ensure staff are trained and available to answer all telephone and email enquiries.  | Admin Manager                                       |
|     |  | Ensure staffing resource in place at all peak periods and as required during polling hours.  | Assessor/ Assistant Assessors                       |
| 3.6 | Prepare for reforms affecting electoral registration for UK & Scottish Parliamentary elections.                  | Engage with the SAA Electoral Registration Committee / UK Government and Scottish Government to ensure full awareness of proposed changes.     | Assessor/ Assistant Assessors/ Admin Manager        |
|     |  | Engage with EMS suppliers to ensure electoral management system can accommodate required changes.  | Assessor/ Assistant Assessors/ Admin Manager        |
|     |  | Prepare amended procedures and ensure staff are fully trained to implement amended procedures.   | Assessor/ Assistant Assessors/ Admin Manager        |
| 3.7 | Audit processes, procedures and accuracy to ensure quality registration delivery.                                | Audit Electoral Registration processes, procedures and issued notices.   | Assistant Assessors/ Internal Audit                 |
|     |  | Audit personal identifiers with canvass signatures.  | Assistant Assessors/ Internal Audit                 |
|     |  | Audit name changes to ensure accuracy.   | Assistant Assessors/ Internal Audit                 |
|     |  | Consider all audit reports for appropriate actions.  | Assessor  |
| 3.8 | Further develop IT systems, procedures and communications.   | Improve address data matching, maximise Individual Electoral Registration (IER) confirmation and IER verification.                             | Admin Manager                                       |
|     |  | Deliver electorate statistics to National Records of Scotland (RPF 29).  | Admin Manager                                       |
| 3.9 | Maintain performance.  | Improve efficiency in the delivery of the canvass processes and procedures.  | Admin Manager/ Assistant Assessors                  |
|     |  | Review performance reports and consider targets and new electoral tasks.   | Assessor/ Admin Manager                             |
|     |  | Deliver performance standards, self-assessment and data returns to Electoral Commission.   | Admin Manager                                       |

## SERVICE PLAN - STRATEGIC AIMS &amp; OPERATIONAL OBJECTIVES 4

2023/24

To systematically develop, prepare and publish reports to improve customer knowledge and ensure attainment of improved **Community Focus**.

| No  | Aims & Objectives   | Performance Measures   | Key Task Owner(s)                 |
|-----|---|--|-----------------------------------|
| 4.1 | Prepare and publish statutory reports.                        | Strategic Aims/Operational Objectives.   | Assessor                          |
|     |   | Annual Assessor's report to Tayside Valuation Joint Board re service planning, performance and target setting.             | Assessor                          |
|     |   | Annual Treasurer's un-audited accounts.  | Treasurer                         |
|     |   | Annual Audit reports to Tayside Valuation Joint Board.   | Assessor/Internal Audit           |
|     |   | Annual proposed Revenue Report to Tayside Valuation Joint Board.   | Treasurer/Assessor                |
| 4.2 | Prepare and present reports to Tayside Valuation Joint Board. | Prepare and present reports to Tayside Valuation Joint Board as required.  | Assessor                          |
| 4.3 | Develop and improve customer targeted policies.               | Oversee development of performance statistical analysis and monitoring.  | Assessor                          |
|     |   | Monitor adherence to equality principles.  | Assessor                          |
|     |   | Liaise with the Electoral Commission to ensure a robust public engagement strategy is in place for Electoral Registration. | Admin Manager                     |
| 4.4 | Maintain appropriate public participation schemes.            | Liaise with universities, further education establishments and schools to maximise student registration.                   | Admin Manager                     |
|     |   | Liaise with care homes to maximise registration for residents.   | Admin Manager/Assistant Assessors |
|     |   | Identify improvements to Tayside Valuation Joint Board internet site and review contents.                                  | Assessor/ IT Manager              |
|     |   | Maintain and update the internet site to ensure current and accurate especially at key electoral events.                   | Assessor/ IT Manager              |
| 4.5 | Maintain, update and improve websites.                        | Maintain and update the intranet site to ensure current and accurate.  | Assessor                          |
|     |   | Maintain and update the internet site to ensure current and accurate.  | Assessor                          |

## SERVICE PLAN - STRATEGIC AIMS &amp; OPERATIONAL OBJECTIVES 5

2023/24

To set standards and undertake corporate improvement in **Service Delivery Arrangements** and review the performance management and planning framework to ensure continuous improvement.

| No  | Aims & Objectives  | Performance Measures   | Key Task Owner(s)             |
|-----|--|--|-------------------------------|
| 5.1 | Maintain Valuation Roll performance.                                 | Agree and set KPI targets for Valuation Roll.  | Assessor/ Assistant Assessors |
|     |  | Agree internal indicators for Valuation Roll performance.  | Assessor/ Assistant Assessors |
|     |  | Monitor, analyse and report on Valuation Roll performance at regular management meetings.  | Assessor/ Assistant Assessors |
| 5.2 | Maintain Council Tax performance.                                    | Agree and set KPI targets for Council Tax.   | Assessor/ Assistant Assessors |
|     |  | Agree internal indicators for Council Tax performance.   | Assessor/ Assistant Assessors |
|     |  | Monitor, analyse and report on Council Tax performance at regular management meetings.   | Assessor/ Assistant Assessors |
| 5.3 | Meet Electoral Registration key and internal performance indicators. | Produce and submit details of Electoral Registration planning to Electoral Commission.   | Assessor/ Admin Manager       |
|     |  | Produce and submit statistical monitoring and indicators for Electoral Registration performance to Electoral Commission.                               | Assessor/ Admin Manager       |
|     |  | Monitor, analyse and report on Electoral Registration performance at regular management meetings.  | Admin Manager                 |
| 5.4 | Prepare, monitor and review Service Plan.                            | Monitor Corporate and Service Plans.   | Assessor/ Assistant Assessors |
|     |  | Ensure adherence to Service Plan and Performance Indicators.   | Assessor/ Assistant Assessors |
| 5.5 | Prepare and implement EPDR scheme Reviews.                           | Review EPDR Procedure, implement procedure and review staff comments and organisational requirements.  | Assessor/ Assistant Assessors |
| 5.6 | Maintain and update Health & Safety Procedures.                      | Ensure all Health and Safety procedures are monitored and reviewed by the Health and Safety Working Group and reported at regular management meetings. | Assessor/ Assistant Assessors |
|     |  | Present a Health and Safety Report to Tayside Valuation Joint Board annually.  | Assessor                      |

## SERVICE PLAN - STRATEGIC AIMS & OPERATIONAL OBJECTIVES 6

2023/24

To review roles, responsibilities, **Structures and Processes** to ensure effective balance of responsibility and authority.

| No  | Aims & Objectives  | Performance Measures  | Key Task Owner(s)        |
|-----|--|---|--------------------------|
| 6.1 | Review Standing Orders, Scheme of Delegation and Financial Regulations 5 yearly (next review due June 2027). | Review contents of Standing Orders 5 yearly.  | Assessor/Clerk/Treasurer |
|     |  | Review contents of Scheme of Delegation 5 yearly.   | Assessor/Clerk/Treasurer |
|     |  | Review contents of Financial Regulations 5 yearly.  | Assessor/Clerk/Treasurer |
| 6.2 | Adhere to Standing Orders, Scheme of Delegation and Financial Regulations.                                   | Report to Tayside Valuation Joint Board re review of contents of Standing Orders 5 yearly.                          | Assessor/Clerk/Treasurer |
|     |  | Report to Tayside Valuation Joint Board re review of contents of Scheme of Delegation 5 yearly.                     | Assessor/Clerk/Treasurer |
|     |  | Report to Tayside Valuation Joint Board re review of contents of Financial Regulations 5 yearly.                    | Assessor/Clerk/Treasurer |
| 6.3 | Consider structure and responsibilities with staff changes and new tasks.                                    | Monitor compliance with Standing Orders, Scheme of Delegation and Financial Regulations for executive and managers. | Assessor/Clerk/Treasurer |
|     |  | Review staffing and post requirements when staff leave, reduce hours or alter posts.                                | Assessor                 |

## SERVICE PLAN - STRATEGIC AIMS &amp; OPERATIONAL OBJECTIVES 7

2023/24

To review, monitor and maintain organisational *Risk Management and Internal Controls* to ensure efficient and effective delivery of service.

| No  | Aims & Objectives   | Performance Measures  | Key Task Owner(s)             |
|-----|---|---|-------------------------------|
| 7.1 | Identify risks.   | Consider new risks for addition to risk registers at regular management meetings.   | Assessor/ Assistant Assessors |
|     |   | Consider risks within each service delivery planning timetable on an ongoing basis.                                       | Assessor/ Assistant Assessors |
|     |   | Consider risks arising from legislative changes.  | Assessor/ Assistant Assessors |
| 7.2 | Mitigate risks.   | Ensure mitigation strategy is considered timeously.   | Assessor/ Assistant Assessors |
|     |   | Implement mitigation decisions effectively.   | Assessor/ Assistant Assessors |
| 7.3 | Monitor and review risks.   | Monitor budget spend and variances at regular management meetings.  | Assessor/ Assistant Assessors |
|     |   | Monitor actions resulting from audit reports at regular management meetings.  | Assessor/ Assistant Assessors |
|     |   | Liaise with the Treasurer to the Joint Board to ensure appropriate monitoring and accounting.                             | Assessor                      |
|     |   | Review risk register at regular management meetings.  | Assessor/ Assistant Assessors |
| 7.4 | Maintain task specific and strategic risk registers.                                | Maintain work timetables with corresponding risk management monitoring regularly at all relevant meetings.                | Assessor/ Assistant Assessors |
|     |   | Consider new risks to be added to timetables/risk registers on an ongoing basis.  | Assessor/ Assistant Assessors |
|     |   | Mitigate all risks on timetables/risk registers on an ongoing basis   | Assessor/ Assistant Assessors |
| 7.5 | Report risks to Tayside Valuation Joint Board and review risk strategy as required. | Report to Joint Board on identified key risks annually.   | Assessor                      |
|     |   | Report to Joint Board on budget monitoring on a quarterly basis.  | Assessor/Treasurer            |
|     |   | Submit external and internal auditors' reports and actions carried out resulting from recommendations to the Joint Board. | Assessor                      |

## SERVICE PLAN - STRATEGIC AIMS &amp; OPERATIONAL OBJECTIVES 8

2023/24

To develop, adopt and review formal documentation and put in place appropriate systems to ensure *Standards of Conduct* are adhered to.

| No  | Aims & Objectives  | Performance Measures   | Key Task Owner(s)             |
|-----|--|--|-------------------------------|
| 8.1 | Monitor legislation to ensure Tayside Valuation Joint Board policies and procedures are compliant. | Ensure compliance with Tayside Valuation Joint Board policies on a day to day basis.   | Assessor/ Assistant Assessors |
| 8.2 | Monitor and review compliance to Freedom of Information, Data Protection and Equalities.           | Ensure compliance with all legal requirements e.g. Records management, Freedom of Information, Data Protection, Equal Opportunities, etc. on a day to day basis and assess at regular management meetings. | Assessor/ Assistant Assessors |
|     |  | Ensure Complaints policy and procedure meets required standards.   | Assessor/ Assistant Assessors |
| 8.3 | Monitor and implement Records Management Policy and Action Plan.                                   | Ensure Records Management Policy and Action Plan are implemented to the required standard.   | Assessor/ Assistant Assessors |
| 8.4 | Report on Whistle Blowing.   | Ensure the policy and procedures are reviewed as appropriate to ensure staff concerns are addressed.   | Assessor/ Assistant Assessors |
|     |  | Report on items raised as appropriate.   | Assessor/ Assistant Assessors |
| 8.5 | Provide management, guidance and support timeously.  | Ensure that policies are reviewed regularly, advised to the Joint Board and staff briefed.   | Assessor/ Assistant Assessors |
|     |  | Ensure that appropriate guidance is developed and training given for new tasks produced.   | Assessor/ Assistant Assessors |
|     |  | Ensure that policies are available, preferably on the Tayside Valuation Joint Board intranet.  | Assessor/ Assistant Assessors |
|     |  | Ensure an appropriate support structure is in place for all employees.   | Assessor/ Assistant Assessors |

## SERVICE PLAN - STRATEGIC AIMS &amp; OPERATIONAL OBJECTIVES 9

2023/24

To plan and deliver an *organisational development strategy* considering corporate initiatives to ensure efficiency and quality of service delivery.

| No  | Aims & Objectives  | Performance Measures   | Key Task Owner(s)                                   |
|-----|--|--|---|
| 9.1 | Maintain annual Service Plan.  | Prepare annual service plan and present to Tayside Valuation Joint Board.  | Assessor  |
|     |  | Ensure staff awareness, guidance, monitoring and assessment of compliance procedures.  | Assessor/ Assistant Assessors                       |
|     |  | Monitor compliance with the Service Plan on a day to day basis and assess at regular management meetings.                        | Assessor/ Assistant Assessors                       |
| 9.2 | Deliver corporate improvement.   | Develop and review internal performance indicators and update KPIs to ensure improvement.  | Assessor/ Assistant Assessors                       |
|     |  | Monitor performance improvement and report at management meetings and Tayside Valuation Joint Board.                             | Assessor/ Assistant Assessors                       |
|     |  | Monitor and report absence levels.   | Assessor/ Assistant Assessors                       |
|     |  | Discuss and develop corporate improvement strategies at management meetings.   | Assessor/ Assistant Assessors                       |
|     |  | Ensure that key corporate objectives are communicated to all staff and included in EPDR process.                                 | Assessor/ Assistant Assessors                       |
| 9.3 | Deliver Key Corporate Objectives & Tayside Valuation Joint Board Mission, vision, aims and objectives. | Review key corporate objectives at regular management meetings.  | Assessor/ Assistant Assessors                       |
|     |  | Ensure key corporate objectives are communicated to all staff and included in EPDR process.                                      | Assessor/ Assistant Assessors                       |
|     |  | Communicate and monitor adherence to Mission, vision, aims and objectives.   | Assessor/ Assistant Assessors                       |
| 9.4 | Review and update staff training and development.  | Ensure training requirements identified through EPDR and by other management routes are reported to regular management meetings. | Assessor/ Assistant Assessors/<br>Principal Valuers |
|     |  | Ensure appropriate training is provided.   | Assessor/ Assistant Assessors/<br>Principal Valuers |

## SERVICE PLAN - STRATEGIC AIMS &amp; OPERATIONAL OBJECTIVES 10

2023/24

To engage in *key partnership working* to ensure the delivery of efficient government.

| No   | Aims & Objectives   | Performance Measures   | Key Task Owner(s)                           |
|------|---|--|---|
| 10.1 | Encourage partnership working with constituent authorities.   | Continue partnership working with Finance departments of the three authorities.                                  | Assistant Assessors                         |
|      |   | Continue partnership working with the Returning Officer staff of the three authorities.                          | Assessor/ Admin Manager/Assistant Assessors |
|      |   | Continue partnership working with the Treasurer to Tayside Valuation Joint Board.                                | Assessor                                    |
|      |   | Improve partnership working with Planning and Building departments of the three authorities.                     | Assistant Assessors                         |
| 10.2 | Encourage partnership working with public and civil servants e.g. Valuation Office Agency, Scottish Assessors Association, Scottish Government, Electoral Commission, Cabinet Office, Department for Works & Pensions, Elections Management Board, etc. | Continue partnership working with the Scottish Assessors Association.  | Assessor/ Admin Manager/Assistant Assessors |
|      |   | Continue partnership working with the Valuation Office Agency.   | Assessor/ Assistant Assessors               |
|      |   | Continue partnership working with the National Register of Scotland.   | Assessor/ Assistant Assessors               |
|      |   | Continue partnership working with the Electoral Commission, Cabinet Office, DWP, Electoral Management Board etc. | Assessor/ Assistant Assessors/Admin Manager |
| 10.3 | Maintain partnership working with external professional bodies e.g. RICS, IRRV, AEA, etc.   | Continue partnership working with the RICS, IRRV and AEA professional bodies.                                    | Assessor/ Assistant Assessors               |



**ITEM No ...6.....**

**REPORT TO: TAYSIDE VALUATION JOINT BOARD – 19 JUNE 2023**

**REPORT ON: RISK MANAGEMENT/BUSINESS CONTINUITY**

**REPORT BY: ASSESSOR**

**REPORT NO: TVJB 9-2023**

**1 PURPOSE OF REPORT**

1.1 To present to the Joint Board the Assessor's Annual Report on Risk Management and Business Continuity arrangements.

**2 RECOMMENDATIONS**

2.1 The Joint Board is asked to note the contents of this report.

**3 FINANCIAL IMPLICATIONS**

3.1 None.

**4 POLICY IMPLICATIONS**

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

**5 BACKGROUND**

5.1 The Joint Board has a Risk Management Strategy which provides a framework to structure the approach to identifying, analysing, controlling, monitoring and financing risks which may be associated with all aspects of service delivery.

5.2 Within the overall Risk Management Strategy the Joint Board has a Risk Register which identifies and evaluates such risks and considers appropriate control measures to mitigate these risks. A Business Continuity and an IT Disaster Recovery Plan are also maintained and these detail the systems and procedures that require to be put in place to restore critical services following partial or total loss of such services.

5.3 The Risk Register, Business Continuity Plan and IT Disaster Recovery Plan have been created separately so that each may be reviewed and updated in isolation. The Risk Register and Business Continuity Plans are reviewed and published annually and are monitored by the Management Group throughout the year. The IT Disaster Recovery Plan is similarly reviewed and updated annually and monitored by Management, however, this document is not published in order to maintain confidentiality.

5.4 As part of the commitment to implementing the principles of good corporate governance, the Assessor reports annually to the Joint Board on any matters associated with Risk Management and Business Continuity.

**6 RISK MANAGEMENT AND BUSINESS CONTINUITY ARRANGEMENTS**

6.1 The Assessor's internal Governance Working Group, whose remit includes Risk Management and Business Continuity, continues to meet on a regular basis under the chairmanship of the Assistant Assessor, East Division. Minutes of group

meetings are formally recorded and presented at the next appropriate Management Team meeting for discussion and action as required.

- 6.2 The Assessor continues to be represented at meetings of the Scottish Assessors' Association, which include consideration of governance and risk management issues relating to Assessors throughout Scotland.
- 6.3 The Joint Board's overall Risk Management Strategy, Risk Register, Business Continuity Plan and IT Disaster Recovery Plan are reviewed periodically by Internal Audit, the last such review took place in January 2019.
- 6.4 The Joint Board's Risk Register is monitored on an ongoing basis by the Governance Working Group. The Risk Register is also a standing agenda item at Management Team meetings and any emerging issues are discussed as appropriate. In addition, the Risk Register is reviewed and updated annually. The most recent review was undertaken in February 2023 and the updated Register is attached as Appendix 1. The Risk Register will be made publically available on the Joint Board's website.
- 6.5 The Joint Board's Business Continuity Plan is also monitored on an ongoing basis by the Governance Working Group and any issues are reported at Management Team meetings. The most recent review took place in May 2023 and the updated Plan is attached as Appendix 2. The Business Continuity Plan is held by all relevant officers as detailed in the Plan. Copies of the plan are also held in each of the Joint Board's Divisional Offices and off-site by all members of the Assessor's Management Team, the Administration Managers and the IT Manager. It is also available on the Joint Board's website. All staff have been advised to familiarise themselves with the Plan, in particular their individual areas of responsibilities.
- 6.6 The Joint Board's IT Disaster Recovery Plan is also monitored by the Governance Working Group and is reviewed annually. The IT Disaster Recovery Plan is held by all IT staff members and is available to Headquarters staff.
- 6.7 The Assessor will continue to monitor the Joint Board's Risk Management and Business Continuity arrangements and will provide a further report to the Joint Board in 2024.

## 7 **CONSULTATION**

- 7.1 The Clerk and Treasurer to the Joint Board have been consulted on this report.

## 8 **BACKGROUND PAPERS**

- 8.1 None.

**ROY CHRISTIE**  
Assessor

**June 2023**

# Tayside Valuation Joint Board

## Risk Register

Date: February 2023

Author: Donald Allan

### Implementation and Review

Responsibility for the implementation and annual review of this policy together with the communication of any resultant amendments across the Board and to relevant third parties is assigned to the Information Asset Owner (currently the Assessor).

#### Revision History

| Version | Author      | Summary of Changes  | Date of approval | Review Frequency | Next Review Date |
|---------|-------------|---|------------------|------------------|------------------|
| 1.0     | R Michalski | 1 Revision of scoring levels to match ER.<br>2 Incorporation of ER Risk Register as Section 6.  | 16/05/14         | Annually         | 15/05/15         |
| 1.1     | R Michalski | 1 Revision to reflect provision of IT Network monitoring service.<br>2 Updating of ER Section to reflect provision of forms on internet.  | 14/05/15         | Annually         | 14/05/16         |
| 1.2     | R Michalski | 1.3 Update to show the arrangements now in place for Disabled people visiting office.<br>3.4 Revision of back up services.<br>3.5 Revision of back up services.<br>3.6 Revision of back up services.<br>4.3 Replacement text regarding the leavers survey questionnaires.<br>4.4 Deletion of further action required.<br>6.2.1 Replacement wording to highlight Disaster Recovery Plan. | 03/05/16         | Annually         | 14/05/17         |

## Revision History (contd)

| Version | Author                   | Summary of Changes  | Date of approval | Review Frequency | Next Review Date                   |
|---------|--------------------------|---|------------------|------------------|------------------------------------|
| 1.3     | R Michalski              | 3.2 Impact amended.<br>4.4 Deletion of Depute Assessor.<br>5.2 Deletion of Depute Assessor.<br>6.4.2 Review of procedures for receipt of Registration Forms/Postal Vote applications not being received before deadline.<br>6.7.6 Additional Item - Canvassers Tablets lost or stolen.  |                  | 10/5/17          | 10/05/18                           |
| 1.4     | A Kirkwood & R Michalski | 1.3 Updated to reflect proposed re-location<br>5.1 Additional item - Barclay Review<br>7.0 Additional item - Office Re-Location   |                  | May 2018         | Following Completion of Relocation |
| 1.5     | R Michalski              | 1.3 Updated to reflect proposed re-location<br>6.3.1 Update to reflect relocation<br>7 Update to reflect relocation<br>8 Additional Item - Brexit   |                  | July 2018        | March 2019                         |
| 1.6     | D Allan                  | 1.3 Deleted to reflect office move<br>5.2<br>6.4.1<br>6.6.2<br>6.7.6<br>7 Update to reflect office move   |                  | March 2019       | March 2020                         |
| 1.7     | A Kirkwood               | 3.1 Updated to reflect potential risk to telecom & IT links<br>5.2<br>6.4.1   |                  | May 2019         | March 2020                         |
| 1.8     | D Allan                  | Minor corrections of text<br>4.3 Change leavers' survey to leaver's interview<br>4.5 Removal of reference to particular circumstances<br>6.2.1 Reference to East Division made<br>6.7.1 Alter effect of pandemic and actions<br>7. Delete issues related to office relocation<br>8. Renumbered to No. 7. as above<br>8.1 renumbered to 7.1 and score reviewed and text altered to reflect current circumstances |                  | April 2020       | March 2021                         |

|      |            |   |  |             |            |
|------|------------|---|--|-------------|------------|
| 1.9  | A Kirkwood | 8. Separate section added to reflect Covid-19 Issue recorded on Issues Register   |  | August 2020 | March 2021 |
| 1.10 | D Allan    | 6.7 Amend agency staff to temporary staff<br>8.2 Revise scoring. Insert statement on Homeworking policy<br>8.3 Insert Risk relative to closure of office to enable deep clean 3 days after outbreak   |  | March 2021  | March 2022 |
| 1.11 | A Kirkwood | 1.3 added to reflect lease arrangements at Robertson House, Perth<br>3.2 & 3.3 Risk of computer virus / malware increased, requirement to install intruder detection & intruder prevention systems noted.   |  | May 2021    | Sep 2021   |
| 1.12 | D Allan    | 1.2 Refer to capability of homeworking<br>1.3 Removed<br>3.4 Remove reference to disk/tape drive<br>3.10 Failure of Internet Links added<br>4.2 Reference made to impact of homeworking<br>4.3 Reference made to impact of proposed hybrid working<br>4.4 Regular review of workforce plan added<br>5.2 Other Sources of Information added<br>6.1.2 Reference made to new ER Performance Standards<br>6.1.3 Removal of Cabinet Office funding as an example and note of additional cost of Voter Cards made<br>6.3.1 Deletion of reference to Vodafone and ISDN links<br>6.3.2 Loss of Internet connection risk added<br>6.4.2/6.4.3 Reference made to capability to download postal vote applications from website<br>6.7.2 Reference made to regular review of workforce plan<br>6.7.5 Lone worker protection devices provided to canvassers added<br>7.2 Reference made to liaison with Scottish Government over disposal dates and other legislative requirements<br>8.1 Risk factor reduced<br>8.2 Risk factor reduced and reference made to homeworking |  | March 2022  | March 2023 |

|      |            |  |  |               |            |
|------|------------|--|--|---------------|------------|
|      |            | 8.3 Removed<br>8.5 Risk factor reduced<br>Issuer Register revised to include statement on Government advice dated 22 February 2022   |  |               |            |
| 1.13 | R Christie | 3.2 & 3.3 Updated to reflect installation of intruder detection and prevention systems.<br>6.4.1 Updated to reflect current position with telephone system.<br>8.4 Updated to reflect current and proposed legislative changes in relation to covid-19 appeals |  | May 2022      | March 2023 |
| 1.14 | D Allan    | 1.2 amended, 1.3 added, 6.4.1, 6.4.2 and 6.5.1 amended   |  | February 2023 | March 2024 |

## Defining the level of impact and likelihood of risk

The risk register identifies the various activities carried out by Tayside Valuation Joint Board and assesses the likelihood and impact of any risks which may be encountered. The resultant risk rating permits identification of priorities in dealing with potential risks.

### Inherent risk evaluation

How **likely** is it that the risk going to happen?

- 1 **Unlikely** – Likelihood of occurrence is relatively slim – less than 10% chance of occurrence
- 2 **Possible** – Quite possible that the risk could occur, especially if control measures are inadequate - 10% to 50% chance of occurrence
- 3 **Probable** – More likely to happen than not – more than 50% chance of occurrence

What would the **impact** be if the risk was to crystallise?

- 1 **Minor** – Unlikely to have a permanent or significant effect
- 2 **Moderate** – Potential impact on performance and service delivery. May be adequately managed through existing processes
- 3 **Significant** – Severe impact on performance through a reduced ability to deliver.

The 3x3 matrix below can be used to calculate the overall risk score:

|               |                                |                                      |                                      |                                      |
|---------------|--------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
| <b>IMPACT</b> | <b>3</b><br><b>Significant</b> | <b>3</b><br>(Significant & Unlikely) | <b>6</b><br>(Significant & Possible) | <b>9</b><br>(Significant & Probable) |
|               | <b>2</b><br><b>Moderate</b>    | <b>2</b><br>(Moderate & Unlikely)    | <b>4</b><br>(Moderate & Possible)    | <b>6</b><br>(Moderate & Probable)    |
|               | <b>1</b><br><b>Minor</b>       | <b>1</b><br>(Minor & Unlikely)       | <b>2</b><br>(Minor & Possible)       | <b>3</b><br>(Minor & Probable)       |
|               |                                | <b>1 - Unlikely</b>                  | <b>2 - Possible</b>                  | <b>3 - Probable</b>                  |
|               |                                | <b>LIKELIHOOD</b>                    |                                      |                                      |

## Residual risk evaluation

Once the appropriate action has been identified to address an individual risk, the action is given a score of 1 to 3 based on an assessment of how likely it is to be effective in reducing the risk (not all risks are capable of being reduced).

The risk owner will need to make an assessment as to whether the **control** measures are:

- 1 **Poor** – no control measures in place as yet, although actions may be planned
- 2 **Average** – some controls in place but further actions to be planned and/or executed
- 3 **Good** – control measures are fully in place, agreed by line manager and form part of everyday activity

The initial (inherent) risk score is then divided by the score for the control action to give a residual risk score. This is the ultimate assessment of the scale of the risk and whether it is Red, Amber or Green.

## How to use this register

This risk register contains the risks and associated mitigating actions that have been identified in relation to activities of Tayside Valuation Joint Board. If additional risks are identified these should be reported to the report author and the management team so that the register can be updated and appropriate mitigating actions considered. This document also contains an issues register to log any issues that arise and subsequent action taken.

As a requirement to meet Electoral Registration performance standard 9 – planning for rolling registration and the annual canvass, the documents plans must contain identification of risks and subsequent mitigating actions.



| Number   | Risk                                    | Cause   | Impact  | Likelihood | Impact | Inherent rating | Mitigation / current controls  | Control Score | Residual Rating | Further action required               | Lead Officer   | Completion/ Review Date | Related to Service Plan Core Objective |
|----------|---|---|---|------------|--------|-----------------|--|---------------|-----------------|---------------------------------------|--|-------------------------|--|
| <b>1</b> | <b>PREMISES</b>                         |   |   |            |        |                 |  |               |                 |                                       |  |                         |  |
| 1.1      | Total loss of premises                  | Due to:<br>Fire<br>Flood,<br>Structural Damage  | Unable to fulfill statutory duties.<br>Loss of records. | 1          | 3      | 3               | The Board has a detailed Business Continuity and Disaster Recovery Plan. Ensure inventories are kept up to date. | 3             | 1               |                                       | Assessor   | Annual                  | All                                    |
|          |   | Loss of Tenure  | Unable to fulfill statutory duties.                     | 1          | 3      | 3               | Ensure compliance with lease terms.  | 3             | 1               |                                       | Assessor   |                         | All                                    |
| 1.2      | Total loss of access to/use of building | Due to:<br>Fire<br>Flood<br>Structural Damage<br>Vandalism/Civil Unrest<br>Power Failure<br>Heating Failure<br>Water Supply Failure | Unable to fulfill statutory duties.<br>Loss of records. | 1          | 3      | 3               | The Board has a detailed Business Continuity and Disaster Recovery Plan. Ensure inventories are kept up to date. | 3             | 1               | Periodic testing of various scenarios | Assistant Assessors for local issues. Assessor & Administration Managers for funding and resources | Annual                  | All                                    |

| Number   | Risk            | Cause   | Impact                             | Likelihood | Impact | Inherent rating | Mitigation / current controls  | Control Score | Residual Rating | Further action required              | Lead Officer | Completion/ Review Date | Related to Service Plan Core Objective |
|----------|-----------------|---|------------------------------------|------------|--------|-----------------|--|---------------|-----------------|--------------------------------------|--------------|-------------------------|--|
| <b>1</b> | <b>PREMISES</b> |   |                                    |            |        |                 |  |               |                 |                                      |              |                         |  |
| 1.3      | Power Outage    | There is the possibility of planned temporary power cuts in January and February 2023 for periods of three hours at any time of day, dependent on severity of fuel shortages, which may impact on service delivery. Mitigation measures are in place for all such occasions | Unable to fulfill statutory duties | 1          | 3      | 3               | <p>If power outage in Forfar or Perth where servers are located, UPS will be triggered and servers will function for a short time to allow safe shutdown. Staff will not be able to provide a service during the period of the temporary power cut. Where staff are in the office, pc's, lights, heating and equipment will not operate. Consideration should be given to closing the office whilst providing signs indicating that staff may be contacted by email which will be answered when systems are again operational.</p> <p>Staff working remotely and with advance notice of the outage may make arrangements to attend the office in those circumstances where the office is unaffected.</p> <p>If advance warning is given of power cuts staff should ensure they back up and save work prior to the power cut.</p> | 2             | 2               | Review of arrangements, as required. | Assessor     | Ongoing                 | All                                    |

| Number   | Risk   | Cause  | Impact  | Likelihood | Impact | Inherent rating | Mitigation / current controls   | Control Score | Residual Rating | Further action required   | Lead Officer                                | Completion/ Review Date | Related to Service Plan Core Objective |
|----------|--|--|---|------------|--------|-----------------|---|---------------|-----------------|---|---|-------------------------|--|
| <b>2</b> | <b>FINANCE</b>                                       |  |   |            |        |                 |   |               |                 |   |   |                         |  |
| 2.1      | Failure to receive required funding                  | Insufficient budget allocated.                                   | Depletion of funds required to ensure that full statutory duties are carried out. | 1          | 3      | 3               | A structured budgetary process should ensure adequate funding and provides adequate control. Close contact with Board Treasurer and constituent Authorities Finances Directors.                                   | 3             | 1               | Monitor draft legislation for likely budgetary consequences. Take appropriate action when additional duties are identified. | Assessor                                    | Ongoing                 | All                                    |
| 2.2      | Unexpected Expenditure leading to cash flow problems | Unplanned purchases or invoices.                                 | Depletion of funds required to ensure that full statutory duties are carried out. | 1          | 1      | 1               | Budget expenditure is regularly monitored. Quarterly reports provided to Board. Immediate contact with Treasurer and Board. The Board maintains an adequate level of reserves to ensure that any risk is minimal. | 3             | 1               |   | Administration Manager (Finance/ Personnel) | Ongoing                 | All                                    |
| 2.3      | Unauthorised Expenditure                             | Items or services purchased without following correct procedure. | Depletion of funds required to ensure that full statutory duties are carried out. | 1          | 1      | 1               | Ensure adherence to authorised limits as set out in Purchasing/Procurement document. Monitoring of invoices and receipts. Full tender procedures and financial regulations are in place.                          | 3             | 1               | Monitor tender procedures, purchasing procedures and financial regulations for updating as required.                        | Administration Manager (Finance/ Personnel) | Ongoing                 | All                                    |
| 2.4      | Fraud  | Staff expenses claims.   | Depletion of funds required to ensure that full statutory duties are carried out. | 1          | 1      | 1               | Validation and authorisation procedures are in place. Fraud guidelines are also in place.   | 3             | 1               | Periodic audit of procedures.   | Administration Manager (Finance/ Personnel) | Ongoing                 | 8.1                                    |

| Number | Risk                 | Cause                    | Impact   | Likelihood | Impact | Inherent rating | Mitigation / current controls  | Control Score | Residual Rating | Further action required | Lead Officer   | Completion/ Review Date | Related to Service Plan Core Objective |
|--------|----------------------|--------------------------|--|------------|--------|-----------------|--|---------------|-----------------|-------------------------|--|-------------------------|--|
| 2.5    | Inadequate Insurance | Failure to review cover. | Unable to replace lost or damaged items leading to depletion of funds required to ensure that full statutory duties are carried out. | 1          | 2      | 2               | Annual review of requirements ensures adequate provision is made.<br>Service Level Agreement with Dundee City Council with Insurance Section provides necessary advice.<br>Procedures and practices are in place and provided to staff to minimise error and claims of negligence. | 3             | 1               |                         | Assessor for Service Level Agreement & Administration Manager (Finance/ Personnel) to ensure that adequate cover is in place | Ongoing                 | 8.1                                    |

| Number   | Risk  | Cause  | Impact  | Likelihood | Impact | Inherent rating | Mitigation / current controls   | Control Score | Residual Rating | Further action required  | Lead Officer  | Completion/ Review Date | Related to Service Plan Core Objective |
|----------|---|--|---|------------|--------|-----------------|---|---------------|-----------------|--|---|-------------------------|--|
| <b>3</b> | <b>IT</b>   |  |   |            |        |                 |   |               |                 |  |   |                         |  |
| 3.1      | Failure of third party system providers e.g. Electoral Registration Service Providers or IT / Telecom Providers | Bankruptcy or could no longer provide service. | Other provider of similar service would be required.                      | 2          | 3      | 6               | Contractual arrangements and system maintenance agreements are in place. In-house IT Manager and staff provide immediate assistance.  | 2             | 3               | Liaise with alternative providers of these services. Retain as much control as possible in-house. Maintain effective back up provisions – e.g. mobile phones, 4G routers | Assessor & IT Development Manager                       | Ongoing                 | 3.4                                    |
| 3.2      | Malicious damage to systems   | Office break-in. Hacking, viruses.             | Equipment may be required to be replaced.                                 | 3          | 3      | 9               | Back-up procedures are in place. Spare hardware located in divisional offices. Refer to IT Business Continuity Plan. Intruder detection and intruder prevention systems. Weekly back-ups taken and stored out with the Network..  | 3             | 3               | Review frequency of back ups. Arrange for additional back ups to be stored on cloud  | IT Development Manager                                  | Ongoing                 | All                                    |
| 3.3      | Attempted breach of security  | Hacking, viruses.                              | Systems could cease to operate.   | 3          | 3      | 9               | Back-up procedures are in place. Third Party Network company provides network monitoring service. Firewall and Anti Virus software provisions are in place. Systems are password protected. Staff guidelines are in place. Intruder detection and intruder prevention systems in place. | 3             | 3               | Periodic testing. Weekly back-ups taken and stored out with the Network. Regular review of data protection requirements.   | IT Development Manager / Assessor & Assistant Assessors | Ongoing                 | All                                    |
| 3.4      | Failure of back-up procedures   | Faulty disk/ media/ communication lines.       | Work carried out on the failed date could be lost if systems malfunction. | 1          | 3      | 3               | Databases are backed up in each divisional office. Please see IT Policy PRC04 Back-up plan.   | 3             | 1               | Weekly back-ups taken and stored out with the Network.   | IT Development Manager                                  | Ongoing                 | All                                    |
| 3.5      | Failure of internal applications  | Poor coding or Network failure.                | Information could not be stored on systems.                               | 1          | 3      | 3               | Databases are backed up in each divisional office. Please see IT Policy PRC04 Back-up plan.   | 3             | 1               |  | IT Development Manager                                  | Ongoing                 | All                                    |

| Number | Risk   | Cause   | Impact  | Likelihood | Impact | Inherent rating | Mitigation / current controls  | Control Score | Residual Rating | Further action required   | Lead Officer  | Completion/ Review Date | Related to Service Plan Core Objective |
|--------|--|---|---|------------|--------|-----------------|--|---------------|-----------------|---|---|-------------------------|--|
| 3.6    | Major internal system failure                | Network failure.  | Nothing can be processed.   | 1          | 3      | 3               | Fail over to another office is in place. Please see IT Policy PRC04 Back-up plan.  | 3             | 1               |   | IT Development Manager  | Ongoing                 | All                                    |
| 3.7    | Theft of equipment                           | Office break-in.  | Replacement equipment/ furniture.   | 2          | 2      | 4               | Inventories of all IT equipment are maintained. A full Asset Register of all the Board's equipment and furniture is maintained. Each division has separate arrangements for office security including intruder alarms. | 3             | 1               |   | IT Development Manager for IT equipment & Assistant Assessors for all other equipment                         | Ongoing                 | All                                    |
| 3.8    | Inappropriate use of Internet/Email by staff | Staff do not adhere to guidelines set out for Email/Internet use. | Potentially brings Board into disrepute or renders it liable for legal sanctions.             | 2          | 2      | 4               | Guidelines on e-mail and Internet use are in place. All staff must confirm that they have read these guidelines. All internet and e-mail traffic is recorded and may be monitored.                                     | 3             | 1               |   | Management Team to ensure that guidelines are followed & IT Development Manager to identify inappropriate use | Ongoing                 | 8.1                                    |
| 3.9    | Failure of hardware                          | Old/faulty equipment.   | System down until faulty hardware fixed or replaced.  | 2          | 2      | 4               | Maintenance contacts are in place. Hardware is replaced/ upgraded as part of a planned programme.  | 3             | 1               | Check that priority is given to key equipment.  | IT Development Manager  | Ongoing                 | All                                    |
| 3.10   | Failure of internet links                    | Internet supplier suffers outage.                                 | Loss of external data communications including with returning offices and IER Digital Service | 2          | 3      | 6               | Back up internet links have recently been provided to each office.   | 2             | 3               | Effective testing of back up lines and network failover provisions to be tested - including the capacity of the back up lines | IT Development Manager  | Ongoing                 | All                                    |

| Number   | Risk  | Cause   | Impact   | Likelihood | Impact | Inherent rating | Mitigation / current controls  | Control Score | Residual Rating | Further action required  | Lead Officer   | Completion/ Review Date | Related to Service Plan Core Objective |
|----------|---|---|--|------------|--------|-----------------|--|---------------|-----------------|--|--|-------------------------|--|
| <b>4</b> | <b>STAFFING</b>   |   |  |            |        |                 |  |               |                 |  |  |                         |  |
| 4.1      | Industrial Action   | Poor labour relations or pay claims.  | Insufficient number of staff to carry out full statutory duties. | 1          | 1      | 1               | Timing of industrial action is usually known in advance, giving time for ensuring coverage of the key activities of those likely to take part.   | 3             | 1               |  | Assessor to have overview & Assistant Assessors for local issues           | Ongoing                 | All                                    |
| 4.2      | Loss of key members of staff through resignation, retirement, illness | Possibility of disproportionate number of key staff nearing retirement age. | As above.  | 1          | 2      | 2               | Succession planning for key activities/knowledge areas. Policies on managing stress and sickness absence management are in place. In extreme cases advice or assistance is available from any of the other 13 Scottish Assessors. Provide written instructions for key activities. Hybrid working may encourage staff to work longer. Skills audit of staff to ensure knowledge of key activities exists. Monitor leaver's interview responses to identify any recurring issues. | 3             | 1               | Check age profiles of staff- e.g. a number of staff may reach retirement age within a short timescale. | Assessor to have overview & Administration Managers to monitor age profile | Ongoing                 | All                                    |
| 4.3      | Large scale resignation   | Lottery or pools syndicate win.   | As above.  | 1          | 3      | 3               | Use of notice periods to manage coverage of tasks. Advertise at earliest possible time. Consider secondment from other divisions. Provide written instructions for key activities. Hybrid working may avoid large scale resignation. Skills audit of staff to ensure knowledge of key activities exists  | 3             | 1               |  | Assessor   | Ongoing                 | All                                    |
| 4.4      | Inability to recruit/retain staff                                     | Unattractive employment terms.  | Insufficient number of staff to                                  | 2          | 3      | 6               | Recruitment strategies. Career structure/progression.  | 2             | 3               | Careful monitoring of vacancy levels and   | Assessor / Management Team   | Ongoing                 | All                                    |

| Number | Risk                                      | Cause                                    | Impact  | Likelihood | Impact | Inherent rating | Mitigation / current controls   | Control Score | Residual Rating | Further action required                                 | Lead Officer                           | Completion/ Review Date | Related to Service Plan Core Objective |
|--------|---|--|---|------------|--------|-----------------|---|---------------|-----------------|---|--|-------------------------|--|
|        |   |  | carry out full statutory duties.              |            |        |                 | Favourable terms and conditions. Skills audit of staff to ensure knowledge of key activities exists Regularly review workforce plan. Monitor leaver's interview responses to identify any recurring issues. |               |                 | applications for advertised vacancies.                  |  |                         |  |
| 4.5    | Failure to address equality issues        | Lack of equality, knowledge or training. | As above.                                     | 1          | 2      | 2               | Policies/Guidelines are in place.   | 3             | 1               | Continue to monitor and implement relevant legislation. | Assessor / Management Team             | Ongoing                 | 8.2                                    |
| 4.6    | Failure to address Health & Safety issues | Insufficient Health & Safety knowledge.  | Contravention of Health & Safety legislation. | 1          | 2      | 2               | Policies/Guidelines are in place covering Health & Safety and Safe Working Arrangements. Health & Safety advice obtained from lead authority.   | 3             | 1               | Continue to monitor and implement relevant legislation. | Health & Safety Working Group Chairman | Ongoing                 | 8.1                                    |



| Number   | Risk  | Cause  | Impact  | Likelihood | Impact | Inherent rating | Mitigation / current controls  | Control Score | Residual Rating | Further action required   | Lead Officer               | Completion/ Review Date | Related to Service Plan Core Objective |
|----------|---|--|---|------------|--------|-----------------|--|---------------|-----------------|---|----------------------------|-------------------------|--|
| <b>5</b> | <b>SERVICE</b>                                    |  |   |            |        |                 |  |               |                 |   |                            |                         |  |
| 5.1      | <b>Legislative Changes Affecting: Council Tax</b> | Uncertainty as to legislative intent of future government eg current approach to Council Tax.                              | Inability to plan with certainty.   | 2          | 2      | 4               | Maintain contacts with Scottish Government, Electoral Commission, AEA and SAA. Adequate lead-in times usually apply. Personnel advice obtained through Service Level Agreement with Dundee City Council. | 3             | 1               |   | Assessor / Management Team | Ongoing                 | 9.3                                    |
|          | Non-Domestic Rates                                | Additional duties comprising increased service delivery and 3 yearly revaluations introduced following the Barclay Report. | Inability to adequately undertake revaluations & resolve appeals within statutory time limits – potential loss of NDR income. | 2          | 3      | 6               | Review processes and procedures in-house to improve efficiency of service delivery.  | 2             | 3               | Liaise with Scottish Government & COSLA regarding increased funding requirements. Liaise with colleague Assessors regarding shared provision. | Assessor / Management Team | Ongoing                 | 1.1                                    |
|          | Personnel   | Changing legislation in relation to staff employment.  | Increased requirement for HR.   | 2          | 2      | 4               | Maintain contacts with Dundee City Council. Adequate lead-in times usually apply. Personnel advice obtained through Service Level Agreement with Dundee City Council.                                    | 3             | 1               |   | Assessor / Management Team | Ongoing                 | 8.1                                    |
|          | Board Policies                                    | Changing legislation in relation to governance or other issues.  | Increased requirement for HR or other support.  | 1          | 2      | 2               | Maintain contacts with Dundee City Council. Adequate lead-in times usually apply. Personnel advice obtained through Service Level Agreement with Dundee City Council.                                    | 3             | 1               |   | Assessor / Management Team | Ongoing                 | 8.1                                    |
|          | General Data Protection Legislation (GDPR)        | Introduction of GDPR Regulations and Data Protection Act 2018  | Increased resources to comply with statutory requirements –   | 3          | 3      | 9               | Robust review of all processes & procedures. DPO appointed within DCC. Advice sought   | 3             | 3               | Systematic review of all data sharing agreements & provision of new   | Assessor / Management Team | Ongoing                 | 6.4                                    |

| Number | Risk   | Cause  | Impact  | Likelihood | Impact | Inherent rating | Mitigation / current controls  | Control Score | Residual Rating | Further action required     | Lead Officer                                  | Completion/ Review Date | Related to Service Plan Core Objective |
|--------|--|--|---|------------|--------|-----------------|--|---------------|-----------------|-----------------------------|---|-------------------------|--|
|        |  |  | substantial fines for non-compliance                        |            |        |                 | through SAA & liaison with the ICO.  |               |                 | agreements where necessary. |   |                         |  |
| 5.2    | <b>Failure of Information Provision: Council Tax: Buildings Warrants</b>         | Inadequate information provided by Local Authority or government department regarding new, sold and altered dwellings. | Inability to adequately maintain accurate Council Tax List. | 1          | 2      | 2               | Monitor receipt as noted in Procedural documents. Maintain contacts and formal agreements with information providers. Create Data Sharing Agreements with Data Provider. | 3             | 1               |                             | Principal Valuers                             | Ongoing                 | 3.3                                    |
|        | Planning Permissions   | As above.  | As above.   | 1          | 1      | 1               | As above.  | 3             | 1               |                             | Principal Valuers                             | Ongoing                 | 3.3                                    |
|        | Land Register  | As above.  | As above.   | 1          | 2      | 2               | As above.  | 3             | 1               |                             | Assistant Assessors                           | Ongoing                 | 3.3                                    |
|        | Revenues   | As above.  | As above.   | 1          | 2      | 2               | As above.  | 3             | 1               |                             | Administrative Assistant (Finance/ Personnel) | Ongoing                 | 3.3                                    |
|        | <b>Other sources of information</b>  | As above   | As above  | 1          | 2      | 2               | As Above   | 3             | 1               |                             | Principal Valuers                             | Ongoing                 | 3.3                                    |
|        | <b>Failure of Information Provision: Non Domestic Rating: Buildings Warrants</b> | Inadequate information provided by Local Authority or government department regarding non domestic property.           | Inability to adequately maintain accurate Valuation Roll.   | 1          | 1      | 1               | Monitor receipt as noted in Procedural documents. Maintain contacts and formal agreements with information providers. Create Data Sharing Agreements with Data Provider. | 3             | 1               |                             | Principal Valuers                             | Ongoing                 | 3.2                                    |

| Number | Risk  | Cause                                   | Impact                                  | Likelihood | Impact | Inherent rating | Mitigation / current controls   | Control Score | Residual Rating | Further action required  | Lead Officer   | Completion/ Review Date | Related to Service Plan Core Objective |
|--------|---|---|---|------------|--------|-----------------|---|---------------|-----------------|--|--|-------------------------|--|
|        | Planning Permissions                                    | As above.                               | As above.                               | 1          | 2      | 2               | As above.   | 3             | 1               |  | Principal Valuers  | Ongoing                 | 3.2                                    |
|        | Land Register   | As above.                               | As above.                               | 1          | 3      | 3               | As above.   | 3             | 1               |  | Assistant Assessors  | Ongoing                 | 3.2                                    |
|        | Stakeholders e.g. Lands Valuation Returns, Rent Returns | As above.                               | As above.                               | 2          | 1      | 2               | Systems are in place to monitor issue and receipt. Reminders are issued as appropriate.   | 3             | 1               |  | Assistant Assessors to have an overview & Administrative Assistants to monitor                               | Ongoing                 | 3.2                                    |
|        | <b>Other sources of information</b>                     | As above                                | As above                                | 1          | 2      | 2               | As Above  | 3             | 1               |  | Principal Valuers  | Ongoing                 | 3.3                                    |
|        | Electoral Registration (See Section 6)                  |   |   |            |        |                 |   |               |                 |  |  |                         |  |
|        | <b>Failure of Support Service Provision: Cleaning</b>   | Interruption to supply of any services. | Disruption of normal service provision. | 1          | 1      | 1               | Monitor Provision. Maintain agreements/ contracts with suppliers. Be aware of alternative providers e.g. use of mobile phones, alternative courier services, e-mail. Refer to Business Continuity Plan. | 3             | 1               |  | Assistant Assessors for local issues & Administration Manager (Finance/ Personnel) for funding and resources | Ongoing                 | All                                    |
|        | Telephone   | As above.                               | As above.                               | 2          | 3      | 6               | As above.   | 2             | 3               | Liaise with alternative providers of these services. Retain as much control as possible in-house. Maintain effective back up provisions – e.g. mobile phones, 4G routers | As above   | Ongoing                 | All                                    |
|        | Electricity   | As above.                               | As above.                               | 1          | 2      | 2               | As above.   | 3             | 1               |  | As above   | Ongoing                 | All                                    |

| Number | Risk   | Cause                    | Impact                                  | Likelihood | Impact | Inherent rating | Mitigation / current controls   | Control Score | Residual Rating | Further action required   | Lead Officer   | Completion/ Review Date | Related to Service Plan Core Objective |
|--------|--|--------------------------|---|------------|--------|-----------------|---|---------------|-----------------|---|--|-------------------------|--|
|        | Heating  | As above.                | As above.                               | 1          | 2      | 2               | As above.   | 3             | 1               |   | As above.  | Ongoing                 | All                                    |
|        | IT   | As above.                | As above.                               | 2          | 3      | 6               | As above.   | 2             | 3               | Maintain awareness of alternative providers of these services. Retain as much control as possible in-house.<br><br>Maintain effective back up provisions – e.g. mobile phones, 4G routers | Assistant Assessor (East Division) for overview & IT Development Manager | Ongoing                 | All                                    |
|        | Postal Service   | As above.                | As above.                               | 1          | 2      | 2               | As above.   | 3             | 1               |   | Administration Managers  | Ongoing                 | All                                    |
|        | Legal Services   | As above.                | As above.                               | 1          | 2      | 2               | As above.   | 3             | 1               |   | Assessor   | Ongoing                 | All                                    |
|        | Personnel  | As above.                | As above.                               | 1          | 2      | 2               | As above.   | 3             | 1               |   | Administration Manager (Finance/ Personnel)                              | Ongoing                 | All                                    |
|        | Payroll  | As above.                | As above.                               | 1          | 2      | 2               | As above.   | 3             | 1               |   | Administration Manager (Finance/ Personnel)                              | Ongoing                 | All                                    |
| 5.3    | <b>Partnership/ Stakeholders</b><br>Council<br>Finance<br>Department | Communication breakdown. | Disruption of normal service provision. | 1          | 2      | 2               | Maintain contact details. Monitor statutory service provision. Participate in/arrange regular meetings with each body as appropriate. | 3             | 1               |   | Assistant Assessors  | Ongoing                 | 3.2, 3.3                               |
|        | Dundee City Council<br>Support<br>Services                           | As above.                | As above.                               | 1          | 2      | 2               | As above.   | 3             | 1               |   | Administration Manager (Electoral Registration/ Clerical)                | Ongoing                 | All                                    |
|        | Angus and Perth & Kinross  | As above.                | As above.                               | 1          | 2      | 2               | As above.   | 3             | 1               |   | Administration Manager (Electoral  | Ongoing                 | 3.4                                    |

| Number | Risk                            | Cause     | Impact    | Likelihood | Impact | Inherent rating | Mitigation / current controls | Control Score | Residual Rating | Further action required | Lead Officer  | Completion/ Review Date | Related to Service Plan Core Objective |
|--------|---------------------------------|-----------|-----------|------------|--------|-----------------|-------------------------------|---------------|-----------------|-------------------------|---|-------------------------|--|
|        | Returning Officers              |           |           |            |        |                 |                               |               |                 |                         | Registration/ Clerical)                                   |                         |  |
|        | Scottish Assessors' Association | As above. | As above. | 1          | 1      | 1               | As above.                     | 3             | 1               |                         | Assessor  | Ongoing                 | All                                    |
|        | Valuation Office Agency         | As above. | As above. | 1          | 1      | 1               | As above.                     | 3             | 1               |                         | Assessor  | Ongoing                 | 3.2                                    |
|        | Electoral Commission            | As above. | As above. | 1          | 2      | 2               | As above.                     | 3             | 1               |                         | Administration Manager (Electoral Registration/ Clerical) | Ongoing                 | 3.4                                    |
|        | Scottish Government             | As above. | As above. | 1          | 1      | 1               | As above.                     | 3             | 1               |                         | Assessor  | Ongoing                 | All                                    |

| Number     | Risk  | Cause   | Impact  | Likelihood | Impact | Inherent rating | Mitigation / current controls   | Control Score | Residual Rating | Further action required | Lead Officer           | Completion/ Review Date      | Related to Service Plan Core Objective |
|------------|---|---|---|------------|--------|-----------------|---|---------------|-----------------|-------------------------|------------------------|------------------------------|--|
| <b>6</b>   | <b>ELECTORAL REGISTRATION</b>                             |   |   |            |        |                 |   |               |                 |                         |                        |                              |  |
| <b>6.1</b> | <b>PLANNING AND ORGANISATION (ELECTORAL REGISTRATION)</b> |   |   |            |        |                 |   |               |                 |                         |                        |                              |  |
| 6.1.1      | Failure to ensure proper plans are in place               | No comprehensive written project plan.<br><br>Poor planning assumptions.<br><br>Lessons from previous electoral registration activities are not incorporated into planning. | Necessary actions not completed or completed late.<br><br>Missed deadlines.<br><br>Potential breach of legislation. | 1          | 3      | 3               | <p>Project plans are maintained, reviewed and updated regularly to ensure that all necessary activities are planned and sufficient resources are available when required.</p> <p>Electoral Mangement Team meets regularly to consider all requirements and activities, including plans and objectives; evaluation of past activity; performance standards; and training needs.</p> <p>Strategies and timetables are in place for meeting all duties and for delivering an accurate and comprehensive register.</p> <p>The impact of new legislation on existing plans and procedures is considered as required and is communicated to all relevant staff.</p> <p>Ongoing liaison with Returning Officer staff; suppliers of electoral registration software; and suppliers of printing services.</p> <p>Liaison with other EROs through SAA ER Committee.</p> | 3             | 1               |                         | Administration Manager | Ongoing review of activities | 3.4                                    |

| Number     | Risk  | Cause  | Impact   | Likelihood | Impact | Inherent rating | Mitigation / current controls  | Control Score | Residual Rating | Further action required   | Lead Officer           | Completion/ Review Date | Related to Service Plan Core Objective |
|------------|---|--|--|------------|--------|-----------------|--|---------------|-----------------|---|------------------------|-------------------------|--|
|            |   |  |  |            |        |                 | Liaison with Cabinet Office and Electoral Commission.  |               |                 |   |                        |                         |  |
| 6.1.2      | Electoral Commission require additional information for Performance Standards | Electoral Commission review their timescales for monitoring Performance Standards. | Diversion from other duties to comply with requests. | 2          | 1      | 2               | Maintain robust recording procedures for all electoral procedures.   | 3             | 1               | New Performance Standards have recently been introduced by the Electoral Commission. The Administration Manager is part of an SAA working group identifying how these will be measured / monitored. | Administration Manager | Ongoing                 | 3.4                                    |
| 6.1.3      | Insufficient resources  | Insufficient budget allocated.<br><br>Unexpected expenditure.                      | Unable to meet statutory responsibilities            | 2          | 3      | 6               | Projected costs to meet all activities are identified early in the planning process<br><br>Robust budgetary processes ensure adequate funding.<br><br>Close contact with Board Treasurer and constituent Authorities.<br><br>Budget approved by the Board annually takes account of all planned activities.<br><br>Consideration is given to changes or potential in costs e.g. postage costs.<br><br>Costs arising from additional duties, may be recovered from other sources, e.g. Cabinet Office, Voter Cards. | 3             | 2               |   | Administration Manager | Ongoing                 | 3.4                                    |
| <b>6.2</b> | <b>LOSS OF PREMISES (ELECTORAL REGISTRATION)</b>                              |  |  |            |        |                 |  |               |                 |   |                        |                         |  |

| Number     | Risk  | Cause   | Impact   | Likelihood | Impact | Inherent rating | Mitigation / current controls   | Control Score | Residual Rating | Further action required | Lead Officer  | Completion/ Review Date        | Related to Service Plan Core Objective |
|------------|---|---|--|------------|--------|-----------------|---|---------------|-----------------|-------------------------|---|--------------------------------|--|
| 6.2.1      | Loss of Electoral Registration office                   | Office affected by fire, flood, loss of power, etc. | Unable to process applications and data.<br><br>Loss of data.                                  | 1          | 3      | 3               | The Board has a detailed Business Continuity Plan, IT Disaster Recovery Plan and associated Risk Registers, which take account of potential loss of buildings.<br><br>The Business Continuity Plan and IT Disaster Recovery Plan are tested and reviewed regularly.<br><br>Please see IT Policy DR01 IT Disaster Recovery Plan.   | 3             | 1               |                         | Assistant Assessor (East Division) in conjunction with the IT Development Manager | Ongoing review                 | 3.4                                    |
| <b>6.3</b> | <b>FAILURE OF IT PROVISION (ELECTORAL REGISTRATION)</b> |   |  |            |        |                 |   |               |                 |                         |   |                                |  |
| 6.3.1      | Loss of IT capability                                   | System, network or hardware failure                 | Unable to process forms by the required deadlines<br><br>Need to carry out processes manually. | 1          | 3      | 3               | A detailed IT Disaster Recovery Plan is in place.<br><br>In-house IT Manager and staff provide immediate assistance.<br><br>Robust backup procedures are in place. The data can be reloaded onto servers in each divisional office, where fully configured backup facilities are available.<br><br>Spare hardware located in divisional offices and also in secure storage.<br><br>Contractual arrangements and system maintenance agreements are in place.<br><br>Telephones and local area networked workstations | 3             | 1               |                         | IT Development Manager  | Arrangements reviewed annually | 3.4                                    |



| Number     | Risk  | Cause   | Impact  | Likelihood | Impact | Inherent rating | Mitigation / current controls   | Control Score | Residual Rating | Further action required  | Lead Officer  | Completion/ Review Date | Related to Service Plan Core Objective |
|------------|---|---|---|------------|--------|-----------------|---|---------------|-----------------|--|---|-------------------------|--|
|            |   |   |   |            |        |                 | will be available in the Operational Base.<br><br>All systems are password protected and staff guidelines are in place.   |               |                 |  |   |                         |  |
| 6.3.2      | Loss of Internet Communications   | Internet supplier suffers outage  | Loss of external data communications including with returning offices and IER Digital Service                                     | 2          | 3      | 6               | Back up internet links have recently been provided to each office.  | 2             | 3               | Effective testing of back up lines and network failover provisions to be tested - including links to returning officers and digital service.                             | IT Development Manager  | Ongoing                 | 3.4                                    |
| <b>6.4</b> | <b>COMMUNICATION (ELECTORAL REGISTRATION)</b>                           |   |   |            |        |                 |   |               |                 |  |   |                         |  |
| 6.4.1      | Registration applications and enquiries unable to reach electoral staff | Telecom/Fax/IT failure<br><br>Failure of the ERO Portal<br><br>Large volume of calls during the canvass period or in the lead up to an election | Lack of information<br><br>Voters unable to register or to vote by chosen method (i.e. postal or proxy)<br><br>Wrong advice given | 3          | 3      | 9               | Refer to Business Continuity Plan, IT Disaster Recovery Plan and ER Risk Register<br><br>Maintain work plan specifying roles and responsibilities.<br><br>Maintain agreements and contracts with suppliers.<br><br>Be aware of alternative providers e.g. use of mobile phones, email and alternative courier services. Record staff mobile telephone numbers.<br><br>Arrangements can be made to facilitate staff travelling to any alternative location.<br><br>Reciprocal agreements in place with Election Team | 3             | 3               | Liaise with alternative providers of these services. Retain as much control as possible in-house. Maintain effective back up provisions – e.g. mobile phones, 4G routers | Administration Manager in conjunction with the IT Development Manager | Ongoing                 | 3.4                                    |

| Number | Risk   | Cause  | Impact   | Likelihood | Impact | Inherent rating | Mitigation / current controls  | Control Score | Residual Rating | Further action required | Lead Officer           | Completion/ Review Date | Related to Service Plan Core Objective |
|--------|--|--|--|------------|--------|-----------------|--|---------------|-----------------|-------------------------|------------------------|-------------------------|--|
|        |  |  |  |            |        |                 | <p>at Angus Council and Perth &amp; Kinross Council to use each other's facilities.</p> <p>Queries can be dealt with at any of the Boards divisional offices.</p> <p>Frontline staff are provided with a note of frequently asked questions. Complex enquiries are referred to core registration staff.</p> <p>At critical times, announcements can be made in the local press and radio stations to publicise alternative contact details. Information will be placed on the Board's website, if available.</p> |               |                 |                         |                        |                         |  |
| 6.4.2  | Registration forms/postal vote applications do not reach office before the deadlines | <p>Telecom/fax/IT failure</p> <p>Wrong advice given</p> <p>Lack of information</p> <p>Government Digital System (GDS) fails,</p> <p>ERO Portal failure</p> | <p>Voter confusion</p> <p>Voters unable to register or to vote by chosen method (i.e. postal or proxy)</p> <p>Delay in processing applications</p> <p>Electors unable to provide ID at polling station at a UK Parliament election</p> | 2          | 3      | 6               | <p>Refer to revised directions from UK Government/Scottish Parliament/Electoral Management Board; ER Risk register</p> <p>Public awareness strategy to make provision for communication of key information, including deadlines.</p> <p>Registration forms can be downloaded from <a href="http://www.gov.uk/register-to-vote">www.gov.uk/register-to-vote</a> or from <a href="http://aboutmyvote.co.uk">aboutmyvote.co.uk</a>.</p>   | 3             | 2               |                         | Administration Manager | Ongoing                 | 3.4                                    |

| Number | Risk  | Cause   | Impact   | Likelihood | Impact | Inherent rating | Mitigation / current controls  | Control Score | Residual Rating | Further action required | Lead Officer           | Completion/ Review Date | Related to Service Plan Core Objective |
|--------|---|---|--|------------|--------|-----------------|--|---------------|-----------------|-------------------------|------------------------|-------------------------|--|
|        |   |   |  |            |        |                 | <p>Postal vote application forms can be downloaded/requested from the Board's website. Forms can be delivered, emailed or faxed to an alternative office for onward transmission.</p> <p>Offer anyone who has an outstanding VAC awaiting delivery the option of an Emergency Proxy (if applicable from 5pm, 6 working days from UK Parliament at election)</p> <p>The Board's alternative office can be used to update records.</p> <p>Notices can be posted on TVJB website to advise public of changes to the telephone, fax and email services.</p> <p>Notify local media outlets of any changes to contact details and deadlines.</p> |               |                 |                         |                        |                         |  |
| 6.4.3  | Electoral registration process is not accessible to all | Information is provided in one format with no account taken of the needs of different audiences | Voters unable to register or to vote by chosen method (i.e. postal or proxy) | 1          | 3      | 3               | <p>Information is available on the TVJB website and forms can be downloaded from aboutmyvote.co.uk. Postal vote application forms can be downloaded/requested from the Board's website. Forms are available in large print.</p> <p>TVJB mainstreaming equalities report and</p>  | 3             | 1               |                         | Administration Manager | Ongoing                 | 3.4                                    |

| Number     | Risk  | Cause   | Impact  | Likelihood | Impact | Inherent rating | Mitigation / current controls  | Control Score | Residual Rating | Further action required | Lead Officer           | Completion/ Review Date | Related to Service Plan Core Objective |
|------------|---|---|---|------------|--------|-----------------|--|---------------|-----------------|-------------------------|------------------------|-------------------------|--|
|            |   |   |   |            |        |                 | <p>equalities outcomes published in accordance with specific duties of the Equality Act 2010.</p> <p>Staff training and advice provided in equalities duties.</p> <p>Strategy to advise young voters of registration procedures during annual canvass.</p> <p>Contacts made with minority groups and disabled/visually impaired/mentally impaired electors as per Publicity Campaign plan.</p>   |               |                 |                         |                        |                         |  |
| <b>6.5</b> | <b>FAILURE ON THE PART OF CONTRACTORS (ELECTORAL REGISTRATION)</b>                  |   |   |            |        |                 |  |               |                 |                         |                        |                         |  |
| 6.5.1      | Non/late delivery and return of Household Enquiry forms and Invitations to Register | <p>Missed printing deadlines or non-completion</p> <p>Printing errors</p> <p>Postal strike</p> <p>Software supplier ceases to trade</p> | Households do not receive annual canvass form and do not register | 2          | 3      | 6               | <p>IER letters are printed and issued by Critiqom Ltd.</p> <p>IER forms designed by Electoral Commission and ERO to add contact information.</p> <p>Voter Authority Certificate is printed and supplied by the Government Digital Service. Temporary VAC can be printed if required, or requested by the ERO.</p> <p>An ESCROW agreement is in place and is renewed annually.</p> <p>A list of external providers is maintained in Business Continuity Plan.</p> | 2             | 3               |                         | Administration Manager | Ongoing                 | 3.4                                    |

| Number     | Risk   | Cause   | Impact  | Likelihood | Impact | Inherent rating | Mitigation / current controls  | Control Score | Residual Rating | Further action required | Lead Officer           | Completion/ Review Date | Related to Service Plan Core Objective |
|------------|--|---|---|------------|--------|-----------------|--|---------------|-----------------|-------------------------|------------------------|-------------------------|--|
|            |  |   |   |            |        |                 | <p>External providers Business Continuity Plan are verified at the point contracts are awarded.</p> <p>Use alternative service providers.</p> <p>Use another service provider if Royal Mail is unable to deliver forms.</p> <p>Each Divisional office has a folding and enveloping machine to facilitate bulk issue of documents.</p>  |               |                 |                         |                        |                         |  |
| <b>6.6</b> | <b>INTEGRITY ISSUES (ELECTORAL REGISTRATION)</b> |   |   |            |        |                 |  |               |                 |                         |                        |                         |  |
| 6.6.1      | False information is given on form               | Electoral malpractice<br><br>Mistake by applicant | Integrity of register/ election is called into question<br><br>ERO's ability called into question (reputation risk) | 2          | 3      | 6               | <p>Maintain and update the Board's Integrity Plan and Risk Register.</p> <p>Validation and Authorisation Fraud procedures are in place. Fraud guidelines are also in place as part of the Integrity Plan.</p> <p>Members of staff with responsibility for processing forms and checking data are briefed to look out for irregular registration patterns and are made aware of advice from the Electoral Commission.</p> <p>Staff made aware of trigger points for referrals</p> | 3             | 2               |                         | Administration Manager | Ongoing                 | 3.4                                    |

| Number | Risk  | Cause            | Impact                    | Likelihood | Impact | Inherent rating | Mitigation / current controls   | Control Score | Residual Rating | Further action required | Lead Officer   | Completion/ Review Date | Related to Service Plan Core Objective |  |
|--------|---|------------------|---------------------------|------------|--------|-----------------|---|---------------|-----------------|-------------------------|--|-------------------------|--|--|
|        |   |                  |                           |            |        |                 | <p>to Police Single Point of Contact (SPOC).</p> <p>Police SPOC contact details kept up to date.</p> <p>Annual meeting with Police SPOC, Electoral Registration Officer and Returning Officers.</p> <p>Arrangements in place to support 100% postal vote identifier verification – all scanned and data provided to Returning Officers, as required for election deadlines.</p>   |               |                 |                         |  |                         |  |  |
| 6.6.2  | Unauthorised access to electoral register/ application forms and data | Lack of security | Breach of confidentiality | 2          | 3      | 6               | <p>All forms are scanned and then held in secure storage for time required by law with CCTV coverage.</p> <p>Guidance notes on Use of Register are available for TVJB staff.</p> <p>All buildings are locked and have security pass code entrance systems.</p> <p>Computer server rooms are kept locked and have security pass code locks.</p> <p>Firewall and Anti Virus software in place.</p> <p>All systems are password protected and staff guidelines are in place.</p> | 3             | 2               |                         | Administration Manager in conjunction with Administrative Assistants | Ongoing                 | 3.4                                    |  |

| Number     | Risk  | Cause               | Impact  | Likelihood | Impact | Inherent rating | Mitigation / current controls   | Control Score | Residual Rating | Further action required | Lead Officer   | Completion/ Review Date | Related to Service Plan Core Objective |
|------------|---|---------------------|---|------------|--------|-----------------|---|---------------|-----------------|-------------------------|--|-------------------------|--|
|            |   |                     |   |            |        |                 | All registration forms which contain dates of birth and National Insurance numbers are to be destroyed within 13 months and have the data held on EROS redacted.  |               |                 |                         |  |                         |  |
| 6.6.3      | Taking of electronic notes or other means of unauthorised copying of electoral register | Lack of supervision | Unauthorised access to data                     | 2          | 1      | 2               | <p>Guidance notes on Use of Register are available for TVJB staff.</p> <p>Staff to be made aware again of data protection and consequences of misuse of information</p> <p>Staff to personally monitor visitors to ensure no unauthorised copying of register.</p> <p>Visitor log book to be completed and all visitors to be provided with a visitor's badge.</p> <p>Advice also given to other recipients of the register regarding statutory provisions on access and use.</p> | 3             | 1               |                         | Administration Manager in conjunction with Administrative Assistants | Ongoing                 | 3.4                                    |
| <b>6.7</b> | <b>STAFFING (ELECTORAL REGISTRATION)</b>  |                     |   |            |        |                 |   |               |                 |                         |  |                         |  |
| 6.7.1      | Loss of staff   | Sickness            | Insufficient number of staff to cover processes | 2          | 3      | 6               | <p>The Business Continuity Plan contains detailed contingency plans and instructions for all key activities.</p> <p>Monitor annual leave requests and allow for sufficient cover at peak periods.</p>   | 2             | 3               |                         | ERO & Administration Manager   | Ongoing                 | 3.4                                    |

| Number | Risk                               | Cause   | Impact                                | Likelihood | Impact | Inherent rating | Mitigation / current controls  | Control Score | Residual Rating | Further action required | Lead Officer    | Completion/ Review Date | Related to Service Plan Core Objective |  |
|--------|------------------------------------|---|---------------------------------------|------------|--------|-----------------|--|---------------|-----------------|-------------------------|-----------------|-------------------------|--|--|
|        |                                    |   |                                       |            |        |                 | <p>Staff can be transferred from divisional offices to carry out work at any of the other offices.</p> <p>Advice and assistance can be provided from experienced staff in other Electoral Registration offices in Scotland.</p> <p>Temporary canvassers' contracts may be extended.</p> <p>Minor, short-term or intermittent disruption can be absorbed by utilising existing resources and overtime working.</p> <p>If a major or long term disruption, reallocation of work to other staff or employ temporary staff.</p> <p>Media and local Health Board / Government warnings monitored.</p> |               |                 |                         |                 |                         |  |  |
| 6.7.2  | Unable to appoint sufficient staff | <p>Insufficient/non-provision of resources</p> <p>Difficulty in recruiting suitable staff</p> | Insufficient staff to cover processes | 2          | 3      | 6               | <p>Robust staff structure already in place to cover the Board's operational duties.</p> <p>Vacancies are filled at the earliest possible time.</p> <p>Review workforce plan regularly.</p>   | 2             | 3               |                         | Management Team | Ongoing                 | 3.4                                    |  |



| Number | Risk  | Cause   | Impact  | Likelihood | Impact | Inherent rating | Mitigation / current controls  | Control Score | Residual Rating | Further action required | Lead Officer           | Completion/ Review Date | Related to Service Plan Core Objective |
|--------|---|---|---|------------|--------|-----------------|--|---------------|-----------------|-------------------------|------------------------|-------------------------|--|
| 6.7.3  | Insufficient support staff appointed  | No detailed assessment of staffing requirements | Inability/difficulty in meeting deadlines<br><br>Mistakes by overworked staff                             | 1          | 3      | 3               | Map out staffing requirements at an early stage in the project planning process.<br><br>Monitor progress of the canvass by checking reports.<br><br>Review staff comments and make plans for further training, if necessary.<br><br>Administrative Assistants monitor the work of their staff.<br><br>Consider need to appoint temporary support staff to assist the core team at different points of the process. | 3             | 1               |                         | Administration Manager | Ongoing                 | 3.4                                    |
| 6.7.4  | Mistakes by inexperienced staff or by staff not fully aware of legislation/ procedure | Inadequate/lack of training                     | Errors processing registration forms and/or absent vote applications.<br><br>Failure to register electors | 1          | 3      | 3               | Guidance notes and training are provided for all staff to ensure they are provided with the necessary information to be able to undertake their duties.<br><br>Create work plan to include roles and responsibilities.<br><br>Use training and support materials to ensure clarity and understanding of these (refer to ER system/clerical manual).<br><br>Ensure timetables for rolling registration and          | 3             | 1               |                         | Administration Manager | Ongoing                 | 3.4                                    |

| Number | Risk                            | Cause  | Impact   | Likelihood | Impact | Inherent rating | Mitigation / current controls   | Control Score | Residual Rating | Further action required | Lead Officer           | Completion/ Review Date | Related to Service Plan Core Objective |
|--------|---------------------------------|--|--|------------|--------|-----------------|---|---------------|-----------------|-------------------------|------------------------|-------------------------|--|
|        |                                 |  |  |            |        |                 | <p>annual canvass are distributed to staff.</p> <p>Ensure roles are clear in Job Descriptions.</p> <p>New legislation and/or software training is provided for staff, either by external trainers or Admin Assistants.</p> <p>Training and support materials available for new staff members.</p> <p>Admin Assistants monitor quality of work of staff.</p> <p>Ensure a robust quality checking process before publication of register.</p> |               |                 |                         |                        |                         |  |
| 6.7.5  | A threat to canvasser safety    | Canvassers encounter problems with elector dissatisfaction or aggressive behaviour whilst trying to call at a property | Staff feel threatened and are unable to carry out their role     | 2          | 3      | 6               | <p>Canvassers Guidance &amp; Training plan produced which includes a safe working policy; how to deal with difficult circumstances. Lone worker protection devices provided to canvassers.</p> <p>Risk assessments to be undertaken when allocating canvassers areas.</p>   | 3             | 2               |                         | Administration Manager | Ongoing                 | 3.4                                    |
| 6.7.6  | Canvasser Tablet lost or stolen | Tablet lost or stolen  | Staff unable to carry out visit as effectively. Criminal matter. | 1          | 2      | 3               | Canvasser to notify Administration Manager or Administration Officer immediately.   | 3             | 2               |                         | Administration Manager | Ongoing                 |  |

| Number     | Risk   | Cause   | Impact                                | Likelihood | Impact | Inherent rating | Mitigation / current controls   | Control Score | Residual Rating | Further action required   | Lead Officer   | Completion/ Review Date | Related to Service Plan Core Objective |
|------------|--|---|---------------------------------------|------------|--------|-----------------|---|---------------|-----------------|---|--|-------------------------|--|
|            |  |   |                                       |            |        |                 | <p>Idox to be notified to remotely wipe data held on tablet.</p> <p>Notify Police Scotland.</p> <p>Notify ICO</p> <p>Ask Idox Elections to track tablets whereabouts.</p>   |               |                 |   |  |                         |  |
| <b>6.8</b> | <b>COMPLETENESS AND ACCURACY OF RECORDS (ELECTORAL REGISTRATION)</b> |   |                                       |            |        |                 |   |               |                 |   |  |                         |  |
| 6.8.1      | Low response to annual canvass                                       | <p>Households do not return canvass form</p> <p>Persons within a property do not answer the door</p> <p>Properties not accessible to canvassers</p> | Incomplete and/or inaccurate register | 2          | 2      | 4               | <p>Robust Annual Canvass publicity plan has been produced.</p> <p>Electoral Registration Legislation provides for canvass follow up procedures for non responding households in both Angus and Perth &amp; Kinross.</p> <p>Use statutory review process for electors to improve accuracy of register.</p> <p>Admin Assistants to run daily report for non - responders &amp; check returned mail.</p> <p>Admin Assistants to liaise with care homes and houses in multiple occupation to have residents complete canvass forms.</p> | 2             | 2               | <p>Consider additional publicity measures if poor response to canvass.</p> <p>Consider existing work allocation; postage costs; timing to determine impact of conducting reviews.</p> | Administration Manager in conjunction with Administrative Assistants | Ongoing                 | 3.4                                    |

| Number | Risk | Cause | Impact | Likelihood | Impact | Inherent rating | Mitigation / current controls   | Control Score | Residual Rating | Further action required  | Lead Officer | Completion/ Review Date | Related to Service Plan Core Objective |
|--------|------|-------|--------|------------|--------|-----------------|---|---------------|-----------------|--|--------------|-------------------------|--|
|        |      |       |        |            |        |                 | <p>Staff to monitor when they have received their own canvass forms in case of late delivery.</p> <p>Canvassers to record on tablet date/time attempted to call.</p> <p>Use existing staff to complete canvass visits should a canvasser fail to complete allocated workload.</p> <p>Follow-up by telephone and email, where appropriate.</p> |               |                 | Administrative Assistants to monitor progress of canvassers' work. |              |                         |  |

| Number | Risk | Cause | Impact | Likelihood | Impact | Inherent rating | Mitigation / current controls | Control Score | Residual Rating | Further action required | Lead Officer | Completion/ Review Date | Related to Service Plan Core Objective |
|--------|------|-------|--------|------------|--------|-----------------|-------------------------------|---------------|-----------------|-------------------------|--------------|-------------------------|--|
|        |      |       |        |            |        |                 |                               |               |                 |                         |              |                         |  |
|        |      |       |        |            |        |                 |                               |               |                 |                         |              |                         |  |
|        |      |       |        |            |        |                 |                               |               |                 |                         |              |                         |  |

| Number   | Risk                                    | Cause   | Impact   | Likelihood | Impact | Inherent rating | Mitigation / current controls  | Control Score | Residual Rating | Further action required  | Lead Officer               | Completion/ Review Date | Related to Service Plan Core Objective |
|----------|---|---|--|------------|--------|-----------------|--|---------------|-----------------|--|----------------------------|-------------------------|--|
| <b>8</b> | <b>VIRAL PANDEMIC</b>                   |   |  |            |        |                 |  |               |                 |  |                            |                         |  |
| 8.1      | Widespread or epidemic/pandemic illness | Viral infection widely spread throughout society      | Health and safety of employees, potentially serious illness or even death.   | 3          | 2      | 6               | Close offices as required. Enable remote access for staff to work from home as required. Make sure staff are aware of relevant health advice issued by Government and Health services. Maintain regular contact with staff to ensure both their physical and mental wellbeing are monitored. Ensure detailed risk assessment is undertaken and appropriate safety measures are put in place before staff return to office based working. Homeworking arrangements are in place | 3             | 2               | Monitor all government advice and update procedures to enable staff to safely return to office based working when appropriate.   | Assessor / Management Team | Ongoing                 | All                                    |
| 8.2      | Spread of viral infection among staff.  | Viral infection by cross contamination. Poor hygiene. | Insufficient staff to carry out full statutory duties or country-wide lockdown resulting in no access to office premises | 3          | 2      | 6               | Maintain regular contact with staff. Monitor absence levels closely which may provide advance warning of a problem. Overtime working would be available to supplement reduced staffing levels. Take heed of local Health Board / Government advice. Ensure proactive measures are in place e.g. provision of anti-bacterial hand gel/social distancing measures. Provide written instructions for key  | 3             | 2               | Draft Hybrid working policy so that flexibility is retained at present and into the future.<br><br>Limit numbers of staff attending office when essential work is required | Assessor / Management Team | Ongoing                 | All                                    |

| Number | Risk  | Cause   | Impact  | Likelihood | Impact | Inherent rating | Mitigation / current controls   | Control Score | Residual Rating | Further action required   | Lead Officer               | Completion/ Review Date | Related to Service Plan Core Objective |
|--------|---|---|---|------------|--------|-----------------|---|---------------|-----------------|---|----------------------------|-------------------------|--|
|        |   |   |   |            |        |                 | activities. Homeworking arrangements are in place   |               |                 |   |                            |                         |  |
| 8.4    | Non-Domestic Rates - significant volume of additional appeals lodged    | Economic impact of business closures arising from the pandemic results in a substantial number of Material Change of Circumstance appeals being lodged. | Inability to adequately undertake revaluations & resolve appeals within statutory time limits – potential loss of NDR income.                       | 3          | 3      | 9               | Maintain contact with Scottish Government to ensure relevant legislation and statutory disposal timetable adequately reflects workloads.  | 3             | 3               | Further liaison with Scottish Government regarding resources and statutory requirements.  | Assessor / Management Team | Ongoing                 | 1.1                                    |
| 8.5    | Electoral Registration - Inability to undertake door to door canvass    | Health and safety concerns prohibit door to door canvassing.  | Door to door canvassing is not undertaken / impact on accuracy & completeness of electoral registers  | 2          | 2      | 4               | Ensure postal canvass completed through remote working as required.   | 2             | 2               | Consider arrangements for undertaking telephone canvassing.   | Assessor / Management Team | Ongoing                 | 3.1                                    |
| 8.6    | Communications with clients by telephone / email / post are restricted. | Closure of offices results in lack of access to issue / receive letters & emails or to respond to telephone enquiries.                                  | Reduction in service provision adversely affects delivery of core services relating to non-domestic rating, council tax and electoral registration. | 3          | 2      | 6               | Arrange for incoming mail to be scanned and made available electronically by a postal services provider. Make provision for letters / forms etc. to be issued remotely through an external mail provider. Arrange for telephone system to be configured to advise clients of current situation and encourage clients to either email or leave voicemails where appropriate. Arrange for remote access by staff to all scanned, emails and telephone system for recorded messages. | 2             | 3               | Further review outgoing / incoming mail provisions to streamline procedures. Further review telephone system to increase available functionality. | Assessor / Management Team | Ongoing                 | All                                    |

## Issues Register

This issues register can be used to record any issues arising. The log should cover the nature of the issue, its source, the date it was raised and its potential impact. It should also include the proposed action to deal with the issue, as well as assigning clear ownership to the issue and establishing the date of its anticipated resolution.

An issue which has occurred is usually the result of an earlier risk which has now become reality, so it is vital to ensure that both the issues register and risk register are live documents and that they are reviewed and updated in conjunction.

| Issue (already occurred) | Issue source (Where/Who raised)              | Date issue arose | Potential impact (1-3) | Action   | Issue owner                | Target date for resolution (completion date in brackets) | Status – Open/ Closed |
|--------------------------|--|------------------|------------------------|--|----------------------------|--|-----------------------|
| Viral Pandemic           | Government Update – Living Safely with Covid | 22 February 2022 | 2                      | Offices remain closed but with staff in attendance on irregular or rota basis as appropriate. This is monitored to ensure safety is maintained. Electoral staff attend daily from 14 March 2022 to deal with matters in relation to the Local Government Elections on 5 May 2022. Health & Safety arrangements are in place. Employers are advised to consider Hybrid working arrangements with employees. | Assessor / Management Team | To be determined   | Open                  |
|                          |  |                  |                        |  |                            |  |                       |
|                          |  |                  |                        |  |                            |  |                       |

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***TAYSIDE VALUATION JOINT BOARD***



**BUSINESS CONTINUITY PLAN**

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**BUSINESS CONTINUITY PLAN**  
**TAYSIDE VALUATION JOINT BOARD**

|   |   |             |
|---|---|-------------|
| Head of Department  | <b>ROY CHRISTIE</b> MRICS DipSurv,<br>AEA (Cert-Scotland)<br>Assessor & Electoral<br>Registration Officer | (Signature) |
| Business Continuity Plan<br>Author                              | <b>DONALD ALLAN</b><br>Assistant Assessor & ERO,<br>East Division   | (Signature) |
| Incident Management<br>Team Leader                              | <b>ROY CHRISTIE</b> MRICS DipSurv, AEA (Cert-Scotland)<br>Assessor & Electoral Registration Officer       |             |
| <b>OTHER KEY PERSONNEL</b>                                      |   |             |
| Alternative Incident<br>Management Team Leader                  | First Available Assistant Assessor  |             |
| Governance Working Group<br>Chairman                            | <b>DONALD ALLAN</b><br>Assistant Assessor & Electoral Registration Officer, East<br>Division              |             |
| Health & Safety Working<br>Group Chairman                       | <b>DONALD GROVES</b><br>Principal Valuer, East Division   |             |
| IT Development Manager  | <b>WAYNE EASSON</b>   |             |
| Administration Manager<br>(Finance/Personnel)                   | <b>STEPHEN CHRISTIE</b>   |             |
| Administration Manager<br>(Electoral Registration/<br>Clerical) | <b>PETER GALL</b>   |             |
| Document Version  | 1.19  |             |
| Date of Last Review   | May 2023  |             |
| Date Last Tested  | March 2022  |             |
| Next Revision Date  | March 2024  |             |

YOU MUST BE FULLY CONVERSANT WITH THE CONTENT OF THIS PLAN

## DOCUMENT CONTROL

### Record of Amendments

The following changes have been made to this document.

| Version No | Date     | Details and reasons for amendment   | Record completed by    |
|------------|----------|---|------------------------|
| 1.2        | 22/04/10 | Page 9 – Inclusion of definition of risk appetite and explanation of risk assessment scores<br>Appendix 3 – Inclusion of other Assessors contact details<br>Appendix 4 – Addition of IT Disaster Recovery Plan  | H Gray                 |
| 1.3        | 19/08/11 | Review of plan consequent to change in management structure<br>Inclusion of staff mobile telephone numbers<br>Appendix 4 – Review of IT Disaster Recovery Plan  | D Allan                |
| 1.4        | 06/02/12 | Appendix 2 – 2.4 Inclusion of Emergency keyholders<br>Review of plan consequent to final change in management structure   | D Allan                |
| 1.5        | 01/05/13 | Business Continuity Plan Reviewed<br>Risk Register (Appendix 1) made separate document  | R Michalski            |
| 1.6        | 01/07/13 | Update of personnel details   | D Allan                |
| 1.7        | 22/04/14 | Update of personnel details<br>Page 8 – Amendment to Service Plan date.<br>Page 9 – Amendment of Impact Scale<br>Page 12 – Emergency Services.<br>Page 18 – Disaster Recovery Area<br>Page 20 –IT Disaster Recovery Plan<br>Page 30 – New Landlord - Whitehall House  | D Allan<br>R Michalski |
| 1.8        | 03/04/15 | Update of personnel details<br>Page 16 – Grammatical correction<br>Page 21 – Staff numbers<br>Page 28 – Update P&K Returning Officer<br>Page 29 – Update of Third Party Suppliers   | R Michalski            |
| 1.9        | 03/05/16 | Update of personnel details<br>Page 3 – Disaster Recovery Test added<br>Page 18 – 8.1.1 & 8.1.2 – Amendment to wording<br>Page 19 – 8.1.5 – Amendment to wording  | R Michalski            |
| 1.10       | 10/05/17 | Update of personnel details<br>Page 3 – Disaster Recovery Test<br>Pages 5, 6, 8, 11, 13, 21, 22 & 23 – Removal of Depute Assessor<br>Page 12 – Amalgamation of Item 2.3 Depute Assessor with Item 2.4 Assistant Assessors<br>Page 18 – Removal of the Board’s store at West Pitkerro, Dundee<br>Page 28 – New Convener<br>Page 29 – Update of Service Provider for Printing of Poll Cards | R Michalski            |

|      |            |  |             |
|------|------------|--|-------------|
| 1.11 | 05/06/18   | Update of personnel details<br>Pages – 6, 9, 11, 14, 16, 19 - Change of address details to William Wallace House (Dundee Division only)<br>Page 19 – Amendment to disaster recovery arrangements for Electoral Registration to accommodate new location.   | R Michalski |
| 1.12 | 15/08/18   | Pages 9, 13, 14, 15, 16, 19, 20, 22, 23, 24, 30, 33 – Various amendments to reflect Dundee & Angus Divisions relocation to William Wallace House.  | R Michalski |
| 1.13 | 14/03/19   | Pages 2, 3, 6, 12, 14, 22, 24, 25, 26, 27, 28 – Amendment to reflect vacant Assistant Assessor post and staff changes.   | D Allan     |
| 1.14 | 30/04/20   | Page 2 amendment to reflect changes in responsibilities; pages 2, 5, 19 change to reflect naming of divisions; page 10 government lockdown and contagion noted; pages 11, 12 to reflect changes in structure. Pages 16, 19 reference made to use of social media in public awareness; page 17 emphasis made on electronic communications; Page 24 update disaster recovery tests   | D Allan     |
| 1.15 | 19/11/20   | Page 23 Update Disaster Recovery Test Schedule   | D Allan     |
|      | 27/01/21   | Page 10-11 at 1.4 to account for events not included in the Risk Register<br>Page 11 Addition of 1.6 Remote Working Arrangements<br>Page 13 at 3. To account for operational meetings where access to premises is not possible<br>Page 14 at 3.3 reference to scanning vital records and remote working arrangements<br>Page 16 at 7.2 reference to remote working arrangements to enable continuation of delivery of services<br>Page 16 at 7.3 reference to “soft” phones<br>Page 20 at 8.1.5 reference to remote working arrangements obviating need for alternative premises | D Allan     |
| 1.16 | 27/01/2022 | Re-organisation of text at 8.1.1, 8.1.2 and 8.1.3. Emphasis on remote and homeworking changed  | D Allan     |
| 1.17 | 01/06/2022 | Pages 2, 24, 25, 26, 28 – Amendment to reflect staff changes   | R Christie  |
| 1.18 | 01/02/2023 | 1.6 Removal of “Emergency” in respect of home working arrangements; removal of “with a move to” in respect of electronic storage<br>3.3 reference to “hybrid” working arrangements made<br>Appendix 2.1.1 Revision of Staff numbers  | D Allan     |
| 1.19 | 26/05/2023 | Appendix 2.2.5 Revision of Staff table   | R Christie  |

## Recipients

This document is critical to the effective recovery of Tayside Valuation Joint Board's business operations. A copy of the plan should be held offsite and readily accessible **at all times**. A copy should be held by the Incident Management Team Leader, alternate and other Team members as appropriate.

Recipients should ensure that they are fully conversant with the content of the plan.

**DISTRIBUTION LIST**

Assessor & Electoral Registration Officer – William Wallace House  
Assessor & Electoral Registration Officer - Home  
Assistant Assessor & ERO (East Division) – Home  
Assistant Assessor & ERO (West Division) - Home  
Administration Manager (Finance/Personnel) – Home  
Administration Manager (Electoral Registration/Clerical) - Home  
IT Development Manager - Home  
Principal Valuers - Home  
TVJB Intranet

Clerk to Tayside Valuation Joint Board  
Chief Executive, Dundee City Council  
Chief Executive, Angus Council  
Chief Executive, Perth & Kinross Council  
Emergency Planning Officer, Dundee Emergency Planning Unit

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## 1. INTRODUCTION

The purpose of this Plan is to document Tayside Valuation Joint Board's Business Continuity Procedures to ensure that business operations may be restored as quickly as possible following a major disruption to normal day to day service. It is imperative that all members of staff are familiar with the contents of the plan and understand their individual responsibilities in the event of a major disruption to service.

The main services provided by Tayside Valuation Joint Board are detailed in the 2022-2025 Service Plan. It is essential that the most critical services provided by the department are reinstated as quickly as possible.

The statutory duties allotted to the Assessor for Tayside Valuation Joint Board are the maintenance of the Non-Domestic Valuation Roll and the maintenance of the Council Tax Valuation List for the valuation areas of Angus, Dundee City and Perth & Kinross Councils.

In addition, both Angus and Perth & Kinross Councils have appointed the Assessor as Electoral Registration Officer for their respective Council areas.

These services are also provided directly to the public and it is vital that these be maintained during any disruption to business operations

The plan considers restoration of services following the partial or total loss of critical services, concentrating on:

- premises
- services (electricity, water, heating)
- personnel
- computer systems

While the procedures set out arrangements for the restoration of essential information and communications systems within the shortest time period, a degree of uncertainty will always prevail.

Any proposed amendment to the Business Continuity Plan should be notified to the Chair of the Governance Working Group. Any changes made to the Plan will be documented (on the Record of Amendments sheet).

Copies of the Business Continuity Plan are held in the Board's offices at William Wallace House, Forfar and Robertson House, Perth. It is also held off-site by the Assessor, Assistant Assessors, Principal Valuers, Administration Managers and IT Development Manager. An abbreviated version identifying key personnel whom Administration Officers may need to contact will also be provided to Administration Officers for retention off-site.

### 1.1 Aims & Objectives

The aim of this plan is to provide a framework of coordinated measures to ensure that critical services are maintained and systems restored within an acceptable timescale.

To meet this aim, the objectives are:-

- ◆ To develop internal arrangements and contingency measures for dealing with the loss of critical functions/assets.
- ◆ To provide procedures for obtaining assistance from other agencies as and when considered necessary.
- ◆ To deliver essential services to our stakeholders.

In addressing the requirement for a Business Continuity Plan, the following procedures have been adopted as a working model for dealing with disaster or other significant incident affecting the delivery of service.

- (a) Assess – potential threats have been identified.
- (b) Evaluate – the likelihood and impact of each threat has been assessed, and a risk rating allocated.
- (c) Prepare – a plan has been put in place for contingent operations, including an estimate of the maximum tolerable downtime for each business process.
- (d) Mitigate – actions that may eliminate risks in advance have been identified.
- (e) Respond – be prepared to take action necessary to minimise the impact of risks that materialise.
- (f) Recover – the objective of the Plan is to return to normal as soon as possible.

Risk appetite is defined as the amount of risk the Board is willing to accept, tolerate or be exposed to at any one time. Risk appetite is normally assessed on a scale ranging from high to zero. The Board's risk appetite has been assessed as moderate in most cases. This means that the Board is willing to accept risks that may affect delivery of core services in the short term which is defined for the purposes of this plan as a period of up to fourteen days.

In certain cases, such as time critical periods associated with electoral registration, the risk appetite has been assessed as zero. This means that the Board is not willing to accept risks that may affect the delivery of a time critical ER service.

The Risk Register contains a comprehensive list of the risks which might affect the organisation, along with the required assessments and responses which have been identified as appropriate in the circumstances.

Each risk has been assessed according to

- the probability of the risk event occurring (likelihood), and
- the potential severity of the consequences should such an event occur (impact).

Both the likelihood and the impact have been assessed on a scale of 1(low) to 3 (high). The risk score is then shown as the product of likelihood x impact.

The residual risk is an assessment of the level of risk that remains after consideration of existing control measures.

The remainder of this document deals with the management process of the Business Continuity Plan which will be invoked to cope with incidents.

## 1.2 Types of Incident

This Plan will be invoked either in its entirety or in part, dependent upon the circumstances of the incident.

The various types of incident for which provision is made include the following (but see the Risk Register for full details):

### Premises – related

Loss of part of or an entire building (temporary, long term or permanent) due to fire (accidental or arson), government lockdown due to contagion, contamination, explosion, bomb scare, flooding, storm damage, vandalism, etc.

### Services – related

#### Loss of Utilities

- Loss of heating, due to:  
breakdown of system  
unavailability of heating (electricity/gas supply)
- Loss of electrical power affecting the use of:  
the fire alarm systems, ITC systems, lighting, staff welfare facilities
- Loss of water supply

Loss of data

Failure of Critical Suppliers – e.g. printing services, mail delivery services, IT services

### Personnel – related

Loss of personnel due to:

- Illness or contagion affecting significant numbers over a prolonged period
- Accident involving significant numbers, affecting their availability for work, e.g. car accident involving the Management Team
- Prolonged industrial action
- A lottery syndicate winning a significant amount, and failing to report for work or resigning en bloc
- Potential disaster affecting the residents of a particular area in which a significant number of staff reside
- Significant fraudulent activity

## 1.3 Scope of the Plan

The plan covers the Boards activities at William Wallace House, Forfar and Robertson House, Perth.

## 1.4 Activating the Plan

Recognised procedures for activating the plan are a key element of the Plan itself, since one of the deputising problems with contingency response is the practical motivation of those responsible to put it into practice.

The purpose of having such a plan in place is to eliminate uncertainty and/or an ad hoc approach to handling an incident. Dependent upon the nature of the reason for the plan's activation, prompt and effective action can reduce or eliminate the impact of an incident on service delivery.

Where circumstances permit, the Assessor, the two Assistant Assessors, Principal Valuers and the Administration Managers, as appropriate, will consider the nature of the problem, and if it is required, will invoke the plan. The decision to invoke the plan will always be taken by at least two of the postholders, one of whom will be the Assessor, or the postholder deputising for the Assessor. In the first instance the second postholder should be one of the Assistant Assessors. Where it is not possible for two of those identified to participate in the decision-making process, at least one of the Principal Valuers will be brought into the process, and deemed to have the necessary authority to activate the plan.

When any one or a combination of the circumstances contained in the Risk Register occurs, or any other event which requires activation of the Plan not included in the Risk Register, those personnel identified in the previous paragraph with the appropriate responsibility should:

- (a) Deliberate the circumstances, and
- (b) Determine if the Plan should be invoked.

It is possible that a situation described in the Risk Register above may occur, but due to its lack of severity, or anticipated effect on provision of the Board's services, those responsible decide that it is not necessary to activate the plan.

Where an incident is recognised as sufficiently severe to invoke the plan then those responsible should inform every member of staff and other officials in accordance with the responsibilities set out in 2 below.

## **1.5 Assumptions**

For the purposes of this plan, it is assumed that replacement resources, buildings, and infrastructure are available within a foreseeable timescale and that the incident does not affect the whole Tayside area, but is essentially confined to the Board's service provision.

Given that the organisation uses two geographically separate offices the identification and retention of suitable unoccupied accommodation in the vicinity of the Board's offices as emergency accommodation has not been considered to be necessary.

The assumptions do not cover the circumstances where staff do not have access to any of the Board's premises. A review of processes and document storage methods has been undertaken. This has resulted in the majority of documents now being held digitally and secure remote connectivity created to enable all staff to have the capability of working from home.

## **1.6 Remote Working Arrangements**

Remote working arrangements are in place and an approach to "blended" working arrangements is under consideration at this time. Whilst access to Board premises is not essential for most services after recent changes in arrangements due to the Coronavirus pandemic, there remains a requirement to access Board premises, when permitted, to obtain essential material which is not scanned and to provide a service to the public.

Continuation of remote working arrangements and a review of processes together with electronic storage of all essential documents will allow quick reaction to any circumstances in future.

## **2. AREAS OF RESPONSIBILITIES**

As detailed at 1.4 above, the Assessor, the two Assistant Assessors and Administration Manager, or Managers as appropriate, are responsible for the activation of the plan. They should therefore be in possession of the best background knowledge surrounding the situation and most effective to oversee the process involved.

Accordingly, individual responsibilities will be as follows:

### **2.1 Assessor & Electoral Registration Officer**

Postholder (or substitute if appropriate – see 1.4), will be responsible for: Informing the Convener, the Clerk to the Board, the members of the Management Team, Administration Managers and IT Development Manager, the Chief Executives and Heads of Finance/Returning Officers of the 3 constituent councils and Dundee Emergency Planning Officer of the occurrence and of any contingency arrangements put in place and keeping them informed of progress as the situation develops.

### **2.2 Clerk to Board**

Upon being informed by the Assessor that the Board's Business Continuity Plan has been invoked, the Clerk should inform the Depute Convener and other members of the Board.

### **2.3 Assistant Assessors**

Postholders will be responsible for liaising directly with other members of the Incident Management Team in respect of their divisional offices, and establishing arrangements for the continued provision/recommencement of the service. These arrangements may include allocating specific tasks to their staff and ensuring that all divisional staff are informed of any changes in working arrangements. They should also contact relevant emergency services where time is of the essence.

### **2.4 Principal Valuers**

Postholders to act as substitute for the Assistant Assessor in the office in which the postholders are located and will liaise with the Assessor as required.

### **2.5 Administration Managers**

Postholder, or postholders, will liaise with the Assessor and the other members of the Management Team and oversee the arrangements for continued provision/recommencement of the clerical service. These arrangements may include allocating specific tasks to the administrative staff in each division and ensuring that administrative and secretarial staff are informed of any changes in working arrangements. The postholder, or postholders, will also support the Assistant Assessors in the divisional offices to ensure continued provision/ recommencement of the electoral registration service in the divisional offices.

### **2.6 IT Development Manager**

Postholder will liaise with the management team and ensure IT systems remain operable and any data recovery requirements are met. This role may require close liaison with external IT suppliers and arrangements may include allocating specific tasks to the IT staff and ensuring that they are informed of any changes in working

arrangements. In order to facilitate any recovery action server backup procedures are in place and regularly reviewed. Inventories of software and hardware together with a list detailing the location of spare hardware are maintained, and for security purposes are held on separate servers in both of the Divisional offices.

## **2.7 IT Disaster Recovery Plan**

A dedicated IT Disaster Recovery Plan has been produced. Arrangements are in place to have Dundee City Council IT staff invoke the plan, if required, and a copy of the IT Disaster Recovery Plan is held by them for this purpose.

## **2.8 All Other Staff**

All staff not already listed above should remain on standby in the event of a situation or incident which affects their ability to report for work in the normal way. A line manager will make contact as soon as practicably possible. Regular communication with all staff be line managers should be ensured so that all staff are informed of progressing circumstances and are in a position to return to normal working at short notice.

## **2.9 Substitution of Personnel**

Where necessary, any of the personnel listed above may be substituted by another member of staff on the authority of the Incident Management Team. Consideration should be given to the nature of the crisis and the work required as a result in order to decide on the appropriate substitute.

## **3. INCIDENT MANAGEMENT STRUCTURE**

Due to the compact nature of the Valuation Joint Board, the required structure can be compressed, with the same group fulfilling various roles. The expected base of operations will be William Wallace House. If the incident dictates that the Board's offices are not operational at William Wallace House, the operational base will be the Perth & Kinross Divisional office at Robertson House, Perth.

If no premises are available and staff are working from home, then meetings can be held through software enabling face-to-face meetings, as required. This essentially forms the operational base.

In any incident, the Assessor, one or both of the Administration Managers as appropriate, IT Development Manager and either, or both, of the Assistant Assessors as required will make up the Incident Management Team and will be responsible for emergency, business continuity and disaster recovery management, once the need has been identified as described in 1.4 above.

The main focus of each of these 3 elements will be as follows:-

### **3.1 Emergency Management**

Involves determination of priorities in allocating resources, the planning and co-ordination of when a task will be undertaken, and the means of obtaining required resources. The response to an emergency should concentrate on the effects rather than the cause and accordingly, arrangements should be flexible enough to be adapted to a range of incidents.



### 3.2 Business Continuity Management

This involves ensuring that the functions of the Board continue to operate in the event of an emergency. This may require contact with external providers, e.g. PlanNet21, who supply our inter-office computer links, in order to ensure that they can continue to deliver in the event of an emergency.

In assessing Business Continuity, the Incident Management Team will be required to oversee a “scaling up” of some critical functions, alongside a “scaling down” or suspension of other non-critical functions.

### 3.3 Recovery Management

The main objective of Recovery Management is to control and co-ordinate recovery action.

The Incident Management Team will draft in, as required, other members of staff who are recognised as potential contributors to the recovery process. See Appendix 2 for contact details.

It will be the responsibility of the Incident Management Team to decide on the importance and level of involvement to be attached to each of these elements, having taken account of the nature and scale of the incident e.g. one business activity disrupted, several business activities disrupted or loss of all business activities.

In the event of a minor disruption to normal business activities, services may be recovered in a few hours using the resources within the department and by a small number of key personnel.

A major disruption to services such as a fire may cause a lengthy delay before normal business activities can be recovered and may involve key other departments and outside suppliers. In the event of a major disruption an operational base would be established where the Incident Management Team would coordinate the recovery of all services affected by the disruption.

Those services which are considered essential will be established as a matter of urgency, with priority being given to those services within the department who are directly involved in providing a service to members of the public e.g. the electoral registration service. In extreme circumstances, non-essential services may be suspended until such time as temporary accommodation is secured or vital records are recovered. However, scanning of vital records and implementation of “hybrid” working arrangements will limit those occasions where the provision of any service is severely restricted to the public.

Vital Records are defined as “records essential to the continued functioning or reconstitution of an organisation during or after an emergency”.

The Incident Management Team Leader would liaise directly with the Public Relations Unit of the appropriate Council to ensure that members of the public are kept informed of temporary service arrangements. Suitable telephone messages, website information and email notifications will be put in place to inform the public accordingly.

It is acknowledged that the loss of premises may cause major problems and temporary accommodation may need to be found as quickly as possible.

Where necessary manual procedures will be implemented until such time as IT equipment and records are restored.

## **4. EXTERNAL ORGANISATIONS**

### **4.1 Emergency Services**

It should be clear to the Incident Management Team which services are required. (Contact details are listed in Appendix 3)

### **4.2 Utilities**

Contact details are listed in Appendix 3.

### **4.3 Contractors**

Any contractors whose services might be required in the event of an incident should normally be contacted through the usual channels. Contractors are appointed by Angus Council in Forfar and the managing agents in Perth.

## **5. MITIGATION**

### **5.1 Risk Assessments**

Risk assessments for a number of identified scenarios are provided in the Risk Register and will be subject to regular review, along with the Board's Risk Register, by the Management Team.

### **5.2 Mitigation Measures**

Details of mitigation measures are provided in the Risk Register.

## **6. COORDINATION AND CONTROL**

Immediate responsibility for dealing with all emergency situations in the general community lies with Police Scotland, and where an incident affects the area in general and not only Board premises/personnel, the Police will assume overall control and have jurisdiction over the operations of the Incident Management Team.

If the incident is confined to Board premises/personnel, the person who will determine whether the plan should be activated will be the Assessor (or substitute) in accordance with the procedure set out in 1.4 above.

Section 2 of the plan sets out the responsibilities for contacting staff and other agencies/bodies in order that a coordinated and controlled response is achieved.

## **7. INCIDENT RESPONSE**

### **7.1 Operational Base**

Where possible, the Operational Base will be Assessor's main office at William Wallace House, Orchard Loan, Orchardbank Business Park, Forfar DD8 1WH (Tel 01307 499910).

If it is not possible to make use of William Wallace House the Operational Base will be in the Assessor's West Divisional Office, Robertson House, Whitefriars Crescent, Perth, PH2 0LG (Tel 01738 630303).

If no premises are available staff will work from home. Meetings can be held through software enabling face-to-face meetings, as required. This essentially forms the operational base.

## **7.2 Management & Operations**

The Assessor (or his substitute) will be responsible for selecting the appropriate offices for the Operational Base and inform the Incident Management Team and other appropriate personnel when they should attend.

The duration of the Operational Base will depend upon the nature of the incident.

It is judged that normally there will be no immediate requirement to be fully operational in relation to the Board's functions in respect of non-domestic rating and council tax. A target of 14 days to arrange temporary reinstatement of service delivery has been set.

The situation with regard to electoral registration is potentially more time sensitive, since a by election or "snap" general election could be called at any time.

If an incident occurs at a time-sensitive period in the year, such as during an election, or coinciding with a statutory deadline such as the citation or settlement of non-domestic valuation appeals, then the Incident Management Team will determine at the outset the number of affected staff who are required to be active in providing the necessary manpower, and arrange for the workload to be coordinated from the Operational Base.

However remote working arrangements which are in place enable a quicker reinstatement of all services provided by the Assessor and ERO.

## **7.3 Communications**

Telephones and local area networked workstations should be available in the Operational Base. Additionally, "soft" phones (i.e. telephone capability via laptop or desktop computers) are enabled on devices used in connection with remote working which allow continuation communication with the public.

Where an immediate work requirement has been identified by the Incident Management Team, and it is necessary to pass instructions/directions to other members of staff, this should be achieved in accordance with the responsibilities set out under 2 above.

## **7.4 Logging & Documentation**

The discussions, deliberations and decisions of the Incident Management Team will be minuted in accordance with the procedures for normal Management Team meetings.

## **7.5 Reporting Procedures**

In addition to alerting the Dundee Emergency Planning Officer, the Board's stakeholder departments should be informed of the incident by the Assessor in accordance with section 2.1 above within 24 hours of the incident.

The Board's staff will be kept informed of developments by their line managers.

Where it is possible for a notice to be displayed on the affected building for the attention of the public, it should be displayed at the front entrance giving a brief explanation of the problem, an indication of how to make contact with important/urgent queries or requests, and notification if possible of the projected date for resumption of normal service. Also, if possible, information should be placed on the Board's website.

Where considered appropriate, use social media, such as the Board's website, email responses or Twitter feed providing an explanation of the situation and arrangements for continuing business. An advert may be lodged in the local newspaper(s) and the Incident Management Team may also consider it appropriate to contact local radio stations with information for broadcasting providing similar information.

## **7.6 Closing Arrangements**

Once the requirement to operate from the Operational Base has passed and all staff and other bodies that were advised of the incident in accordance with section 2 have been advised of the return to normal operational conditions, the Assessor (or his substitute) will chair a de-briefing meeting and close the Operational Base.

## **8. RECOVERY ACTIONS**

### **8.1 Incidents relating to Premises**

Where an incident occurs out of hours and emergency access is required to premises, a list of keyholders who may be contacted in such an occurrence is set out in Appendix 2 at 2.4

Otherwise emergency actions are detailed below.

## EMERGENCY ACTIONS

**The following actions should be undertaken in the event of disaster or other incident which results in the loss of access to premises:-**

|    |  |  |
|----|--|--|
| 1. | If necessary initiate the evacuation of the building using the appropriate evacuation procedures.  |  |
| 2. | Contact the Emergency Services if appropriate  |  |
| 3. | Ensure all staff under your control are accounted for (evacuated or not to a place of safety).   |  |
| 4. | Respond to any staff injuries/fatalities   |  |
| 5. | Ascertain the immediate nature of the incident and the current status; fire, explosion, water damage, power failure, computer outage   |  |
| 6. | Immediately contact a member of the Incident Management Team for further guidance and assistance (see Section 3.0)   |  |
| 7. | Secure buildings once the initial phase of the emergency has passed to avoid the possible threat of theft or vandalism. Take steps to avoid further damage or deterioration of the building. |  |

The severity of the incident will determine the likely downtime of the services and whether or not alternative accommodation is to be sought. If the incident occurs at a time sensitive period for one of the three main functions or if the loss of access to the premises is judged to be long term or permanent then suitable premises within the vicinity of the affected building should be sought. As a first step the Property Services Department of the appropriate local Council should be contacted regarding the availability of suitable office space.

Depending on the severity of the incident the building may still be accessible even if not capable of being used. In such circumstances the Incident Management Team should give consideration to the salvaging of vital records and equipment. The appropriate emergency services, utility companies and structural engineers should be consulted regarding access to the building. Salvaged records and equipment should be recorded and transported to alternative accommodation in another of the Board's offices. Staff may be asked to use their own vehicles alternatively, vehicles or a contractor may be hired.

If appropriate the Board's insurers and the landlord of the building should be notified as soon as possible.

### 8.1.1 Electoral Registration function

An incident affecting either the Divisional offices at Robertson House, Perth or William Wallace House, Forfar may affect the delivery of the Electoral Registration service. If the incident happens at a time critical period such as an election then the Incident Management Team may decide that the service must be restored as quickly as possible even if the anticipated loss of access to the building is only a few days or less.

If required an appropriate working area will be made available within the unaffected office, including the provision of a scanning facility. Provision will also be made available to allow 2 Returning Officer staff members to use this facility although this is only likely to be required in limited circumstances. Full details can be found in the IT Disaster Recovery Plan.

The Returning Officer for the affected Council area will be contacted in order to establish the required computer links.

Public information should be installed on the Board's website and appropriate email notifications returned to senders. The Board's Twitter feed may also be employed to provide public information. Where appropriate, advertisements in the local press and radio stations should be taken out to publicise alternative telephone and email addresses for public contact.

Arrangements will be made to facilitate staff travelling to the unaffected office.

Continuation of services will be achieved by the loading of backed up data onto the server in the divisional office which is unaffected. The establishment of remote working practices for staff, the instigation of "hot desk" working practices and/or temporary workstations, will assist in continued delivery of the service. Full details can be found in the IT Disaster Recovery Plan.

Spare PCs and monitors are available in both offices and will be transported to an alternative location if necessary. The IT Development Manager has authority to purchase such new equipment as may be required. Full details can be found in the IT Disaster Recovery Plan.

Public information should be installed on the Board's website and appropriate email notifications returned to senders. The Board's Twitter feed can also be employed to provide public information. Where appropriate, advertisements in the local press and radio stations should be taken out to publicise alternative telephone and fax numbers and email addresses for public contact.

As stated at 7.2 above the target time for reinstatement of the service under normal working conditions is 14 days.

### 8.1.2 Non-Domestic Rating function

This function may be affected by an incident in either of the offices.

Service delivery is not regarded as time critical. As stated at 7.2 above the target time for reinstatement of the service under normal working conditions is 14 days.

See 8.1.1 for description of continuation of the service

The Director of Finance in the affected Council area will be contacted and advised of the expected service downtime.

### **8.1.3 Council Tax function**

As for non-domestic rating function above.

### **8.1.4 Administration function**

This function may be affected by an incident affecting William Wallace House.

Service delivery may be time critical if related to the payment of invoices or to the administration of the payroll.

If necessary the administration duties will be transferred to the West Divisional office.

### **8.1.5 Personnel**

An incident in either of the offices may affect the ability of staff to work in their normal location and consideration should be given as to whether working at an alternative location is needed.

Remote working arrangements are in place but the Incident Management Team will decide which staff members will be asked to work in an alternative location, where necessary. This may be in temporary accommodation or in another of the Board's offices.

Remote working arrangements may obviate the need for identification of a common alternative location from which to conduct business.

## **8.2 Incidents relating to Personnel**

The loss of key members or large numbers of staff may affect service delivery in any of the two divisional offices.

If the situation is judged to be short term then the Incident Management Team may address the situation by authorizing overtime for remaining staff or arranging cover by staff from one or both of the other divisional offices.

If it is envisaged that serious staff shortages will continue in the longer term or permanently then, in addition to the above measures, the Incident Management Team will advertise for temporary or permanent staff to fill the vacant posts.

## **8.3 Incidents relating to External Suppliers and Stakeholders**

The failure of third party service providers could affect service delivery. In particular disruption of the Electoral Registration service could be time critical if incident occurred at the time of the annual canvass or during an election.

A list of external providers is contained in Appendix 3.

Should any of the service providers fail at a time critical period the company concerned will be contacted in order to determine the severity of the incident and the likely downtime. If the service cannot be restored within an acceptable time then consideration will be given to finding an internal solution or arranging an alternative provider.

An incident may affect the ability of one of the Board's constituent Councils to provide planning and building control information. This situation is unlikely to be time critical. Close liaison with the affected Council will determine the need for specific actions.

## **9. TRAINING & AWARENESS**

### **9.1 Training**

In order to have an effective Business Continuity Plan which can be implemented smoothly when the need arises, training of the participants is required, along with exercises being held on a regular basis.

### **9.2 Awareness**

Staff awareness of the Business Continuity Plan will be promoted by:

- Ensuring that emergency planning arrangements are part of induction training for all relevant staff.
- Publishing the Business Continuity Plan on the TVJB Intranet.
- Informing staff by team briefings and e-mail that the Plan is in place and available on the intranet.
- Convening regular training sessions.

## **10. IT DISASTER RECOVERY PLAN**

### **10.1 Disaster Recovery Plan**

An IT Disaster Recovery Plan has been created and held by the Boards' IT staff. A further copy is held by Dundee City Council IT staff in the event that they are required to invoke the plan.

### **10.2 Testing the Plan**

The IT elements of the plan shall be tested at least annually and/or in preparation for each significant electoral event.



## Appendix 1

## DISASTER RECOVERY TESTS

| Date     | Test Performed   | Result |
|----------|--|--------|
| 10/02/16 | Electoral Registration Servers and Data Store remain operational in Forfar/Perth but either or both office(s) become unusable.<br>User based in Dundee Disaster Recovery area to connect to and use Servers & Data Store in Forfar/Perth.                    | PASS   |
| 10/02/16 | Building(s) remain operational in Forfar/Perth but Electoral Registration Servers/Data Store in either or both office(s) fail. Users remain in Forfar/Perth and connect to and use backup Server/Data store in the Dundee office.                            | PASS   |
| 10/02/16 | Both buildings and Servers/Data Store in Forfar/Perth become un-useable.<br>User operating from Disaster Recovery area in the Dundee Office connects to and uses back-up Electoral Registration Server/Data Store in Dundee.                                 | PASS   |
| 10/02/17 | Electoral Registration Servers and Data Store remain operational in Forfar/Perth but either or both office(s) become unusable.<br>User based in Dundee Disaster Recovery area to connect to and use Servers & Data Store in Forfar/Perth.                    | PASS   |
| 10/02/17 | Building(s) remain operational in Forfar/Perth but Electoral Registration Servers/Data Store in either or both office(s) fail. Users remain in Forfar/Perth and connect to and use backup Server/Data store in the Dundee office.                            | PASS   |
| 10/02/17 | Both buildings and Servers/Data Store in Forfar/Perth become un-useable.<br>User operating from Disaster Recovery area in the Dundee Office connects to and uses back-up Electoral Registration Server/Data Store in Dundee.                                 | PASS   |
| 20/05/18 | Electoral Registration Servers and Data Store remain operational in Forfar/Perth but either office become unusable.<br>Users move to other office to connect to and use Servers & Data Store in Forfar/Perth.  | PASS   |
| 20/05/18 | Building(s) remain operational in Forfar/Perth but Electoral Registration Servers/Data Store in either or both office(s) fail. Users remain in Forfar/Perth and connect to and use backup Server/Data store in the other office.                             | PASS   |
| 06/02/19 | No access to office in either Forfar or Perth. Server still functional in one office and staff move to that office to use server & data store.<br>*System failover operates but requires IT intervention to be upgraded to automatic failover in due course. | PASS*  |
| 06/02/19 | One server down and in a non-recoverable state<br>*System failover operates but requires IT intervention to be upgraded to automatic failover in due course.   | PASS*  |

| Date         | Test Performed  | Result                               |
|--------------|---|--------------------------------------|
| August 2019  | Complete failure of Buffalo device. Failover to 2 <sup>nd</sup> Domain controller.  | PASS                                 |
| January 2020 | Server Down and in a non-recoverable state. Triggered the failover setup to move the server from one server to the other.       | PASS                                 |
| October 2020 | Actual failure. File server inaccessible in Perth. Failover successful. Staff continue to work using the Angus server           | PASS                                 |
| January 2021 | Server Down and in a non-recoverable state.   | PASS                                 |
| March 2022   | Failure of Server<br>Inaccessible Building<br>Office Destroyed<br>Failure of server<br>Remote access for staff Office destroyed | PASS<br>PASS<br>PASS<br>PASS<br>PASS |

**Contacts Tayside Valuation Joint Board**

**1. EMERGENCY CONTACTS & RESPONSIBILITIES**

**1.1 Total Number of Staff within Area/Department**

| Base  | Male | Female | Total |
|---|------|--------|-------|
| William Wallace House, Forfar (East Division) | 11   | 15     | 26    |
| William Wallace House, Forfar (HQ)            | 6    | 7      | 13    |
| Robertson House, Perth (West Division)        | 12   | 17     | 29    |
|   |      |        | 68    |

**2. INCIDENT MANAGEMENT TEAM**

**2.1. Team Leader**

| Name | Position       | Address | Tel: (Work)  | Tel: (Home) | Mobile |
|------|----------------|---------|--------------|-------------|--------|
|      | Assessor & ERO |         | 01307 499911 |             |        |

**2.2 Alternate Incident Management Team Leader**

| Name | Position                 | Address | Tel: (Work)  | Tel: (Home) | Mobile |
|------|--------------------------|---------|--------------|-------------|--------|
|      | Assistant Assessor & ERO |         | 01307 499955 |             |        |
|      | Assistant Assessor & ERO |         | 01738 646803 |             |        |

2.3 Incident Management Team Membership

| Name | Position  | Address | Tel: (Work)  | Tel: (Home) | Mobile |
|------|---|---------|--------------|-------------|--------|
|      | Assessor & ERO  |         | 01307 499911 |             |        |
|      | Assistant Assessor & ERO, East                            |         | 01307 499955 |             |        |
|      | Assistant Assessor & ERO, West                            |         | 01738 646803 |             |        |
|      | Administration Manager (Finance/Personnel)                |         | 01307 499914 |             |        |
|      | Administration Manager (Electoral Registration/ Clerical) |         | 01307 499913 |             |        |
|      | IT Development Manager                                    |         | 01307 499939 |             |        |

2.4 Emergency Key Holders

| Name                    | Position                 | Address                    | Tel: (Home)  | Mobile |
|-------------------------|--------------------------|----------------------------|--------------|--------|
| <b>East Division</b>    |                          |                            |              |        |
| Savat Security Services |                          | Fremar, ARBROATH, DD11 3SE | 01241 860460 |        |
| <b>West Division</b>    |                          |                            |              |        |
|                         | Assistant Assessor & ERO |                            |              |        |
|                         | Principal Valuer         |                            |              |        |

2.5 Full Staff List

Division – HEADQUARTERS/IT

| Name | Position  | Address | Tel: (Home) | Mobile |
|------|---|---------|-------------|--------|
|      | Assessor & ERO  |         |             |        |
|      | Secretary/Admin Asst  |         |             |        |
|      | Administration Manager<br>(Finance/Personnel)                   |         |             |        |
|      | Administration Manager<br>(Electoral Registration/<br>Clerical) |         |             |        |
|      | IT Development<br>Manager                                       |         |             |        |
|      | IT Administrator  |         |             |        |
|      | IT Officer (Networking)   |         |             |        |
|      | IT Assistant<br>(Development)                                   |         |             |        |
|      | Divisional Admin Asst   |         |             |        |
|      | Snr Clerical Assistant  |         |             |        |
|      | Clerical Asst/Typist  |         |             |        |
|      | WPO/Clerical Assistant  |         |             |        |
|      | Clerical Asst/Typist  |         |             |        |
|      |   |         |             |        |

Division – EAST

| Name | Position                       | Address | Tel: (Home) | Mobile |
|------|--------------------------------|---------|-------------|--------|
|      | Assistant Assessor & ERO       |         |             |        |
|      | Principal Valuer               |         |             |        |
|      | Principal Valuer               |         |             |        |
|      | Senior Valuer                  |         |             |        |
|      | Senior Valuer                  |         |             |        |
|      | Senior Valuer                  |         |             |        |
|      | Senior Valuer                  |         |             |        |
|      | Trainee Valuer                 |         |             |        |
|      | Trainee Valuer                 |         |             |        |
|      | Trainee Valuer                 |         |             |        |
|      | Technician                     |         |             |        |
|      | Technician                     |         |             |        |
|      | Technician                     |         |             |        |
|      | Technician                     |         |             |        |
|      | Trainee Technician             |         |             |        |
|      | Trainee Technician             |         |             |        |
|      | Divisional Admin Officer       |         |             |        |
|      | Senior Clerical Officer        |         |             |        |
|      | Senior Clerical Officer        |         |             |        |
|      | Clerical Officer               |         |             |        |
|      | Clerical Officer               |         |             |        |
|      | WPO / Clerical Assistant       |         |             |        |
|      | Clerical Officer/<br>Canvasser |         |             |        |
|      | Clerical Officer / Typist      |         |             |        |
|      |                                |         |             |        |
|      |                                |         |             |        |

Division – WEST

| Name | Position                 | Address | Tel: (Home) | Mobile |
|------|--------------------------|---------|-------------|--------|
|      | Assistant Assessor & ERO |         |             |        |
|      | Principal Valuer         |         |             |        |
|      | Principal Valuer         |         |             |        |
|      | Senior Valuer            |         |             |        |
|      | Senior Valuer            |         |             |        |
|      | Senior Valuer            |         |             |        |
|      | Valuer                   |         |             |        |
|      | Valuer                   |         |             |        |
|      | Assistant Valuer         |         |             |        |
|      | Trainee Valuer           |         |             |        |
|      | Trainee Valuer           |         |             |        |
|      | Trainee Valuer           |         |             |        |
|      | Technician               |         |             |        |
|      | Technician               |         |             |        |
|      | Technician               |         |             |        |
|      | Trainee Technician       |         |             |        |
|      | Divisional Admin Officer |         |             |        |
|      | Senior Clerical Officer  |         |             |        |
|      | Senior Clerical Officer  |         |             |        |
|      | Clerical Officer         |         |             |        |
|      | Clerical Officer         |         |             |        |
|      | Clerical Officer         |         |             |        |
|      | Clerical Officer         |         |             |        |
|      | WP Operator              |         |             |        |
|      | WP Operator              |         |             |        |
|      | WP Operator              |         |             |        |
|      | Clerical Officer         |         |             |        |

## Stakeholders and External Organisations

### 1. INTERNAL DEPENDENCIES

| Dependency Details                           | Contact Name                   | Tel: (Work)  |
|--|--------------------------------|--------------|
| Dundee City Council – Finance Department     | Director of Corporate Services | 01382 434000 |
| Angus Council – Finance Department           | Director of Finance            | 01307 461460 |
| Perth & Kinross Council – Finance Department | Director of Finance            | 01738 475000 |
| Angus Council – Returning Officer            | Mrs Shona Cameron              | 01307 476226 |
| Perth & Kinross Council – Returning Officer  | Mrs Christine Grant            | 01738 475182 |
| Tayside Valuation Joint Board – Convener     | Mr Kevin Cordell               | 01382 433342 |
| Tayside Valuation Joint Board – Clerk        | Mr Roger Mennie                | 01382 434202 |
| Tayside Valuation Joint Board – Treasurer    | Mr Robert Emmott               | 01382 433555 |



## 2. THIRD PARTY SUPPLIERS

| Service Provided                          | Name of Service Provider      | Address  | Tel: (Work)                                      |
|---|-------------------------------|--|--|
| Electoral Registration                    | Idox Elections                | 2nd Floor, 1310 Waterside, Arlington Business Park, THEALE, RG7 4SA                          | 03330 111665                                     |
| Telephone, Internet and Text Registration | Idox Elections                | 2nd Floor, 1310 Waterside, Arlington Business Park, THEALE, RG7 4SA                          | 03330 111665                                     |
| Printing of Canvass forms                 | Critiqom                      | Document House, Phoenix Crescent, Strathclyde Business Park, BELLSHILL, ML4 3NJ              | 01698 847979                                     |
| Printing of Poll Cards                    | Idox                          | 25D Bishop Street, Londonderry, NORTHERN IRELAND, RT48 6PR                                   | 03330 111426                                     |
| Telephones –Forfar & Perth                | PlanNet21 Communications      | Unit 12, Flexspace Business Centre, Harvest Road, Newbridge, EDINBURGH, EH28 8LW             | 0131 554 3438                                    |
| Flexitime system                          | HFX Ltd                       | 1 <sup>st</sup> Floor, The Water Circle, Green Street, Gaunts End, ELSENHAM, Herts, CM22 6DR | 01279 647474                                     |
| Franking Machines                         | CF Asset Finance Ltd          | City House, City Road, CHESTER, CH88 3AN   | 0845 603 5580                                    |
| Photocopiers                              | Xerox UK Ltd                  | C/o Dundee City Council Contract   | 01382 434000                                     |
| Fire Equipment                            | Chubb Fire Ltd                | 400 Dallow Road, LUTON, LU1 1UR  | 0870 240 1666                                    |
| Intruder Alarms – Dundee & Forfar         | Nova Alarms                   | Scott Way, West Pitkerro Industrial Estate, DUNDEE, DD5 3RX                                  | 01382 775029<br>(Out of hours:<br>0844 335 2087) |
| Intruder Alarms - Perth                   | Electroguard Security Systems | The Security Centre, 203 Strathmore Avenue, DUNDEE, DD3 6SN                                  | 01382 818480                                     |
| Office Supplies/Furniture                 | Langstane Press Ltd.          | Faraday Street, Dryburgh Industrial Estate, DUNDEE, DD2 3QQ                                  | 01382 818885                                     |

## 3. EXTERNAL AGENCIES

| Details of External Agency            | Contact Name                     | Tel: (Work)   |
|---------------------------------------|----------------------------------|---------------|
| Fire                                  | Emergency Service                | 999           |
| Police                                | Emergency Service                | 999           |
| Ambulance                             | Emergency Service                | 999           |
| Electricity                           | Scottish Hydro-Electric          | 0800 300 999  |
| Water                                 | Scottish Water                   | 0845 601 8855 |
| Postal Service                        | Royal Mail                       | 08457 950 950 |
| <b>Building Landlords</b>             |                                  |               |
| Forfar – William Wallace House        | Angus Council Corporate Services | 01307 461460  |
| Perth – Robertson House               | Smart & Company                  | 01738 318100  |
| <b>Facilities Services (Cleaning)</b> |                                  |               |
| Tayside Contracts – Angus             | Gena Rice                        | 01307 460238  |
| Tayside Contracts – Perth             | Lesley Stout                     | 01738 588041  |

## 4. STAKEHOLDERS/PARTNERSHIPS

| Stakeholder/Partnership Details | Contact Name        | Tel: (Work)   |
|---------------------------------|---------------------|---------------|
| Scottish Assessors Association  | See list at 5 below |               |
| Valuation Office Agency         | Alan Colston        | 03000 507545  |
| Electoral Commission            | Martin McKeown      | 0131 2250210  |
| Scottish Government             | Ian Storrie         | 0131 244 7805 |

## 5. ASSESSORS CONTACT DETAILS

| Valuation Authority   | Local Council Area   | Tel/Fax/Email/Web  |
|---|--|--|
| Ayrshire Valuation Joint Board<br>9 Wellington Square<br>AYR KA7 1HL  | East Ayrshire Council<br>North Ayrshire Council<br>South Ayrshire Council                        | Tel: 01292 612221<br>Fax: 01292 612673<br>E-mail: <a href="mailto:avjb@south-ayrshire.gov.uk">avjb@south-ayrshire.gov.uk</a><br>Website: <a href="http://www.ayrshire-vjb.gov.uk/">www.ayrshire-vjb.gov.uk/</a>  |
| Central Scotland Valuation Joint Board<br>Hillside House<br>Laurelhill<br>STIRLING FK7 9JQ                        | Clackmannanshire Council<br>Falkirk Council<br>Stirling Council                                  | Tel: 01786 892200<br>Fax: 01786 892255<br>E-mail: <a href="mailto:assessor@centralscotland-vjb.gov.uk">assessor@centralscotland-vjb.gov.uk</a>   |
| Dumfries and Galloway Council<br>Militia House<br>English Street<br>DUMFRIES DG1 2HR                              | Dumfries & Galloway Council  | Tel: (030 33 33 3002)<br>E-mail: <a href="mailto:assessor@dumgal.gov.uk">assessor@dumgal.gov.uk</a>  |
| Dunbartonshire and Argyll and Bute Valuation Joint Board<br>235 Dunbarton Road<br>CLYDEBANK G81 4XJ               | Argyll & Bute Council<br>West Dunbartonshire Council<br>East Dunbartonshire Council              | Tel : 0141 562 1200<br>Fax: 0141 562 1255<br>E-mail: <a href="mailto:assessor@dab-vjb.gov.uk">assessor@dab-vjb.gov.uk</a><br>Website: <a href="http://www.dab-vjb.gov.uk">www.dab-vjb.gov.uk</a>   |
| Fife Council<br>Bankhead Central 2<br>Bankhead Park<br>GLENROTHES KY7 6GH   | Fife Council   | Tel: 03451 555533<br>E-mail: <a href="mailto:fife.assessor@fife.gov.uk">fife.assessor@fife.gov.uk</a>  |
| Glasgow City Council<br>45 John Street<br>GLASGOW G1 1JE  | Glasgow City Council   | Tel: 0141 287 1111<br>Fax: 0141 287 7519<br>E-mail: <a href="mailto:assessor@glasgow.gov.uk">assessor@glasgow.gov.uk</a>   |
| Grampian Valuation Joint Board<br>Woodhill House<br>Westburn Road<br>ABERDEEN AB16 5GE                            | Aberdeen City Council<br>Moray Council   | Tel: 01224 664360<br>Fax: 01224 664361<br>E-mail: <a href="mailto:aberdeen@grampian-vjb.gov.uk">aberdeen@grampian-vjb.gov.uk</a><br>Website: <a href="http://www.grampian-vjb.gov.uk">www.grampian-vjb.gov.uk</a>  |
| Highland & Western Isles Valuation Joint Board<br>Moray House<br>16/18 Bank Street<br>INVERNESS IV1 1QY           | Highland Council<br>(Western Isles Islands Council)  | Tel: 01463 575395<br>E-mail: <a href="mailto:assessor@highland.gov.uk">assessor@highland.gov.uk</a><br>Website: <a href="http://www.highland.gov.uk/hwi-vjb/">www.highland.gov.uk/hwi-vjb/</a>   |
| Lanarkshire Valuation Joint Board<br>David Dale House<br>45 John Street<br>BLANTYRE G72 0AA                       | North Lanarkshire Council<br>South Lanarkshire Council   | Tel: 01698 476000<br>Fax: 01698 476010<br>E-mail: <a href="mailto:assessor@southlanarkshire.gov.uk">assessor@southlanarkshire.gov.uk</a><br>Website: <a href="http://www.lanarkshire-vjb.gov.uk/">www.lanarkshire-vjb.gov.uk/</a>  |
| Lothian Valuation Joint Board<br>17A South Gyle Crescent<br>EDINBURGH EH12 9FL                                    | City of Edinburgh Council<br>East Lothian Council<br>Mid Lothian Council<br>West Lothian Council | Tel: 0131-344 2500<br>Fax: 0131-344 2600<br>E-mail: <a href="mailto:assessor@lothian-vjb.gov.uk">assessor@lothian-vjb.gov.uk</a><br>Website: <a href="http://www.lothian-vjb.gov.uk/">www.lothian-vjb.gov.uk/</a>  |
| Orkney & Shetland Valuation Joint Board<br>8 Broad Street<br>KIRKWALL<br>Orkney KW15 1NX                          | Orkney Islands Council<br>Shetland Islands Council   | Tel: 01856 8762222<br>Fax: 01856 870949<br>E-mail: <a href="mailto:assessor@orkney.gov.uk">assessor@orkney.gov.uk</a><br>E-mail: <a href="mailto:assessor@shetland.gov.uk">assessor@shetland.gov.uk</a><br>Website: <a href="http://www.orkney-shetland-vjb.co.uk/">www.orkney-shetland-vjb.co.uk/</a> |
| Renfrewshire Valuation Joint Board<br>The Robertson Centre<br>16 Glasgow Road<br>PAISLEY PA1 3QF                  | Inverclyde Council<br>East Renfrewshire Council<br>Renfrewshire Council                          | Tel: 0300 300 0150<br>E-mail: <a href="mailto:assessor@renfrewshire-vjb.gov.uk">assessor@renfrewshire-vjb.gov.uk</a>   |
| Scottish Borders Council<br>Old School Building<br>Council Headquarters<br>Newtown St Boswells<br>MELROSE TD6 0SA | Scottish Borders Council   | Tel: 01835 825100<br>Fax: 01835 825101<br>E-mail: <a href="mailto:assessor@scotborders.gov.uk">assessor@scotborders.gov.uk</a>   |

**ITEM No ...7.....**

**REPORT TO:** TAYSIDE VALUATION JOINT BOARD – 19 JUNE 2023

**REPORT ON:** MAINSTREAMING EQUALITY REPORT - UPDATE

**REPORT BY:** ASSESSOR

**REPORT NO:** TVJB 10-2023

**1 PURPOSE OF REPORT**

- 1.1 The purpose of this report is to present the biennial update to the Mainstreaming Equality Report to the Joint Board and to report on progress made towards achieving equality outcomes.

**2 RECOMMENDATIONS**

- 2.1 It is recommended that the Joint Board notes the updated Mainstreaming Equality Report attached as an Appendix to this report.

**3 FINANCIAL IMPLICATIONS**

- 3.1 None.

**4 POLICY IMPLICATIONS**

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

**5 BACKGROUND**

- 5.1 The Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012 places a specific duty on public authorities to:
- Publish a report on the progress it has made to make the equality duty integral to the exercise of its functions so to better perform that duty.
  - Assess the impact of proposed new or revised policies and practice against the needs of the general equality duty.
  - Publish a set of equality outcomes which it considers will enable it to better perform the Equality Duty (the Board will publish new equality outcomes every 4 years).
  - Publish a report on the composition, recruitment, development and retention of employees with respect to the number and relevant protected characteristics of employees.
  - Publish gender pay gap information. Tayside Valuation Joint Board has more than 20 employees and therefore must comply with this duty with effect from April 2017.
  - Publish a statement on equal pay and occupational segregation. Tayside Valuation Joint Board has between 20 and 150 employees and is therefore obliged to publish a statement on equal pay in respect of sex, race and disability from April 2021.
  - Consider award criteria and conditions in relation to public procurement.
  - Publish its equality reports in a manner that is accessible to the public.
  - Report biennially on the progress made to achieve the equality outcomes.

- 5.2 The Joint Board last approved a Mainstreaming Equality Report at the meeting on 21 June 2021.
- 5.3 An update to the Mainstreaming Equality Report is attached as an Appendix to this report. This includes details of the progress made towards achieving equality outcomes. Statistical information concerning gender pay gap analysis and the breakdown of the employees in grade as at 31 March 2023, together with detailed analysis of applicants and successful candidates for positions advertised during the years 2021 - 2023 are also included.
- 5.4 The Assessor will continue to analyse, monitor and publish equalities information as required and will present a new Mainstreaming Equalities Report to the Board in June 2025.

## **6 CONSULTATIONS**

- 6.1 The Clerk and Treasurer to the Board, and the Head of Human Resources, Dundee City Council, have been consulted in the preparation of this report.

## **7 BACKGROUND PAPERS**

- 7.1 None.

**ROY CHRISTIE**  
Assessor

**June 2023**

**TAYSIDE VALUATION JOINT BOARD****MAINSTREAMING EQUALITY REPORT 2023 UPDATE****1 INTRODUCTION**

Tayside Valuation Joint Board (the Board) and the Assessor for Tayside Valuation Joint Board (the Assessor) continue to be fully committed to embracing and implementing the principles and ethos of the Equality Act 2010 and the Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012.

By fully adopting the principles and ethos of the Equality Act 2010, the Board provides all electors, rate payers, council tax payers and its own staff a service provision, culture and working environment which is free from unlawful discrimination, harassment, victimisation and where all members of our community have equal opportunities and treat each other with dignity and respect.

This report is the biennial update to identify progress in mainstreaming equalities as identified in the Board's Mainstreaming Equality Report as approved by the Board on 21 June 2021, which covered the period from April 2021 to March 2025.

The Equality Act 2010 (the Act) placed a general equality duty on public authorities to pay due regard to the need to:

- eliminate discrimination;
- advance equality; and
- foster good relations across the range of protected characteristics.

The general equality duty expanded the range of those protected under equality legislation to include characteristics of age, disability, gender reassignment, pregnancy and maternity, race, religion or belief, sex and sexual orientation. The equality duty also covers marriage and civil partnerships with regard to eliminating unlawful discrimination in employment.

The Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012 places a specific duty on public authorities to:

- Publish a report on the progress it has made to make the equality duty integral to the exercise of its functions so to better perform that duty.
- Publish a set of equality outcomes which it considers will enable it to better perform the Equality Duty.
- Assess the impact of proposed new or revised policies and practice against the needs of the general equality duty.
- Publish a report on the composition, recruitment, development and retention of employees with respect to the number and relevant protected characteristics of employees.

- Publish gender pay gap information before 30 April each year. Tayside Valuation Joint Board has more than 20 employees and therefore must comply with this duty.
- Publish a statement on equal pay and occupational segregation between men and women employees. Tayside Valuation Joint Board has between 20 and 150 employees and is therefore obliged to publish a statement on equal pay in respect of, race and disability.
- Consider award criteria and conditions in relation to public procurement.
- Publish its equality reports in a manner that is accessible to the public.
- Report biennially on the progress made to achieve the equality outcomes.

## 2 MAINSTREAMING THE EQUALITIES DUTY

The Board continues to work towards achievement of the following aims:

- 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 assess and consult 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, and
- to ensure public access to information and services

### **How the equality priorities and functions have been set**

The Board has in place arrangements for monitoring, by reference to disability, sex, race and age, and other protected characteristics, the numbers of staff in post, and by race sex and disability the number of applicants for employment, training and promotion.

The Board currently fulfils its responsibility to monitor the required areas and the results will continue to be published biennially by the Assessor.

The Clerk and the Treasurer to the Board and their respective staff are employees of Dundee City Council and will be subject to its monitoring processes.

The functions of the Board and Assessor are acknowledged to be of a limited nature as prescribed by legislation.

The core service functions of maintenance of the Valuation Roll and the Council Tax List have outcomes that are related to the inspection and valuation of property and therefore have no direct impact on the need to eliminate discrimination, advance equality and foster good relations across the range of protected characteristics. As Electoral Registration Officer for Angus and Perth & Kinross Councils the Assessor reports annually to the Electoral Commission against the performance standards the Commission has set.

The Assessor conducts an annual review of customer satisfaction. The forms that are used ask customers to comment, among other things, on the accessibility of information and the ease of access to the Board's premises. As part of this process the Assessor seeks information from the customers as to their age, gender, disability, race and ethnic origin in order to identify any equality issues relating to service provision.

### **Complaints**



In its scrutiny role, the Board is required to keep itself informed as to the manner in which the Assessor deals with operational matters and to this end it receives periodic reports from the Assessor on matters relating to policies and operations of the organisation and its performance, including any complaints received.

### **Appointments**

A Recruitment and Selection procedure was introduced in 2010. This was updated in line with current legislation in 2016 and includes a section on equality employment legislation.

The Board operates a guaranteed job interview scheme for people with a disability who meet the requirements of the person specification for the particular post applied for.

### **The Board's Policies**

The Board believes that its policies in relation to standing orders, financial regulations and agreed procedures are applied in a fair and consistent manner and are in no sense inherently unfair. All policies continue to be screened for adverse impact on equality groups and a full Equality Impact Assessment (EQIA) completed where appropriate.

### **Equalities Monitoring**

Tayside Valuation Joint Board are continuing to monitor its staff and applicants for posts, in relation to selection and recruitment, promotion, grievances, disciplinary action, ceasing employment, applying for and receiving training in respect of ethnic origin, gender, disability and age. The Tayside Valuation Joint Board will continue to work towards improving the level of responses by existing and new staff by engaging with staff representatives and communities of interest to identify barriers and make recommendations for action.

### **Training**

The Board has identified and put in place arrangements for training its employees in relation to its duties to promote positive attitudes to equality issues.

All staff in post in February 2023 have been given access to and have undertaken Dundee City Council's online equality courses to maintain staff awareness of the key issues.

Previous reference in the report concerning the need to refresh training in the use of evacuation chairs at William Wallace House have been superseded by the impending relocation to the ground floor in the same building.

All managers involved in the recruitment and selection procedure attended a two day course delivered by Personnel Department of Dundee City Council in February 2010 and this was extended to include new staff in relevant roles in 2015. All management who have been appointed since then have either undertaken this same training or are scheduled to do in the near future.

\*The induction programme for new staff includes information on equality issues and all new starts undertake the Equality and Diversity Awareness e-learning programme.

### **Involving Communities of Interest in Developing the Report**

The Board has previously sought the views of people with disabilities by means of questionnaires issued in person, by email, and by post to individuals and organisations representing people with disabilities. Due to the lack of contact with the public during 2020 and to date, these have not been issued most recently.

From the questionnaires returned in the past, no specific actions were identified as being required. The Board, however, recognises the need for regular review and in this respect, in addition to consulting with Dundee City Council's Equality and Diversity Co-ordinator, the equalities monitoring carried out in conjunction with the ingathering of information through the customer questionnaires is reviewed to ensure that the Board considers all protected categories and continues to develop the report.

In developing its Mainstreaming Report, the Board acknowledges its small size which makes consultation exercises difficult. Steps have therefore been taken to involve the Tayside Valuation Joint Board with Dundee City Council's Equality and Diversity Co-ordinator to facilitate community consultation ensuring equality good practice and avoiding unnecessary duplication of work for those organisations and individuals asked to participate in the consultation exercise.

### **Publicity**

The Board is required to identify the arrangements it will make to publish the results of any assessments, consultations and monitoring carried out to establish whether its policies have any impact on equality. The Board is bound by and complies with the requirements of the Local Government etc. (Scotland) Act 1994, and the Freedom of Information (Scotland) Act 2002 in respect of access to information. Anything that might reasonably be regarded as a new policy will be the subject of a public report to the Board, as will the results of any monitoring of the impact of policies.

The Board is also required to identify the arrangements it will make for ensuring public access to the information and services it provides. The Board has drawn upon the expertise of its constituent authorities in this matter and promotes action to improve public awareness.

This Report will be published and circulated to all members and officers. It will also be brought to the attention of all employees and will be made available to them through the Board's internal intranet. Copies will be available from the Assessor at William Wallace House, Orchard Loan, Orchardbank Business Park, Forfar DD8 1WH. The Scheme will also be placed on the Board's web-site at [www.tayside-vjb.gov.uk](http://www.tayside-vjb.gov.uk). Translations may be obtained using the services of locally identified translators or through services accessed outwith the area.

The document will also be available in alternative formats, e.g. Easy to Read, Large Print, Braille, audio tape, on request.

### **Duration and Review**

This report covers the period 2023 to 2025. The Board may, if considered appropriate, review the Report and Equality Outcomes or any part of them at an earlier date in response to comments made from individuals or organisations or consultations with other bodies.

## **3 EMPLOYEE EQUALITY MONITORING**

The Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012 requires all listed public authorities to take steps to gather information on the composition of the authority's workforce and information on recruitment, development and retention of employees relating to the relevant protected characteristics.

The public sector equality duty covers the following characteristics: age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex and sexual orientation.

The purpose of the legislation is to ensure that public authorities:

- Eliminate unlawful discrimination, harassment and victimisation and other conduct that is prohibited by the Equality Act 2010
- Advance equality of opportunity between people who share a relevant protected characteristic and those who do not and
- Foster good relations between people who share a protected characteristic and those who do not.

Appendices 1-3 to this report detail the employee information collected in respect of job applicants and staff in post during 2021 - 2023. Appendix 4 details additional information on the protected characteristics obtained from a March 2023 survey of all employees.

#### **4 PROGRESS MADE TO ACHIEVE EQUALITY OUTCOMES SINCE 2021**

***The gender segregation in our staff Professional/Technical roles is improved.***

##### ***Action Plan***

The plan remains to encourage more applications from male applicants for clerical and administrative roles and, vice versa, to encourage more applications from female applicants for professional and technical roles. In each instance, whilst recognising that a female bias towards clerical and administrative roles and a male bias towards professional & technical roles is reflective of society in general, the action plan is to:-

- 1 Work with staff to remove stereotypical views of gender suitability for these roles.
- 2 Consult with appropriate bodies and investigate ways of attracting more men and women respectively to these roles.

##### ***Aim***

The aim is to address the imbalance in clerical and administrative roles and employ more women in professional & technical roles and more men in clerical roles. In measuring progress to achieving this aim it must be recognised that Tayside Valuation Joint Board is a relatively small organisation with an establishment amounting to 70 staff in total. Turnover of staff is limited and the aim remains a medium to long term development.

##### **Report on Outcome 1**

In 2021 when last reported there were 66.5 FTE members of staff, split 44.3% male and 55.6% female. This has moved downward and as at 31 March 2023 there are 64.7 FTE members of staff with the overall balance being stable at 44% male and 56% female.

The Clerical and Administration staff gender balance and numbers employed remains biased towards female staff as there has, again, been little movement in staff during the period, although such movement as has occurred has slightly redressed the balance. The balance among clerical staff is now 85% female, down from 90% in 2021. As reported in 2021 for the purpose of illustration, short term temporary clerical staff employed during the period of Covid to assist with election duties were employed at a rate of 40% male and 60% female, and the contrast between those numbers reflects the extent to which the gender imbalance in the permanent staff in this section represents a largely unchanged workforce.

With the exception of temporary staff appointed in 2021, and reported in the 2021 Mainstreaming Equalities report in 2021 (see Appendix 2), there have been five

vacancies advertised of which four have been filled. These vacancies were all advertised on the My Job Scotland website with a link on the Board's website. All advertisements clearly state Tayside Valuation Joint Board's commitment to Equal Opportunities. As part of management restructuring three were appointed internally and thus had no impact on the overall male / female balance.

The movement towards gender equality continues to be within the professional and technical staff, and the ratios in that section have, during the period since the last reporting, moved towards a more balanced structure. Whereas in 2021 the professional and technical roles were filled 71% male and 29% female, the current position reflects 66% male and 34% female FTE in professional and technical roles.

As regards clerical and administrative posts the balance remains predominantly towards female. As previously addressed this reflects, to an extent, the applications which are received, and rebalancing in this section remains a long term goal. However, the previously reported balance in this section of 90% female has moved slightly and now shows 86% female.

Appendix 1 shows the breakdown of the numbers of applicants for each post by ethnic origin, including the successful candidates. Appendix 2 shows the breakdown of the numbers of applicants for each post by gender and disability, including the successful candidates.

Progress reflected by the total numbers suggests advances remain a long term aim. However, the profile of temporary staff and the balance of success rates in staff appointed compared to applicant profile, gives cause for optimism that, as changes in the workforce continue that we can continue to redress the balance.

## **Report on Outcome 2**

### ***To ensure our services meet the needs of all protected characteristic communities.***

Following the end of the pandemic we have returned to issuing customer questionnaires to as many customers as possible. The results are analysed on an annual basis and reported to the Board in August of each year.

The reports produced since the last equality outcomes were published continue to show a high degree of customer satisfaction with the service provided. There have been no criticisms, complaints or negative feedback identified that are attributable to failure to meet the needs of customers in protected characteristics categories. I am confident that we are continuing to provide an appropriate service to all communities.

Accessibility of offices, having been partly redressed by the relocation of East Division in 2018 will be further improved by the impending relocation to the ground floor in William Wallace House.

In response to feedback we have moved away from using gendered terms of address in our correspondence and policy is now to use names where known, or where not known to use neutral terms such as 'The Occupier'.

TVJB provides the Electoral Registration service for Angus and Perth & Kinross Councils. In this role TVJB's performance is monitored on a regular basis by the Electoral Commission (EC). The EC ingather statistical information which is matched against a set of performance standards and reports are published as appropriate.

Our duty is to register all persons in the community who are eligible. Particular initiatives target groups who are traditionally under represented on the electoral register and some of these groups will be people who fall within protected characteristic

categories. Following the passing of the pandemic we have continued to work with colleges, and have sent representatives to appropriate open days again. We continue to work with care homes and ethnic minority support groups. Active participation in citizenship ceremonies to encourage registration and/or update of status shows engagement to encourage engagement in ethnic minority communities We have used press releases, radio advertising, website messages and Twitter to encourage electoral registration and return of the annual canvass form.

In response to feedback, and where we have been made aware, we have taken steps to address identified individual needs by issuing electoral correspondence on yellow paper. This has assisted a registered voter affected by dyslexia.

Whilst the recent issue of universal household notifications encouraging postal voting in advance of the 2021 Elections to the Scottish Parliament addressed issues of accessibility peculiar to the current global pandemic, they may also, in the longer term, encourage greater participation among voters for whom accessibility, is or may become, an issue.

We have actively promoted, through our social media, and through our website, the recent widening of the electoral franchise in Scotland to include foreign nationals and certain categories of prisoners as a supplement to the publicity issued through central authorities.

The Board's website offers updated translation services and provides user advice on accessibility of the website for the visually impaired.

I believe that the standards to which TVJB operates go a long way to meeting equality outcome 2, but that positive progress can continue to be made.

## **5 EMPLOYEE PAY GAP INFORMATION**

### **5.1 GENDER PAY GAP**

Tayside Valuation Joint Board has a duty to publish information on the percentage difference among its employees between men's average hourly pay (excluding overtime) and women's average hourly pay (excluding overtime),

The following information is based on the employees who were in post on 31 March 2023.

TVJB has 28.5 male employees with an average hourly rate of pay of £22.25 and 36.2 female employees with an average hourly pay of £16.04.

The mean (average) gender pay gap is therefore:

$$£22.25 - £16.04 = £6.21$$

$$£6.21 / £22.25 = 0.279 \times 100 = 27.9\%$$

The median gender pay gap is obtained by arranging the hourly rates in descending order for both male and female employees and selecting the mid-point of each range.

The median gender pay gap calculation is:

$$£18.93 - £13.61 = £5.32$$

$$£5.32 / £18.93 = 0.281 \times 100 = 28.1\%$$

When the hourly rates of all employees are ranked in descending order the division of male and female employees across each quartile range is as follows:

Upper Quartile – male 71%, female 29%

Upper Middle Quartile – male 47%, female 53%

Lower Middle Quartile – male 35%, female 65%

Lower Quartile – male 18%, female 82%

## 5.2 ETHNIC PAY GAP

The average hourly pay by ethnic origin is divided as follows. The figures are based on ethnicity as understood at time of employment. Equalities questionnaires are returned anonymously and any discrepancy cannot therefore be accounted for in calculating the pay gap.

Non-white employees average hourly pay is £20.26 per hour which compares to the average hourly pay of £18.75 for all employees (the figure is £18.73 for white employees) and is above the overall median of £16.52.

Being above the median this level of pay is within the second top quartile ordering hourly pay from lowest to highest.

The mean (average) ethnicity pay gap is therefore:

$$£18.73 - £20.26 = £-1.53$$

$$£-1.53/18.73 = - 8.2\%$$

Median is not presented due to the small sample size.

## 5.3 DISABILITY PAY GAP

The average hourly pay among staff who have notified as having a disability is as follows. The figures are based on disabilities as understood at time of employment or declared to management since as a result of changing circumstances. Staff equalities questionnaires are returned anonymously and therefore any discrepancies cannot be accounted for in calculating the pay gap.

Overall average hourly pay among staff with a disability is £14.18 per hour which compares to the average hourly pay of £19.12 for all employees who have not identified as disabled. The median among staff with a disability is £10.34 compared with the overall median of £15.57 among those without.

The mean (average) disability pay gap is therefore:

$$£19.10 - £15.19 = £3.91$$

$$£3.91/£19.12 = 20.5\%$$

The median disability pay gap calculation is:

$$£16.91 - £14.16 = £2.75$$

$$£2.75/£16.91 = 16.3\%$$

## 6 STATEMENT ON EQUAL PAY

TVJB is committed to equal pay for men and women doing the same or broadly similar work within the organisation.

The differences in male and female pay, as highlighted in section 5 above, remains largely due to the degree of occupational segregation that persists in the Assessor's service, and the resolution of which will continue to be a long term rebalancing. I am pleased to report that the mean gender pay gap has continued to narrow since March 2021 and that the median pay gap has also continued to reduce. The distribution among pay scales by sex has also improved particularly with female pay continuing to be better represented, and in advance of male pay in the top middle quartile.

The ethnic pay gap, reported for the first time in 2021, is positive, and by comparison with the reported figure in 2021 which showed parity, this represents advancement. This again compares favourably with statistics for Scotland as a whole as published by the ONS.

Disability – The pay gap in this category was also reported for the first time in 2021 and although the gap remains large it has, nevertheless, closed substantially since 2021. It is an aim that a more even balance can be achieved going forward to the next mainstreaming report.

As at 31 March 2023, the Board had 64.7 FTE employees. 36.9 of these are employed on professional grades and are predominantly, though decreasingly male (66% against 70% in 2021). 27.8 FTE employees are on clerical and administration grades and are predominantly (85%) female, though with a slight movement away from the female / male imbalance since 2021 which showed 90%.

Although it is acknowledged that there is still ample room for progress on two of the three measures of equal pay, TVJB has improved and will continue to seek improvement moving forward.

Roy Christie  
Assessor and Electoral Registration Officer  
Tayside Valuation Joint Board

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## TAYSIDE VALUATION JOINT BOARD

**APPLICATIONS RECEIVED AND SUCCESSFUL CANDIDATE BY ETHNIC ORIGIN – 2021**

| Division                                      | No of Application Forms rec'd | No of Equal Opportunity Forms rec'd | APPLICANTS      |   |   |   |   |   |   | SUCCESSFUL CANDIDATE |   |   |   |   |   |   |
|---|-------------------------------|-------------------------------------|-----------------|---|---|---|---|---|---|----------------------|---|---|---|---|---|---|
|   |                               |                                     | * Ethnic Origin |   |   |   |   |   |   | * Ethnic Origin      |   |   |   |   |   |   |
|   |                               |                                     | A               | B | C | D | E | F | G | A                    | B | C | D | E | F | G |
| <b>Post Title</b>                             |                               |                                     |                 |   |   |   |   |   |   |                      |   |   |   |   |   |   |
| Clerical Officer (Temporary), East<br>4 posts | 46                            | 46                                  | 43              |   | 1 | 1 |   |   | 1 | 4                    |   |   |   |   |   |   |
| Clerical Officer (Temporary), West<br>6 posts | 46                            | 46                                  | 44              |   |   |   |   |   | 2 | 6                    |   |   |   |   |   |   |
|   |                               |                                     |                 |   |   |   |   |   |   |                      |   |   |   |   |   |   |
|   |                               |                                     |                 |   |   |   |   |   |   |                      |   |   |   |   |   |   |
|   |                               |                                     |                 |   |   |   |   |   |   |                      |   |   |   |   |   |   |
|   |                               |                                     |                 |   |   |   |   |   |   |                      |   |   |   |   |   |   |
|   |                               |                                     |                 |   |   |   |   |   |   |                      |   |   |   |   |   |   |
|   |                               |                                     |                 |   |   |   |   |   |   |                      |   |   |   |   |   |   |
|   |                               |                                     |                 |   |   |   |   |   |   |                      |   |   |   |   |   |   |

## \* Ethnic Origin

- A White
- B Mixed of Multiple Ethnic Group
- C Asian (including Scottish/British)
- D African
- E Caribbean or Black
- F Arab
- G Prefer not to answer

**TAYSIDE VALUATION JOINT BOARD**  
**APPLICATIONS RECEIVED AND SUCCESSFUL CANDIDATE BY ETHNIC ORIGIN - 2022**

| Division                                  | No of Application Forms rec'd | No of Equal Opportunity Forms rec'd | APPLICANTS      |   |   |   |   |   |   | SUCCESSFUL CANDIDATE |   |   |   |   |   |   |
|---|-------------------------------|-------------------------------------|-----------------|---|---|---|---|---|---|----------------------|---|---|---|---|---|---|
|   |                               |                                     | * Ethnic Origin |   |   |   |   |   |   | * Ethnic Origin      |   |   |   |   |   |   |
|   |                               |                                     | A               | B | C | D | E | F | G | A                    | B | C | D | E | F | G |
| <b>Post Title</b>                         |                               |                                     |                 |   |   |   |   |   |   |                      |   |   |   |   |   |   |
| Assessor & Electoral Registration Officer | 2                             | 2                                   | 2               |   |   |   |   |   |   | 1                    |   |   |   |   |   |   |
| Assistant Assessor & ERO                  | 5                             | 5                                   | 2               |   |   |   |   |   | 3 | 1                    |   |   |   |   |   |   |
| Principal Valuer                          | 2                             | 2                                   | 2               |   |   |   |   |   |   | 1                    |   |   |   |   |   |   |
| Valuer/Senior Valuer                      | 0                             | 0                                   |                 |   |   |   |   |   |   |                      |   |   |   |   |   |   |
|   |                               |                                     |                 |   |   |   |   |   |   |                      |   |   |   |   |   |   |
|   |                               |                                     |                 |   |   |   |   |   |   |                      |   |   |   |   |   |   |
|   |                               |                                     |                 |   |   |   |   |   |   |                      |   |   |   |   |   |   |
|   |                               |                                     |                 |   |   |   |   |   |   |                      |   |   |   |   |   |   |
|   |                               |                                     |                 |   |   |   |   |   |   |                      |   |   |   |   |   |   |
|   |                               |                                     |                 |   |   |   |   |   |   |                      |   |   |   |   |   |   |

\* Ethnic Origin  
A White  
B Mixed of Multiple Ethnic Group  
C Asian (including Scottish/British)  
D African  
E Caribbean or Black  
F Arab  
G Prefer not to answer









## Appendix 3

## EMPLOYEES IN GRADE BY ETHNIC ORIGIN, GENDER AND DISABILITY (as at 31 March 2023)

Division: TAYSIDE VALUATION JOINT BOARD

| RACIAL GROUP   | CLERICAL/ADMIN |    |            | PROFESSIONAL/TECHNICAL |   |            | CHIEF OFFICERS |   |            | TOTAL |    |            |
|--|----------------|----|------------|------------------------|---|------------|----------------|---|------------|-------|----|------------|
|  | M              | F  | Disability | M                      | F | Disability | M              | F | Disability | M     | F  | Disability |
| <i>White:</i>  |                |    |            |                        |   |            |                |   |            |       |    |            |
| Scottish   | 3              | 19 | 5          | 12                     | 7 | 0          | 3              | 1 | 0          | 18    | 27 | 5          |
| English  |                |    |            |                        |   |            |                |   |            |       |    |            |
| Welsh  |                |    |            |                        |   |            |                |   |            |       |    |            |
| Other British  |                |    |            | 1                      | 1 | 0          |                |   |            | 1     | 1  | 0          |
| Irish  |                |    |            | 1                      | 1 | 0          |                |   |            | 1     | 1  | 0          |
| Any other White background   |                |    |            |                        |   |            |                |   |            |       |    |            |
| <i>Mixed:</i>  |                |    |            |                        |   |            |                |   |            |       |    |            |
| Any Mixed background   |                |    |            |                        |   |            |                |   |            |       |    |            |
| <i>Asian, Asian Scottish, Asian English, Asian Welsh or other Asian British:</i> |                |    |            |                        |   |            |                |   |            |       |    |            |
| Indian   |                |    |            |                        |   |            |                |   |            |       |    |            |
| Pakistani  |                |    |            |                        |   |            |                |   |            |       |    |            |
| Bangladeshi  |                |    |            |                        |   |            |                |   |            |       |    |            |
| Chinese  |                |    |            |                        |   |            |                |   |            |       |    |            |
| Any other Asian background   |                |    |            |                        |   |            |                |   |            |       |    |            |
| <i>Black, Black Scottish, Black English, Black Welsh or other Black British:</i> |                |    |            |                        |   |            |                |   |            |       |    |            |
| Caribbean  |                |    |            |                        |   |            |                |   |            |       |    |            |
| African  |                |    |            |                        |   |            |                |   |            |       |    |            |
| Any other Black background   |                |    |            |                        |   |            |                |   |            |       |    |            |
| <i>Other Ethnic background:</i>  |                |    |            | 1                      | 1 | 1          |                |   |            | 1     | 1  | 1          |
| <i>No answer</i>   |                |    |            | 1                      |   |            |                |   |            | 1     |    |            |

## Appendix 4

**Results from Employee Equality & Diversity Monitoring Survey - March 2023**  
**Tayside Valuation Joint Board Employees broken down by**

**Age**

| Age      | 2023 Return                   |     |
|----------|-------------------------------|-----|
|          | Tayside Valuation Joint Board | %   |
| < 20     | 0                             | 0%  |
| 21 - 30  | 4                             | 8%  |
| 31 - 40  | 7                             | 13% |
| 41 - 50  | 9                             | 17% |
| 51 - 60  | 25                            | 48% |
| 61 - 70  | 5                             | 10% |
| No Entry | 2                             | 4%  |

**Disability**

| Disability                            | 2023 Return                   |     |
|---------------------------------------|-------------------------------|-----|
|                                       | Tayside Valuation Joint Board | %   |
| Yes                                   | 6                             | 12% |
| Physical or Motor Impairment          | 1                             | 2%  |
| Mental Health Problem                 |                               |     |
| Learning Difficulties/Disabilities    | 1                             |     |
| Hearing Impairment - Full/Partial     |                               |     |
| Visual Impairment - Full/Partial      |                               |     |
| Multiple Disabilities                 |                               |     |
| Other Chronic Condition or Disability | 4                             | 8%  |
| Unspecified                           |                               |     |
| Yes - No Entry                        |                               |     |
| No                                    | 44                            | 85% |
| No Entry                              | 2                             | 4%  |



## Ethnic Origin

| Ethnic Origin        | 2023 Return                   |     |
|----------------------|-------------------------------|-----|
|                      | Tayside Valuation Joint Board | %   |
| White                | 50                            | 96% |
| Indian               |                               |     |
| Pakistani            |                               |     |
| Bangladeshi          |                               |     |
| Other Asian          |                               |     |
| Chinese              |                               |     |
| Black                |                               |     |
| Any Mixed Background |                               |     |
| Other Ethnic Group   | 2                             | 4%  |
| No Entry             |                               |     |
| Unspecified          |                               |     |

## Gender

| Gender      | 2023 Return                   |     |
|-------------|-------------------------------|-----|
|             | Tayside Valuation Joint Board | %   |
| Male        | 22                            | 42% |
| Female      | 29                            | 56% |
| Transgender | 0                             | 0%  |
| No Entry    | 1                             | 2%  |

## Religious Belief

| Religious Belief     | 2023 Return                   |     |
|----------------------|-------------------------------|-----|
|                      | Tayside Valuation Joint Board | %   |
| No Religion          | 21                            | 40% |
| Church of Scotland   | 24                            | 46% |
| Roman Catholic       | 3                             | 6%  |
| Other Christian      | 0                             |     |
| Buddhist             | 0                             |     |
| Hindu                | 0                             |     |
| Humanist             | 0                             |     |
| Jewish               | 0                             |     |
| Muslim               | 0                             |     |
| Sikh                 | 0                             |     |
| Another Religion     | 0                             |     |
| No Entry             | 1                             | 2%  |
| Prefer not to Answer | 3                             | 6%  |

## Sexual Orientation

| Sexual Orientation    | 2023 Return                   |     |
|-----------------------|-------------------------------|-----|
|                       | Tayside Valuation Joint Board | %   |
| Bisexual              | 0                             | 0   |
| Gay                   | 0                             |     |
| Heterosexual/Straight | 48                            | 92% |
| Lesbian               | 0                             |     |
| No Answer             | 4                             | 8%  |

**ITEM No ...8.....**

**REPORT TO: TAYSIDE VALUATION JOINT BOARD – 19 JUNE 2023**

**REPORT ON: INTERNAL AUDIT**

**REPORT BY: ASSESSOR**

**REPORT NO: TVJB 8-2023**

## **1 PURPOSE OF REPORT**

- 1.1 To present to the Board the following Internal Audit Reports which are attached as appendices to this report:-

Internal Audit Report 2023/05 – Procurement and Creditors/Purchasing  
Internal Audit Report 2023/06 – Health, Safety and Wellbeing  
Internal Audit Report 2023/07 – Annual Report

## **2 RECOMMENDATIONS**

- 2.1 The Joint Board is asked to note the contents of this Report and attached Audit Reports.

## **3 FINANCIAL IMPLICATIONS**

- 3.1 The cost of Internal Audit Services is provided for in the Assessor's Revenue Budget.

## **4 POLICY IMPLICATIONS**

- 4.1 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.

## **5 BACKGROUND**

- 5.1 Henderson Loggie, Chartered Accountants, were appointed to provide an Internal Audit Service in respect of the financial years 1 April 2022 to 31 March 2025. Audit work has proceeded in accordance with the Audit Needs Assessment and Strategic Plan for the period 2022 to 2025 as approved by the Joint Board on 29 August 2022.
- 5.2 Internal Audit Report 2023/05 - Procurement and Creditors/Purchasing - is attached as Appendix 1 to this report. It has been prepared by Internal Audit following discussion with the Assessor. The overall conclusion of the report is that the level of assurance is satisfactory and that the system meets the control objectives with some weaknesses present. One recommendation has been made; that in line with the requirements of the Procurement Reform (Scotland) Act 2014, a Contracts Register should be developed and made publicly available on the Board's website. This recommendation will be implemented by the Assessor within the agreed timescale.
- 5.3 Internal Audit Report 2023/06 – Health, Safety and Wellbeing - is attached as Appendix 2 to this report. It has been prepared by Internal Audit following discussion with the Assessor. The overall conclusion of the report is that the level of assurance is good and that the system meets the control objectives. Two opportunities for improvement have been identified however, in relation to the storage/recording of risk assessments and inclusion of additional information in the Annual Health and Safety Report. The Assessor will now work to ensure these improvements are made within the agreed timescale.

- 5.4 Internal Audit Report 2023/07 – Annual Report to the Joint Board and the Assessor - is attached as Appendix 3 to this report. It sets out a summary of the audit reviews undertaken during the year 2022/23 and the results and conclusions of those reviews. The overall conclusion of the report is that the Board has adequate and effective arrangements for risk management, control and governance. Proper arrangements are in place to promote and secure Value for Money. There were no significant issues or major internal control weaknesses noted from the internal audit work conducted during 2022/23.

## **6 CONSULTATIONS**

- 6.1 The Clerk and Treasurer to the Joint Board have been consulted on this report.

## **7 BACKGROUND PAPERS**

- 7.1 None.

**ROY CHRISTIE**  
Assessor

**June 2023**

LEVEL OF ASSURANCE

Satisfactory

# Tayside Valuation Joint Board

## Procurement and Creditors / Purchasing

Internal Audit report No: 2023/05

Draft issued: 26 April 2023

Final issued: 31 May 2023



## Contents

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| <b>Main Findings and Action Plan</b> | <b>4 - 7</b> |

### Level of Assurance

In addition to the grading of individual recommendations in the action plan, audit findings are assessed and graded on an overall basis to denote the level of assurance that can be taken from the report. Risk and materiality levels are considered in the assessment and grading process as well as the general quality of the procedures in place.

Gradings are defined as follows:

|                             |   |
|-----------------------------|---|
| <b>Good</b>                 | System meets control objectives.  |
| <b>Satisfactory</b>         | System meets control objectives with some weaknesses present.             |
| <b>Requires improvement</b> | System has weaknesses that could prevent it achieving control objectives. |
| <b>Unacceptable</b>         | System cannot meet control objectives.                                    |

### Action Grades

|                   |   |
|-------------------|---|
| <b>Priority 1</b> | Issue subjecting the organisation to material risk, and which requires to be brought to the attention of the Joint Board. |
| <b>Priority 2</b> | Issue subjecting the organisation to significant risk, and which should be addressed by the Assessor.                     |
| <b>Priority 3</b> | Matters subjecting the organisation to minor risk or which, if addressed, will enhance efficiency and effectiveness.      |



## Management Summary

### Overall Level of Assurance

**Satisfactory**

System meets control objectives with some weaknesses present.

### Risk Assessment

This review focused on the controls in place to mitigate the following risks on the Tayside Valuation Joint Board ('the Board') Risk Register:

- 2.2 Unexpected Expenditure leading to cash flow problems
- 2.3 Unauthorised Expenditure
- 2.4 Fraud

### Background

As part of the Internal Audit programme at the Board for 2022/23 we carried out a review of the systems in place in relation to Procurement and Creditors / Purchasing. The ANA identified this as an area where risk can arise and where Internal Audit can assist in providing assurances that the related control environment is operating effectively, ensuring risk is maintained at an acceptable level.

The Procurement Reform (Scotland) Act 2014 ('the Act') is aimed at improving public sector purchasing of goods, works and services in Scotland. The Act applies to the Board as a named contracting authority within the legislation. All procurement for services and supplies above £50,000 in value and all works above £2 million are classed as 'regulated contracts'. The Act also requires larger spending contracting authorities with significant procurement spend (where the total value of regulated contracts in a year exceed £5 million) to produce a Procurement Strategy before the start of any given financial year, setting out how it intends to carry out its regulated procurements (or to review its Procurement Strategy for the current financial year and make such revisions to it as the authority considers appropriate).

Having in place robust procurement rules and procedures is important to ensure that the Board is purchasing goods and services that represent best value while ensuring compliance with the applicable legislation and alignment with national regulations and guidance. The Board's procurement decisions are guided by the Board's Procurement Procedure, Tender Procedure, and the Financial Regulations.

The purchasing process in place requires staff to follow the agreed process, by ensuring segregation of duties throughout the purchasing cycle, from the point of raising a Purchase Order (PO) to payment processing.

## Scope and Objectives

This audit focused on the systems of internal control in place for the ordering of goods and services and the payment of Invoices.

We also considered whether the procurement strategy followed and procedures in place support best value purchasing in relation to non-pay spend (other operating expenses plus equipment and fixed asset additions).

The table below notes each separate objective for this review and records the results:

| Objective  | Findings                     |   |   |   |
|--|------------------------------|---|---|---|
|  | 1                            | 2   | 3 |   |
| <b>The specific objectives of the audit were to ensure that:</b>   |                              |   |   |   |
|  | <b>No. of Agreed Actions</b> |   |   |   |
| 1. The Board's Procurement Policy, Strategy and procurement guidance are comprehensive, kept up-to-date and are in line with the Procurement Reform (Scotland) Act 2014 ('the Act') and The Procurement (Scotland) Regulations 2016 ('the Regulations').   | <b>Satisfactory</b>          | -   | 1 | - |
| 2. Procurement procedures ensure that: <ul style="list-style-type: none"> <li>• areas of high spend are monitored appropriately.</li> <li>• opportunities for pooling of expenditure are identified in order to achieve best value; and</li> <li>• collaborative procurements and frameworks available to the Board are utilised where appropriate.</li> </ul> | <b>Good</b>                  | -   | - | - |
| 3. Purchase Orders are completed for relevant purchases and are approved by members of staff with sufficient delegated authority prior to issue to suppliers, with the risk of unauthorised and excessive expenditure being minimised.   | <b>Good</b>                  | -   | - | - |
| 4. The Board's procurement guidance on quotes and tenders and selection of contractors, together with the Act and Regulations, are being complied with.  | <b>Good</b>                  | -   | - | - |
| <b>Overall Level of Assurance</b>  | <b>Satisfactory</b>          | -   | 1 | - |
|  |                              | System meets control objectives with some weaknesses present. |   |   |





## Audit Approach

From discussions with the Assessor and Administration Manager, and other relevant staff, we established what procurement strategies, procedures and monitoring arrangements are in place. These were then evaluated to establish if they follow recognised good practice.

Specifically, we sought to establish whether the procurement procedures ensure that areas of high spend are monitored appropriately, identifying opportunities for pooling of expenditure in order to achieve best value, and ensuring that joint purchasing arrangements are utilised where appropriate.

A sample of items of expenditure were selected from the financial ledger and tested to ensure compliance with the Board's Financial Regulations and Procedures.

## Summary of Main Findings

### *Strengths*

- A Procurement Procedure is in place, which includes details of delegated authority limits.
- Appropriate segregation of duties was found to be in place between those responsible for raising Purchase Orders and those approving them.
- For a sample of Purchase Orders tested, we found that all had been completed for relevant purchases and approved by authorised staff in line with their delegated authority, and a three-way matching process was undertaken between the Purchase Orders, Goods Received Note, and Invoice, prior to approving items for payment.
- For a sample of items tested we found that the Board's procurement procedures and national guidance on quotes and tenders were being complied with, in accordance with established procurement thresholds.
- We confirmed that for a sample of supplier payments, all were appropriately authorised, processed, and recorded in line with the Board's procedures.

### *Weaknesses*

- In accordance with Section 35 of the Procurement Reform (Scotland) Act 2014, the Board is required to keep and maintain a register of contracts for any contracts entered into as a result of regulated procurement (as defined within the legislation). We noted that there was no Contracts Register in place and made publicly available on the Board's website.

## Acknowledgment

We would like to take this opportunity to thank the staff at the Board who helped us during the course of our audit visit.

## Main Findings and Action Plan

### Objective 1: The Board's Procurement Policy, Strategy and procurement guidance are comprehensive, kept up-to-date and in line with the Procurement Reform (Scotland) Act 2014 ('the Act') and The Procurement (Scotland) Regulations 2016 ('the Regulations').

The Procurement Reform (Scotland) Act 2014 ('the Act'), which was enacted on 18 April 2016, sets out public procurement rules aimed at improving public sector purchasing of goods, works and services in Scotland. The Act applies to the Board. All procurement for services and supplies above £50,000 in value and all works above £2 million are identified as "regulated contracts". The Act also requires larger spending contracting authorities with significant procurement spend (where the total value of regulated contracts in a year exceeded £5 million) to produce a Procurement Strategy before the start of any given financial year, setting out how it intends to carry out its regulated procurements (or to review its Procurement Strategy for the current financial year and make such revisions to it as the authority considered appropriate). The value of the Board's non-pay expenditure covered by regulated contracts in 2021/22 was £178,049, which is below the £5 million threshold and therefore the Board is not required to produce a Procurement Strategy.

We reviewed the Board's Financial Regulations, Purchasing and Procurement Procedure and the Tender Procedure. We found that although the Financial Regulations were found to reflect current practice, the Financial Regulations had not undergone a review since 2018. We noted that the Assessor, appointed in June 2022, had previously identified this as an issue and will be addressed as part of a wider review of the organisation's policy and procedures later in 2023.

The Procurement Procedure details the delegated authorisation limits, which are determined by the total value of the contract or purchase, as well as the responsibilities of staff involved in the purchasing process. The limits are set out as follows:

|                                      |               |
|--------------------------------------|---------------|
| Assessor                             | Up to £50,000 |
| Administration Managers              | Up to £10,000 |
| Secretary / Administrative Assistant |               |
| Assistant Assessors                  | Up to £1,000  |
| Principal Valuer                     |               |
| Administrative Assistants            |               |



## Tayside Valuation Joint Board - Procurement and Creditors / Purchasing

**Objective 1: The Board's Procurement Policy, Strategy and procurement guidance are comprehensive, kept up-to-date and in line with the Procurement Reform (Scotland) Act 2014 ('the Act') and The Procurement (Scotland) Regulations 2016 ('the Regulations') (continued).**

Any new or amended policies are drafted by the Assessor and then passed to the Clerk and Treasurer for review and input. The Board has a Service Level Agreement (SLA) with Dundee City Council (DCC) for legal, personnel and financial services. To ensure that new or amended policies are compliant with the latest legislation, draft policies are passed to the relevant department within Dundee City Council for review. Policies are then presented to the Joint Board for approval before being made publicly available on the Board's website.

Copies of the latest policies and procedures are available to all staff on the Board's internal computer network.

The Board is kept up to date with changes to relevant legislation in several ways. The SLA that is in place with DCC includes procurement advice. Any changes to legislation in this area would be notified to the Board by DCC and policies and procedures would be updated accordingly, as detailed above.

| Observation   | Risk  | Recommendation  | Management Response   |
|---|---|---|---|
| Our review confirmed that, overall, the requirements of the current procurement legislation is reflected in the Board's procurement policies and guidance. In accordance with Section 35 of the Procurement Reform (Scotland) Act 2014, the Board is required to keep and maintain a register of contracts for any contracts entered into as a result of regulated procurement (as defined within the legislation). We noted that there was no Contracts Register in place and publicly available on the Board's website. | The Board does not fully comply with the requirements of the Procurement legislation. | <b>R1</b> In line with the requirements of the Procurement Reform (Scotland) Act 2014, a Contracts Register should be developed and made publicly available on the Board's website. | Management will develop a Contracts Register and publish this on the Board's website.<br><br><b>To be actioned by:</b> Assessor<br><br><b>No later than:</b> 31 July 2023 |
|   |   |   | Grade <b>2</b>  |



**Objective 2: Procurement procedures ensure that:**

- areas of high spend are monitored appropriately;
- opportunities for pooling of expenditure are identified in order to achieve best value; and
- collaborative procurements and frameworks available to the Board are utilised where appropriate.

All spend is monitored through the Revenue Monitoring Report, which is produced by a Senior Accountant in Corporate Finance at DCC on behalf of the Board Treasurer. Monthly meetings are held between the Senior Accountant and the Treasurer to review the Board's budget performance. Overall spend is monitored by the Assessor in conjunction with the Treasurer and subject to scrutiny by the Joint Board at each meeting during the year.

Through review of Joint Board minutes and discussions with the Assessor we noted evidence of the Board reviewing areas of spend and consideration of opportunities for achieving value, including utilisation of procurement frameworks. For example, the Assessor had identified a Scottish Government procurement framework for the provision of electoral post and print services, which is due for renewal in June 2023. The Assessor raised this at the last Joint Board meeting, and this was accepted.

When reviewing the revenue budget, the Assessor, and the Treasurer review each budget line to determine if there are any opportunities for using frameworks or pooling expenditure. As part of this process, contracts that are coming to an end or are due for renewal are identified and discussed. For example, the Assessor recently identified that there was a framework that Councils were able to benefit from in relation to gas and electricity supplies. The Board attempted to join this contract, but it was determined that the Board did not meet the eligibility criteria and was therefore unable to participate in the framework.

The Board's Procurement Procedure, under section 6, includes guidance on how the Board monitors areas of high spend and identifies opportunities to pool expenditure across suppliers.



**Objective 3: Purchase Orders are completed for relevant purchases and are approved by members of staff with sufficient delegated authority prior to issue to suppliers, with the risk of unauthorised and excessive expenditure being minimised; and**

**Objective 4: The Board's procurement guidance on quotes and tenders and selection of contractors, together with the Act and Regulations, are being complied with.**

We reviewed a sample of 15 items of expenditure incurred in the year and confirmed that in all cases a Purchase Order had been raised, and matched to a Goods Received Note, where appropriate, and to an invoice. Appropriate authorisation was found to be in place at each stage of the purchasing process in line with the Board's delegated authority limits.

The Board's Procurement Procedure requires that at least three quotes are required for items between £1,000 and £10,000. Within our sample of 15 items, we noted five items above £1,000 where evidence of three quotes had not been obtained. In three instances there was only a single supplier available, and we found the explanations for the exceptions to be reasonable.

We were unable to obtain evidence of quotes required for two further items in our sample. On discussion with the Assessor, it was determined that the purchases had been arranged and authorised by the previous Assessor and evidence of any quotes having been obtained could not be located as the supporting information was held in the previous Assessor's emails, which were no longer available at the time of our audit. Based on the results of testing of the remainder of our sample and discussions with the Board's staff, we are satisfied that these were isolated occurrences and that the expenditure had been appropriately approved, and therefore we have not raised a recommendation at this time.

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LEVEL OF ASSURANCE

Good

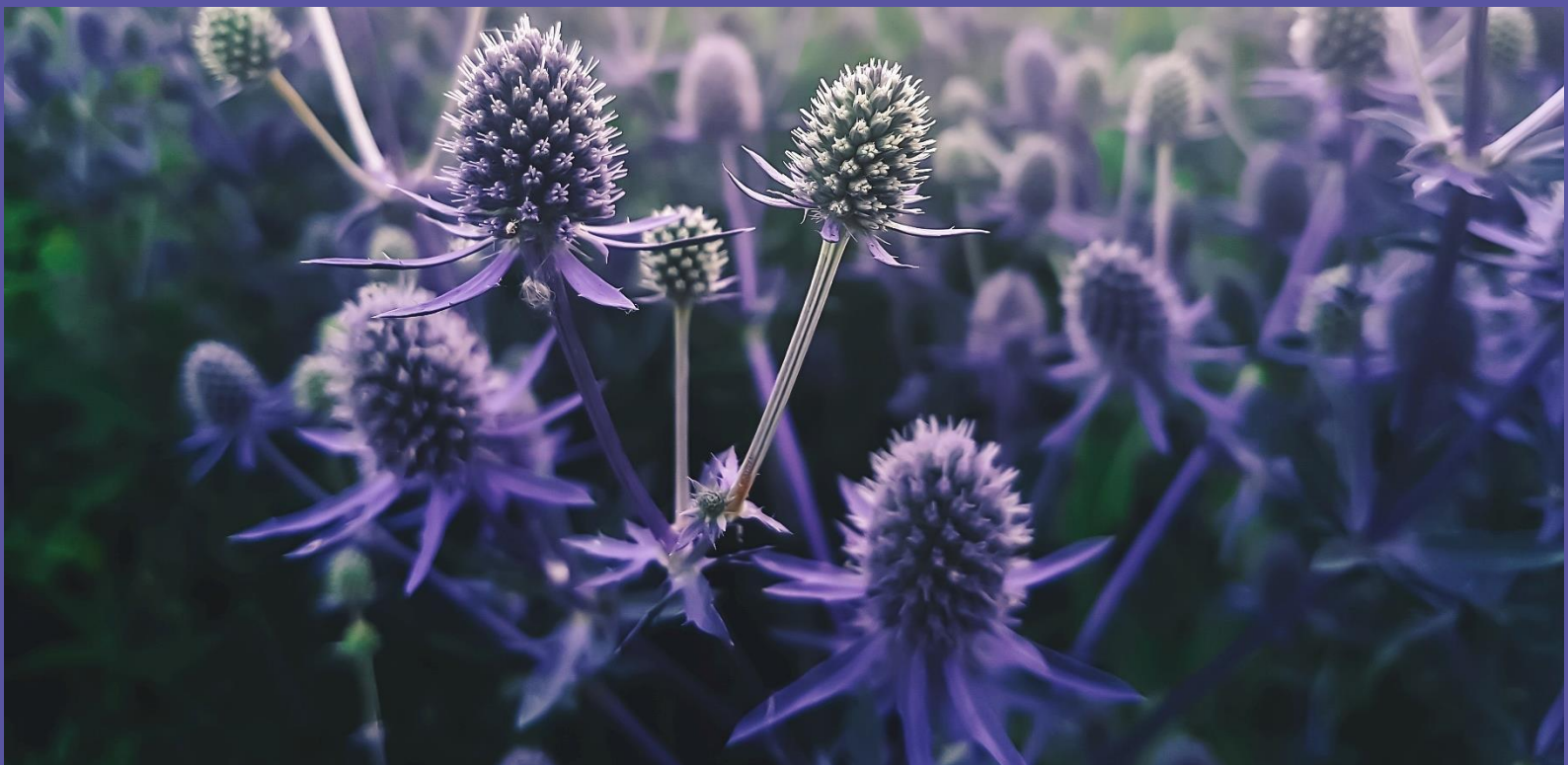
# Tayside Valuation Joint Board

## Health, Safety and Wellbeing

Internal Audit report No: 2023/06

Draft issued: 7 June 2023

Final issued: 7 June 2023



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### Level of Assurance

In addition to the grading of individual recommendations in the action plan, audit findings are assessed and graded on an overall basis to denote the level of assurance that can be taken from the report. Risk and materiality levels are considered in the assessment and grading process as well as the general quality of the procedures in place.

Gradings are defined as follows:

|                             |   |
|-----------------------------|---|
| <b>Good</b>                 | System meets control objectives.  |
| <b>Satisfactory</b>         | System meets control objectives with some weaknesses present.             |
| <b>Requires improvement</b> | System has weaknesses that could prevent it achieving control objectives. |
| <b>Unacceptable</b>         | System cannot meet control objectives.                                    |

### Action Grades

|                   |  |
|-------------------|--|
| <b>Priority 1</b> | Issue subjecting the organisation to material risk and which requires to be brought to the attention of the Joint Board. |
| <b>Priority 2</b> | Issue subjecting the organisation to significant risk and which should be addressed by the Assessor.                     |
| <b>Priority 3</b> | Matters subjecting the organisation to minor risk or which, if addressed, will enhance efficiency and effectiveness.     |





## Management Summary

### Overall Level of Assurance

|             |                                  |
|-------------|----------------------------------|
| <b>Good</b> | System meets control objectives. |
|-------------|----------------------------------|

### Risk Assessment

This review focused on the controls in place to mitigate the following risks on the Tayside Valuation Joint Board ('the Board') Risk Register:

- 4.6 – Failure to address Health & Safety (H&S) issues (risk rating: low)

### Background

As part of the Internal Audit programme at the Board for 2022/23 we carried out a review of the systems in place in relation to Health, Safety and Wellbeing (H, S & W). The ANA identified this as an area where risk can arise and where Internal Audit can assist in providing assurances that the related control environment is operating effectively, ensuring risk is maintained at an acceptable level.

Overall responsibility for the Board's compliance with H&S legislation lies with the Assessor. The H&S Committee oversee all H&S matters and minutes of these meetings are circulated to all staff, including the Management Team. In accordance with the Board's H&S Policy Statement the Assessor also presents a H&S Annual Report to the Joint Board. The Board has a number of key areas which require a particular H&S focus, which include the Board's offices, and staff safety relating to visits to premises for property valuation assessments.

The organisation has risk assessments in place for the two offices, as well as COVID risk assessments for the staff, which are available to all employees via the Board's internal computer network. Additionally, incident and accident forms are in place, which are completed by the relevant employee(s) when an incident / accident occurs and are passed to a member of the H&S Committee for consideration and logging. Any incidents / accidents that are required to be reported to the Health and Safety Executive (HSE) under the Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 2013 (RIDDOR) requirements are reported by the H&S Committee Chair. No H&S events have occurred in recent years which have required a visit from the HSE, or any other external parties.



## Scope, Objectives and Overall Findings

This audit reviewed the arrangements in place within the Board to identify and manage H, S & W issues.

The main objective of the audit was to review the Board's overall arrangements for managing H, S & W and to consider whether these are adequate.

The table below notes each separate objective for this review and records the results:

| Objective   | Findings    |                                 |   |                              |
|---|-------------|---------------------------------|---|------------------------------|
|   | 1           | 2                               | 3 |                              |
| <b>The specific objectives of the audit were to obtain reasonable assurance that the Board has:</b>   |             |                                 |   | <b>No. of Agreed Actions</b> |
| 1. A H, S & W policy, plan, and documented procedures which are communicated to all staff and relevant contractors.   | Good        | -                               | - | -                            |
| 2. A formal risk identification and assessment process.   | Good        | -                               | - | 1                            |
| 3. A H, S & W training programme which includes induction training, refresher training and training for new activities or legislation.  | Good        | -                               | - | -                            |
| 4. Regular monitoring of H&S systems to ensure that they are functioning effectively, including H, S & W audits, carried out either internally or by external agencies such as the Health and Safety Executive. | Good        | -                               | - | -                            |
| 5. An incident and accident recording system with follow-up and implementation of new controls where required.  | Good        | -                               | - | -                            |
| 6. Regular reporting of H&S to senior management and to the Board.  | Good        | -                               | - | 1                            |
| <b>Overall Level of Assurance</b>   | <b>Good</b> | -                               | - | <b>2</b>                     |
|   |             | System meets control objectives |   |                              |

## Audit Approach

From discussion with the Assessor, the Administration Manager and other relevant staff, and review of procedural documentation, we identified the internal controls in place and compared these with expected controls.

A walkthrough of key systems was undertaken to confirm our understanding, and this was followed up with compliance testing, where considered necessary, to ensure that internal controls are operating effectively. We have reported on areas where expected controls were found to be absent or where controls could be further strengthened.



## Summary of Main Findings

### **Strengths**

- A H&S Policy is in place, which details the Board’s legislative and regulatory requirements and responsibilities.
- A number of Wellbeing policies are in place which define the Board’s responsibilities and guidance regarding Wellbeing, including workplace stress.
- Fire drills are undertaken twice a year at each of the Board’s offices.
- Sample testing of risk assessments confirmed that risk assessments were appropriately completed and authorised.
- Mandatory H&S training forms part of the induction for all employees.
- A training record of staff who have received additional H&S training is maintained.
- Display Screen Equipment Training is in place for all employees, with suitable workstation set up guidance provided to staff.
- Confirmation of staff understanding of the H&S Policy and related procedures is obtained through the annual Employee Performance Development Review (EPDR) process conducted by line managers.
- Sample testing of incident and accident forms confirmed that forms were appropriately completed and authorised.
- H&S reporting is a standing item on the Management Team meeting agendas.
- There is annual reporting of H&S compliance to the Joint Board.

### **Weaknesses**

- We noted that completed risk assessments are not held within a single central location, with risk assessments held locally by each regional office, albeit within the same internal computer network. Risk assessments should be collated and stored centrally, and recorded on a central register to ensure that the H&S Coordinator and Assessor have effective oversight that risk assessments are in place, and to improve staff access to risk assessments.
- Our review found that the Annual H&S Report contains examples of good practice, including disclosing the Board’s H&S Policy Statement’s general principles; highlighting significant risks faced by the Board’s employees and providing a comparison of work-related sickness absence statistics against the prior year. However, we noted that the Annual H&S Report lacks key H&S performance data relating to H&S training compliance, and the number of slips, trips, falls and near misses.

## Acknowledgments

We would like to take this opportunity to thank the staff at the Board who helped us during the course of our audit.



## Main Findings and Action Plan

### **Objective 1: A H, S & W policy, plan, and documented procedures which are communicated to all staff and relevant contractors.**

We reviewed the H&S Policy and noted that it contained a revision history table which included a version number, originator, summary of changes and the date it was last reviewed and when it was next due for review. It was last reviewed in August 2021 and is due for review again in August 2024. The Assessor is responsible for the review, approval and implementation of the policy.

The H&S Policy includes details of the H&S legislation, and other relevant laws and regulations, with the main references being the Health and Safety at Work Act 1974, and the Management of Health and Safety at Work Regulations 1994. A full list of Regulations is found in Appendix A of the H&S Policy. The H&S Policy also outlines the responsibilities of the Joint Board, the Assessor, and employees in relation to H&S.

The H&S Policy Statement is included within the H&S Policy and was last reviewed by the Assessor in August 2021. The H&S Policy is available on the staff intranet and is accessible to all staff.

A suite of related H, S & W documents were also noted to be in place, including:

- Harassment at Work Policy;
- Managing Stress Policy;
- Reporting Accidents;
- Risk Management Strategy; and
- Sickness Absence Management.



**Objective 2: A formal risk identification and assessment process.**

The H&S Policy contains the Risk Assessment Procedure, which defines what a risk assessment is, describes the three-stage process for performing a risk assessment and specifies the criteria a risk assessment must meet to be suitable, sufficient and to comply with legal requirements.

The Board's risk assessment process includes:

- a. Identify all the hazards associated with the operation, and evaluate the risks arising from those hazards, having regard to all relevant legislation.
- b. Record the significant findings.
- c. Identify any employee(s) who is / are especially at risk.
- d. Identify others who may be especially at risk, e.g. visitors, contractors, members of the public, etc.
- e. Evaluate existing controls, stating whether or not they are satisfactory, and if not, what action needs to be taken. This should include training and information provision.
- f. Judge and record the probability / likelihood of an accident occurring as a result of uncontrolled risk. Also record the 'worst case' likely outcome.
- g. Record any circumstances arising from the assessment where serious and imminent danger could arise.
- h. Identify what information is needed for employees on the risks to their H&S identified by the assessment, the precautions to be taken and any emergency arrangements.
- i. Provide an action plan giving information on implementation of additional controls, in order of priority and with a realistic timescale.

The Risk Assessment Procedure states that: 'Workplace Risk Assessments will be carried out and reviewed at regular intervals or as required by changes to personnel, layout or equipment. The Assessments will be carried out by competent persons who shall have the required training and experience / knowledge required to enable them to properly complete them. Where appropriate the Board will arrange to provide the training required to enable the Risk Assessment to be carried out.'

We noted that fire risk assessments were in place and up to date for the Board's offices. Due to the majority of staff working from home, and given the nature of the organisation's activities, we noted that the only risk assessments completed in recent years related to Covid safety for staff visiting properties. A sample of three Covid risk assessments were reviewed, and we confirmed that these had been completed in line with the Board's procedures.



**Objective 2: A formal risk identification and assessment process (continued).**

| Observation  | Risk   | Recommendation  | Management Response   |                 |
|--|--|---|---|-----------------|
| <p>Our review confirmed that there are formal risk identification and assessment processes, and that risk assessments were in place and being completed in line with the Board's procedures. We noted that completed risk assessments are not held within a single central location, with risk assessments held locally by each regional office, albeit within the same internal computer network.</p> | <p>There is a risk that the organisation is unaware of which risk assessments have been completed, and whether they are adequate and up to date, which could result in non-compliance with H&amp;S laws and regulations.</p> | <p><b>R1</b> Risk assessments should be collated and stored centrally, and recorded on a central register to ensure that the H&amp;S Coordinator and Assessor have effective oversight that risk assessments are in place, and to improve staff access to risk assessments.</p> | <p>Management will collate and store risk assessments in a central location and record these on a central register.</p> <p><b>To be actioned by:</b> Assessor</p> <p><b>No later than:</b> 31 August 2023</p> |                 |
|  |  |   | <p><b>Grade</b></p>   | <p><b>3</b></p> |



**Objective 3: A H, S & W training programme which includes induction training, refresher training and training for new activities or legislation.**

The H&S Policy states that the Assessor will ensure that 'the training needs of employees in health and safety issues are assessed and, where necessary, appropriate training is provided.' Our review noted that general H&S training is provided to staff during their induction which covers the Board's H&S Policy and fire evacuation procedures.

Guidance for working out of office (Lone Working) and Display Screen Equipment (DSE) is in place for all employees to ensure they have a suitable workstation set up. Key information available to staff is a DSE guidance document which details the relevant legislation and regulations to which the Board must adhere, and the responsibilities and duties of staff and the Board to ensure compliance. Additional information is also provided regarding specific pieces of equipment, and environmental issues such as lighting and space for the employee, to help ensure a comfortable working environment. Training is also provided to staff on DSE guidance to allow staff to carry out Display Screen Assessments in the office and when working from home.

A central record of H&S training is maintained which details the members of staff who have completed external H&S courses, the date they completed the course, the location and the provider. Although there is no programme of cyclical training in place, staff training is arranged based on identified need as part of the Employee Performance Development Reviews (EPDR). We also noted through discussion with staff and review of training records that staff have the opportunity to request training outwith the normal EPDR process. Completion of training delivered is monitored by line managers and the impact of training on staff roles discussed during the EPDR reviews.



**Objective 4: Regular monitoring of H&S systems to ensure that they are functioning effectively, including H, S & W audits, carried out either internally or by external agencies such as the Health and Safety Executive.**

From discussion with the Assessor and review of documentation it was confirmed that the Health and Safety Executive (HSE) has not undertaken any external audits, nor had there been any interventions requested or required in recent years.

The monitoring of H&S arrangements is undertaken internally by a member of senior staff appointed as the H&S Coordinator and the Assessor, which includes ensuring that staff receive H&S training and related updates, coordinating with third parties to ensure fire risk assessments and checks are undertaken, and ensuring risk assessments are being completed.

The Board has a H&S Committee which meets twice a year to discuss H&S issues affecting the Board. These meetings are minuted and presented to the Management Team. In addition, H&S is a standing agenda item at the monthly Management Team meetings.

Regular fire drills are conducted at both offices and the results are discussed by the H&S Committee. Portable Appliance Testing (PAT) is performed by approved electrical contractors every three years, with the last round of testing carried out in 2019. The arrangements for PAT testing were disrupted slightly due to Covid-19 and PAT testing that was due to have been performed in 2022 did not go ahead. However, during this period trained Board staff conducted formal visual electrical inspections and any identified issues were reported to the H&S Committee. There is no statutory requirement to perform PAT testing every three years, and the law simply requires employers to ensure electrical equipment is maintained in order to prevent danger. At the time of our review work was underway to appoint an approved electrical contractor to undertake future testing.

For each regional office, the respective Local Authority conducts fire risk assessments which provide a form of external audit of the Board's fire safety and evacuation arrangements, highlighting any fire risks and remedial actions to be taken. An action plan would be prepared that prioritised the actions to be taken, specified who was responsible for implementing the action, and the date on which the action was taken. The findings of these external fire risk assessments are reported to the H&S Committee and the Management Team.



**Objective 5: An incident and accident recording system with follow-up and implementation of new controls where required.**

An incident and accident reporting system is in place. Following any incident / accident, the Incident Reporting Form is completed and passed to the H&S Coordinator. A local member of the H&S Committee then carries out a review of the circumstances of the incident / accident, and where required identifies remedial actions. Findings are reported to the H&S Committee. Our review of H&S incident / accident forms and reporting noted that there were no major H&S issues requiring further investigation or external review. We confirmed that there were no Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 2013 (RIDDOR) incidents or recorded visits from the HSE.

Only two accidents were reported during 2022/23. Both related to minor incidents that did not require remedial actions. Both accident reports were reviewed, and it was confirmed that each had been completed appropriately, signed by the employee, and authorised.



**Objective 6: Regular reporting of H&S to the Senior Management Team and to the Board.**

The Board's H&S Committee meets twice a year and the minutes of these meetings are circulated to all staff, including the Management Team. An Annual H&S Report is prepared by the Assessor and presented to the Joint Board in August each year for consideration and approval by members.

| Observation   | Risk   | Recommendation  | Management Response  |   |
|---|--|---|--|---|
| <p>Our review found that the Annual H&amp;S Report contains examples of good practice, including disclosing the Board's H&amp;S Policy Statement's general principles; highlighting significant risks faced by the Board's employees and providing a comparison of work-related sickness absence statistics against the prior year. However, we noted that the Annual H&amp;S Report lacks key H&amp;S performance data relating to H&amp;S training compliance, and the number of slips, trips, falls and near misses.</p> | <p>There is a risk that the Joint Board is unaware of key H&amp;S data and is unable to make informed decisions regarding compliance with H&amp;S legislation.</p> | <p><b>R2</b> To enhance the Annual H&amp;S Report, data should be included on H&amp;S training compliance, slips, trips, falls and near misses.</p> | <p>Management will arrange to include data in the Annual H&amp;S Report on H&amp;S training compliance, and slips, trips, falls and near misses.</p> <p><b>To be actioned by:</b> Assessor</p> <p><b>No later than:</b> 31 August 2023</p> |   |
|   |  |   | Grade  | 3 |



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# Tayside Valuation Joint Board

## Annual Report to the Joint Board and the Assessor on the Provision of Internal Audit Services for 2022/23

Internal Audit report No: 2023/07

Draft issued: 7 June 2023

Final issued: 7 June 2023



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## Annual Report and Opinion

### Introduction

- 1.1 We were formally re-appointed in 2022 as internal auditors of Tayside Valuation Joint Board ('the Board') for the period from 1 April 2022 to 31 March 2025. This report summarises the internal audit work performed during 2022/23.
- 1.2 An Audit Needs Assessment (ANA), based on the areas of risk that the Board is exposed to, was prepared as part of our internal audit programme for 2022/23 (internal audit report 2023/01, issued in August 2022). The ANA was prepared following discussion with the Assessor, review of the Board's risk register, internal audit reviews conducted in previous years, and with reference to the CIPFA Code of Practice for Internal Audit in Local Government in the United Kingdom. The ANA was prepared on the basis of the normal three-year internal audit cycle, covering the period 2022/23 to 2024/25. Work in the previous three-year cycle was used to update the key control environment. Following on from the ANA, a Strategic Plan was formulated covering the three-year cycle.
- 1.3 The Internal Audit Annual Plan 2022/23 reflected the allocation of days shown in Year 1 of the Audit Needs Assessment and Strategic Plan 2022 to 2025, with no changes made.
- 1.4 The work delivered in 2022/23 followed that set out in the Annual Plan for 2022/23. The reports submitted are listed in Section 2 of this report and a summary of results and conclusions from each finalised assignment is given at Section 3.
- 1.5 An analysis of time spent against budget is shown below in Section 4.

### Public Sector Internal Audit Standards (PSIAS) Reporting Requirements

- 1.6 The Board has responsibility for maintaining an effective internal audit activity. You have engaged us to provide an independent, risk-based assurance and consultancy internal audit service. To help you assess that you are maintaining an effective internal audit activity we:
  - Confirm our independence;
  - Provide information about the year's activity and the work planned for next year in this report; and
  - Provide quality assurance through self-assessment and independent external review of our methodology and operating practices.
- 1.7 Self-assessment is undertaken through:
  - Our continuous improvement approach to our service. We will discuss any new developments with management throughout the year;
  - Ensuring compliance with best professional practice, in particular the PSIAS;
  - Annual confirmation from all staff that they comply with required ethical standards and remain independent of clients;
  - Internal review of each assignment to confirm application of our methodology which is summarised in our internal audit manual; and
  - Annual completion of a checklist to confirm our PSIAS compliance. This is undertaken annually in April.



## Public Sector Internal Audit Standards (PSIAS) Reporting Requirements (continued)

- 1.8 External assessment is built into our firm-wide quality assurance procedures. Henderson Loggie LLP is a member of Prime Global, a global association of independent accountancy firms. Continued membership of Prime Global is dependent on maintaining a high level of quality and adhering to accounting and auditing standards in the provision of our services. Annual quality reviews are conducted to confirm our continuing achievement of this quality. The independent review conducted by MHA Macintyre Hudson in March 2019 included our internal audit service. Overall, the review confirmed that the firm's policies and procedures relating to internal audit were compliant with the PSIAS in all material respects.
- 1.9 In the intervening years between formal external assessment against PSIAS we conduct our own self-assessment annually. The result of our latest self-assessment, conducted in April 2023, confirms that our service is independent of the Board and continues to comply with the PSIAS.

## Significant Issues

- 1.10 There were no significant issues or major internal control weaknesses noted from the internal audit work conducted during 2022/23. All internal audit reports issued during 2022/23 concluded that systems met control objectives and provided satisfactory or good assurance.
- 1.11 During 2022/23 the Board made good progress in fully implementing the single recommendation contained within internal audit reports issued in 2020/21. Our Follow-Up Reviews (Internal Audit Report 2023/04) reported that the remaining recommendation has been assessed as 'fully implemented'.
- 1.12 There were no instances of fraud identified from the audit work conducted during the year.

## Opinion

- 1.13 In our opinion, the Board has adequate and effective arrangements for risk management, control and governance. Proper arrangements are in place to promote and secure Value for Money. This opinion has been arrived at taking into consideration the work we have undertaken during 2022/23, and in previous years since our initial appointment in 2010.



## Reports submitted

| Number  | Title                                    | Overall Grade | Recommendations  | Priority 1 | Priority 2 | Priority 3 |
|---------|--|---------------|--|------------|------------|------------|
| 2023/01 | ANA and Strategic Plan                   | N/A           | N/A  | N/A        | N/A        | N/A        |
| 2023/02 | Annual Plan 2022/23                      | N/A           | N/A  | N/A        | N/A        | N/A        |
| 2023/03 | Data Protection / Freedom of Information | Good          | 2  | -          | -          | 2          |
| 2023/04 | Follow Up Reviews                        | N/A           | There are no recommendations which require further follow up | -          | -          | -          |
| 2023/05 | Procurement and Creditors / Purchasing   | Satisfactory  | 1  | -          | 1          | -          |
| 2023/06 | Health, Safety and Wellbeing             | Good          | 2  | -          | -          | 2          |

Overall gradings are defined as follows:

|                             |   |
|-----------------------------|---|
| <b>Good</b>                 | System meets control objectives.  |
| <b>Satisfactory</b>         | System meets control objectives with some weaknesses present.             |
| <b>Requires improvement</b> | System has weaknesses that could prevent it achieving control objectives. |
| <b>Unacceptable</b>         | System cannot meet control objectives.                                    |

Recommendation grades are defined as follows:

|                   |  |
|-------------------|--|
| <b>Priority 1</b> | Issue subjecting the organisation to material risk and which requires to be brought to the attention of the Joint Board. |
| <b>Priority 2</b> | Issue subjecting the organisation to significant risk and which should be addressed by the Assessor.                     |
| <b>Priority 3</b> | Matters subjecting the organisation to minor risk or which, if addressed, will enhance efficiency and effectiveness.     |



## Summary of Results and Conclusions

### **2023/01 – Audit Needs Assessment and Strategic Plan 2022 to 2025**

#### **Final Issued – August 2022**

A comprehensive ANA based on the areas of risk that the Board is exposed to was undertaken in August 2022. A Strategic Plan to cover the three-year internal audit cycle was then formulated (refer to paragraph 1.2 above).

### **2023/02 – Annual Plan 2022/23**

#### **Final Issued – August 2022**

The purpose of this document was to present to the members of Tayside Valuation Joint Board ('the Board') the annual internal audit operating plan for the year ended 31 March 2023. The plan was based on the proposed allocation of audit days for 2022/23 set out in the Audit Needs Assessment and Strategic Plan 2022 to 2025. The preparation of the Strategic Plan involved dialogue with management and with the Treasurer (via the Assessor).



| 2023/03 – Data Protection / Freedom of Information  | Final Issued – November 2022 Overall grade: Good   |                            |
|---|--|----------------------------|
|   | The objective of this audit was to obtain reasonable assurance that:   | Grade                      |
| <p>The audit focused on the arrangements in place within the Board to ensure compliance with key requirements of the Data Protection Act 2018, the UK General Data Protection Regulation (GDPR) and the Freedom of Information (Scotland) Act 2002</p> <p>The table opposite notes each separate objective for this review and records the results.</p> <p><b>Strengths</b></p> <ul style="list-style-type: none"> <li>A data protection compliance framework has been established which includes a suite of policies, procedures, guidance, privacy notices, information registers, data breach and Subject Access Request reporting and monitoring arrangements; and</li> <li>Independent advice and guidance on data protection legislation, and the Board's data protection arrangements, is provided by Dundee City Council's Information Governance Manager, who acts as the Board's appointed DPO.</li> </ul> <p><b>Opportunities for Improvement</b></p> <ul style="list-style-type: none"> <li>A number of data protection and FoI policies and procedures refer to the previous Assessor and Assistant Assessor and therefore now require to be updated. The Data Protection Policy also refers to the EU GDPR which, following the UK's departure from the EU, has now been brought into UK law and is commonly referred to the 'UK GDPR'; and</li> <li>The form, frequency and method of ongoing compliance monitoring has still to be formalised which reflects existing practices, including: periodic gap analysis and treatment plan exercises; the interaction between the DPO and the senior management team; monitoring of completion of the online data protection training module; data protection briefings and guidance provided by the DPO; annual internal data protection compliance audits; and annual report on data protection matters to the Joint Board by the DPO.</li> </ul> | <p>1. Appropriate action has been taken by the Board to comply with the Data Protection Act 2018, including the UK GDPR, and Freedom of Information (Scotland) Act 2002.</p> | <p><b>Good</b></p>         |
|   | <p>2. Adequate procedures are in place for the ongoing monitoring of compliance with data protection and freedom of information legislation.</p>                             | <p><b>Satisfactory</b></p> |



**2023/04 – Follow-Up Reviews****Final Issued – May 2023**

We carried out a follow-up review of the recommendations made in the following Internal Audit reports from 2021/22:

- Internal Audit Report 2022/05 – Follow Up Reviews 2021/22

Reports 2022/01, 2022/02, 2022/03, 2022/04 and 2022/06 did not contain an action plan and therefore no follow-up was required as part of this review.

The objective of each of our follow-up reviews was to assess whether recommendations made in previous reports had been appropriately implemented.

We reported that the Board had made good progress in fully implementing the single recommendation followed up as part of this review.

Our findings from each of the outstanding actions included in report 2022/05 - Follow-up Reviews has been summarised below:

| <i>From Original Reports</i>                       |              |               | <i>From Follow-Up Work Performed</i> |                       |                            |                                |
|--|--------------|---------------|--------------------------------------|-----------------------|----------------------------|--------------------------------|
| Area   | Rec'n Grades | Number Agreed | Fully Implemented                    | Partially Implemented | Little or No Progress Made | Considered But Not implemented |
| 2020/05 - IT Network Arrangements / Cyber Security | 1            | -             | -                                    | -                     | -                          | -                              |
|  | 2            | 1             | 1                                    | -                     | -                          | -                              |
|  | 3            | 2             | 2                                    | -                     | -                          | -                              |
| <b>Total</b>                                       |              | <b>3</b>      | <b>3</b>                             | -                     | -                          | -                              |
| <b>Grand Total</b>                                 |              | <b>3</b>      | <b>3</b>                             | -                     | -                          | -                              |



**2023/05 – Procurement and Creditors / Purchasing**

This audit focused on the systems of internal control in place for the ordering of goods and services and the payment of Invoices.

We also considered whether the procurement strategy followed and procedures in place support best value purchasing in relation to non-pay spend (other operating expenses plus equipment and fixed asset additions).

The table opposite notes each separate objective for this review and records the results.

**Strengths**

- A Procurement Procedure is in place, which includes details of delegated authority limits.
- Appropriate segregation of duties were found to be in place between those responsible for raising Purchase Orders and those approving them.
- For a sample of Purchase Orders tested, we found that all had been completed for relevant purchases and approved by authorised staff in line with their delegated authority, and a three-way matching process was undertaken between the Purchase Orders, Goods Received Note and Invoice, prior to approving items for payment.
- For a sample of items tested we found that the Board’s procurement procedures and national guidance on quotes and tenders were being complied with, in accordance with established procurement thresholds.
- We confirmed that for a sample of supplier payments, all were appropriately authorised, processed, and recorded in line with the Board’s procedures.

**Weaknesses**

- In accordance with Section 35 of the Procurement Reform (Scotland) Act 2014, the Board is required to keep and maintain a register of contracts for any contracts entered into as a result of regulated procurement (as defined within the legislation). We noted that there was no Contracts Register in place and made publicly available on the Board’s website.

Final Issued – May 2023

Overall grade: Satisfactory

The objective of this audit was to obtain reasonable assurance that:

Grade

1. The Board’s Procurement Policy, Strategy and procurement guidance are comprehensive, kept up-to-date and are in line with the Procurement Reform (Scotland) Act 2014 (‘the Act’) and The Procurement (Scotland) Regulations 2016 (‘the Regulations’).
2. Procurement procedures ensure that:
  - areas of high spend are monitored appropriately.
  - opportunities for pooling of expenditure are identified in order to achieve best value; and
  - collaborative procurements and frameworks available to the Board are utilised where appropriate.
3. Purchase Orders are completed for relevant purchases and are approved by members of staff with sufficient delegated authority prior to issue to suppliers, with the risk of unauthorised and excessive expenditure being minimised.
4. The Board’s procurement guidance on quotes and tenders and selection of contractors, together with the Act and Regulations, are being complied with.

Satisfactory

Good

Good

Good



**2023/06 – Health, Safety and Wellbeing**

This audit reviewed the arrangements in place within the Board to identify and manage Health, Safety and Wellbeing (H, S & W) issues. The table opposite notes each separate objective for this review and records the results.

**Strengths**

- A H&S Policy is in place, which detail the Board’s legislative and regulatory requirements and responsibilities.
- A number of wellbeing policies are in place which define the Board’s responsibilities and guidance regarding wellbeing, including workplace stress.
- Sample testing of risk assessments confirmed that risk assessments were appropriately completed and authorised.
- Mandatory H&S training forms part of the induction for all employees.
- Display Screen Equipment Training is in place for all employees, with suitable workstation set up guidance provided to staff.
- Confirmation of staff understanding of the H&S policy and related procedures is obtained through the annual Employee Performance Development Review (EPDR) process conducted by line managers.
- Sample testing of incident and accident forms confirmed that forms were appropriately completed and authorised.
- H&S reporting is a standing item on the Management Team meeting agendas.
- There is annual reporting of H&S compliance to the Joint Board.

**Weaknesses**

- We noted that completed risk assessments are not held within a single central location with risk assessments held locally by each regional office, albeit within the same internal computer network. Risk Assessments should be collated and stored centrally, and recorded on a central register to provide effective oversight that risk assessments are in place, and to improve staff access to risk assessments.
- Our review found that the Annual H&S Report contains examples of good practice, including disclosing the Board’s H&S Policy Statement’s general principles; highlighting significant risks faced by the Board’s employees and providing a comparison of work related sickness absence statistics against the prior year. However, we noted that the Annual H&S Report lacks key H&S performance data relating to H&S training compliance, and the number of slips, trips, falls and near misses.

Final Issued – June 2023

Overall grade: Good

| The specific objectives of the audit were to ensure that:   |      |
|---|------|
| 1. A H, S & W policy, plan, and documented procedures which are communicated to all staff and relevant contractors.   | Good |
| 2. A formal risk identification and assessment process.   | Good |
| 3. A H, S & W training programme which includes induction training, refresher training and training for new activities or legislation.  | Good |
| 4. Regular monitoring of H&S systems to ensure that they are functioning effectively, including H, S & W audits, carried out either internally or by external agencies such as the Health and Safety Executive. | Good |
| 5. An incident and accident recording system with follow-up and implementation of new controls where required.  | Good |
| 6. Regular reporting of H&S to senior management and to the Board.  | Good |





## Time Spent - Actual v Budget 2022/23

|  | Report number | Planned days | Actual days feed | Days to fee at June 2023 | Days to spend / WIP | Variance |
|--|---------------|--------------|------------------|--------------------------|---------------------|----------|
| <b>Reputation</b>                        |               |              |                  |                          |                     |          |
| Health, Safety & Wellbeing               | 2023/06       | 4            | -                | 4                        | -                   | -        |
| <b>Financial Issues</b>                  |               |              |                  |                          |                     |          |
| Procurement and Creditors / Purchasing   | 2023/05       | 4            | -                | 4                        | -                   | -        |
| <b>Information and IT</b>                |               |              |                  |                          |                     |          |
| Data Protection / Freedom of Information | 2023/03       | 3            | 3                | -                        | -                   | -        |
| <b>Other Audit Activities</b>            |               |              |                  |                          |                     |          |
| Management and planning )                | 2023/02       | 2            | 1                | 1                        | -                   | -        |
| External audit )                         |               |              |                  |                          |                     |          |
| Attendance at Joint Board )              |               |              |                  |                          |                     |          |
| Follow Up Reviews                        | 2023/04       | 1            | 1                | -                        | -                   | -        |
| Audit Needs Assessment                   | 2023/01       | 1            | 1                |                          |                     |          |
| <b>Total</b>                             |               | <b>15</b>    | <b>6</b>         | <b>9</b>                 | <b>-</b>            | <b>-</b> |
|  |               | =====        | =====            | =====                    | =====               | =====    |



## Operational Plan for 2023/24

- 5.1 Following our re-appointment as internal auditors for the period from 1 April 2022 to 31 March 2025 we prepared an Audit Needs Assessment and Strategic Plan for 2022 to 2025 (internal audit report 2023/01, which was issued in August 2022).
- 5.2 An extract from the Strategic Plan, in relation to 2023/24 is shown below.

|  | Category | Priority | Planned<br>2023/24<br>Days |
|--|----------|----------|----------------------------|
| <b>Non-Domestic Rates</b>  |          |          |                            |
| <i>Maintenance of the Accuracy of Records Relating to Current Property Values / Valuation and Updating Procedures / Administering Appeals / Control of Input to the Valuation Roll</i> | Perf     | M        | 4                          |
| <b>Staffing Issues</b>   |          |          |                            |
| <i>Payroll</i>   | Perf     | M        | 4                          |
| <b>Information and IT</b>  |          |          |                            |
| <i>IT Systems Development</i>  | Perf     | M        | 4                          |
| <i>Data Protection / Freedom of Information</i>  | Perf     | M        |                            |
|  |          |          |                            |
| <b>Other Audit Activities</b>  |          |          |                            |
| <i>Management and Planning</i> )   |          |          | 2                          |
| <i>External audit</i> )  |          |          |                            |
| <i>Attendance at audit committees</i> )  |          |          |                            |
| <i>Follow-up reviews</i>   |          | Various  | 1                          |
| <i>Audit Needs Assessment</i>  |          |          |                            |
|  |          |          | _____                      |
| <b>Total</b>   |          |          | 15                         |
|  |          |          | =====                      |



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**REPORT TO:** TAYSIDE VALUATION JOINT BOARD – 19 JUNE 2023

**REPORT ON:** UNAUDITED ANNUAL ACCOUNTS FOR THE YEAR ENDED  
31 MARCH 2023

**REPORT BY:** TREASURER

**REPORT NO:** TVJB12-2023

## 1 PURPOSE OF REPORT

The purpose of this report is to provide some additional commentary on the unaudited Annual Accounts for the year ended 31 March 2023 which is being submitted to the Board along with this report.

## 2 RECOMMENDATIONS

The Board is asked to:

- i. note the content of this covering report.
- ii. note the unaudited Annual Accounts which have been submitted as an appendix to this report.
- iii. note that the Treasurer will submit the Annual Accounts to the Appointed Auditor.
- iv. note that the key assumptions underpinning the Actuary's IAS 19 Retirement Benefit calculations have been reviewed and accepted by Dundee City Council as administering authority.

## 3 FINANCIAL IMPLICATIONS

There are no financial implications associated with this report.

## 4 MAIN TEXT

The relevant statutory provisions regarding the preparation of the Board's Accounts are contained in the Local Authority Accounts (Scotland) Amendment Regulations 2014. Section 4 of these regulations requires that "... all the accounts of the local authority are made up and balanced as soon as practicable after the end of each financial year and that sufficient copies of an abstract of the said accounts for each financial year are prepared ... and submitted to the authority and to the Controller of Audit not later than 30 June in the next financial year....".

The Annual Accounts includes a detailed commentary on the figures contained therein, and it is not intended to repeat this in this covering report. It is, however, worth reiterating a few of the more salient points.

The Board approved a net Revenue Budget for 2022/2023 of £2,793,445 which was requisitioned from the three Constituent Councils. The budget included the use of £26,000 from General Reserve. During the financial year the Board received quarterly revenue monitoring reports to keep members fully appraised as to actual spend-to-date and the projected outturn position. The final outturn position for financial year 2022/23 was an overspend of £25,000. Therefore, the General Reserve balance at 31<sup>st</sup> March 2023 is reduced to £60,000, of which £31,000 is ringfenced for us towards the implementation of the Barclay Review. The uncommitted general reserve has fallen below the recommended minimum level therefore this position will require to be monitored and addressed accordingly in financial year 2023/24.

Details of the areas of under and overspend are highlighted on page 11 of the Annual Accounts.

During 2022/23 the Board incurred £26,000 of capital expenditure on computer equipment and associated communications networking. This expenditure was funded by the three Constituent Councils.

Under International Accounting Standard (IAS 19) (Employee Benefits), the Board is required to include figures in the Statements of Accounts relating to the assets, liabilities, income and expenditure related to the Tayside Superannuation Fund, the pension scheme for Tayside Valuation Joint Board employees. The Actuary has estimated that the Board had a net pension asset of £5,160,000 as at 31 March 2023, and the key assumptions underpinning the Actuary's calculations have been reviewed and accepted by Dundee City Council as administering authority. The estimated net Pension Liability at 31 March 2022 was £339,000. The IAS 19 Pension Asset figure is a "snap shot" at 31 March 2023 and the calculation is particularly sensitive to the vagaries of the stock market. The IAS 19 Pension Asset is a notional figure. The IAS 19 Pension Liability does not impact on the Joint Board's General Reserve or budgetary requirements.

In conclusion, it can be said that the Board's procedures for monitoring and managing its financial affairs have operated successfully during 2022/2023.

Copies of the enclosed Annual Accounts will be submitted to the Board's appointed external auditor (Mr Mark Johnstone, Audit Scotland) to commence his audit of the Accounts.

## 5 **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.

## 6 **CONSULTATIONS**

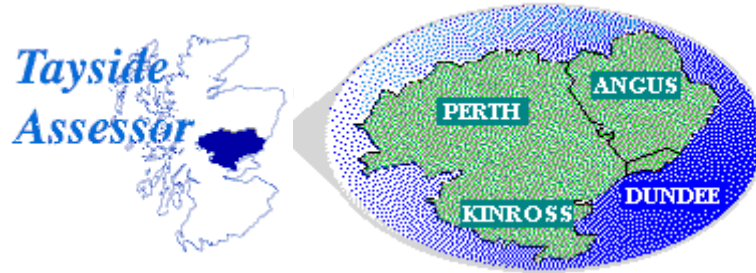
The Assessor and Clerk to the Joint Board has been consulted on the content of this report.

## 7 **BACKGROUND PAPERS**

None

**ROBERT EMMOTT**  
**TREASURER**  
**TAYSIDE VALUATION JOINT BOARD**

**19<sup>TH</sup> JUNE 2023**



**TAYSIDE VALUATION JOINT BOARD**

**DRAFT ANNUAL ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**UNAUDITED**

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# Tayside Valuation Joint Board

Annual Accounts 2022/2023

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## TAYSIDE VALUATION JOINT BOARD




## MANAGEMENT COMMENTARY

## MEMBERS AND OFFICIALS

Tayside Valuation Joint Board (“the Joint Board”) was established in 1996 as part of the reorganisation of local government. It took over from the Local Authorities in its area certain duties in relation to valuation for rating and council tax. The Joint Board comprises 15 members who are appointed by the three Councils in its area. Dundee City Council nominates 6 members, Perth & Kinross Council 5 and Angus Council 4. The membership of the Board at the end of 2022/23 is shown below.

The Joint Board appoints the Assessor, whose statutory duty it is to prepare the Valuation Roll and the Council Tax Valuation List. The Assessor also provides the Electoral Registration Service for Perth & Kinross Council and Angus Council. Through its Clerk and Treasurer, the Joint Board provides the administrative framework within which the Assessor's Service operates. The Joint Board Members provide an essential link between the Assessor, the Councils in the area and the electorate.

The Members and Officials of the Joint Board are:

|   |   |
|---|---|
| <b>Representing Dundee City Council</b>   |   |
| Bailie Christina Roberts<br>Depute Lord Provost Kevin Cordell<br>Councillor Lynne Short<br>Councillor Wendy Scullin<br>Councillor Pete Shears<br>Bailie Fraser MacPherson |    |
| <b>Representing Angus Council</b>   |   |
| Councillor Serena Cowdy<br>Councillor Brenda Durno<br>Councillor George Meechan<br>Councillor Martin Shepherd   |  |
| <b>Representing Perth and Kinross Council</b>   |   |
| Councillor Dave Cuthbert<br>Councillor Chris Ahern<br>Councillor Frank Smith<br>Councillor Sheila McCole<br>Councillor Michael Williamson                                 |   |
| <b>Assessor</b>   |   |
| Mr Roy Christie MRICS, Dip Surv, AEA(Cert-Scotland)   |   |
| <b>Clerk to the Joint Board</b>   |   |
| Mr Roger Mennie LLB (Hons), DipLP, Dundee City Council  |   |
| <b>Treasurer</b>  |   |
| Mr Robert Emmott, BSc, CPFA, Dundee City Council  |   |

## TAYSIDE VALUATION JOINT BOARD

## CONTACT DETAILS

The Assessor can be contacted at:

Tayside Valuation Joint Board  
William Wallace House  
Orchard Loan  
Orchardbank Business Park  
Forfar  
ANGUS DD8 1WH  
Tel: 01307 499910  
Fax: 01307 499950

Email:- [assessor@tayside-vjb.gov.uk](mailto:assessor@tayside-vjb.gov.uk)



For properties in Angus Council or Dundee City Council Areas, contact:

Tayside Valuation Joint Board  
William Wallace House  
Orchard Loan  
Orchardbank Business Park  
FORFAR DD8 1WH  
Tel: 01307 462416  
Fax: 01307 468631

Email: [angus@tayside-vjb.gov.uk](mailto:angus@tayside-vjb.gov.uk)



For properties in Perth & Kinross Council Area, contact:

Tayside Valuation Joint Board  
Robertson House  
Whitefriars Crescent  
PERTH PH2 0LG  
Tel: 01738 630303  
Fax: 01738 639753

Email: [perth@tayside-vjb.gov.uk](mailto:perth@tayside-vjb.gov.uk)



The Valuation Joint Board's website address is: [www.tayside-vjb.gov.uk](http://www.tayside-vjb.gov.uk)

The Scottish Assessors website address is: [www.saa.gov.uk](http://www.saa.gov.uk)

## TAYSIDE VALUATION JOINT BOARD

### MANAGEMENT COMMENTARY

#### INTRODUCTION

We are pleased to present the Annual Accounts for Tayside Valuation Joint Board (“the Board”) for the year ended 31 March 2023. The accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2022/2023 (“the Code”). This Management Commentary provides a context for the annual accounts, an analysis of performance during the year and an insight into the priorities and plans for the Joint Board. The principal financial risks and uncertainties facing the Joint Board are identified, together with the potential impact and actions being taken.

The Board was established by the Valuation Joint Boards (Scotland) Order 1995 and came into existence on 1<sup>st</sup> April 1996. The Joint Board provides a range of valuation and electoral registration services to Angus and Perth & Kinross Councils, and valuation services to Dundee City Council, working in partnership with other Valuation Joint Boards and professional bodies throughout Scotland.

#### Mission, Vision and Strategic Objectives

The Joint Board’s Corporate Plan 2022-2025 (“the Plan”) was approved in June 2022. The Joint Board’s Mission is to “ensure best value and provide equitable, customer focussed, high quality, professional valuation and electoral services for all its stakeholders”. The Joint Board’s Vision is to “provide valuation and electoral services in accordance with statute and in a manner that is exemplary.”

The plan identifies the core Strategic Objectives to help it fulfil the Board’s Mission and Vision, and so ensure:-

- statutory duties are completed fully and on time.
- customer knowledge is improved and ensure attainment of good Community Focus.
- the performance management and planning framework is reviewed to ensure continuous improvement in service delivery.
- effective balance of responsibility and authority.
- Standards of Conduct are adhered to.
- efficiency and quality of service delivery.
- the integrated delivery of efficient government.

Each Strategic Objective is supported by a detailed list of priorities and tasks, against which performance is regularly monitored and reported to the Joint Board.

#### REVIEW OF OPERATIONAL PERFORMANCE

##### The Impact of the Covid-19 Pandemic

Whilst the impact of Covid-19 greatly reduced during the year, the risk of virus transmission in the workplace continued to be managed. The Joint Board’s two divisional offices were accordingly open to the public during 2022/23 on an appointments basis only. Whilst staff members attended the offices to provide cover on a daily basis, service delivery was primarily achieved through staff working from home utilising the Board’s computer systems over a secure internet connection. As working from home arrangements continued, a high level of communication amongst all staff was maintained. Consultation with staff on the formulation of a hybrid working policy has commenced and management will seek to finalise and introduce this shortly. External survey work returned to more normal levels.

##### Non-Domestic Rating

The Assessor continued to maintain the Valuation Roll during the year, processing new entries, deletions and amendments as required primarily using the remote procedures outlined above. The Finance Departments of the three constituent authorities were advised of changes weekly, supporting the efficient collection of non-domestic rates income. The Scottish Assessors’ Association’s website (SAA Portal), which contains details of Valuation Roll entries on an all Scotland basis, was also updated weekly ensuring that the most up to date information for Tayside is widely available.

The SAA Portal also provides details of valuation calculations for the most common types of commercial properties such as shops, offices and industrial subjects. This enables ratepayers to check the

valuations of their property and to compare them with others. Following significant staff efforts this year, 17,504 Tayside valuations are now available to view (up from 12,191) representing 79.06% of all current Tayside entries.

The cumulative effect of all changes to entries in the Tayside Valuation Rolls during 2022/23 is shown in the table below. These changes reflect additions, deletions and the effect of appeal settlements.

| Local Authority Area    | Total No of Subjects |            | Rateable Value |               | Net Effect  |
|-------------------------|----------------------|------------|----------------|---------------|-------------|
|                         | 01/04/22             | 31/03/2023 | At 01/04/2022  | At 31/03/2023 |             |
| Angus Council           | 5,676                | 5,684      | £79,143,745    | 78,931,950    | - £ 211,795 |
| Dundee City Council     | 6,218                | 6,302      | £188,713,780   | 189,370,120   | £ 656,340   |
| Perth & Kinross Council | 10,244               | 10,154     | £160,744,004   | 160,953,374   | £ 209,370   |
| Total                   | 22,138               | 22,140     | £428,601,529   | 429,255,444   | £ 653,915   |

Performance levels in relation to Valuation Roll maintenance are measured by how quickly new or altered entries are shown on the Roll. The number of new and altered entries in the Valuation Rolls and the period between their completion and alteration of the Valuation Roll during 2022/23 are detailed in the table below. The targets for the year were set as 72.5% of alterations within 3 months and 88% within 6 months.

Although the performance achieved was below target, this can be attributed to a number of factors - including the carrying out of a Revaluation of all non-domestic subjects under a new shortened timetable, the entry in the Roll of a substantial number of new Land entries as part of a one-off exercise, and the requirement to transfer significant numbers of Self Catering Units to the Valuation List following notification of a change of use out with the six month period.

| Local Authority Area    | No of new and altered entries | Percentage entered of amended within |           |                    |
|-------------------------|-------------------------------|--------------------------------------|-----------|--------------------|
|                         |                               | <3 months                            | <6 months | more than 6 months |
| Angus Council           | 271                           | 72.30%                               | 81.50%    | 18.50%             |
| Dundee City Council     | 538                           | 58.70%                               | 70.00%    | 30.00%             |
| Perth & Kinross Council | 533                           | 62.90%                               | 74.70%    | 25.30%             |
| Total                   | 1,342                         | 63.10%                               | 74.20%    | 25.80%             |

### General Revaluation 2017

The Assessor has a statutory duty to carry out a Revaluation of all non-domestic property in the Valuation Area at prescribed times. The previous Revaluation, which came into effect on 1 April 2017, was scheduled to remain in force until 31 March 2022. However, reflecting the circumstances of the Covid-19 pandemic, the Scottish Government enacted legislation to delay the next revaluation until 1 April 2023.

A key feature of the Non-Domestic Rates system is that each proprietor, tenant and occupier may, if they feel aggrieved by the new valuation, lodge a formal appeal. Appeals can be lodged against a "Revaluation" assessment within certain statutory time limits. "Running Roll" appeals can also be lodged in respect of any new or amended entries in the Valuation Roll, or on the ground that there has been an "error" or that there has been a "material change of circumstances" affecting the value of the property, on an ongoing basis. Details of the relevant mechanisms and time limits for appeals are included with each Valuation Notice and published on-line and in the press.

During the course of the year staff have been dealing with both Revaluation Appeals and Running Roll Appeals. A summary of appeal receipt and disposal progress as at 31 March 2023 is shown below.

|                        | Appeals Received | Appeals Resolved | Appeals Resolved |              | Appeals Outstanding |             |
|------------------------|------------------|------------------|------------------|--------------|---------------------|-------------|
|                        |                  |                  | Original RV      | Resolved RV  | Appeals             | RV          |
| 2010 Revaluation       | 6,017            | 6,012            | £330,436,768     | £308,406,575 | 5                   | £113,900    |
| 2010/11 Running Roll   | 2,920            | 2,919            | £229,545,190     | £226,486,900 | 1                   | £103,000    |
| 2011/12 Running Roll   | 3,016            | 3,016            | £235,968,895     | £234,404,870 | 0                   | £0          |
| 2012/13 Running Roll   | 470              | 470              | £59,231,235      | £55,930,085  | 0                   | £0          |
| 2013/14 Running Roll   | 238              | 235              | £33,473,325      | £31,271,145  | 3                   | £128,500    |
| 2014/15 Running Roll   | 314              | 312              | £32,467,300      | £29,866,060  | 2                   | £59,300     |
| 2015/16 Running Roll   | 154              | 153              | £12,261,400      | £11,337,320  | 1                   | £71,400     |
| 2016/17 Running Roll   | 161              | 160              | £17,366,625      | £15,979,330  | 1                   | £38,400     |
| 2017 Revaluation       | 6,255            | 6,187            | £326,503,601     | £305,424,425 | 68                  | £5,068,075  |
| 2017/18 Running Roll   | 610              | 607              | £34,109,065      | £30,558,845  | 3                   | £30,875     |
| 2018/19 Running Roll   | 246              | 244              | £30,878,830      | £28,287,975  | 2                   | £40,850     |
| 2019/20 Running Roll * | 2,852            | 2,237            | £175,455,215     | £173,930,865 | 615                 | £52,982,015 |
| 2020/21 Running Roll * | 2,723            | 2,435            | £172,596,709     | £172,077,859 | 288                 | £24,075,470 |
| 2021/22 Running Roll   | 161              | 120              | £15,357,365      | £14,370,415  | 41                  | £2,559,390  |
| 2022/23 Running Roll   | 83               | 23               | £4,298,625       | £4,198,175   | 60                  | £9,453,875  |

\* These years include a substantial number of additional appeals that relate to the Covid-19 pandemic. These were lodged on the basis that the altered economic situation, and the legally enforced lockdown arising from the pandemic, constitute a material change of circumstances such that Rateable Values should be reduced. The concern is that these may represent a significant additional work stream going forward. However, since the Non-Domestic Rates (Coronavirus) (Scotland) Act 2022 came into force, which was introduced with the aim of substantially reducing the number of appeals which proceed, a large number of appeals have been withdrawn. It remains to be seen whether the remaining appeals will also be withdrawn prior to their disposal deadline of 31 December 2023.

### Non-Domestic Rating Reform

Following the Barclay Review of Non-Domestic Rates and the subsequent introduction of the Non-Domestic Rates (Scotland) Act 2020, the Assessor and his staff have required to carry out a range of work to implement the provisions of the Act.

An exercise to identify and survey public parks, parts of parks and buildings within them which now fall to enter the Valuation Roll was carried out and this resulted in 123 new entries being made across Tayside with effect from 1 April 2023.

IT development work was carried out in order to support the requirement to provide addresses of rented properties which were taken into account in determining the basic valuation rate for certain subjects valued in comparison with other rented properties, and rented property lists can accordingly now be viewed on the SAA Portal where available.

Substantial work has been carried out and is ongoing in relation to an audit of the approximately 1,500 Tayside entries in the Valuation Roll for self-catering holiday accommodation. With effect from 1 April 2022, to remain entered in the Roll, as well as the existing requirement of an intention to make the property available for letting on a commercial basis for 140 days or more, properties must now actually be let for at least 70 days in the financial year. Where the above requirements are not satisfied, properties are being deleted from the Valuation Roll and entered into the Council Tax Valuation List.

Valuation Appeal Committee duties have now transferred to the Local Taxation Chamber of the Scottish Courts and Tribunals Service (SCTS) which was established on 1 April 2023, and the new two stage Proposals and Appeals system is now in force. Substantial work to both processes and systems to facilitate the new system has taken place and is ongoing. 1,097 outstanding non-domestic appeals have been transferred for Tayside to SCTS.

## General Revaluation 2023

The 2023 General Revaluation has been carried out and came into effect on 1 April 2023. This revaluation has implemented many of the reforms arising from the Barclay Review noted above. In preparation for the revaluation, the Board's Information Gathering Team was heavily engaged in ingathering rental and cost evidence upon which the valuations were based. Valuation staff carried out the substantial task of analysing that information and preparing schemes of valuation and Practice Notes in conjunction with colleague Assessors across the country. This was undertaken with the assistance of the Board's IT section in upgrading and amending the in-house valuation IT systems to accommodate new valuation practices and procedures. Further work was undertaken with colleague Assessors to upgrade the SAA Portal to provide the necessary enhancements.

For this Revaluation a draft valuation roll was published on 30 November 2022 indicating proposed values and draft Revaluation Notices indicating these values were issued to all proprietors, tenants and occupiers of Non-Domestic subjects throughout Tayside on 5 December. 22,245 subjects were revalued having a total Rateable value of approximately £447 million. Valuation Notices confirming final values were issued on 30 March 2023.

## Council Tax Banding

The Valuation List, which comprises 216,746 entries, was fully maintained during the year by adding new dwellings, deleting dwellings that have been demolished and re-banding dwellings as appropriate following alteration and sale. The list was maintained by way of weekly updates, with Banding Notices issued to Council Tax payers and notification of amendments to the three Councils' Finance Departments also transmitted on a weekly basis. Sales information continued to be identified and recorded to assist in the valuation and banding process.

The Council Tax List is also available for public inspection on the Scottish Assessors' website. Data is uploaded to the site on a weekly basis so that information on banding is always up to date. Additionally, an on-line facility is available for the lodging of proposals to amend bands, although the circumstances in which proposals will be valid are restricted by legislation.

The number of new dwellings entered in the Valuation List during 2022/23 and the period taken between their completion and entry on the list is detailed in the following table.

| Local Authority Area    | No of new entries | Percentage entered on Valuation List within |          |                    |
|-------------------------|-------------------|---|----------|--------------------|
|                         |                   | 3 months                                    | 6 months | more than 6 months |
| Angus Council           | 396               | 94.90%                                      | 98.20%   | 1.80%              |
| Dundee City Council     | 444               | 89.40%                                      | 97.50%   | 2.50%              |
| Perth & Kinross Council | 1,052             | 91.70%                                      | 96.90%   | 3.10%              |
| Total                   | 1,892             | 91.90%                                      | 97.40%   | 2.60%              |

The targets were set at 93% of new entries being made within 3 months and 98% within 6 months. The performance achieved was marginally below target. The allocation of substantial staff resource to disposal of outstanding proposals in order to minimise those to be transferred to Scottish Courts and Tribunal Service, and the requirement to transfer significant numbers of Self Catering Units to the Valuation List following notification of a change of use out with the six month period, impacted on the percentages achieved.

## Register of Electors

In order to maintain a complete and accurate Register of Electors, various initiatives were undertaken throughout the year to identify potential new electors. These initiatives included obtaining information from house sales information, from the valuation of premises, from Council Tax records supplied by the local authorities, from school records supplied by local authority and/or private schools, from the Scottish Prison Service and from various other sources. Where appropriate, forms were issued to encourage potential electors to register. Where electors had moved from their address they were removed from the Register and formal notifications were posted to inform them of this. Where the available information was not clear, reviews were undertaken whereby the elector was invited to confirm their residence or seek a hearing, failing which they would be removed from the Register.



The provisions of the Elections Act 2022 began to be introduced in January 2023, with applications being received for voter authority certificates from electors without appropriate photo ID, to allow them to vote in future UK General elections and UK Parliamentary by-elections. New procedures were introduced and comprehensive staff training was provided to allow successful implementation of this new requirement.

### **Elections 2022/23**

Scottish Local Government Elections took place as scheduled on 5 May 2022. A national media campaign was initiated jointly by Electoral Registration Officers across Scotland in order to provide as much information and guidance as possible for the electorate prior to the elections. In February 2022 a Household Notification Letter (HNL) detailing the electors registered at each address was issued to each household across Angus and Perth & Kinross. This letter identified the deadlines for new applications to register to vote and for postal and proxy votes and invited applications at an early date. The number of postal voters in Angus and Perth & Kinross rose from 57,632 on 1 March to 59,945 on 5 May 2022, an increase of 2,313. Staff covered both offices throughout polling day and all appropriate procedures were delivered as agreed with the relevant Returning Officers.

### **2022 Canvass**

The annual canvass of electors commenced in June 2022. Under current procedures the electorate in both Angus and Perth & Kinross were data matched against the UK Government's Digital Service records. If an entire household matched, a Route 1 notification letter was issued to that household to confirm the named electors registered at that address. Households receiving a Route 1 notification letter did not need to respond to the letter unless they had a change to report. This accounted for 79% of households in Angus and Perth & Kinross and significantly reduced the number of reminder forms and door to door visits that would have been required under the previous procedures.

Of the properties which received a Route 1 notification letter some 23,641 households responded advising of changes which resulted in either a review of the elector being carried out for removal, or a new registration form being issued to any new potential electors.

Route 2 Canvass Forms (similar to the Household Enquiry Form) were issued to the remaining 28,560 households. These households were required to respond confirming that the elector details held were correct or to report any changes. Where no reply was received a Route 2 Canvass Reminder Form was issued. Where contact details were available attempts were made to contact non-responders by telephone or by email.

Door to door canvassers were engaged to visit any households that did not respond to a Route 2 Canvass Form or to contacts made by telephone and/or email. All canvassers continued to use a tablet instead of taking paper forms. The benefits from using the tablets were the mapping system, which automatically pinpoints the homes to be visited, a reduction in the weight of items to be carried and real time updates to reflect any changes to the list of outstanding properties to be visited.

An individual Invitation to Register form (ITR) was issued to all new electors identified unless the elector had already submitted an online application. Additional efforts were made to encourage the use of text, email or internet service.

A comparison between the Registers of Electors published on 1 December 2021 and those published on 1 December 2022 is as follows:

| <b>Local Authority Area</b> | <b>Electorate at<br/>1 December 2021</b> | <b>Electorate at<br/>1 December 2022</b> | <b>Net Change</b> |
|-----------------------------|--|--|-------------------|
| Angus                       | 91,235                                   | 91,024                                   | -211              |
| Perth & Kinross             | 119,386                                  | 120,318                                  | 932               |
| <b>Total</b>                | <b>210,621</b>                           | <b>211,342</b>                           | <b>721</b>        |

## The Open Electoral Register

Electors may opt out of having their name listed in the Open Register on which there is no restriction on access, sale and supply. Statistics in relation to the Full Register and the Open Register as at 1 December 2022 are as follows:-

| Local Authority Area | Total Electorate | Total No of Electors "Opting-Out" | Opt-Outs as % | Total on Open Register |
|----------------------|------------------|-----------------------------------|---------------|------------------------|
| Angus                | 91,024           | 44,734                            | 49.1%         | 46,290                 |
| Perth & Kinross      | 120,318          | 65,450                            | 54.4%         | 54,868                 |
| Total                | 211,342          | 110,184                           | 52.1%         | 101,158                |

## Performance Standards

The Electoral Commission has launched its revised Performance Standards regime and the SAA has agreed a set of KPIs to help benchmark services with a view to improving performance. A report from the Commission on the Registers published on 1 December 2022 in terms of these indicators is awaited.

## General

The Management of the Joint Board has continued to operate with the assistance of various working groups reporting to the Management Team. These groups monitor all matters relating to the core functions, including governance, health and safety and information technology. The membership and remits of the working groups continue to be reviewed as necessary. Senior members of staff have also continued to contribute to the work of the Scottish Assessors' Association (SAA) which meets regularly to facilitate a consistent approach in the administration of the Valuation, Council Tax and Electoral Registration services.

## Financial Performance

### Revenue Expenditure

The Tayside Valuation Joint Board, at its meeting on 24 January 2022, approved the provisional 2022/23 Revenue Budget of £2,793,441 which was then requisitioned from the three Constituent Councils, in line with the following apportionment (based on Councils' 21/22 GAE figures for Lands Valuation and Council Tax Valuation):

|                 |                |                  |
|-----------------|----------------|------------------|
| Angus           | 26.42%         | 738,027          |
| Dundee City     | 30.90%         | 863,173          |
| Perth & Kinross | 42.68%         | 1,192,241        |
|                 | <b>100.00%</b> | <b>2,793,441</b> |

The 2022/2023 Revenue Budget of £2,793,441 included the use of £26,000 from General Reserve and other net savings, including the review of office accommodation and an assumed 2% pay award, partly offset by a reduction in other budget heads.

The Joint Board received quarterly Revenue Monitoring reports during 2022/2023 in order to keep the members fully apprised as to the projected revenue outturn position. At its meeting on 23 August 2004, the Joint Board agreed that any final underspend on the General Fund in any financial year should be returned to the Constituent Councils.

The following tables reconcile the Revenue Budget approved by the Joint Board on 24<sup>th</sup> January 2022 to the revised budget figures that are included in the Comprehensive Income and Expenditure Statement shown on page 23.

Table 1 shows the budget virements made to reflect underlying transfers within the base revenue budget.

Table 2 shows budget adjustments required by the 2022/2023 Code of Practice. Actual outturn figures and under/overspends are also shown and are explained in the detailed variance analysis below.

Table 1

|  | 2022/23<br>Approved<br>Budget<br>£ | Barclay<br>Review<br>£ | Monitored<br>Budget<br>£ |
|--|------------------------------------|------------------------|--------------------------|
| Staff Costs  | 3,067,955                          | (8,163)                | 3,059,792                |
| Property Costs   | 200,600                            |                        | 200,600                  |
| Supplies and Services  | 315,200                            | 8,163                  | 323,363                  |
| Transport Costs  | 29,000                             |                        | 29,000                   |
| Third Party Payments   | 37,500                             |                        | 37,500                   |
| <b>Cost of Services</b>  | <b>3,650,255</b>                   | <b>0</b>               | <b>3,650,255</b>         |
| <b>Income</b>  |                                    |                        |                          |
| Other Operating Income & Expenditure                                     | (499,270)                          |                        | (499,270)                |
| Financing and Investment Income  | (2,000)                            |                        | (2,000)                  |
| Taxation and Non Specific Other Grant Income                             | (329,537)                          |                        | (329,537)                |
| <b>(Surplus) or deficit on Provision of Services before Requisitions</b> | <b>2,819,448</b>                   | <b>0</b>               | <b>2,819,448</b>         |
| Recognised Capital Income  |                                    |                        |                          |
| Requisition Income   | (2,793,439)                        | 0                      | (2,793,439)              |
| <b>(Surplus)/Deficit for the year on Provision of Services</b>           | <b>26,009</b>                      | <b>0</b>               | <b>26,009</b>            |

## TAYSIDE VALUATION JOINT BOARD

## Statement Reconciling the Movements Between the Approved Revenue Budget &amp; The Adjusted Budget

Table 2

|  | Approved<br>Budget<br>£000 | Corp &<br>Democratic Core<br>Reallocation<br>£000 | Net<br>Depreciati<br>Allocation<br>£000 | Capital<br>Contribution<br>Reallocation<br>£000 | Employee<br>Benefit Adj<br>£000 | IAS 19<br>Adjustments<br>£000 | Revised<br>Budget<br>£000 | Actual<br>Expenditure<br>£000 | Variance   |
|--|----------------------------|---|---|---|---------------------------------|-------------------------------|---------------------------|-------------------------------|------------|
| Staff Costs  | 3,060                      |   |   |   | (19)                            | 556                           | 3,597                     | 3,591                         | (5)        |
| Property Costs   | 201                        |   |   |   |                                 |                               | 201                       | 186                           | (14)       |
| Supplies and Services  | 323                        | (17)  |   |   |                                 |                               | 306                       | 443                           | 137        |
| Transport Costs  | 29                         |   |   |   |                                 |                               | 29                        | 16                            | (13)       |
| Third Party Payments   | 38                         |   |   |   |                                 |                               | 39                        | 38                            | 1          |
| Depreciation   |                            |   | 38                                      |   |                                 |                               | 38                        | 38                            | 0          |
| Corporate and Democratic Core                                  |                            | 17  |   |   |                                 |                               | 17                        | 17                            | 0          |
| Non distributed costs  |                            |   |   |   |                                 |                               | 0                         | 0                             | 0          |
| Curtailment  |                            |   |   |   |                                 |                               | 0                         | 0                             | 0          |
| <b>Cost of Services</b>  | <b>3,650</b>               | <b>0</b>  | <b>38</b>                               | <b>0</b>  | <b>(19)</b>                     | <b>556</b>                    | <b>4,226</b>              | <b>4,330</b>                  | <b>105</b> |
| <b>Income</b>  |                            |   |   |   |                                 |                               |                           |                               |            |
| Other Operating Income & Expendit                              | (499)                      |   |   |   |                                 |                               | (499)                     | (515)                         | (16)       |
| Financing and Investment Income                                | (2)                        |   |   |   |                                 | 12                            | 10                        | 5                             | (5)        |
| Taxation and Non Specific Other<br>Grant Income                | (330)                      |   |   |   |                                 |                               | (330)                     | (377)                         | (47)       |
| <b>(Surplus) or deficit on Provis</b>                          | <b>2,819</b>               | <b>0</b>  | <b>38</b>                               | <b>0</b>  | <b>(19)</b>                     | <b>568</b>                    | <b>3,407</b>              | <b>3,442</b>                  | <b>35</b>  |
| Recognised Capital Income                                      |                            |   |   | (26)  |                                 |                               | (26)                      | (26)                          | 0          |
| Requisition Income   | (2,793)                    |   |   |   |                                 |                               | (2,793)                   | (2,793)                       | 0          |
| <b>Requisition Income</b>                                      | <b>26</b>                  | <b>0</b>  | <b>38</b>                               | <b>(26)</b>                                     | <b>(19)</b>                     | <b>568</b>                    | <b>588</b>                | <b>623</b>                    | <b>36</b>  |
| <b>(Surplus)/Deficit for the year on Provision of Services</b> |                            |   |   |   |                                 |                               | <b>0</b>                  |                               |            |
| Actuarial gains/(losses) on pension assets                     |                            |   |   |   |                                 |                               |                           |                               | 0          |
| <b>Net (Surplus) / Deficit for the</b>                         | <b>26</b>                  | <b>0</b>  | <b>38</b>                               | <b>(26)</b>                                     | <b>(19)</b>                     | <b>568</b>                    | <b>588</b>                | <b>623</b>                    | <b>36</b>  |
| IAS 19 Adjustments   |                            |   |   |   |                                 | (568)                         | (568)                     | (568)                         | 0          |
| Other IFRS Adjustments   |                            |   | (38)                                    | 26  | 19                              |                               | 7                         | 6                             | (1)        |
| CAA Adjustment - Loss on Disposal                              |                            |   |   |   |                                 |                               |                           | (10)                          | (10)       |
| <b>Total (Surplus) / Deficit</b>                               | <b>26</b>                  | <b>0</b>  | <b>0</b>                                | <b>0</b>  | <b>0</b>                        | <b>0</b>                      | <b>26</b>                 | <b>51</b>                     | <b>25</b>  |

The outturn on Expenditure and Funding Analysis (page 22) indicates that £51,000 requires to be taken from the General Reserve, which represents an overspend of £25,000 on the Revenue Budget.

The main budget variances are summarised below:

*Staff Costs (Underspend £5,000):*

A couple of posts were vacant at the start of the 22/23 financial year. Also, throughout the year posts budgeted as full time were filled by staff carrying out part time hours. This underspend would have been greater however the pay award to staff in 22/23 was £153k greater than budgeted and no additional funding was provided to support this additional cost.

*Property Costs (Underspend £14,000)*

Underspends on Rates (£2k) and Water charges (£3k) however the running costs of both Robertson House and William Wallace House were overspent by £7k and £13k respectively, mainly due to increased utility costs. There was a release of £27k from the Dilapidation provision for Robertson House following a review and reassessment of what is required.

*Supplies & Services (Overspend £137,000)*

Overspend primarily due to Postages (£51k), which included issue of draft and final notices for Revaluation 2023. Postage costs also rose significantly during 22/23. Other overspends included Electoral IT Licences (£26k) and Printing of Electors (£12k), Maintenance (£7k), Legal Fees (£6k) and Printing Forms (£5k).

*Transport Costs (Underspend £13,000)*

Fewer journeys taken due to new ways of working established since Covid-19. The change in working is reflected in the 23/24 budget.

*Third Party Payments (Overspend £1,000)*

Legal expenses were slightly more than anticipated due to spend on contentious appeals.

*Other Income and Expenditure (Over achieved Income £21,000)*

Additional income was received through Sale – Registers (£16k) and IORB (£5k).

*Taxation and Non-Specific Other Grant Income (Over achieved Income £47,000)*

£50k was used from the Individual Electoral Registration reserve to cover costs associated with carrying out this work.

## **General Reserve**

In setting the 2022/23 Revenue Budget, the Treasurer advised that the minimum level of uncommitted balances that the Joint Board should operate with is £60,000. The sum of £26,000 was earmarked in the setting of the Joint Board's 2022/23 Revenue Budget. This ensured no increase in the requisition from Constituent Councils. The financial performance of the Joint Board during 2022/23 meant that £21,000 allocation from General Reserve was required. The General Reserve balance at 31 March 2023 therefore has decreased to £60,000, including a ring-fenced amount of £31,000 for the Barclay Review Implementation. As the uncommitted general reserve has fallen beneath the minimum level advised by the treasurer this will be monitored and have remedial steps taken in 23/24.

## **Capital Expenditure**

During 2022/23 the Joint Board incurred £26,000 of capital expenditure on computer equipment and associated communications networking. This expenditure was funded by the three constituent councils.

## **Borrowing Facilities**

The Joint Board does not have the powers to incur any new capital debt directly through borrowing. Accordingly, the Joint Board's capital expenditure requirements in 2022/2023 are funded by a contribution from the three Constituent Councils.

## **Control of Revenue and Capital Expenditure**

The control of both the revenue and capital expenditure of the Joint Board is an ongoing and substantial exercise which requires a positive contribution from staff and elected members to ensure that the Joint Board's financial

objectives are achieved and that financial resources are fully utilised. The following Annual Accounts reflects the fact that this has been carried out satisfactorily in the course of the financial year.

### **Pension Surplus (IAS 19)**

Under International Accounting Standard 19 (Employee Benefits), the Joint Board is required to include figures in the Annual Accounts relating to the assets, liabilities, income and expenditure related to the pension scheme for its employees. It has been estimated that the Joint Board had a net pension asset of £5,160,000 as at 31 March 2023. The estimated net Pension Liability at 31 March 2022 was £339,000. The overall increase was due to a decrease in the value of liabilities arising from changes in actuarial financial assumptions. Further information on this can be found below under Balance Sheet.

### **Service Changes and Future Developments**

There were no changes to the statutory functions undertaken by the Joint Board during the financial year. The Joint Board continues to refine its staffing structure and use of resources to help ensure that it continues to meet ambitious targets while also dealing with legislative reform issues and managing budget constraints.

The Assessor continues to work with the SAA and Scottish Government on implementation of the recommendations from the Barclay Review, and additionally with the Electoral Commission and UK Government on implementing legislative changes in relation to Electoral Registration. The Assessor and his team continue to review the staff structure with a view to making additional changes going forward.

### **Principal Risks and Uncertainties**

The Joint Board maintains, manages and regularly reports on Business Continuity and Risk Management arrangements. Internal Audit assessed the Joint Board's procedures in this area as good with no weaknesses identified.

Individual Electoral Registration utilises significant resources and generates a funding gap which is currently met by a reserve created through previous funding by the UK Cabinet Office. As shown on page 11, this reserve injected significant funding in 22/23 and no further funding for this finance gap is expected when the reserve has been fully used, which in future may increase the financial burden on the Joint Board. Ongoing Electoral Registration legislative changes will have an impact on future workloads and may have further potential financial impact.

Additional duties imposed on the Assessor as a result of implementation of the recommendations of the Barclay Review have been funded by the Scottish Government. Recent lower than anticipated funding allocations have though had a financial impact and it is uncertain whether this funding will continue into the longer term.

The Joint Board recognises the impact of continuing financial pressures on the constituent authorities and continues to seek to generate efficiencies and utilise limited reserves wherever possible. This strategy, together with prudent management of resources during a period of strong performance and significant operational challenges has allowed the Joint Board to set a standstill budget for 2023/24.

The Assessor and Electoral Registration Officer will look to introduce further efficiency savings in future, although with a significant number of statutory duties to be met, continual reduction of resources could have an adverse impact on performance measures and service delivery.

### **Conclusion**

Sound financial management and effective risk management have enabled the Joint Board to successfully manage its financial affairs during financial year 2022/2023. However, significant risks surrounding future uncertainties continue to affect the plans for the Joint Board to effectively manage budgetary pressures.

Despite significant challenges, operational performance continues to remain at a high level and effective management of a committed staff will continue to ensure that the Joint Board is able to meet its objectives.

We wish to acknowledge the significant efforts and exceptional hard work of all staff in facing up to the challenges encountered and contributing to the Joint Board's successful operational performance, the staff whose financial stewardship has contributed to the Joint Board's financial position at 31 March 2023 and everyone involved in the preparation of the annual accounts.

**Robert Emmott**

**Roy Christie**

**Depute Lord Provost**

**BSc, CPFA  
Treasurer**

**Tayside Valuation Joint Board  
19 June 2023**

**DipSurv MRICS AEA (Cert  
Scotland)**

**Assessor and Electoral  
Registration Officer  
Tayside Valuation Joint Board  
19 June 2023**

**Kevin Cordell  
Convener  
Tayside Valuation Joint Board  
19 June 2023**

## TAYSIDE VALUATION JOINT BOARD

### ANNUAL GOVERNANCE STATEMENT

#### Scope of Responsibility

Tayside Valuation Joint Board is responsible for ensuring that its business is conducted in accordance with the law and appropriate standards. This is to ensure that public funds and assets at its disposal are safeguarded, properly accounted for and used economically, efficiently and effectively. The Joint Board also has a duty to make arrangements to secure continuous improvement in the way its functions are carried out.

In discharging these responsibilities elected members and senior officers are responsible for implementing effective arrangements for governing the Joint Board's affairs and facilitating the effective exercise of its functions, including arrangements for the management of risk.

To this end the Joint Board approved and adopted a local Code of Corporate Governance that is consistent with the principles of the CIPFA/SOLACE (Chartered Institute of Public Finance and Accountancy/ Society of Local Authority Chief Executives) framework *Delivering Good Governance in Local Government (2016)*. This statement explains how Tayside Valuation Joint Board delivers good governance and reviews the effectiveness of these arrangements.

#### The Joint Board's Governance Framework

The governance framework comprises the systems, processes, cultures and values by which the Joint Board is directed and controlled. It also describes the way it engages with its stakeholders. It enables the Joint Board to monitor the achievement of its strategic objectives and consider whether those objectives have led to the delivery of appropriate, cost-effective services.

Within the overall control arrangements the system of internal financial control is intended to ensure that assets are safeguarded, transactions are authorised and properly recorded, and material errors or irregularities are either prevented or would be detected within a timely period. It is based on a framework of regular management information, financial regulations, administrative procedures and management supervision.

The framework reflects the arrangements in place to meet the seven supporting principles of effective corporate governance. These are as follows:

- behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law;
- ensuring openness and comprehensive stakeholder engagement;
- defining outcomes in terms of sustainable economic, social, and environmental benefits;
- determining the interventions necessary to optimise the achievement of intended outcomes;
- developing the entity's capacity, including the capability of its leadership and the individuals within it;
- managing risks and performance through robust internal control and strong public financial management; and
- Implementing good practices in transparency, reporting and audit to deliver effective accountability.

The overall control arrangements include:

- identifying the Joint Board's objectives in the Service Plan.
- monitoring of objectives by the Joint Board and senior officers.
- reporting performance regularly to Joint Board meetings.
- clearly defined Standing Orders, Financial Regulations, Tender Procedures and Delegation of Powers.
- approved anti-fraud and corruption strategies including "whistle-blowing" arrangements.
- setting targets to measure financial and service performance.
- formal revenue and capital budgetary control systems and procedures.
- the assurances provided by Internal Audit through their independent review work of the Joint Board's internal control systems.

Additionally, in order to support Chief Financial Officers in the fulfilment of their duties and to ensure that local authority organisations have access to effective financial advice of the highest level, CIPFA's *Role of the Chief*

*Financial Officer* has introduced a "comply or explain" requirement in the Annual Accounts. The Treasurer complies with the principles set out in CIPFA's *Role of the Chief Financial Officer (2016)*.

### Review of Effectiveness

Members and officers of the Joint Board are committed to the concept of sound governance and the effective delivery of Joint Board services and take into account comments made by internal and external auditors.

In addition the Joint Board have made a self-assessment of their own arrangements. This involved the completion of a 94-point checklist, by the Assessor, covering seven supporting principles defined in CIPFA/SOLACE's *Delivering Good Governance in Local Government (2016)*. This indicated a high level of compliance.

The Joint Board's Internal Audit Service provider conforms to the Public Sector Internal Audit Standards (PSIAS), and reports to the Joint Board. Internal Audit undertakes an annual programme of work, which is reported to the Joint Board. The Internal Auditor provides an independent opinion on the adequacy and effectiveness of the system of internal control.

### Continuous Improvement Agenda

The self-assessment checklist completed by the Assessor as part of the Joint Board's assurance gathering process highlights that the Joint Board is fully compliant in the seven key governance areas covered.

The Joint Board's progress against the Continuous Improvement Agenda items for 2022/23 are detailed in Table 1.

**TABLE 1**

| Improvements 2022/23  | Principle | Code Reference       | Responsible Officer(s) | Target Completion Date | Progress Updates  |
|---|-----------|----------------------|------------------------|------------------------|---|
| 1 Investigate options for ensuring that the medium term financial strategy integrates with service priorities and resource constraints. | 4         | 2.8,3.1,3.2,3.3,3.4, | Treasurer              | 31/01/2023             | Progress carried forward from 2021/22<br>Prior to agreeing the annual Revenue Budget and as part of the budget preparation process, the Service reviews its budgets and realigns them to ensure that they reflect the best estimate of the cost of providing services for the financial year (the requirement to do this was agreed as part of the Medium Term Financial Strategy). |
| 2 Review NDR Systems taking cognisance of Barclay Review Recommendations  | 2         | 2.5                  | Assessor               | 31/03/2023             | The NDR systems are under review - with some updates having taken place in 21/22 - and further development to ensure suitability for the new duties imposed by the Non-Domestic Rates (Scotland) Act 2020.  |
| 3 Review the Service Level Agreement with Dundee City Council   | 2         | 2.5                  | Assessor / Clerk       | 30/09/2021             | Dundee City Council commenced update of all Service Level Agreements in March 2021  |
| 4 Review policies in relation to maintaining the health and wellbeing of the workforce  | 2         | 2.5                  | Assessor               | 31/03/2023             | A number of policies were updated in 21/22, with the review and update of policies continuing in 22/23  |



The Principles and References included in the above table refer to the Local Code of Corporate Governance.

During 2022/2023, Internal Audit have conducted audits in the areas of Electoral Registration, Data Protection/Freedom of Information and Follow up Reviews. No significant weaknesses were identified, although in relation to Data Protection/Freedom of Information, two opportunities for improvement have been identified and the Assessor is working to ensure these improvements are made. In the follow up reviews, only one item was identified as outstanding and has subsequently been actioned. Overall, the level of assurance was concluded to be good and the systems and procedures implemented meet their control objectives. The Internal Auditor's Annual Report 2022/06 concludes that, in the opinion of the Internal Auditor, the Joint Board operates adequate and effective arrangements for risk management, control and governance.

It is proposed that during 2023/24 steps are taken to address the items identified in the Continuous Improvement Agenda (see Table 2) to further enhance the Joint Boards governing arrangements.

**TABLE 2**

| <b>Improvements 2023/24</b>  | <b>Principle</b> | <b>Code Reference</b> | <b>Responsible Officer(s)</b> | <b>Target Completion Date</b> | <b>Progress Updates</b>  |
|--|------------------|-----------------------|-------------------------------|-------------------------------|--|
| 1 Review NDR Systems taking cognisance of Barclay Review Recommendations               | 2                | 2.5                   | Assessor                      | 31/03/2024                    | The NDR systems are under review - with some updates having taken place in 22/23 - and further development to ensure suitability for the new duties imposed by the Non-Domestic Rates (Scotland) Act 2020. |
| 2 Review policies in relation to maintaining the health and wellbeing of the workforce | 2                | 2.5                   | Assessor                      | 31/03/2024                    | A number of policies were updated in 22/23, with the review and update of policies continuing in 23/24   |

The Principles and References included in the above table refer to the Local Code of Corporate Governance.

The annual review demonstrates sufficient evidence that the Code's principles of delivering good governance in local government operated effectively and the Joint Board complies with the Local Code of Corporate Governance in all significant respects. Future actions will be taken as necessary to maintain and further enhance the Joint Board's governance arrangements.

**Depute Lord Provost  
Kevin Cordell  
Convener  
Tayside Valuation Joint Board  
19 June 2023**

**Roy Christie DipSurv MRICS AEA (Cert Scotland)  
Assessor and ERO  
Tayside Valuation Joint Board  
19 June 2023**

## TAYSIDE VALUATION JOINT BOARD

## REMUNERATION REPORT

## INTRODUCTION

The Joint Board is required to prepare and publish within its Annual Accounts an annual Remuneration Report under the Local Authority Accounts (Scotland) Regulations 2014. The report sets out the remuneration of the Convener, Vice Convener and Senior Employees of the Joint Board and accrued pension benefits of the Senior Employees. The report also provides information on the number of Joint Board employees (including Senior Employees) whose total actual remuneration was £50,000 or more, this information being disclosed in salary bandings of £5,000 above £50,000. The following report has been prepared in accordance with the aforementioned Regulations. The Joint Board's External Auditor is required to audit certain parts of the Remuneration Report and give a separate opinion in his report on the Annual Accounts as to whether the Remuneration Report has been properly prepared in accordance with the Regulations. Tables 1, 2, 3 and 5 are subject to audit, and the remainder of the report is subject to review.

## REMUNERATION ARRANGEMENTS

**Convener and Vice Convener**

The remuneration of Councillors is regulated by the Local Governance (Scotland) Act 2004 (Remuneration) Regulations 2019 (Scottish Statutory Instrument No. 2019/23). The Regulations set out the remuneration payable to Councillors with the responsibility of a Convener or Vice Convener of a Joint Board. The Regulations require the remuneration to be paid by the Council of which the Convener or Vice Convener is a member. The Council is also required to pay pension contributions arising from the Convener or Vice Convener being a member of the Local Government Pension Scheme.

The Joint Board has an arrangement with each Council who remunerates the Chair and Vice-Chair to reimburse the Council for the additional costs of that councillor arising from them being a Chair or Vice-Chair of the Joint Board.

The remuneration details for the Convener and Vice Convener of Tayside Valuation Joint Board are set out in Table 1.

**TABLE 1 – REMUNERATION OF COUNCILLOR WHO IS CONVENER OF TAYSIDE VALUATION JOINT BOARD**

| Councillor Name                          | Responsibility                               | Salary, Fees & Allowances<br>£ | Total Remuneration<br>2022/2023<br>£ | Total Remuneration<br>2021/2022<br>£ |
|--|--|--------------------------------|--------------------------------------|--------------------------------------|
| <b>Depute Lord Provost Kevin Cordell</b> | Convener, Tayside Valuation Joint Board      | 6,965                          | 6,965                                | 6,086                                |
| <b>Councillor Dave Cuthbert</b>          | Vice-Convener, Tayside Valuation Joint Board | 1,600                          | 1,600                                | 1,165                                |
| <b>Total</b>                             |  | <b>8,565</b>                   | <b>8,565</b>                         | <b>7,251</b>                         |

**Senior Employees**

The salaries of Senior Employees take account of the duties and responsibilities of their posts. Senior Employees are entitled to participate in Dundee City Council's Contract Car Hire Scheme, subject to meeting certain criteria. Dundee City Council's Policy & Resources Committee is responsible for agreeing the terms of the Contract Car Hire Scheme.

For the purposes of the Remuneration Report, the Regulations set out the following criteria for designation as a Senior Employee of the Joint Board:

- (i) has responsibility for management of the Joint Board to the extent that the person has power to direct or control the major activities of the authority (including activities involving the expenditure of money), during the year to which the Report relates, whether solely or collectively with other persons;
- (ii) 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
- (iii) annual remuneration, including any remuneration from a local authority subsidiary body, is £150,000 or more.

The Joint Board has determined that three employees covering three posts meet the criteria for designation as a Senior Employee in 2022/23. The remuneration details for the Senior Employees of the Joint Board are set out in Table 2.

**TABLE 2 – REMUNERATION OF SENIOR EMPLOYEES**

| Employee Name              | Post Title                                    | Salary, Fees & Allowances<br>£ | Expenses Chargeable Against Tax<br>£ | Total Remuneration 2022/2023<br>£ | Total Remuneration 2021/2022<br>£ |
|----------------------------|---|--------------------------------|--------------------------------------|-----------------------------------|-----------------------------------|
| Alastair Kirkwood (Note 1) | Assessor                                      | 19,611                         | -                                    | 19,611                            | 112,262                           |
| Roy Christie (Note 1)      | Assessor / Assistant Assessor                 | 111,080                        | -                                    | 111,080                           | 74,507                            |
| Donald Allan               | Assistant Assessor                            | 78,041                         |                                      | 78,041                            | 74,507                            |
| Linda Williamson           | Assistant Assessor<br>(Start Date 01/06/2022) | 65,034                         | -                                    | 65,034                            | 0                                 |
| <b>Total</b>               |   | <b>273,766</b>                 | -                                    | <b>273,766</b>                    | <b>186,769</b>                    |

Note 1: Alastair Kirkwood retired on 31 May 2022 and Roy Christie was appointed Assessor on 1 June 2022.

The Regulations also require information to be published on the total number of Joint Board employees (including Senior Employees) whose total actual remuneration was £50,000 or more. This information is to be disclosed in salary bandings of £5,000 above £50,000 and is shown in the following table:

**TABLE 3 - REMUNERATION BANDS**

| Remuneration Bands | No of Employees |           |
|--------------------|-----------------|-----------|
|                    | 2021/2022       | 2022/2023 |
| £50,000 - £54,999  | 2               | 1         |
| £55,000 - £59,999  | 3               | 1         |
| £60,000 - £64,999  | 0               | 3         |
| £65,000 - £69,999  | 0               | 0         |
| £70,000 - £74,999  | 2               | 0         |
| £75,000 - £80,000  | 0               | 2         |
| £100,000 -£114,999 | 1               | 1         |

### ACCRUED PENSION BENEFITS

Pension benefits for Tayside Valuation Joint Board employees are provided through the Local Government Pension Scheme (LGPS) which is a career average related earnings (CARE) pension scheme. This means that pension benefits are based on the career average revalued pay and the number years that the person has been a member of the scheme. The scheme's normal retirement age for Joint Board employees is based on the state retirement age (but with a minimum of age 65).

From 1 April 2009 a five tier contribution system was introduced with contributions from scheme members being based on how much pay falls into each tier. This is designed to give more equality between the cost and benefits of scheme membership. Prior to 2009, contribution rates were set at 6% for all non-manual employees. The members' contribution rates for 2022/2023 remain at the 2009/2010 rates although the pay bandings have been adjusted. The tiers and contribution rates are set out in Table 4.

TABLE 4 - TIERS AND CONTRIBUTION RATES

| 2021/2022<br>Whole Time Pay on Earnings: | Contribution<br>Rate<br>2021/2022 | 2022/2023<br>Whole Time Pay on Earnings: | Contribution<br>Rate<br>2022/2023 |
|--|-----------------------------------|--|-----------------------------------|
| up to and including £22,200              | 5.50%                             | up to and including £23,000              | 5.50%                             |
| above £22,201 and up to £27,100          | 7.25%                             | above £23,001 and up to £28,100          | 7.25%                             |
| above £27,101 and up to £37,200          | 8.50%                             | above £28,101 and up to £38,600          | 8.50%                             |
| above £37,201 and up to £49,600          | 9.50%                             | above £38,601 and up to £51,400          | 9.50%                             |
| above £49,601 and above                  | 12%                               | above £51,401 and above                  | 12%                               |

If a person works part-time their contribution rate is worked out on the whole-time pay rate for the job, with actual contributions paid on actual pay earned.

There is no automatic entitlement to a lump sum. Members may opt to give up (commute) pension for lump sum up to the limit set by the Finance Act 2004. The accrual rate guarantees a pension based on 1/60<sup>th</sup> of final pensionable salary and years of pensionable service. Prior to 2009 the accrual rate guaranteed a pension based on 1/80<sup>th</sup> and a lump sum based on 3/80<sup>th</sup> of final pensionable salary and years of pensionable service.

### Convener and Vice Convener

There were no pension contributions made by the Joint Board in respect of the Convener and Vice Convener of Tayside Valuation Joint Board.

### Senior Employees

The accrued pension benefits for Senior Employees are set out in Table 5, together with the pension contributions made by the Joint Board.

TABLE 5 - ACCRUED PENSION BENEFITS FOR SENIOR EMPLOYEES

| Employee Name          | Post Title                  | Pension<br>as at 31<br>March<br>2023<br>£000 | Pension<br>Difference<br>from 31<br>March 2022<br>£000 | Lump Sum<br>as at 31<br>March 2023<br>£000 | Lump Sum<br>Difference<br>from 31<br>March 2023<br>£000 | Pension<br>Cont.<br>2022/23<br>£ | Pension<br>Cont.<br>2021/22<br>£ |
|------------------------|-----------------------------|--|--|--|---|----------------------------------|----------------------------------|
| Roy Christie ( Note 1) | Assessor/Assistant Assessor | 58   | 18   | 106  | 35  | 18,881                           | 12,666                           |
| Donald Allan           | Assistant Assessor          | 42   | 3  | 68   | 3   | 13,267                           | 12,666                           |
| Linda Williamson       | Assistant Assessor          | 19   | 18   | 18   | 18  | 11,056                           | 0                                |
| <b>Total</b>           |                             | <b>119</b>                                   | <b>39</b>  | <b>192</b>                                 | <b>56</b>   | <b>43,204</b>                    | <b>25,332</b>                    |

Note 1: Alastair Kirkwood retired on 31 May 2022 and Roy Christie was appointed Assessor on 1 June 2022

### Exit Packages

There were no exit packages in 2022/23 (2021/22 Nil).

### Assumptions and Contextual Information

The value of the accrued pension benefits has been calculated on the basis of the age at which the person will first become entitled to receive a pension on retirement without reduction on account of its payment at that age; without exercising any option to commute pension entitlement into a lump sum; and without any adjustment for the effects of future inflation. The pension figures shown relate to the benefits that the person has accrued as a consequence of their total Local Government service and not just their current appointment.

In considering the accrued pension benefits figures the following contextual information should be taken into account:

- (i) the figures for pension and lump sum are illustrative only in light of the assumptions set out above and do not necessarily reflect the actual benefits that any individual may receive upon retirement.
- (ii) the accrued benefits figures are reflective of the pension contributions that both the employer and the scheme member have made over a period of time. In 2022/23, the scheme member contribution rate for Senior Employees was in the range of 8.7% to 9.8% (2021/2022 8.8% to 9.9%) of pensionable pay.

In 2022/23, the employer contribution rate was 17.0% (2022/2023 17.0%) of pensionable pay for Senior Employees.

**Depute Lord Provost  
Kevin Cordell  
Convener  
Tayside Valuation Joint Board  
19 June 2023**

**Roy Christie DipSurv MRICS AEA (Cert Scotland)  
Assessor and ERO  
Tayside Valuation Joint Board  
19 June 2023**

## TAYSIDE VALUATION JOINT BOARD

## STATEMENT OF RESPONSIBILITIES FOR THE ANNUAL ACCOUNTS

**The Joint Board's responsibilities**

The Joint Board is required to:

- make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs. In this Joint Board, that officer is the Treasurer;
- 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 so far as is compatible with that legislation, in accordance with proper accounting practices (section 12 of the Local Government in Scotland Act 2003).
- approve the Annual Accounts for signature.

I confirm that these Annual Accounts were approved for signature by the Joint Board at its meeting on 19 June 2023.

**Depute Lord Provost**  
**Kevin Cordell**  
**Tayside Valuation Joint Board**  
**19 June 2023**

**The Responsibilities of the Treasurer**

The Treasurer is responsible for the preparation of the Joint Board's Annual Accounts in accordance with proper practices as required by legislation and set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom ("the Code of Practice).

In preparing this annual accounts, the Treasurer has:

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that were reasonable and prudent;
- complied with legislation;
- complied with the Code of Practice (in so far as it is compatible with legislation).

The Treasurer has also:

- kept proper accounting records which were up to date;
- 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 Joint Board at the accounting date and of its income and expenditure for the year ended 31 March 2023.

**Mr Robert Emmott, BSc, CPFA**  
**Treasurer**  
**Tayside Valuation Joint Board**  
**19 June 2023**

**TAYSIDE VALUATION JOINT BOARD**  
**EXPENDITURE AND FUNDING ANALYSIS**

The objective of the Expenditure and Funding Analysis is to demonstrate how the funding available to the Joint Board (i.e. income from Constituent Councils and government grants) for the year has been used in providing services in comparison with those resources consumed or earned by the Joint Board in accordance with generally accepted accounting practices. The Expenditure and Funding Analysis also shows how this expenditure is allocated for decision making purposes. Income and expenditure accounted for under generally accepted accounting practices is presented more fully in the Comprehensive Income and Expenditure Statement.

| 2021/22   |  |   | 2022/23   |  |   |
|---|--|---|---|--|---|
| Net Expenditure Chargeable to the General Reserve | Adjustments between the Funding and Accounting Basis | Net Expenditure in the Comprehensive Income and Expenditure Statement | Net Expenditure Chargeable to the General Reserve | Adjustments between the Funding and Accounting Basis | Net Expenditure in the Comprehensive Income and Expenditure Statement |
| £000  | £000   | £000  | £000  | £000   | £000  |
| <b>EXPENDITURE</b>                                |  |   |   |  |   |
| 2,963   | 529  | 3,492   | 3,042   | 550  | 3,592   |
| 171   | -  | 171   | 186   | -  | 186   |
| 468   | -  | 468   | 443   | -  | 443   |
| 13  | -  | 13  | 16  | -  | 16  |
| 30  | -  | 30  | 38  | -  | 38  |
| -   | 39   | 39  | -   | 38   | 38  |
| 16  | -  | 16  | 17  | -  | 17  |
| <b>3,661</b>                                      | <b>568</b>   | <b>4,229</b>  | <b>3,742</b>                                      | <b>588</b>   | <b>4,330</b>  |
| (3,631)   | 33   | (3,598)   | (3,691)   | (16)   | (3,707)   |
| <b>30</b>   | <b>601</b>   | <b>631</b>  | <b>51</b>   | <b>572</b>   | <b>623</b>  |
| 141   |  |   | 111   |  |   |
| (30)  |  |   | (51)  |  |   |
| -   |  |   | -   |  |   |
| <b>111</b>  |  |   | <b>60</b>   |  |   |

**NOTES TO THE EXPENDITURE FUNDING ANALYSIS**

NOTES TO THE EXPENDITURE AND FUNDING ANALYSIS

Adjustments from General Reserve to arrive at the Comprehensive Income and Expenditure Statement amounts

| 2021/22                                   |  |                            |                   | 2022/23                                   |  |                            |                   |
|---|--|----------------------------|-------------------|---|--|----------------------------|-------------------|
| Adjustments for Capital Purposes (Note A) | Net Change for the Pensions Adjust -ments (Note B) | Other Differences (Note C) | Total Adjustments | Adjustments for Capital Purposes (Note A) | Net Change for the Pensions Adjust -ments (Note B) | Other Differences (Note C) | Total Adjustments |
| £000                                      | £000   | £000                       | £000              | £000                                      | £000   | £000                       | £000              |
| -   | 606  | (77)                       | 529               | -   | 568  | (19)                       | 529               |
| 39  | -  | -                          | 39                | 28  | -  | -                          | 39                |
| 39  | 606  | (77)                       | 568               | 28  | 568  | (19)                       | 577               |
| (18)                                      | 51   | -                          | 33                | (5)                                       | -  | -                          | (5)               |
| <b>21</b>                                 | <b>657</b>   | <b>(77)</b>                | <b>601</b>        | <b>23</b>                                 | <b>568</b>   | <b>(19)</b>                | <b>572</b>        |

Difference between the General Reserve Surplus or Deficit and CIES Surplus or Deficit on the Provision of Services

Note A – Adjustments for Capital Purposes adds in Depreciation and Capital Grants.

Note B – Net change for the removal of pension contributions and the addition of IAS 19 Employee Benefits pension related expenditure and income.

Note C – Other differences between the amounts debited/credited to the Comprehensive Income and Expenditure Statement and amounts payable and receivable to be recognised under statute.

## TAYSIDE VALUATION JOINT BOARD

## COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

This statement shows the accounting cost in the year of providing services in accordance with generally accepted accounting practices. The Joint Board receives requisition income from Constituent Councils to cover expenditure; this may be different from the accounting cost.

| 2021/22                        |                      |                 |                    | 2022/23                        |                      |                 |                    |
|--------------------------------|----------------------|-----------------|--------------------|--------------------------------|----------------------|-----------------|--------------------|
| Budgeted<br>Net<br>Expenditure | Gross<br>Expenditure | Gross<br>Income | Net<br>Expenditure | Budgeted<br>Net<br>Expenditure | Gross<br>Expenditure | Gross<br>Income | Net<br>Expenditure |
| £000                           |                      |                 | £000               | £000                           |                      |                 | £000               |
| 3,514                          | 3,492                | 0               | 3,492              | 3,597                          | 3,591                | 0               | 3,591              |
| 222                            | 171                  | 0               | 171                | 201                            | 186                  | 0               | 186                |
| 366                            | 468                  | 0               | 468                | 306                            | 443                  | 0               | 443                |
| 49                             | 13                   | 0               | 13                 | 29                             | 16                   | 0               | 16                 |
| 50                             | 30                   | 0               | 30                 | 39                             | 38                   | 0               | 38                 |
| 39                             | 39                   | 0               | 39                 | 38                             | 38                   | 0               | 38                 |
| 16                             | 16                   | 0               | 16                 | 17                             | 17                   | 0               | 17                 |
| <b>4,256</b>                   | <b>4,229</b>         | <b>0</b>        | <b>4,229</b>       | <b>4,226</b>                   | <b>4,330</b>         | <b>0</b>        | <b>4,330</b>       |
| (490)                          | 0                    | (499)           | (499)              | (499)                          | 0                    | (515)           | (515)              |
| 49                             | 51                   | (1)             | 50                 | 10                             | 12                   | (7)             | 5                  |
| (405)                          | 0                    | (365)           | (365)              | (330)                          | 0                    | (377)           | (377)              |
| <b>3,410</b>                   | <b>4,280</b>         | <b>(865)</b>    | <b>3,415</b>       | <b>3,407</b>                   | <b>4,342</b>         | <b>(899)</b>    | <b>3,442</b>       |
| (18)                           | 0                    | (18)            | (18)               | (26)                           | 0                    | (26)            | (26)               |
| (2,765)                        | 0                    | (2,765)         | (2,765)            | (2,793)                        | 0                    | (2,793)         | (2,793)            |
| <b>627</b>                     | <b>4,280</b>         | <b>(3,648)</b>  | <b>631</b>         | <b>588</b>                     | <b>4,342</b>         | <b>(3,719)</b>  | <b>623</b>         |
| (2,316)                        | 0                    | (2,316)         | (2,316)            | (6,067)                        |                      | (6,068)         | (6,068)            |
| <b>(1,689)</b>                 | <b>4,280</b>         | <b>(5,964)</b>  | <b>(1,684)</b>     | <b>(5,480)</b>                 | <b>4,343</b>         | <b>(9,787)</b>  | <b>(5,445)</b>     |

The notes on pages 27 to 49 form part of the financial statements



**TAYSIDE VALUATION JOINT BOARD**  
**MOVEMENT IN RESERVES STATEMENT**

This statement shows the movement from the start of the year to the end on the different reserves held by the Joint Board, analysed into 'usable reserves' (i.e. those that can be applied to fund expenditure) and 'unusable reserves'. This statement shows how the movements in year of the Joint Board's reserves are broken down between gains and losses in accordance with generally accepted accounting practices and the statutory adjustments required to return the amounts chargeable to requisitions for the year.

|  | General<br>Reserve<br>Balance<br>£000 | <b>Total<br/>Usable<br/>Reserves</b><br>£000 | Unusable<br>Reserves<br>£000 | <b>Total Board<br/>Reserves</b><br>£000 |
|--|---------------------------------------|--|------------------------------|---|
| <b>Balance at 31 March 2021 carried forward</b>                                    | <b>141</b>                            | <b>141</b>                                   | <b>(2,061)</b>               | <b>(1,920)</b>                          |
| <b><u>Movement in Reserves during 2021/2022</u></b>                                |                                       |  |                              |   |
| <b>Total Comprehensive Expenditure and Income</b>                                  | <b>(631)</b>                          | <b>(631)</b>                                 | 2,329                        | <b>1,699</b>                            |
| Adjustments Between Accounting Basis & Funding Basis<br>Under Regulations (Note 9) | 601                                   | <b>601</b>                                   | <b>(602)</b>                 | <b>(1)</b>                              |
| <b>Increase/(Decrease) in 2021/2022</b>  | <b>(30)</b>                           | <b>(30)</b>                                  | <b>1,727</b>                 | <b>1,698</b>                            |
| <b>Balance at 31 March 2022 carried forward</b>                                    | <b>111</b>                            | <b>111</b>                                   | <b>(334)</b>                 | <b>(223)</b>                            |
| <br>   |                                       |  |                              |   |
| <b>Balance at 31 March 2022 carried forward</b>                                    | <b>111</b>                            | <b>111</b>                                   | <b>(334)</b>                 | <b>(223)</b>                            |
| <b><u>Movement in Reserves during 2022/2023</u></b>                                |                                       |  |                              |   |
| <b>Total Comprehensive Expenditure and Income</b>                                  | <b>(623)</b>                          | <b>(623)</b>                                 | 6,068                        | <b>5,445</b>                            |
| Adjustments Between Accounting Basis & Funding Basis<br>Under Regulations (Note 9) | 572                                   | <b>572</b>                                   | <b>(572)</b>                 | -                                       |
| <b>Increase/(Decrease) in 2022/2023</b>  | <b>(51)</b>                           | <b>(51)</b>                                  | <b>5,496</b>                 | <b>5,445</b>                            |
| <b>Balance at 31 March 2023 carried forward</b>                                    | <b>60</b>                             | <b>60</b>                                    | <b>5,162</b>                 | <b>5,222</b>                            |

The notes on pages 27 to 49 form part of these Financial Statements

## TAYSIDE VALUATION JOINT BOARD

## BALANCE SHEET

The Balance Sheet shows the value as at the Balance Sheet date of the assets and liabilities recognised by the Joint Board. The net liabilities of the Joint Board (assets less liabilities) are matched by the reserves held by the Joint Board. Reserves are reported in two categories. The first category is usable reserves, ie those that the Joint Board may use to provide services, subject to the need to maintain a prudent level of reserves. The second category is unusable reserves that the Joint Board is not able to use to provide services. This category includes reserves that hold timing differences shown in the Movement in Reserves Statement line 'Adjustments between accounting basis and funding basis under regulations'.

| 31st March<br>2022<br>£000                     | Note | 31st March<br>2023<br>£000 |
|--|------|----------------------------|
| 100 Property, Plant & Equipment                | 22   | 79                         |
| - Net Pension Asset                            | 18   | 5,160                      |
| <b>100 Long Term Assets</b>                    |      | <b>5,239</b>               |
| 40 Short Term Debtors                          | 24   | 51                         |
| 558 Cash and Cash Equivalents                  | 14   | 302                        |
| <b>598 Current Assets</b>                      |      | <b>353</b>                 |
| (457) Short Term Creditors                     | 25   | (274)                      |
| (56) Capital Contributions Receipts in Advance | 29   | (53)                       |
| <b>(513) Current Liabilities</b>               |      | <b>(327)</b>               |
| (70) Provisions                                | 26   | (43)                       |
| (339) Net Pension Liabilities                  | 18   | -                          |
| <b>(409) Long Term Liabilities</b>             |      | <b>(43)</b>                |
| <b>(223) Net Asset Liabilities</b>             |      | <b>5,222</b>               |
| 111 Usable reserves                            | 10   | 60                         |
| (334) Unusable Reserves                        | 11   | 5,162                      |
| <b>(223) Total Reserves</b>                    |      | <b>5,222</b>               |

Robert Emmott, BSc, CPFA  
Treasurer  
Tayside Valuation Joint Board  
19 June 2023

The notes on pages 26 to 49 form part of the financial statements

## TAYSIDE VALUATION JOINT BOARD

## CASH FLOW STATEMENT

The Cash Flow Statement shows the changes in cash and cash equivalents of the Joint Board during the reporting period. The statement shows how the Joint Board generates and uses cash and cash equivalents by classifying cash flows as operating and investing activities. The amount of net cash flows arising from operating activities is a key indicator of the extent to which the operations of the Joint Board are funded by way of requisitions from Constituent Authorities. Investing activities represent the extent to which cash outflows have been made for resources which are intended to contribute to the Joint Board's future service delivery.

| <b>2021/2022</b> |   | <b>2022/2023</b> |
|------------------|---|------------------|
| <b>£000</b>      |   | <b>£000</b>      |
| 631              | Net (surplus) or deficit on the provision of services                               | 600              |
| <b>(590)</b>     | Adjust net (surplus) or deficit on the provision of services for non cash movements | <b>(370)</b>     |
| <b>41</b>        | <b>Net cash flows from Operating Activities (note 12)</b>                           | <b>230</b>       |
| 18               | Investing Activities (note 13)  | 26               |
| <b>59</b>        | <b>Net (increase) or decrease in cash and cash equivalents</b>                      | <b>256</b>       |
| 617              | Cash and cash equivalents at the beginning of the reporting period                  | 558              |
| <b>558</b>       | <b>Cash and cash equivalents at the end of the reporting period (note 14)</b>       | <b>302</b>       |

The notes on pages 27 to 49 form part of the financial statements

**TAYSIDE VALUATION JOINT BOARD**  
**NOTES TO THE FINANCIAL STATEMENTS**

**1 ACCOUNTING POLICIES**

**A General Principles**

The Annual Accounts summarises the Joint Board's transactions for the 2022/2023 financial year and its position at the year-end of 31 March 2023. The Board is required to prepare Annual Accounts by the The Local Authority Accounts (Scotland) Regulations 2014. Section 12 of the Local Government in Scotland Act 2003 requires that they be prepared in accordance with proper accounting practices. These practices primarily comprise the Code of Practice on Local Authority Accounting in the United Kingdom 2022/2023 and the Service Reporting Code of Practice 2022/2023, supported by International Financial Reporting Standards (IFRS) and statutory guidance issued under Section 12 of the 2003 Act. The accounts have been prepared on a going concern basis. The accounting convention adopted in the Annual Accounts is principally historical cost, modified by the revaluation of certain categories of non-current assets and financial instruments.

**B Accruals of Income and Expenditure**

Activity is accounted for in the year that it takes place, not simply when cash payments are made or received. In particular:

- Revenue from contracts with service recipients, whether for services or the provision of goods, is recognised when (or as) the goods or services are transferred to the service recipient in accordance with the performance obligations in the contract.
- Revenue from the provision of services is recognised when the Joint Board can measure reliably the percentage of completion of the transaction and it is probable that economic benefits or service potential associated with the transaction will flow to the Joint Board.
- Expenses in relation to services received (including those rendered by the Joint Board's employees) are recorded as expenditure when the services are received, rather than when payments are made.
- Where revenue and expenditure have been recognised but cash has not been received or paid, a debtor or creditor for the relevant amount is recorded in the Balance Sheet. Where debts may not be settled, the balance of debtors is written down and a charge made to revenue for the income that might not be collected.

**C Cash and Cash Equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. In the Cash Flow Statement (page 25), cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the Joint Board's cash management.

**D Changes in Accounting Policies and Estimates and Errors**

Changes in accounting policies are only made when required by proper accounting practices or when the change provides more reliable or relevant information about the effect of transactions, other events and conditions on the Joint Board's financial position or financial performance. Where a change is made, it is applied retrospectively by adjusting opening balances and comparative amounts for the prior period as if the new policy had always been applied. Changes in accounting estimates are accounted for prospectively, i.e. in the current and future years affected by the change. Material errors discovered in prior period figures are corrected retrospectively by amending opening balances and comparative amounts for the prior period.

## **E Charges to Revenue for Non-Current Assets**

Tayside Valuation Joint Board accounts are debited with the following amounts to record the cost of holding non-current assets during the year:

- depreciation attributable to the assets used by the Joint Board

The Joint Board is not required to raise requisition income to cover depreciation. Depreciation is therefore reversed by way of an adjusting transaction with the Capital Adjustment Account in the Movement in Reserves Statement.

## **F Employee Benefits**

### Benefits Payable During Employment

Short-term employee benefits (those that fall due wholly within 12 months of the year-end), such as wages and salaries, paid annual leave and paid sick leave and non-monetary benefits (eg cars) for current employees, are recognised as an expense in the year in which employees render service to the Joint Board. An accrual is made against services in the Surplus or Deficit on the Provision of Services for the cost of holiday entitlements (or any form of leave, eg time off in lieu) earned by employees but not taken before the year-end, which employees can carry forward into the next financial year, being the period in which the employee takes the benefit. The accrual is made at the wage and salary rates applicable in the following accounting year. The accrual is charged to Surplus or Deficit on the Provision of Services, but then reversed out through the Movement in Reserves Statement so that holiday entitlements are charged to revenue in the financial year in which the holiday absence occurs.

### Termination Benefits

Termination benefits are amounts payable as a result of a decision by the Joint Board to terminate an employee's employment before the normal retirement date or an employee's decision to accept voluntary redundancy in exchange for those benefits, and are charged on an accruals basis to the Non Distributed Costs line in the Comprehensive Income and Expenditure Statement at the earlier of when the Joint Board can no longer withdraw the offer of those benefits or when the Joint Board recognises costs for a restructuring. Where termination benefits involve the enhancement of pensions, statutory provisions require the General Reserve balance to be charged with the amount payable by the Joint Board to the pension fund or pensioner in the year, not the amount calculated according to the relevant accounting standards. In the Movement in Reserves Statement, appropriations are required to and from the Pensions Reserve to remove the notional debits and credits for pension enhancement termination benefits and replace them with debits for the cash paid to the pension fund and pensioners and any such amounts payable but unpaid at the year-end.

### Post Employment Benefits

Employees of the Joint Board are members of the Local Government Pension Scheme (Tayside Pension Fund), a defined benefits scheme which is administered by Dundee City Council. The scheme provides defined benefits to members (retirement lump sums and pensions), earned as employees worked for the Joint Board.

The Local Government Pension Scheme is accounted for as a defined benefits scheme:

- The liabilities of the Tayside Pension Fund attributable to the Joint Board are included in the Balance Sheet on an actuarial basis using the projected unit method – i.e. an assessment of the future payments that will be made in relation to retirement benefits earned to date by employees, based on assumptions about mortality rates, employee turnover rates etc, and projections of earnings for current employees.
- Liabilities are discounted to their value at current prices, using a discount rate based on the indicative rate of return on high quality corporate bond, iBoxx AA rated over 15 year corporate bond index.

The assets of the Tayside Pension Fund attributable to the Joint Board are included in the Balance Sheet at their fair value:

- quoted securities – current bid price
- unquoted securities – professional estimate
- unitised securities – current bid price
- property – market value.

The change in the net pensions liability is analysed into the following components:

- Service cost comprising:
  - current service cost – the increase in liabilities as a result of years of service earned this year – allocated in the Comprehensive Income and Expenditure Statement to staff costs
  - past service cost – the increase in liabilities as a result of a scheme amendment or curtailment whose effect relates to years of service earned in earlier years – debited to the Surplus/Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement as part of Non Distributed Costs
  - net interest on the defined benefit liability, ie net interest expense for the Joint Board – the change during the period in the net defined benefit liability that arises from the passage of time charged to the Financing and Investment Income and Expenditure line of the Comprehensive Income and Expenditure Statement – this is calculated by applying the discount rate used to measure the defined benefit obligation at the beginning of the period to the net defined liability at the beginning of the period – taking into account any changes the net defined benefit liability during the period as a result of contribution and benefit payments.
- Remeasurements comprising:
  - the return on scheme assets – excluding amounts included in net interest on the net defined benefit liability – charged to the Pension Reserve as Other Comprehensive Income and Expenditure
  - actuarial gains and losses – changes in the net pensions liability that arise because events have not coincided with assumptions made at the last actuarial valuation or because the actuaries have updated their assumptions – charged to the Pensions Reserve as Other Comprehensive Income and Expenditure.
- contributions paid to the Tayside Pension Fund – cash paid as employer’s contributions to the pension fund in settlement of liabilities; not accounted for as an expense.

In relation to retirement benefits, statutory provisions require the General Reserve balance to be charged with the amount payable by the Joint Board to the pension fund or directly to pensioners in the year, not the amount calculated according to the relevant accounting standards. In the Movement in Reserves Statement, this means that there are transfers to and from the Pensions Reserve to remove the notional debits and credits for retirement benefits and replace them with debits for the cash paid to the pension fund and pensioners and any such amounts payable but unpaid at the year-end. The negative balance that arises on the Pensions Reserve thereby measures the beneficial impact on the General Reserve of being required to account for retirement benefits on the basis of cash flows rather than as benefits are earned by employees.

#### *Discretionary Benefits*

The Joint Board also has restricted powers to make discretionary awards of retirement benefits in the event of early retirements. Any liabilities estimated to arise as a result of an award to any member of staff are accrued in the year of the decision to make the award and accounted for using the same policies as are applied to the Local Government Pension Scheme.

## **G Events After the Reporting Period**

Events after the Balance Sheet date are those events, both favourable and unfavourable, that occur between the end of the reporting period and the date when the Annual Accounts are authorised for issue. Two types of events can be identified:

- those that provide evidence of conditions that existed at the end of the reporting period – the Annual Accounts are adjusted to reflect such events
- those that are indicative of conditions that arose after the reporting period – the Annual Accounts are not adjusted to reflect such events, but where a category of events would have a material effect, disclosure is made in the notes of the nature of the events and their estimated financial effect

Events taking place after the date of authorisation for issue are not reflected in the Annual Accounts.

## **H Government Grants and Contributions**

Whether paid on account, by instalments or in arrears, government grants and contributions are recognised as due to the Joint Board when there is reasonable assurance that:

- the Joint Board will comply with the conditions attached to the payments, and
- the grants or contributions will be received

Amounts recognised as due to the Joint Board are not credited to the Comprehensive Income and Expenditure Statement until conditions attaching to the grant or contribution have been satisfied. Conditions are stipulations that specify that the future economic benefits or service potential embodied in the asset in the form of the grant or contribution are required to be consumed by the recipient as specified or future economic benefits or service potential must be returned to the transferor. Monies advanced as grants and contributions for which conditions have not been satisfied are carried in the Balance Sheet as creditors. When conditions are satisfied, the grant or contribution is credited to the relevant line (attributable revenue grants and contributions) or Taxation and Non-specific Grant Income and Expenditure (non-ringfenced revenue grants and all capital grants) in the Comprehensive Income and Expenditure Statement. Where contributions are credited to the Comprehensive Income and Expenditure Statement, they are reversed out of the General Reserve Balance in the Movement in Reserves Statement. Where the grant or contribution has yet to be used to finance capital expenditure, it is posted to the Capital Contributions Unapplied Account. Where it has been applied, it is posted to the Capital Adjustment Account. Amounts in the Capital Contributions Unapplied Account are transferred to the Capital Adjustment Account once they have been applied.

## **I Leases**

Leases are classified as finance leases where the terms of the lease transfer substantially all the risks and rewards incidental to ownership of the property, plant or equipment from the lessor to the lessee. All other leases are classified as operating leases. Where a lease covers both land and buildings, the land and buildings elements are considered separately for classification. Arrangements that do not have the legal status of a lease but convey a right to use an asset in return for payment are accounted for under this policy where fulfilment of the arrangement is dependent on the use of specific assets.

### The Joint Board as Lessee

#### *Finance Leases*

Property, plant and equipment held under finance leases is recognised on the Balance Sheet at the commencement of the lease together with an equivalent deferred liability for the obligation to pay the lessor. Where applicable, any initial direct costs of the Joint Board are added to the carrying amount of the asset. Any premiums paid on entry into a lease are applied to writing down the lease liability. Contingent

rents are charged as expenses in the years in which they are incurred.

Lease payments are apportioned between:

- a charge for the acquisition of the interest in the property, plant or equipment – applied to write down the lease liability, and
- a finance charge (debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement)

Property, Plant and Equipment recognised under finance leases is accounted for using the relevant accounting policies applied generally to such assets eg depreciation, revaluation and impairment review.

#### *Operating Leases*

Rentals paid under operating leases are charged to the Comprehensive Income and Expenditure Statement as an expense. Charges are made on a straight-line basis over the life of the lease, even if this does not match the pattern of payments (eg if there is a rent-free period at the commencement of the lease).

## **J Property, Plant and Equipment**

Assets that have physical substance and are held for use in the production or supply of goods or services, for rental to others or for administrative purposes and that are expected to be used during more than one financial year are classified as Property, Plant and Equipment.

#### Recognition

Expenditure on the acquisition, creation or enhancement of Property, Plant and Equipment is capitalised on an accruals basis, provided that it is probable that the future economic benefits or service potential associated with the item will flow to the Joint Board and the cost of the item can be measured reliably. Expenditure that maintains but does not add to an asset's potential to deliver future economic benefits or service potential (i.e. repairs and maintenance) is charged as an expense when it is incurred.

#### Measurement

Assets are initially measured at cost, comprising:

- the purchase price
- any costs attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management

Assets are then carried in the Balance Sheet at fair value, determined as the amount that would be paid for the asset in its existing use (existing use value – EUV).

#### Impairment

Assets are assessed at each year-end as to whether there is any indication that an asset may be impaired. Where indications exist and any possible differences are estimated to be material, the recoverable amount of the asset is estimated and, where this is less than the carrying amount of the asset, an impairment loss is recognised for the shortfall. The carrying amount of the asset is written down in the Comprehensive Income and Expenditure Statement. Where an impairment loss is reversed subsequently, the reversal is credited to the Comprehensive Income and Expenditure Statement, up to the amount of the original loss, adjusted for depreciation that would have been charged if the loss had not been recognised.

#### Disposals

When an asset is disposed of or decommissioned, the carrying amount of the asset in the Balance Sheet is written off to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement as part of the gain or loss on disposal. Receipts from disposals (if any) are credited to the same



line in the Comprehensive Income and Expenditure Statement also as part of the gain or loss on disposal (i.e. netted off against the carrying value of the asset at the time of disposal). Amounts received for disposals are categorised as capital receipts. The balance of receipts is required to be credited to the Capital Receipts Reserve, and can then only be used for new capital investment or set aside to reduce the Joint Board's underlying need to borrow (the capital financing requirement). Receipts are appropriated to the Reserve from the General Reserve Balance in the Movement in Reserves Statement. The written-off value of disposals is not a charge against requisition income, as the cost of non-current assets is fully provided for under separate arrangements for capital financing. Amounts are appropriated to the Capital Adjustment Account from the General Reserve Balance in the Movement in Reserves Statement.

#### Depreciation

Depreciation is provided for on all Property, Plant and Equipment assets by the systematic allocation of their depreciable amounts over their useful lives. Depreciation for computer equipment is calculated on the straight line basis over 5 years.

### **K Provisions, Contingent Liabilities and Contingent Assets**

#### Provisions

Provisions are made where an event has taken place that gives the Joint Board a legal or constructive obligation that probably requires settlement by a transfer of economic benefits or service potential, and a reliable estimate can be made of the amount of the obligation. For example, the Joint Board may be involved in a court case that could eventually result in the making of a settlement or the payment of compensation. Provisions are charged as an expense to the Comprehensive Income and Expenditure Statement in the year that the Joint Board becomes aware of the obligation, and measured at the best estimate at the Balance Sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties. When payments are eventually made, they are charged to the provision carried in the Balance Sheet. Estimated settlements are reviewed at the end of each financial year – where it becomes less than probable that a transfer of economic benefits will now be required (or a lower settlement than anticipated is made), the provision is reversed and credited back to the Comprehensive Income and Expenditure Statement. Where some or all of the payment required to settle a provision is expected to be recovered from another party (eg from an insurance claim), this is only recognised as income for the Joint Board if it is virtually certain that reimbursement will be received if the Joint Board settles the obligation.

#### Contingent Liabilities

A contingent liability arises where an event has taken place that gives the Joint Board a possible obligation whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the Joint Board. Contingent liabilities also arise in circumstances where a provision would otherwise be made but either it is not probable that an outflow of resources will be required or the amount of the obligation cannot be measured reliably. Contingent liabilities are not recognised in the Balance Sheet but are disclosed in a note to the accounts.

#### Contingent Assets

A contingent asset arises where an event has taken place that gives the Joint Board a possible asset whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the Joint Board. Contingent assets are not recognised in the Balance Sheet but are disclosed in a note to the accounts where it is probable that there will be an inflow of economic benefits or service potential.

### **L Reserves**

Reserves are created by transferring amounts out of the General Reserve Balance. When expenditure to be financed from a reserve is incurred, it is charged to the appropriate service in that year to score against the Surplus/Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement.

The reserve is then transferred back into the General Reserve Balance in the Movement in Reserves Statement so that there is no net charge against requisition income for the expenditure. Certain reserves are kept to manage the accounting processes for non-current assets and retirement benefits and these reserves do not represent usable resources for the Joint Board. Further information on the Joint Board's reserves is contained in notes 10 and 11.

## **M VAT**

VAT payable is included as an expense only to the extent that it is not recoverable from Her Majesty's Revenue and Customs. VAT receivable is excluded from income.

## **2 CRITICAL JUDGEMENTS IN APPLYING ACCOUNTING POLICIES**

In applying the accounting policies set out in Note 1, the Joint Board has had to make certain judgements about future events. The key judgement made in the Annual Accounts relates to the high degree of uncertainty about future levels of funding for public bodies. The Joint Board has determined that this uncertainty is not sufficient to provide an indication that the assets of the Joint Board might be impaired as a result of a need to reduce levels of service provision or affect the underlying assumption of the Joint Board's going concern basis.

The Joint Board's Balance Sheet as at 31st March 2023 shows a net asset of £5.222m (at 31st March 2022 a deficit £223k). The significant movement in this is the IAS 19 Pensions Liability, which moved from £339k as at 31st March 2022 to a Pension Asset of £5.160m as at 31st March 2023. The IAS 19 Pension Liability figure is based on a "snap shot" at 31 March 2023 and the calculation is particularly sensitive to the vagaries of the stock market. This reserve cannot be used for another purpose. Throughout the normal course of events, any projected net liability on the Tayside Pension Fund is recouped by increased employer's contributions. The IAS 19 Pension Liability does not impact on the Joint Board's General Reserve or budgetary requirements.

## **3 ACCOUNTING STANDARDS THAT HAVE BEEN ISSUED BUT NOT YET BEEN ADOPTED**

The deferral of implementation of IFRS 16 Leases to the 2024/2025 Code of Practice has meant that the 2023/2024 Code has not yet completed its full due process. There are no other relevant accounting standards that have been issued but that are not yet adopted in the 2023/2024 Code of Practice.

## **4 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 Joint 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 key items in the Joint Board's Balance Sheet at 31 March 2023 for which there is a significant risk of material adjustment in the forthcoming financial year are as follows:

| Item           | Uncertainties   | Effect if Actual Results Differ from Assumptions   |
|----------------|---|--|
| Pensions Asset | 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 is engaged to provide the Board with expert advice about the assumptions to be applied. | The effects on the net pensions liability of changes in individual assumptions can be measured. For instance, a 0.1% increase in the discount rate assumption would result in an increase in the pension liability of £357,000.                        |
| Provisions     | The Joint Board has made provisions for certain liabilities where there is a degree of uncertainty as to the amount and/or timing of settlement. Detailed information on provisions is included at note 34  | The total value of provisions in the Joint Board's balance sheet at 31 March 2023 is £43,000. If eventual settlement of the related liabilities is higher than the amounts currently provided for, then an additional charge would require to be made. |

#### 5 COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT - OTHER OPERATING INCOME & EXPENDITURE

| 2021/2022    |   | 2022/2023    |
|--------------|---|--------------|
| £000         |   | £000         |
| (490)        | Recharge for Electoral Registration (Note 20) | (516)        |
| (9)          | Other Income                                  | 0            |
| <b>(499)</b> | <b>Total</b>                                  | <b>(516)</b> |

#### 6 COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT - FINANCING AND INVESTMENT INCOME AND EXPENDITURE

| 2021/2022 |   | 2022/2023 |
|-----------|---|-----------|
| £000      |   | £000      |
| 51        | Net interest on the net defined benefit liability | 12        |
| (1)       | Interest receivable and similar income            | (7)       |
| <b>50</b> | <b>Total</b>                                      | <b>5</b>  |

#### 7 COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT – TAXATION AND NON-SPECIFIC GRANT INCOME

| 2021/2022    |                                 | 2022/2023    |
|--------------|---------------------------------|--------------|
| £000         |                                 | £000         |
| (365)        | Government Grants (see note 30) | (377)        |
| <b>(365)</b> | <b>Total</b>                    | <b>(377)</b> |

#### 8 COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT - RECOGNISED CAPITAL INCOME

| 2021/2022   |  | 2022/2023   |
|-------------|--|-------------|
| £000        |  | £000        |
| (18)        | Capital Contributions from Constituent Authorities in year   | (26)        |
| -           | Capital Contributions Receipts in Advance Recognised in year | -           |
| <b>(18)</b> | <b>Total</b>   | <b>(26)</b> |

## 9 MOVEMENT IN RESERVES STATEMENT - 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 Joint Board in the year in accordance with proper accounting practice to the resources that are specified by statutory provisions as being available to the Joint Board to meet future capital and revenue expenditure.

|   | General<br>Reserve<br>Balance<br>£000 | Movement<br>in Unusable<br>Reserves<br>£000 | Total<br>£000 |
|---|---------------------------------------|---|---------------|
| <b>2022/23</b>  |                                       |   |               |
| <b>Adjustments involving the Capital Adjustment Account:</b>  |                                       |   |               |
| <u>Reversal of items debited or credited to the Comprehensive Income and Expenditure Statement:</u>   |                                       |   |               |
| Charges for depreciation and impairment of non current assets   | (38)                                  | 38  | -             |
| Assets Written off on Disposal  | (10)                                  | 10  | -             |
| Capital contributions that have been applied to capital financing   | 26                                    | (26)  | -             |
| <b>Adjustments involving the Pensions Reserve:</b>  |                                       |   |               |
| Reversal of items relating to post employment benefits debited or credited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement (see note 11)                   | (985)                                 | 985   | -             |
| Employer's pensions contributions and direct payments to pensioners payable in the year   | 417                                   | (417)                                       | -             |
| <b>Adjustment involving the Employee Statutory Adjustment Account:</b>  |                                       |   |               |
| Amount by which officer remuneration charged to the Comprehensive Income and Expenditure Statement on an accruals basis is different from remuneration chargeable in the year in accordance with statutory requirements | 18                                    | (18)  | -             |
| <b>Total Adjustments</b>  | <b>(572)</b>                          | <b>572</b>                                  | <b>-</b>      |
| <b>2021/22</b>  | £000                                  | £000  | £000          |
| <b>Adjustments involving the Capital Adjustment Account:</b>  |                                       |   |               |
| <u>Reversal of items debited or credited to the Comprehensive Income and Expenditure Statement:</u>   |                                       |   |               |
| Charges for depreciation and impairment of non current assets   | (39)                                  | 39  | -             |
| Capital contributions that have been applied to capital financing   | 18                                    | (18)  | -             |
| <b>Adjustments involving the Pensions Reserve:</b>  |                                       |   |               |
| Reversal of items relating to post employment benefits debited or credited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement (see note 11)                   | (1,054)                               | 1,054                                       | -             |
| Employer's pensions contributions and direct payments to pensioners payable in the year   | 397                                   | (397)                                       | -             |
| <b>Adjustment involving the Employee Statutory Adjustment Account:</b>  |                                       |   |               |
| Amount by which officer remuneration charged to the Comprehensive Income and Expenditure Statement on an accruals basis is different from remuneration chargeable in the year in accordance with statutory requirements | 76                                    | (76)  | -             |
| <b>Total Adjustments</b>  | <b>(602)</b>                          | <b>602</b>                                  | <b>-</b>      |

10 **BALANCE SHEET - USABLE RESERVES**

| 31 March 2022 |                              | 31 March 2023 |
|---------------|------------------------------|---------------|
| £000          |                              | £000          |
| 111           | General Reserve              | 60            |
| <u>111</u>    | <b>Total Usable Reserves</b> | <u>60</u>     |

Of the General Reserve balance of £60,000 at 31 March 2023, £31,000 is ring-fenced for use towards the implementation of the recommendations arising from the Barclay Review (31 March 2022: £39,000)

11 **BALANCE SHEET - UNUSABLE RESERVES**

| 31 March 2022 |                                       | 31 March 2023 |
|---------------|---------------------------------------|---------------|
| £000          |                                       | £000          |
| 67            | Capital Adjustment Account            | 46            |
| (339)         | Pensions Reserve                      | 5,160         |
| (62)          | Employee Statutory Adjustment Account | (44)          |
| <u>(334)</u>  | <b>Total Unusable Reserves</b>        | <u>5,162</u>  |

Capital Adjustment Account

The Capital Adjustment Account absorbs the timing differences arising from the different arrangements for accounting for the consumption of non-current assets and for financing the acquisition, construction or enhancement of those assets under statutory provisions. The Account is debited with the cost of acquisition, construction or enhancement as depreciation and impairment losses are charged to the Comprehensive Income and Expenditure Statement. The Account is credited with the amounts set aside by the Joint Board as finance for the costs of acquisition, construction and enhancement.

Note 9 provides details of the source of all the transactions posted to the Account.

| 2021/2022 |   | 2022/2023 |
|-----------|---|-----------|
| £000      |   | £000      |
| 88        | <b>Balance at 1 April</b>   | 67        |
|           | Reversal of items relating to capital expenditure debited or credited to the Comprehensive Income and Expenditure Statement:                |           |
| (39)      | Charges for depreciation and impairment of non current assets   | (38)      |
| 49        | Capital financing applied in the year:  | 29        |
|           | Loss on Disposal  | (9)       |
| 18        | Capital grants and contributions credited to the Comprehensive Income and Expenditure Statement that have been applied to capital financing | 26        |
| <u>67</u> | <b>Balance at 31 March</b>  | <u>46</u> |

Pensions Reserve

The Pensions Reserve absorbs the timing differences arising from the different arrangements for accounting for post employment benefits and for funding benefits in accordance with statutory provisions. The Joint Board accounts for post employment benefits in the Comprehensive Income and Expenditure Statement as the benefits are earned by employees accruing years of service, updating the liabilities recognised to reflect inflation, changing assumptions and investment returns on any resources set aside to meet the costs. However, statutory arrangements require benefits earned to be financed as the Joint Board makes employer's contributions to pensions funds or eventually pays any pensions for which it is directly responsible. The debit balance on the Pensions Reserve therefore shows a substantial shortfall in the benefits earned by past and current employees and the resources the Joint Board has set aside to

meet them. The statutory arrangements will ensure that funding will have been set aside by the time the benefits come to be paid.

| 2021/2022<br>£000 |  | 2022/2023<br>£000 |
|-------------------|--|-------------------|
| (2,011)           | <b>Balance at 1 April</b>  | (339)             |
| 2,329             | Re-measurement of the net defined benefit liability/(asset)  | 6,068             |
| (1,054)           | Reversal of items relating to retirement benefits debited or credited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement | (985)             |
| 397               | Employer's pensions contributions and direct payments to pensioners payable in the year  | 416               |
| <u>(339)</u>      | <b>Balance at 31 March</b>   | <u>5,160</u>      |

#### Employee Statutory Adjustment Account

The Employee Statutory Adjustment Account absorbs the differences that would otherwise arise on the General Reserve Balance from accruing for annual and other forms of leave earned but not taken in the year. Statutory arrangements require that the impact on the General Reserve Balance is neutralised by transfers to or from the Account.

| 2021/2022<br>£000 |   | 2022/2023<br>£000 |
|-------------------|---|-------------------|
| (139)             | <b>Balance at 1 April</b>   | (62)              |
| 139               | Settlement or cancellation of accrual made at the end of the preceding  | 62                |
| <u>(62)</u>       | Amounts accrued at the end of the current year  | <u>(44)</u>       |
| 77                | Amount by which officer remuneration charged to the Comprehensive Income and Expenditure Statement on an accruals basis is different from remuneration chargeable in the year in accordance with statutory requirements | 18                |
| <u>(62)</u>       | <b>Balance at 31 March</b>  | <u>(44)</u>       |

## 12 CASH FLOW STATEMENT - OPERATING ACTIVITIES

The cash flows for operating activities include the following items:

| 2021/2022<br>£000 |                                   | 2022/2023<br>£000 |
|-------------------|-----------------------------------|-------------------|
| (1)               | Interest received                 | (7)               |
| <u>(1)</u>        | <b>Total Operating Activities</b> | <u>(7)</u>        |

## 13 CASH FLOW STATEMENT - INVESTING ACTIVITIES

| 2021/2022                                    | 2022/2023 |
|--|-----------|
| £000   | £000      |
| 18 Purchase of property, plant and equipment | 26        |
| <b>18 Total Investing Activities</b>         | <b>26</b> |

## 14 CASH FLOW STATEMENT - CASH AND CASH EQUIVALENTS

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

| 31st March 2022                            | 31st March 2023 |
|--|-----------------|
| £000                                       | £000            |
| 558 Bank current account                   | 302             |
| <b>558 Total cash and cash equivalents</b> | <b>302</b>      |

## 15 AGENCY SERVICES

Tayside Valuation Joint Board provides a comprehensive electoral registration service on behalf of Angus Council and Perth & Kinross Council. This is provided by Dundee City Council in Dundee.

|  | 2021/2022 | 2022/2023 |
|--|-----------|-----------|
|  | £000      | £000      |
| Expenditure incurred in providing electoral registration services to Angus Council           | 214       | 220       |
| Fee payable by Angus Council   | (214)     | (220)     |
| Net surplus arising on the agency arrangement  | -         | -         |
| Expenditure incurred in providing electoral registration services to Perth & Kinross Council | 276       | 280       |
| Fee payable by the Perth & Kinross Council   | (276)     | (280)     |
| Net surplus arising on the agency arrangement  | -         | -         |

## 16 MEMBERS' ALLOWANCES

The Tayside Valuation Joint Board were recharged by Angus and Dundee City Councils for the following allowances paid to the Convener and Vice-Convener:

|                                       | 2021/2022 | 2022/2023 |
|---------------------------------------|-----------|-----------|
|                                       | £000      | £000      |
| Convener and Vice-Convener Allowances | 7         | 11        |
| Total Members Allowances              | <b>7</b>  | <b>11</b> |

## 17 EXTERNAL AUDIT COSTS

The Joint Board has incurred the following costs in relation to the audit of the Annual Accounts.

|   | 2021/2022 | 2022/2023 |
|---|-----------|-----------|
|   | £000      | £000      |
| Fees payable to Audit Scotland with regard to external audit services carried out by the appointed auditor for the year | 8         | 9         |
| <b>Total</b>  | <b>8</b>  | <b>9</b>  |

18 **DEFINED BENEFIT PENSION SCHEME****Participation in pension scheme**

As part of the terms and conditions of employment of its officers, Tayside Valuation Joint Board makes contributions towards the cost of post-employment benefits. Although these benefits will not actually be payable until employees retire, the Joint Board has a commitment to make the payments and this needs to be disclosed at the time that employees earn their future entitlement.

The Joint Board participates in the Local Government Pension Scheme (Tayside Pension Fund), which is administered by Dundee City Council and is a funded defined benefit statutory scheme, meaning that the Joint Board and employees pay contributions into a fund, calculated at a level intended to balance the pension's liabilities with investment assets. The scheme currently provides benefits based on career average revalued salary and length of service on retirement.

The Joint Board also has liabilities for any discretionary pension payments outside the main scheme. These benefits are an unfunded defined benefit arrangement and liabilities are recognised when awards are made. There is no investment assets built up to meet the pensions liabilities for discretionary awards, and cash has to be generated to meet actual pension payments as they eventually fall. IAS 19 information is provided by Barnett Waddingham LLP, the independent actuaries to the Fund.

The principal risks to the Joint Board of the scheme are the life expectancy assumptions, statutory changes to the scheme, structural changes (i.e. large-scale withdrawals of members from the scheme), changes to inflation, bond yields and the performance of the equity investments held by the scheme.

**Transactions relating to post employment benefits**

The Joint Board recognises the cost of retirement benefits in the reported cost of services when they are earned by employees, rather than when the benefits are eventually paid as pensions. However, the charge required to be made against requisition funding is based on the cash payable in the year, so the real cost of post employment/retirement benefits is reversed out of the General Fund via the Movement in Reserves Statement. The following transactions have been made in the Comprehensive Income and Expenditure Statement and the General Fund Balance via the Movement in Reserves Statement during the year.



| <b>Local Government Superannuation Scheme</b>   | <b>2021/2022</b> | <b>2022/2023</b> |
|---|------------------|------------------|
| <b>Comprehensive Income and Expenditure Statement</b>   | <b>£000</b>      | <b>£000</b>      |
| Cost of Services:   |                  |                  |
| • current service cost  | 1,003            | 973              |
| Financing and Investment Income and Expenditure   |                  |                  |
| • net interest on the defined liability   | 37               | 3                |
| • administration expenses   | 14               | 9                |
| <b>Total Post Employment Benefit Charged to the Surplus or Deficit on the Provision of Services</b> | <b>1,054</b>     | <b>985</b>       |
| <b>Other Post Employment Benefit Charged to the Comprehensive Income and Expenditure Statement</b>  |                  |                  |
| Remeasurement of the net defined liability comprising:  |                  |                  |
| • Return on plan assets (excluding the amount included in the net interest expense)                 | 1,226            | (2,727)          |
| • Actuarial gains and losses arising on changes in financial assumptions                            | (1,155)          | 14,282           |
| • Actuarial gains and losses arising on changes in demographic assumptions                          | -                | (2,101)          |
| • Other gains and losses  | (150)            | (3,386)          |
|   | <b>(79)</b>      | <b>6,068</b>     |
| <b>Total Post Employment Benefit Charged to the Comprehensive Income and Expenditure Statement</b>  | <b>975</b>       | <b>7,053</b>     |

#### **Movement in Reserves Statement**

|   |         |       |
|---|---------|-------|
| • reversal of net changes made to the Surplus or Deficit for Provision of Services for post employment benefits in accordance with the Code | (1,054) | (985) |
| Actual amount charged against the General Reserve Balance for pensions in the year:   |         |       |
| • employer's contributions payable to scheme  | 397     | 417   |

#### **Pensions Assets and Liabilities Recognised in the Balance Sheet**

The amount included in the Balance Sheet arising from the Joint Board's obligation in respect of its defined benefit scheme is as follows:

| <b>Local Government Pension Scheme</b>  | <b>Local Government Pension Scheme</b> |                |
|---|--|----------------|
|   | <b>2021/22</b>                         | <b>2022/23</b> |
|   | <b>£000</b>                            | <b>£000</b>    |
| Present value of funded obligation      | 36,871                                 | 25,607         |
| Fair value of Scheme assets (bid value) | (36,814)                               | (34,382)       |
| <b>Net liability</b>                    | <b>57</b>                              | <b>(8,775)</b> |
| Present value of unfunded obligation    | 282                                    | 228            |
| Impact of Asset Ceiling                 | 0                                      | 3,387          |
| <b>Net liability in balance sheet</b>   | <b>339</b>                             | <b>(5,160)</b> |

Reconciliation of fair value of the scheme assets:

| <b>Local Government Pension Scheme</b> | <b>2021/2022</b> | <b>2022/2023</b> |
|--|------------------|------------------|
|  | <b>£000</b>      | <b>£000</b>      |
| Opening balance at 1 April             | 35,036           | 36,814           |
| Interest income on assets              | 699              | 949              |
| Return on assets less interest         | 1,226            | (2,728)          |
| Other Actuarial Gains/(Losses)         | 0                | 0                |
| Administrative expenses                | (14)             | (9)              |
| Employer contributions                 | 400              | 420              |
| Contributions by scheme participants   | 150              | 156              |
| Benefits paid                          | (683)            | (1,220)          |
| <b>Closing balance at 31 March</b>     | <b>36,814</b>    | <b>34,382</b>    |

Reconciliation of present value of the scheme liabilities (defined benefit obligation):

| Funded Liabilities: Local Government Pension Scheme  | Funded liabilities: Local Government Pension |           |
|--|--|-----------|
|  | 2021/2022                                    | 2022/2023 |
|  | £000   | £000      |
| Opening balance at 1 April                           | 37,047                                       | 37,153    |
| Current service cost                                 | 1,003  | 973       |
| Interest cost  | 736  | 952       |
| Contributions by scheme participants                 | 150  | 156       |
| <i>Remeasurement gains &amp; losses:</i>             |  |           |
| - Change in financial assumptions                    | (1,155)                                      | (14,281)  |
| - Change in demographic assumptions                  | 0  | 0         |
| Experience loss/(gain) on defined benefit obligation | 55   | 2,102     |
| Past Service Cost including Curtailments             | 0  | 0         |
| Benefits paid  | (683)  | (1,220)   |
| Closing balance at 31 March                          | 37,153                                       | 25,835    |

The estimated asset allocation of the Local Government Pension Scheme's assets relating to the Joint Board consist of the following categories, by proportion of the total assets held:

|              | 31st March 2022 |      | 31st March 2023 |      |
|--------------|-----------------|------|-----------------|------|
|              | £000            | %    | £000            | %    |
| Equities     | 26,070          | 71%  | 24,834          | 72%  |
| Gilts        | 1,733           | 5%   | 831             | 2%   |
| Other Bonds  | 4,395           | 12%  | 4,346           | 13%  |
| Property     | 4,014           | 11%  | 3,364           | 10%  |
| Cash         | 565             | 2%   | 947             | 3%   |
| Alternatives | 37              | 0%   | 60              | 0%   |
|              | 36,814          | 100% | 34,382          | 100% |

### Basis for estimating assets and liabilities

Liabilities have been assessed on an actuarial basis using the projected unit credit method, an estimate of the pensions that will be payable in future years dependent on assumptions about mortality rates, salary levels, etc. The Tayside Pension Fund has been assessed by Barnett Waddingham, an independent firm of actuaries, based on the latest triennial actuarial valuation as at 31 March 2023.

The significant assumptions used by the actuary have been:

|   | 2021/2022 | 2022/2023 |
|---|-----------|-----------|
| <i>Mortality assumptions:</i>                   |           |           |
| Longevity at 65 for current pensioners (years): |           |           |
| Men   | 18.9      | 19.0      |
| Women   | 22.3      | 22.4      |
| Longevity at 65 for future pensioners (years):  |           |           |
| Men   | 20.3      | 20.4      |
| Women   | 23.9      | 23.9      |
| <i>Other assumptions:</i>                       |           |           |
| Rate of inflation (RPI)                         | 4.30%     | 3.90%     |
| Rate of inflation (CPI)                         | 3.30%     | 2.90%     |
| Rate of increase in salaries                    | 4.30%     | 3.90%     |
| Rate of increase in pensions                    | 3.30%     | 2.90%     |
| Rate for discounting scheme liabilities         | 2.60%     | 4.80%     |

The estimation of the defined benefit obligations 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 assumption analysed changes while all the other assumptions remain constant. The assumptions in longevity, for example, assume that life expectancy increases or decreases for men and women. In practice, this is unlikely to occur, and changes in some of the assumptions may be interrelated. The estimations in the sensitivity analysis have followed the accounting policies for the scheme, i.e. on an actuarial basis using the projected unit cost method. The methods and types of assumptions used in preparing the sensitivity analysis below did not change from those used in the previous period.

Impact on the defined benefit obligation in the Scheme, (based on projected value of total obligation of £25.835m and projected service cost of £475,000 at 31 March 2023).

|   | £000    | £000    |
|---|---------|---------|
| Adjustment to discount rate:                              | +0.1%   | -0.1%   |
| Present value of total obligation                         | 25,478  | 26,199  |
| Projected service cost                                    | 463     | 488     |
| Adjustment to long term salary increase:                  | +0.1%   | -0.1%   |
| Present value of total obligation                         | 25,906  | 25,765  |
| Projected service cost                                    | 475     | 475     |
| Adjustment to pension increases and deferred revaluation: | +0.1%   | -0.1%   |
| Present value of total obligation                         | 26,135  | 25,542  |
| Projected service cost                                    | 488     | 462     |
| Adjusted to life expectancy assumption                    | +1 Year | -1 Year |
| Present value of total obligation                         | 26,794  | 24,912  |
| Projected service cost                                    | 493     | 457     |

### Impact on the Joint Board's Cash Flows

The total contributions expected to be made to the Local Government Pension Scheme by the Joint Board in the year to 31 March 2024 are £408,000.

The weighted average duration of the defined benefit obligation for scheme members is 15 years in 2022/2023 (2021/2022 – 18 years).

## 19 EVENTS AFTER THE BALANCE SHEET DATE

There were no events that occurred between 1 April 2023 and 19 June 2023 that would have an impact on the 2022/2023 financial statements. The latter date is the date on which the audited annual accounts were authorised for issue by the Treasurer.

## 20 RELATED PARTIES

The Joint Board is required to disclose material transactions with related parties – bodies or individuals that have the potential to control or influence the Joint Board or to be controlled or influenced by the Board. Disclosure of these transactions allows readers to assess the extent to which the Joint Board might have been constrained in its ability to operate independently or might have secured the ability to limit another party's ability to bargain freely with the Joint Board.

The three Constituent Councils are considered to be related parties of the Valuation Joint Board and during the 2022/2023 financial year, the Joint Board entered into a number of transactions with the Constituent Councils as detailed below:

| 2021/2022                          |              |                                     | 2022/2023      |              |
|------------------------------------|--------------|-------------------------------------|----------------|--------------|
| Charges To                         | Charges From |                                     | Charges To     | Charges From |
| £000                               | £000         |                                     | £000           | £000         |
| <b>Angus Council</b>               |              |                                     |                |              |
| (731)                              | -            | Valuation Services Requisition      | (738)          | -            |
| (214)                              | -            | Electoral Services Recharge         | (218)          | -            |
| (74)                               | -            | Barclay Review Funding              | (87)           | -            |
| (5)                                | -            | Contribution to Capital Expenditure | (7)            | -            |
| -                                  | -            | Sundry Recoveries and Sales         | -              | -            |
| -                                  | 6            | Convener Recharge                   | -              | 0            |
| -                                  | 2            | Office Cleaning Services            | -              | 2            |
| -                                  | 58           | Property Rental                     | -              | 50           |
| -                                  | 23           | Non Domestic Rates                  | -              | 23           |
| -                                  | -            | Recharged Expenditure               | -              | -            |
| <b>(1,024)</b>                     | <b>89</b>    |                                     | <b>(1,050)</b> | <b>75</b>    |
| <b>Dundee City Council</b>         |              |                                     |                |              |
| (856)                              | -            | Valuation Services Requisition      | (863)          | -            |
| (87)                               | -            | Barclay Review Funding              | (101)          | -            |
| (5)                                | -            | Contribution to Capital Expenditure | (8)            | -            |
| (1)                                | -            | Interest Receivable                 | (7)            | -            |
| -                                  | 2            | Office Cleaning Services            | -              | 2            |
| -                                  | 54           | Central Support Services            | -              | 51           |
| -                                  | -            | Convener Recharge                   | -              | 7            |
| -                                  | -            | Non Domestic Rates                  | -              | -            |
| -                                  | -            | Recharged Expenditure               | -              | -            |
| <b>(949)</b>                       | <b>56</b>    |                                     | <b>(979)</b>   | <b>60</b>    |
| <b>Perth &amp; Kinross Council</b> |              |                                     |                |              |
| (1,177)                            | -            | Valuation Services Requisition      | (1,192)        | -            |
| (276)                              | -            | Electoral Services Recharge         | (297)          | -            |
| (119)                              | -            | Barclay Review Funding              | (140)          | -            |
| (8)                                | -            | Contribution to Capital Expenditure | (8)            | -            |
| -                                  | -            | Sundry Recoveries and Sales         | -              | -            |
| -                                  | 2            | Office Cleaning Services            | -              | 2            |
| -                                  | -            | Convener Recharge                   | -              | 2            |
| -                                  | -            | Property Rental                     | -              | 28           |
| -                                  | 25           | Non Domestic Rates                  | -              | 26           |
| -                                  | -            | Recharged Expenditure               | -              | -            |
| <b>(1,580)</b>                     | <b>27</b>    |                                     | <b>(1,637)</b> | <b>58</b>    |

The undernoted balance existed between the Joint Board and its related parties as at 31 March 2023.

| 31 March 2022 |          |                                    | 31 March 2023 |           |
|---------------|----------|------------------------------------|---------------|-----------|
| Amounts       | Amounts  |                                    | Amounts       | Amounts   |
| Due From      | Due To   |                                    | Due From      | Due To    |
| £000          | £000     |                                    | £000          | £000      |
|               |          | <b>Angus Council</b>               |               |           |
| 8             | -        | Valuation Services Requisition     | 11            | 0         |
| -             | 6        | Recharged Expenditure              | -             | 11        |
| <b>8</b>      | <b>6</b> |                                    | <b>8</b>      | <b>11</b> |
|               |          | <b>Dundee City Council</b>         |               |           |
| 9             | -        | Valuation Services Requisition     | -             | 0         |
| (1)           | -        | Interest Receivable                | (7)           | -         |
| -             | -        | Recharged Expenditure              | -             | 22        |
| <b>8</b>      | <b>0</b> |                                    | <b>8</b>      | <b>22</b> |
|               |          | <b>Perth &amp; Kinross Council</b> |               |           |
| 13            | -        | Valuation Services Requisition     | 16            | 0         |
| -             | -        | Recharged Expenditure              | -             | 13        |
| <b>13</b>     | <b>0</b> |                                    | <b>16</b>     | <b>13</b> |

## 21 LEASES

### Board as Lessee

#### *Finance Leases*

The Valuation Joint Board held no assets on finance lease during 2022/2023 and accordingly, there were no finance lease rentals paid to lessors during 2022/2023 (2021/2022 None).

#### *Operating Leases*

The Valuation Joint Board occupied office premises in Perth and Forfar on operating leases during 2022/23. The total operating lease rentals paid to lessors in 2022/23 was £78,182 (2021/22 were £87,608).

In addition, Dundee City Council administers a Contract Car Hire Scheme on behalf of the employees of the Joint Board. In the financial year 2021/2022, total operating lease rental payments of £3,869 (2021/2022 £9,101) were made by the Joint Board to the lessor, offset by contributions of £1,280 from employees (2021/2022 £1,896).

In respect of operating leases at 31 March 2023, the Valuation Joint Board is committed to making payments to lessors of £352,854 (at 31 March 2022 - £457,881). This comprises the following elements:

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

|   | 31 March 2022 | 31 March 2023 |
|---|---------------|---------------|
|   | £000          | £000          |
| Not later than one year                           | 81            | 75            |
| Later than one year and not later than five years | 377           | 278           |
| Later than five years                             | 0             | 0             |
|   | <b>458</b>    | <b>353</b>    |

The expenditure charged to the Comprehensive Income and Expenditure Statement during the year in relation to these leases was:

|                        | 31 March 2022<br>£000 | 31 March 2023<br>£000 |
|------------------------|-----------------------|-----------------------|
| Lease payments         | 97                    | 82                    |
| Employee contributions | (2)                   | (1)                   |
|                        | 95                    | 81                    |

## 22 PROPERTY, PLANT AND EQUIPMENT

Movements in Value of Information Technology Equipment during 2022/23

| <b>Gross Book Value</b>                            | £000         |
|--|--------------|
| At 1 April 2022                                    | 354          |
| Additions  | 26           |
| Disposals  | (33)         |
| <b>At 31 March 2023</b>                            | <b>347</b>   |
| <br><b>Accumulated Depreciation and Impairment</b> |              |
| At 1 April 2022                                    | (254)        |
| Depreciation charge                                | (38)         |
| Written Back on Disposals                          | 24           |
| <b>At 31 March 2023</b>                            | <b>(268)</b> |
| <br><b>Net Book Value</b>                          |              |
| <b>At 31 March 2023</b>                            | <b>79</b>    |
| <b>At 31 March 2022</b>                            | <b>100</b>   |

### Disposals

During the year, sixteen items Information Technology Equipment were disposed of, however these were all recycled and no income was received.

### Depreciation

For the calculation of depreciation, all assets have been assigned a useful economic life of 5 years with no residual value assumed. All assets are Information Technology equipment.

### Capital Commitments

At its meeting on 25th January 2021, the Joint Board approved a new 3 year Capital Programme (2021 - 2024) which reflected the latest phasing of existing projects. The new programme for capital expenditure is as follows:

- 2021/2022 - £23,000
- 2022/2023 - £23,000
- 2023/2024 - £23,000

The programme is to be funded by capital contributions from the three Constituent Councils.

## 23 CAPITAL EXPENDITURE AND CAPITAL FINANCING

The total amount of capital expenditure incurred in the year is shown in the table below, together with the resources that have been used to finance it.

|  | 2021/2022<br>£000 | 2022/2023<br>£000 |
|--|-------------------|-------------------|
| Capital investment:                                      |                   |                   |
| Property, Plant and Equipment                            | 18                | 26                |
| Sources of finance:                                      |                   |                   |
| Contributions from Constituent Councils Received in Year | (18)              | (26)              |
| Contributions Receipts in Advance Recognised in Year     | 0                 | 0                 |
| Closing Capital Financing Requirement                    | -                 | -                 |

## 24 SHORT TERM DEBTORS

|                                | 31 March 2022<br>£000 | 31 March 2023<br>£000 |
|--------------------------------|-----------------------|-----------------------|
| Central government bodies      | 27                    | 27                    |
| Local authorities              | 1                     | 7                     |
| Other entities and individuals | 12                    | 17                    |
| <b>Total</b>                   | <b>40</b>             | <b>51</b>             |

## 25 SHORT TERM CREDITORS

|                                | 31 March 2022<br>£000 | 31 March 2023<br>£000 |
|--------------------------------|-----------------------|-----------------------|
| Central government bodies      | 146                   | 72                    |
| Local authorities              | 27                    | 49                    |
| Other entities and individuals | 284                   | 153                   |
| <b>Total</b>                   | <b>457</b>            | <b>274</b>            |

## 26 PROVISIONS

| <b>Dilapidations obligations upon completion of Robertson House Lease</b> | £000      |
|---|-----------|
| Balance at 1 April 2022   | 70        |
| Released Provision in 2022/2023   | (27)      |
| Amounts Used in 2022/2023   | -         |
| <b>At 31 March 2023</b>   | <b>43</b> |

**Dilapidations obligations upon completion of Robertson House Lease**

Under the terms of the Robertson House lease, Tayside Valuation Joint Board are responsible for any internal redecorations (e.g removal of partitions and fittings) to bring the building back to its original state. The board first inhabited the building in 1997 and the lease is due to expire in 2028. A provision has been made in respect of these costs.

## 27 CONTINGENT LIABILITIES

**Indexation and Equalisation of GMP in Public Service Pension Schemes**

As a result of the High Court's recent Lloyds ruling on the equalisation of GMPs between genders, a number of pension schemes have made adjustments to accounting disclosures to reflect the effect this ruling has on the value of pension liabilities. It is the understanding of Tayside Pension Fund's actuaries that HM Treasury have confirmed that the judgement "does not impact on the current method used to achieve equalisation and indexation in public service pension schemes".

On 22 January 2018, the Government published the outcome to its Indexation and Equalisation of GMP in Public Service Pension Schemes Consultation, concluding that the requirement for public service pension schemes to fully price protect the GMP element of individuals' public service pension would be extended to those individuals reaching State Pension Age (SPA) before 6 April 2021. HM Treasury published a Ministerial Direction on 4 December 2018 to implement this outcome, with effect from 6 April 2016.

Tayside Pension Fund's actuaries valuation assumption for GMP is that the Fund will pay limited increases for members that have reached SPA by 6 April 2016, with the Government providing the remainder of the inflationary increase. For members that reach SPA after this date, the actuaries have assumed that the Fund will be required to pay the entire inflationary increase. However, this liability cannot be quantified at this stage.

In addition to this, there was also a Contingent Liability at 31 March 2023 in relation to Dilapidations obligations upon completion of Robertson House Lease, which is included within Provisions (Note 26) at 31 March 2023. There were no other Contingent Liabilities at this date.

## 28 CONTINGENT ASSETS

No contingent assets existed at 31 March 2023 (31 March 2022 None).

## 29 CAPITAL CONTRIBUTION INCOME

The Authority credited the following contributions to the Comprehensive Income and Expenditure Statement:

|  | 2021/2022<br>£000 | 2022/2023<br>£000 |
|--|-------------------|-------------------|
| Capital Contributions from Constituent Councils Received in Year | 18                | 26                |
| Capital Contributions Receipts in Advance Recognised in Year     | 0                 | 0                 |
| <b>Total</b>   | <b>18</b>         | <b>26</b>         |

The Authority has received contributions in previous years that have yet to be recognised as income as they have conditions attached to them that will require the monies to be returned to the Constituent Councils should they not be required to fund the capital programme. The movements in the year are as follows:

|   | 31 March 2022<br>£000 | 31 March 2023<br>£000 |
|---|-----------------------|-----------------------|
| <b>Capital Contributions Receipts in Advance:</b> |                       |                       |
| At 1 April  | 51                    | 56                    |
| Capital Contributions received in year            |                       |                       |
| Constituent Councils                              | 23                    | 23                    |
| Transfer to Recognised Capital Income             | (18)                  | (26)                  |
| <b>At 31 March</b>                                | <b>56</b>             | <b>53</b>             |



**30 GRANT INCOME**

The Joint Board credited the following grants to the Comprehensive Income and Expenditure statement:

|  | 31 March 2022<br>£000 | 31 March 2023<br>£000 |
|--|-----------------------|-----------------------|
| UK Cabinet Office – Individual Electoral Registration Funding                              | -                     | 49                    |
| Scottish Government - Implementation of Barclay Review                                     | 280                   | 328                   |
| Scottish Government - Scottish Parliament Elections Postal Vote Funding                    | 85                    | -                     |
| Scottish Government - Scottish Parliament Elections Household Notification Letters Funding | -                     | -                     |
| <b>Total</b>   | <b>365</b>            | <b>377</b>            |

A proportion of the funding received from the UK Cabinet Office for Individual Electoral Registration, and from the Scottish Government in relation to the May 2021 Scottish Parliamentary Elections, has yet to be recognised as income. The balances at the year end are as follows:

|   | 31 March 2022<br>£000 | 31 March 2023<br>£000 |
|---|-----------------------|-----------------------|
| UK Cabinet Office – Individual Electoral Registration Funding           | 121                   | 72                    |
| Scottish Government - Scottish Parliament Elections Postal Vote Funding | -                     | -                     |
| Scottish Government - Registration of Foreign Nationals Funding         | -                     | -                     |
| <b>Total</b>  | <b>121</b>            | <b>72</b>             |

This balance is included in Short Term Creditors in the Balance Sheet.

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REPORT TO: TAYSIDE VALUATION JOINT BOARD - 19 JUNE 2023

REPORT ON: AUDIT SCOTLAND – ANNUAL AUDIT PLAN 2022/2023

REPORT BY: TREASURER

REPORT NO: TVJB13-2023 – Audit Scotland Annual Report

## 1 PURPOSE OF REPORT

To present to the Joint Board External Auditor's Annual Audit Plan for the year ending 31 March 2023, attached as an Appendix to this report.

## 2 RECOMMENDATIONS

- 2.1 The Joint Board is asked to note the content of External Auditor's Annual Audit Plan for the year ending 31 March 2023.

## 3 FINANCIAL IMPLICATIONS

The cost of External Audit Services is provided for in the Assessor's Revenue Budget.

## 4 MAIN TEXT

### Introduction

- 4.1 The Annual Audit Plan advises that the external audit of the Joint Board for the financial year 2022/23 will be carried out by Mr Mark Johnstone, Audit Scotland.

The Joint Board's External Auditors are appointed for a five year period and financial year 2022/23 marks the first year of Audit Scotland's current appointment to the Board.

### External Auditor's Audit strategy overview and plan

- 4.2 The External Auditor's Audit strategy overview and plan summarises Audit Scotland's responsibilities as external auditors for the year ending 31 March 2023 and their intended approach to issues impacting the Joint Board's activities in that year.

### 4.3 External Auditor's responsibilities

Audit Scotland's responsibilities as independent auditor, are established by the Local Government (Scotland) Act 1973 and the Code of Audit Practice, and guided by the auditing profession's ethical guidance.

The Auditors' objectives in relation to the Code of Practice are to:-

- audit the financial statements and place a certificate on the statements stating that the audit has been conducted in accordance with Part VII of the Act;

- satisfy themselves that:
  - the financial statements have been prepared in accordance with all applicable statutory requirements;
  - proper accounting practices have been observed in the preparation of the financial statements;
  - the Joint Board has made proper arrangements to manage its performance and use of resources
- hear any objection to the financial statements lodged by an interested person.

#### 4.4 **Reporting Arrangements**

The External Auditor provides an independent auditor's report to the Joint Board and the Accounts Commission stating that the audit of the financial statements has been completed in accordance with applicable statutory requirements, including an opinion on those financial statements. An annual report to members and the Controller of Audit will also be produced to summarise all significant matters arising from the audit. This will be submitted to the Joint Board in due course, when the audited financial statements will also be considered prior to formal sign off.

Agreement of audited annual accounts for consideration by the Board is due to take place by 6<sup>th</sup> November 2023.

#### 5 **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.

#### 6 **CONSULTATIONS**

The Assessor and the Clerk to the Joint Board have been consulted on the content of this report.

#### 7 **BACKGROUND PAPERS**

None

**ROBERT EMMOTT**  
**TREASURER**

**12 JUNE 2023**

# Tayside Valuation Joint Board

Annual Audit Plan 2022/23



Prepared for Tayside Valuation Joint Board

March 2023

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# Introduction

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## Summary of planned audit work

1. This document summarises the work plan for our 2022/23 external audit of Tayside Valuation Joint Board (the Joint Board). The main elements of our work include:

- evaluation of the key controls within the main accounting systems
- an audit of the annual accounts, and provision of an Independent Auditor's Report
- work to support our audit opinions on the other statutory information published within the 2022/23 annual accounts, including the Management Commentary, Annual Governance Statement and the audited part of the Remuneration Report
- consideration of arrangements in relation to wider scope areas.

## Audit Appointment

2. We are pleased to be appointed as the external auditor of Tayside Valuation Joint Board for the period 2022/23 to 2026/27 inclusive.

3. In the first year of the audit appointment, we invest significant time gaining an understanding of your business and identifying and assessing the risks of material misstatement to the financial statements. While we use our initial assessment of risk to inform our planned audit approach, we keep our assessment of risks under review as the audit progresses. We will inform you of any significant changes in assessed risks and any resulting changes in our planned audit work.

4. The audit team will actively engage with you over the course of the audit to ensure our audit work continues to be focused on risk.

## Adding value

5. We aim to add value to the Joint Board through our external audit work by being constructive and forward looking, by identifying areas for improvement and by recommending and encouraging good practice. We also attend meetings of the Joint Board and actively participate in discussions relevant to the audit. In so doing we intend to help the Joint Board promote improved standards of governance, better management and decision making and more effective use of resources.

## Respective responsibilities of the auditor and Audited Body

6. The [Code of Audit Practice 2021](#) sets out in detail the respective responsibilities of the auditor and the Joint Board. Key responsibilities are summarised below.

### Auditor responsibilities

7. Our responsibilities as independent auditors are established by the Local Government (Scotland) Act 1973 and the [Code of Audit Practice](#) (including [supplementary guidance](#)) and guided by the Financial Reporting Council's Ethical Standard.

8. Auditors in the public sector give an independent opinion on the financial statements and other information within the annual accounts. We also review and report on the wider scope arrangements in place at the Joint Board. In doing this, we aim to support improvement and accountability.

### The Joint Board's responsibilities

9. The Joint Board is responsible for maintaining accounting records and preparing financial statements that give a true and fair view.

10. The Joint Board also has responsibility for ensuring the proper financial stewardship of public funds, compliance with relevant legislation and establishing effective arrangements for governance, propriety and regularity that enable them to deliver their objectives.

11. The audit of the annual accounts does not relieve management or the Joint Board, as those charged with governance, of their responsibilities.

### Communication of fraud or suspected fraud

12. In line with ISA 240, in presenting this plan to the Joint Board we seek confirmation from those charged with governance of any instances of actual, suspected or alleged fraud that should be brought to our attention. Should members of the committee have any such knowledge or concerns relating to the risk of fraud within the Joint Board, we invite them to communicate this to the appointed auditor for consideration. Similar assurances will be sought as part of the audit completion process.

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# Financial statements audit planning

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## Introduction

**13.** The annual accounts are an essential part of demonstrating the Joint Board's stewardship of resources and its performance in the use of those resources.

**14.** Our approach to the audit of the 2022/23 financial statements has been designed to support the appointed auditor's opinion as to whether the annual accounts give a true and fair view of the Joint Board's finances for the year ended 31 March 2023, and have been properly prepared in accordance with International Financial Reporting Standards and the Code of Practice on Local Authority Accounting in the UK 2022/23.

## Materiality

**15.** The concept of materiality is applied by auditors in planning and performing the audit, and in evaluating the effect of any uncorrected misstatements on the financial statements. We are required to plan our audit to obtain reasonable assurance that the financial statements are free from material misstatement. The assessment of what is material is a matter of professional judgement over both the amount and the nature of the misstatement.

### Materiality levels for the 2022/23 audit

**16.** We assess materiality at different levels as described in [Exhibit 1](#) on page [6](#) which sets out the 2022/23 materiality values for the Joint Board.

## Exhibit 1 Materiality levels for the 2022/23 audit

| Materiality  | Amount  |
|--|---------|
| <p><b>Planning materiality:</b> This is the figure we calculate to assess the overall impact of audit adjustments on the financial statements. Materiality has been set based on our assessment of the needs of the users of the financial statements and the nature of the Joint Board's operations. For the year ended 31 March 2023 we have set our materiality at 2% of gross expenditure based on the audited financial statements for 2021/22.</p> | £86,000 |
| <p><b>Performance materiality:</b> This acts as a trigger point. If the aggregate of errors identified during the financial statements audit exceeds performance materiality, this could indicate that further audit procedures should be considered. Using our professional judgement, we have assessed performance materiality at 75% of planning materiality.</p>   | £65,000 |
| <p><b>Reporting threshold:</b> We are required to report to those charged with governance on all unadjusted misstatements more than the 'reporting threshold' amount.</p>  | £4,000  |

Source: Audit Scotland

## Significant risks of material misstatement and other risks of material misstatement for the 2022/23 financial statements

**17.** We focus our work on the areas of highest risk. As part of our planning process, we prepare a risk assessment highlighting the audit risks relating to each of the main financial systems relevant to the production of the financial statements.

**18.** Our risk assessment draws on our cumulative knowledge of the Joint Board and consideration of its major transaction streams, key systems of internal control and risk management processes. It is also informed by our discussions with management, meetings with internal audit, attendance at Joint Board meetings and review of other relevant information.

**19.** Based on our risk assessment process, we identify significant risks of material misstatement to the financial statements. These are the risks which have the greatest impact on our planned audit procedures. We also identify any other non-significant risks of material misstatement that require a specific audit response over and above our standard audit procedures. [Exhibit 2](#) on page 7 summarises the nature of these risks, the sources of assurance from management arrangements, and the further audit procedures we plan to perform to gain assurance over these risks.

## Exhibit 2

### Significant and non-significant risks of material misstatement for the 2022/23 financial statements

| Nature of Risk  | Sources of assurance   | Planned audit response  |
|---|--|---|
| <b>Significant risks of material misstatement</b>   |  |   |
| <p><b>1. Risk of material misstatement due to fraud caused by management override of controls</b></p> <p>As stated in International Standard on Auditing (UK) 240, management is in a unique position to perpetrate fraud because of management's ability to override controls that otherwise appear to be operating effectively.</p> | <p>Owing to the nature of this risk, assurances from management are not applicable in this instance.</p>   | <ul style="list-style-type: none"> <li>• Assess the design and implementation of controls over journal entry processing.</li> <li>• Make inquiries of individuals involved in the financial reporting process about inappropriate or unusual activity relating to the processing of journal entries and other adjustments.</li> <li>• Test journals at the year-end and post-closing entries and focus on significant risk areas.</li> <li>• Consider the need to test journal entries and other adjustments during the period.</li> <li>• Evaluate significant transactions outside the normal course of business.</li> <li>• Assess any changes to the methods and underlying assumptions used to prepare accounting estimates compared to the prior year.</li> <li>• Substantive test income and expenditure transactions around the year-end to confirm they are accounted for in the correct financial year.</li> <li>• Test accounting accruals and prepayments focussing on significant risk areas.</li> </ul> |
| <b>Other non-significant risks of material misstatement</b>   |  |   |
| <p><b>2. Estimation in the valuation of pension assets and liabilities</b></p> <p>Actuarial estimates are a complex combination of liabilities over significant future periods based on life expectancy, CPI</p>  | <ul style="list-style-type: none"> <li>• Use of clearly defined methodologies and procedures including experts, as appropriate, when making significant estimations and judgements.</li> </ul> | <ul style="list-style-type: none"> <li>• Assess the scope, independence and competence of the professionals engaged in providing estimates for pensions.</li> <li>• Review the appropriateness of actuarial assumptions and results including comparison with other</li> </ul>  |

| Nature of Risk   | Sources of assurance   | Planned audit response   |
|--|--|--|
| <p>growth and discounting (based on corporate bond rates).</p> <p>Assets are based on an individual employer body's share of assets at the last triennial valuation. Roll forward adjustments are provided to members data and to asset valuations.</p> <p>There is a risk that small changes in the assumptions used can lead to large changes in the resulting valuations resulting in material misstatement in the annual accounts.</p> |  | <p>councils and the pension fund as a whole.</p> <ul style="list-style-type: none"> <li>Establish officers' arrangements for ensuring the reasonableness of professional estimations and the accuracy of information provided to the actuary by the council.</li> </ul>  |
| <p><b>3. Provision for Dilapidations Obligations</b></p> <p>There is a degree of subjectivity in the measurement and valuation of the provision for dilapidation obligations. This needs to be considered annually to ensure that assumptions used remain valid and that all appropriate properties have been included in the calculation.</p>   | <ul style="list-style-type: none"> <li>Management will undertake an assessment of the costs to bring Robertson House back to its original state to ensure that the value of the provision is the most accurate estimate of the likely costs based on the information available, as required by IAS37.</li> <li>A review will be undertaken of other property lease agreements to identify the need for any further dilapidation provisions in the 2022/23 accounts. Where required these will be informed by an assessment of the costs to bring those properties back to the original state.</li> </ul> | <ul style="list-style-type: none"> <li>Review of provisions to confirm they satisfy the conditions for a provision to be created under <i>IAS37 - Provisions, Contingent Liabilities and Contingent Assets</i>.</li> <li>Review of calculation of provision balances at 31 March 2023 to ensure that the value of the provisions is the most accurate estimate of the likely costs based on the information available, as required by IAS37.</li> <li>Review of lease agreements and assessment of completeness of provisions balances for leased properties.</li> </ul> |

## Consideration of the risks of fraud in the recognition of income and expenditure

**20.** As set out in International Standard on Auditing (UK) 240: *The auditor's responsibilities relating to fraud in an audit of financial statement*, there is a presumed risk of fraud over the recognition of revenue. There is a risk that revenue may be misstated resulting in a material misstatement in the financial statements. We have rebutted this risk for the Joint Board as:

- Significant majority of income is received in the form of requisitions from the constituent councils which is deemed to carry a low risk of fraud.
- There is little incentive for management to manipulate revenue recognition and opportunities to manipulate revenue recognition are limited.

**21.** In line with Practice Note 10: *Audit of financial statements and regularity of public sector bodies in the United Kingdom*, as most public-sector bodies are net spending bodies, the risk of material misstatement due to fraud related to expenditure recognition may in some cases be greater than the risk relating to revenue recognition. We have considered each of the Joint Board's expenditure streams in turn, and based on our knowledge of the Joint Board, prior year considerations, and our risk assessment to date, we do not consider these to be susceptible to significant risk of material misstatement due to fraud.

**22.** We have not, therefore, incorporated specific work into our audit plan in these areas over and above our standard audit procedures. Our audit testing will maintain an oversight of any unusual transactions or accounting entries.

## Revisions to ISA (UK) 315 on auditors' responsibility to identify and assess the risks of material misstatement

**23.** The revised International Standard on Auditing (UK) 315 includes a revised requirement for auditors to understand a body's use of IT, as part of our understanding of the wider control environment, and to consider the related risks.

**24.** The IT systems used to produce the Joint Board's financial statements are provided by Dundee City Council. We intend to seek assurances from the auditors of Dundee City Council regarding the nature and characteristics of the council's IT applications and IT infrastructure which support financial reporting in the Joint Board.

**25.** Any risks of material misstatement identified from our assessment of the IT systems and infrastructure will be communicated to management and reflected in our approach to the audit of the 2022/23 financial statements.

## Audit of Management Commentary, Annual Governance Statement, and audited part of the Remuneration Report

**26.** In addition to the appointed auditor's opinion of the financial statements, the Accounts Commission prescribes that the appointed auditor should provide opinions as to whether the Management Commentary, Annual Governance

Statement, and audited part of the Remuneration Report, have been compiled in accordance with the appropriate regulations and frameworks and are consistent with the financial statements.

**27.** To inform these opinions we will consider whether the disclosures within each statement comply with the requirements of the applicable guidance and confirm that relevant information reflects the contents of the financial statements and other supporting documentation.

**28.** Based on our knowledge of the audit, and the established procedures in place to produce these statements, we have not identified any specific risks to be communicated to those charged with governance.



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# Wider Scope and Best Value

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**29.** The [Code of Audit Practice](#) sets out the four areas that frame the wider scope of public sector audit. The Code of Audit Practice requires auditors to consider the adequacy of the arrangements in place for the wider scope areas in audited bodies.

**30.** In summary, the four wider scope areas cover the following:

- **Financial management** means having sound financial control processes. We will consider these arrangements and comment on financial management in our Annual Audit Report.
- **Financial sustainability** – as auditors, we consider the appropriateness of the use of the going concern basis of accounting as part of the annual audit and comment on the 2022/23 financial position and sustainability in our Annual Audit Report.
- **Vision, leadership and governance** – we conclude on the arrangements in place to deliver the Joint Board’s vision, strategy and priorities. We also consider the effectiveness of the governance arrangements.
- **Use of resources to improve outcomes** – audited bodies must make best use of their resources to meet stated outcomes and improvement objectives. We will consider how the council demonstrates economy, efficiency and effectiveness through the use of financial and other resources.

**31.** The Code of Audit Practice includes provisions relating to the audit of less complex bodies. Where the application of the full wider audit scope is judged by auditors not to be appropriate to an audited body then the annual audit work can focus on the appropriateness of the disclosures in the governance statement, concluding on the financial sustainability of the body and its services and the arrangements for securing Best Value. In the light of the low volume and lack of complexity of the financial transactions, we plan to apply the less complex body provisions of the Code to the 2022/23 audit of the Joint Board.

## Wider scope risks

**32.** Our planned work on our wider scope responsibilities is risk based and proportionate. We have not identified any additional local wider scope risks for the 2022/23 audit of the Joint Board.

# Reporting arrangements, timetable, and audit fee

## Reporting arrangements

**33.** Audit reporting is the visible output for the annual audit. This Annual Audit Plan, the other outputs detailed in [Exhibit 3](#), and any other outputs on matters of public interest, will be published on Audit Scotland’s website: [www.audit-scotland.gov.uk](http://www.audit-scotland.gov.uk).

**34.** Matters arising from our audit will be reported on a timely basis and will include agreed action plans. Draft management reports will be issued to the relevant officers to confirm factual accuracy, prior to issue and publication of the final reports.

**35.** We will provide an independent auditor’s report (audit certificate) to the Joint Board and the Accounts Commission setting out our opinions on the annual accounts. We will also provide the Joint Board and the Accounts Commission with an annual report on the audit containing observations and recommendations on significant matters which have arisen during the audit.

**36.** [Exhibit 3](#) outlines the target dates for our audit outputs, and reflects our aim to issue the independent auditor’s report by 20 November 2023.

## Exhibit 3 2020/21 Audit outputs

| Audit Output                 | Tayside Valuation Joint Board meeting date |
|------------------------------|--|
| Annual Audit Plan            | 19 June 2023                               |
| Independent Auditor's Report | 20 November 2023                           |
| Annual Audit Report          | 20 November 2023                           |



Source: Audit Scotland

**37.** The Local Authority Accounts (Scotland) Regulations 2014 require local authorities to ‘*aim to approve the audited accounts for signature no later than 30 September immediately following the financial year to which the accounts relate*’ and that the signed accounts ‘*must be published no later than 31 October*’. Due to the legacy of the late completion of prior year audits due to Covid-19 and ongoing resourcing challenges within Audit Scotland, we are unable to complete the Joint Board’s audit by the 30 September or in time to publish the audited accounts by 31 October. We acknowledge that this planned timetable is determined by the availability of the audit process and not by the Joint Board which proposes to present unaudited accounts for audit by the 30 June 2023.

## Timetable

**38.** To support an efficient audit, it is critical that a timetable is agreed for the production and audit of the annual accounts. A proposed timetable for the audit that reflects our discussions with management is included at [Exhibit 4](#).

### Exhibit 4 Proposed annual report and accounts timetable

|  Key stage   |  Provisional Date |
|---|--|
| Consideration of the unaudited annual accounts by the Joint Board as those charged with governance  | 19 June 2023   |
| Latest submission date for unaudited annual accounts with complete working papers package to external audit   | 30 June 2023   |
| Latest date for final clearance meeting   | 30 October 2023  |
| Agreement of audited annual accounts for consideration by the Joint Board   | 6 November 2023  |
| Issue of Proposed Annual Audit Report to those charged with governance (along with template letter of representation and proposed independent auditor's report) | 6 November 2023  |
| Joint Board meeting to consider Proposed Annual Audit Report and to approve and sign the audited annual accounts  | 20 November 2023   |
| Independent auditor's report certified by appointed auditor   | 20 November 2023   |

Source: Audit Scotland

**39.** Covid-19 has had a considerable impact on the conduct and timeliness of the audit. We recognise that it is in the best interests of public accountability to get the reporting of audited accounts back to pre-pandemic timelines. We are identifying ways to work more efficiently to expedite the 2022/23 audits whilst at the same time maintaining high standards of quality.

**40.** We will continue to work closely with management to identify the most efficient approach as appropriate and will keep timeframes and logistics for the completion of the audit under review. Progress will be discussed with management and finance officers over the course of the audit.

## Audit fee

**41.** In determining the audit fee, we have taken account of the risk exposure of the Joint Board and the planned management assurances in place. The proposed fee for the 2022/23 audit is £8,800 (£7,820 in 2021/22), an increase of 12.5 per cent.

**42.** Fees have increased in 2022/23 and this reflects the current audit market and the rising costs in delivering high quality audit work. These include increased regulatory expectations and a widening in the scope of audit work.

**43.** In setting the fee we have assumed that the Joint Board has effective governance arrangements and will prepare comprehensive and accurate accounts for audit in line with the agreed timetable for the audit. The audit fee assumes there will be no major change in respect of the scope of the audit during the year. Where our audit cannot proceed as planned, a supplementary fee may be levied.

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# Other matters

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## Internal audit

**44.** It is the responsibility of the Joint Board to establish adequate internal audit arrangements. The Joint Board's internal audit function is provided by Henderson Loggie.

**45.** While we are not planning to place formal reliance on the work of internal audit in 2022/23, we will review internal audit reports and assess the impact of the findings on our financial statements and wider scope audit responsibilities.

## Independence and objectivity

**46.** Auditors appointed by the Auditor General for Scotland or Accounts Commission must comply with the [Code of Audit Practice](#) and relevant supporting guidance. When auditing the financial statements, auditors must also comply with professional standards issued by the Financial Reporting Council and those of the professional accountancy bodies. These standards impose stringent rules to ensure the independence and objectivity of auditors.

**47.** Audit Scotland has robust arrangements in place to ensure compliance with these standards including an annual '*fit and proper*' declaration for all members of staff. The arrangements are overseen by the Executive Director of Innovation and Quality, who serves as Audit Scotland's Ethics Partner.

**48.** Senior Audit Manager. Auditing and ethical standards require the appointed auditor to communicate any relationships that may affect the independence and objectivity of audit staff. The appointed auditor for the audit of the Joint Board is Richard Smith, Senior Audit Manager. We are not aware of any such relationships pertaining to the audit of the Joint Board.

## Audit Quality

**49.** Quality is at the core of public audit in Scotland and is the foundation for building consistency and confidence across all audit work. High quality audits provide assurance, add value and can support public bodies to achieve their objectives.

**50.** Until 2021/22, the applicable audit quality standard was International Standard on Quality Control 1 (ISQC (UK) 1). This set out an audit practice's responsibilities for its system of quality control for audits.

**51.** ISQC(UK) 1 has been replaced by two new audit quality standards: Internal Standards on Quality Management (ISQM (UK) 1) applicable from 15 December 2022 and (ISQM(UK) 2) effective for the 2023/24 audits. Work is underway at Audit Scotland to meet the requirements of these quality standards.

**52.** Audit Scotland is committed to delivering high quality audits. The foundation of our quality framework is our Audit Guide, which incorporates the application of professional auditing, quality and ethical standards and the [Code of Audit Practice 2021](#) (and supplementary guidance) issued by Audit Scotland and approved by the Auditor General for Scotland. To ensure that we achieve the required quality standards, Audit Scotland conducts peer reviews and internal quality reviews. Additionally, the Institute of Chartered Accountants of England and Wales (ICAEW) have been commissioned to carry out external quality reviews.

**53.** As part of our commitment to quality and continuous improvement, Audit Scotland will periodically seek your views on the quality of our service provision. We welcome feedback at any time, and this may be directed to the appointed auditor.

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# Tayside Valuation Joint Board

## Annual Audit Plan 2022/23

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**ITEM No ...13.....**

**REPORT TO: TAYSIDE VALUATION JOINT BOARD – 19 JUNE 2023**

**REPORT ON: OFFICE ACCOMMODATION**

**REPORT BY: ASSESSOR**

**REPORT NO: TVJB 11-2023**

**1 PURPOSE OF REPORT**

1.1 The purpose of this report is to update the Joint Board on the current position with regard to the relocation of East Division staff from the first floor office accommodation within William Wallace House, Orchard Loan, Orchardbank Business Park, Forfar, to reduced space on the ground floor.

**2 RECOMMENDATIONS**

2.1 The Joint Board is asked to note the content of the report.

**3 FINANCIAL IMPLICATIONS**

3.1 The revenue budget set for 2023/24 contains an assumed saving from property costs at William Wallace House of £24,000. In respect of office relocation costs, whilst some aspects of expenditure have still to be finalised, it is anticipated that relocation costs will be contained within the existing provision.

**4 POLICY IMPLICATIONS**

4.1 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.

**5 BACKGROUND**

5.1 The Joint Board agreed at the meeting of 21 November 2022 that option 3 of the available options should be adopted i.e. relocating East Division staff to ground floor of William Wallace House in reduced space. The Joint Board instructed the Clerk and the Assessor to finalise and agree lease terms and to make arrangements for removals, installation of IT services and for the remediation of dilapidation works as required.

5.2 Lease terms were agreed with Angus Council for the Joint Board to take occupation of part of the ground floor of William Wallace House. The lease is for a ten year period effective from 1 June 2023 with a break option in favour of the tenant at the end of year five. The rent was negotiated on behalf of the Joint Board by Dundee City Council, Asset Management and Development section, and this has been agreed at a reduced level from the original estimated figure (£28,400) at £25,000 per annum. The lease will be finalised by solicitors from Dundee City Council (acting on behalf of the Joint Board) and solicitors representing Angus Council.

5.3 Relocation of East Division Staff took place from 24-26 May. The removal went smoothly.

- 5.4 Angus Council have previously indicated that dilapidations costs, if any, are likely to be minimal. Any such costs required could be met from the existing dilapidations provision.
- 5.5 It should be noted that some further minor costs associated with the relocation have still to be ascertained. These include internal signage for William Wallace House and the installation of locks to two offices at entrance area. Details of the final costs will be reported once these become available.

## **6 CONSULTATION**

- 6.1 The Clerk and the Treasurer to the Board have been consulted on this report.

## **7 BACKGROUND PAPERS**

- 7.1 None.

**ROY CHRISTIE**  
Assessor

**June 2023**