

BUDGET REPORT

2018 - 2019



1 INTRODUCTION

The report provides information that indicates the alignment between budget provision and service delivery. In so doing it supports the proposed budget for 2018/19 presented by the Board's Treasurer.

The 2018/19 Corporate and Service Plan is attached as Appendix 1 and provides detail on the range of organisational and service delivery activities that shall be undertaken during the year.

In addition risks that may impact on service delivery and subsequently budget allocation are discussed. This information supports the Treasurer's proposal in respect of the Board's budget reserve fund.

In broad outline the principal service delivery activities for 2018/19 shall be the continuing disposal of appeals arising from the 2017 Revaluation, maintenance of the Valuation Roll, entering new domestic subjects onto, and maintaining the Council Tax List, disposal of Council Tax appeals, and subject to the calling of unexpected elections or referendums, the annual household electoral registration canvass, the maintenance of the register and elector engagement activities.

In terms of organisational activities the focus shall be on the detailed implementation and ongoing development of the Transformation and Cultural Change Programme.

2 PROPOSED BUDGET 2018/19

The Treasurer's 2018/19 budget report provides detailed information on the budget proposals.

In general terms, the budget recommends a reduction of 4.4% from the 2017/18 funding level. This provides a 2018/19 budget of £5.847 million.

This budget proposal has been achieved primarily through the Transformation Programme. Details of which, its objectives and achievements, form part of a specific report to the Board.

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3 BUDGET AND SERVICE DELIVERY RISKS

Identified and discussed below are a number of risks that could impact on proposed funding levels and aspects of service delivery during 2018/19 and subsequent years.

3.1 2017 Revaluation

The number of Revaluation appeals received following the 2017 Revaluation is the largest ever. Coupled with normal annual appeal activity, some 16,000 appeals shall require to be dealt with over the coming three years. Such a volume of work creates considerable pressure on available resources. Overtime may be required not only to assist with the disposal of this workload but also with the impact such a workload shall have on other annual Valuation Roll activities. The recent Transformation Programme has provided a level of re-organisation and process review that shall, to an extent, mitigate risks in this regard however there shall be considerable pressure on resources during this period.

An additional aspect of the appeal disposal workload is the level of recourse made to the Valuation Appeal Committee, Lands Valuation Appeal Court and Lands Tribunal. While this is currently unmeasurable it is reasonable to expect that given the high appeal volumes court activity shall increase. Such activity can give rise to additional costs in terms of securing appropriate legal advice and representation. Current budget allocation may fall short of that necessary to service this aspect of appeal work.

Also requiring consideration are the costs associated with the administration of the Valuation Appeal Committee. These primarily relate to the fees of the Committee secretaries and room hire charges. Legislation provides that these costs are met by the Board and its constituent authorities. The secretaries' fee scale is set by the Sheriff Principal with the level of the activity of the Committee determining the amount of fees levied. While an element to cover this is currently included within budget, increased budgetary pressure is likely to occur over the next three years.

3.2 2017 Barclay Review of NDR

The recent Barclay Review of NDR and the Scottish Government's formal response give rise to a number of additional pressures.

Major changes to the Revaluation cycle and associated valuation tone date shall involve considerable re-engineering of the revaluation process, from information gathering, to data analysis, through to the valuation process and delivery of a Revaluation. Initial implementation plans and outline timetables shall be created shortly. Heavy reliance shall be placed on ICT development providing many solutions to this pressure. Such development may give rise to initial spending and thereby avoid longer term and persistent costs. While steps have been taken within the Transformation Programme to support the valuation staffing resource, this change to the revaluation process may create challenges and risks that shall place this resource under considerable strain.

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In the shorter term the Barclay Review gives rise to a number of issues which may create additional budgetary risk. Investigations into certain property categories such as vacant ground, the renewable energy sector, self-catering properties and, plant and machinery valuation, in association with the expectation of a higher level of engagement, may, once properly assessed, add pressures not currently accommodated.

3.3 Individual Electoral Registration

The introduction of Individual Electoral Registration (IER) has left an annual cost beyond that provided within budget. This cost arises from legislative changes to the electoral process that require to be carried out. It can be specifically identified as additional printing, postage and canvasser costs. Since 2014/15 when IER was introduced, the Cabinet Office has provided EROs, nationally, with additional funding to cover these additional costs. The Cabinet Office have committed to maintain this funding until 2020 and have recently indicated that funding may extend to 2022. Notwithstanding, national investigations are underway to review current IER processes that may lead to cost reductions without impacting on the overall objectives of the IER programme. These are mainly centred on the annual household canvass which contributes considerably, although not exclusively, to the additional IER cost position.

It should be anticipated that at some point Cabinet Office funding towards IER costs shall cease and that, while some alteration to the IER legislative requirement and associated process may be enacted, a residual legacy cost shall remain. At that stage a range of options that balance cost against IER service delivery shall require to be considered, however it is clear that this represents considerable risk to existing budgetary levels.

The Transformation Programme has provided the opportunity to consolidate an element of additional IER cost into the core budget without creating extra financial burden and thereby provide an element of mitigation. Further opportunities of this nature shall continue to be sought.

3.4 Elections and Referendums

In recent years regular elections and referendums have created increased interest and participation in the electoral and election process. While this is to be welcomed such levels of participation place considerable pressure on resources and processes during short election timetables. This increased participation, the level of which cannot be fully anticipated, in conjunction with newly introduced, complex and at times lengthy processes required under IER, place significant financial pressure on the organisation. This can be evidenced by the considerable overspends within overtime allocation witnessed in the last few years. Such overspends had been accommodated by an inter year policy of vacancy control, however following the Transformation Programme such an approach shall not be available. Due to the unpredictable nature of these election workloads it remains a challenge to provide sufficient budgetary provision on an ongoing annual basis.

3.5 Future Financial Sustainability

The Joint Board is in the process of delivering on its Transformation Programme. This has fulfilled its key objectives of reviewing all major process and procedures, a restructuring of

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the staffing compliment, and a reduction in annual budget requirement. In order to fund the costs that arise from the Board's policy on Early Release it has been necessary to access the Board's Reserve Fund.

The Transformation exercise envisages an ongoing programme of review that creates further opportunities for redesigning the business model, seeking further efficiencies and enabling structural review. To support such activity the Reserve Fund must be maintained at a level that provides adequate flexibility in order to underpin any change programme. Failure to do so may place the organisation at risk of not being able to meet the financial constraints and challenges that lie ahead.

3.6 ICT Development Supporting Transformation Programmes

The current Transformation Programme is underpinned by a detailed investigation into current process and procedures all of which are delivered through in-house ICT facilities. A project management timetable is already constructed that shall ensure the required ICT changes are delivered. A number of the process changes shall require investment, for example improvements and efficiencies during external survey can be achieved through the adoption of external survey devices and this requires an initial financial outlay. Current budget provision for ICT is set at a level that maintains ongoing system requirements. There is limited scope for new additional investment unless a financial injection can be achieved.

3.7 ICT Security

The risk presented by hacking and cyber-attacks is current and ongoing. The Board's systems during 2016/17 suffered a ransomware attack which thankfully, following quick reaction, created limited disruption. However as attacks become more sophisticated it is imperative that systems are suitably maintained and protected in order to provide maximum protection against such unwelcome and damaging intrusion. To achieve this requires an ongoing commitment to expenditure on system and software upgrade and renewal.

3.8 Council Tax

The future of Council Tax remains an unknown factor. Any significant change to Council Tax requirements shall require a matching financial investment. Existing resources are geared towards meeting current legal requirements of council tax service delivery. While it is reasonable to assume that any significant changes that Assessors are required to meet shall be supported by specific funding from Scottish Government the ongoing financial burden that shall arise following such changes must be regarded as a budgetary risk.

4 BUDGET RESERVE

The Board's budget reserve fund currently stands at £1.011m. Following approval of the proposed 2018/19 budget the reserve shall reduce to £0.676m reflecting the costs associated with staff reductions under the Transformation Programme.

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The Treasurer has previously provided information on the general level of budget reserve maintained by other Valuation Joint Boards. These range from 3% to 23% of budgeted expenditure.

In light of the risks identified within this report, and to maintain the ability to undertake further review activity, it is recommended that the current reserve balance be retained and a minimum reserve level of 3% of annual budget requisition be maintained as an ongoing policy. This shall provide a level of mitigation against the impact of the potential risks identified.

The Assessor shall provide further reports to the Board during the year on the risks facing the Board allowing consideration to be given to the ongoing necessity for retaining the reserve balance above the minimum 3% level.

5 RECOMMENDATION

The Board is asked to note the support provided by the Assessor to the proposed 2018/19 budget and the range of possible risks that may impact on current and future budget allocation and associated service delivery.

In particular Board approval is sought for the adoption of a general reserve fund at the level indicated and to be managed in the manner outlined. This approval supporting the recommendation of the Board's Treasurer.

Graeme Strachan
Interim Assessor and Electoral Registration Officer

Appendix 1: 2018/19 Corporate and Service Plans

January 2018

SERVICE MISSION & VISION

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

Our **vision** is to provide valuation and electoral registration services in accordance with statute at levels of excellence which meet expectations.

AIMS & OBJECTIVES

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

- Ensure that our services are delivered in accordance with all statutory requirements.
- Plan service development and delivery in accordance with the principles of Best Value.
- Take individual and collective responsibility for the services provided by LVJB.
- Monitor and report performance levels to stakeholders.
- Integrate Equalities issues into all aspects of our service provision.
- Ensure good governance in all aspects of our service provision.
- Build on our achievements to date.

Key goals of the service

1. To ensure timeous publication and maintenance of the **Valuation Roll**.
2. To ensure timeous publication and maintenance of the **Council Tax List**.
3. To ensure timeous publication and maintenance of the **Electoral Register** and registration services at elections.
4. To develop, prepare and publish reports to improve customer knowledge and ensure attainment of good **Community Focus**.
5. To set standards and undertake corporate improvement in **Service Delivery Arrangements** and review the performance management and planning framework to ensure continuous improvement.
6. To deliver changes and improvements identified under the Transformation Programme and through the ongoing process of **Structure and Process** review.
7. To review, monitor and maintain organisational **Risk Management and Internal Controls** to ensure efficient and effective delivery of service.
8. To develop, adopt and review formal documentation and systems to ensure **Standards of Conduct** are adhered to.
9. To plan and deliver an **organisational development strategy** considering corporate initiatives to ensure efficiency and quality of service delivery.
10. To engage in **key partnership working** to ensure the integrated delivery of efficient government.

EXECUTIVE RESPONSIBILITIES

No	Task/Project	Responsibility	Performance Measures
1	To ensure statutory duties are carried out for maintenance of the Valuation Roll and ensure timeous publication of the 2017 Revaluation Roll.	Executive	<ol style="list-style-type: none"> 1. Maintain Valuation Roll in line with statutory requirements. 2. Commence a programme of 2017 Revaluation and Running Roll appeal disposal. 3. Monitor appeal disposal against statutory requirement and programme timetable. 4. Dispose of LTS and LVAC appeals as appropriate. 5. Audit processes, procedures and values. 6. Further develop IT systems, applications and communications. 7. Commence investigation into changes required under Barclay Review of NDR. 8. Maintain and seek improved performance.
2	To ensure statutory maintenance of the Council Tax List .	Executive	<ol style="list-style-type: none"> 1. Maintain CT List in line with statutory requirements. 2. Dispose of proposals & appeals. 3. Audit processes, procedures and Bands. 4. Further develop IT systems, applications and communications. 5. Develop a new build forecast report. 6. Maintain performance.
3	To ensure timeous publication and maintenance of the Electoral Register and registration services at elections.	Executive	<ol style="list-style-type: none"> 1. Prepare and publish the Electoral Register by 1st December 2018. 2. Maintain ER for update statutory date each month. 3. Undertake the annual household canvass seeking process improvements. 4. Dispose of any registration appeals. 5. Prepare and ensure refresh of AV personal identifiers in January 2019. 6. Prepare for and ensure effective management of registration duties for any elections or referendums called during the year. 7. Audit processes, procedures and accuracy to ensure quality registration delivery. 8. Further develop IT systems, applications and communications. 9. Develop a strategic plan to support engagement activities. 10. Maintain performance.

4	To develop, prepare and publish reports to improve customer knowledge and ensure attainment of good Community Focus .	Executive	<ol style="list-style-type: none"> 1. Prepare and publish statutory reports. 2. Prepare and present reports to LVJB. 3. Maintain customer targeted policies. 4. Maintain appropriate public engagement schemes. 5. Maintain, update and improve LVJB website.
5	To set standards and undertake corporate improvement in Service Delivery Arrangements and review the performance management and planning framework to ensure continuous improvement.	Executive	<ol style="list-style-type: none"> 1. Maintain VR key and internal performance indicators. 2. Maintain CT key and internal performance indicators. 3. Meet new Electoral performance indicators set by the Electoral Commission. 4. Prepare, implement, monitor and review of Corporate and Service Plans.
6	To review roles, responsibilities, Structures and Processes to ensure effective balance of responsibility and authority.	Executive	<ol style="list-style-type: none"> 1. Review Standing Orders, Scheme of Delegation and Financial Regulations; 5 yearly. 2. Adhere to Standing Orders, Scheme of Delegation and Financial Regulations; 5 yearly. 3. Implement and progress the objectives of the Transformation Programme.
7	To review, monitor and maintain organisational Risk Management and Internal Controls to ensure efficient and effective delivery of service.	Executive	<ol style="list-style-type: none"> 1. Initiate the Governance, Best value and Risk Group 2. Identify, mitigate and monitor risks. 3. Undertake internal audit activity and joint working with external audit. 4. Review all audit recommendations and implement recommendations as appropriate. 5. Maintain task specific, strategic and rolling risk registers. 6. Report risks to LVJB and review risk strategy framework as required.
8	To develop, adopt and review formal documentation and put in place appropriate systems to ensure Standards of Conduct are adhered to.	Executive	<ol style="list-style-type: none"> 1. Review, amend and re-introduce a PRD process. 2. Monitor and review compliance to Records Management, FOI, Data Protection and Equalities. 3. Report on Whistle Blowing. 4. Provide management, guidance and support timeously.
9	To plan and deliver an organisational development strategy considering corporate initiatives to ensure efficiency and quality of service delivery.	Executive	<ol style="list-style-type: none"> 1. Implement and develop the Transformation Programme objectives. 2. Implement, monitor and review Corporate Plans. 3. Implement, monitor and review Service Plans.

10	To engage in key partnership working to ensure the integrated delivery of efficient government.	Executive	<ol style="list-style-type: none"> 1. Encourage partnership working with constituent authorities. 2. Encourage partnership working with public and civil servants e.g. VOA, SAA, Scottish Government, Electoral Commission, Cabinet Office, EMB etc. 3. Maintain partnership working with external professional bodies e.g. RICS, IRRV, AEA etc.
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Strategic Aims & Operational Objectives 1

To ensure statutory duties are carried out for maintenance of the **Valuation Roll** and ensure timeous publication of the 2017 Revaluation Roll.

Performance Measures		Strategic Aims / Operational Objectives	
1.1	Maintain Valuation Roll in line with statutory requirements.	Maintain and update survey records in line with relevant guidance and practice.	Assistant Assessor
		Consider planning and building warrants and take appropriate action to maintain records	Assistant Assessor
		Prepare valuations in line with practice notes and 'tone' evidence.	Assistant Assessor
		Update VR daily, issue Valuation Notices daily; provide update to constituent authorities Finance weekly.	Assistant Assessor
		Continue to update rental, cost and turnover analysis to ensure accuracy of the Roll	Assistant Assessor
1.2	Dispose of Revaluation 2017 and running roll appeals within statutory time frame including LTS & LVAC appeals.	Correspond with appellants in line with legal requirements and LVJB standards.	Assistant Assessor
		Ensure appeals are allocated to appropriate number of court dates.	Assistant Assessor
		Monitor disposal progress, reduction levels and reasons for reduction.	Assistant Assessor
		Monitor and ensure amendments are processed timeously.	Assistant Assessor
		Ensure compliance with LTS and quality preparation of cases	Assistant Assessor
1.3	Audit processes, procedures and values.	Audit valuation processes procedures and issued values.	Head of Governance
		Audit appeal processes, procedures and outcomes.	Head of Governance
		Consider presented audit reports.	Executive
1.4	Further develop IT systems, applications and communications	Review and further develop valuation applications.	Assistant Assessor/ ICT
		Develop new classes of information for summary valuation purposes.	Assistant Assessor/ICT
1.5	Maintain performance.	Maintain efficiency in survey procedures.	Assistant Assessor
		Maintain fairness and accuracy of valuations.	Assistant Assessor
		Maintain performance in terms of KPIs and internal indicators.	Assistant Assessor

Strategic Aims & Operational Objectives 2

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

2.1	Maintain CT List in line with statutory requirements	Ingather and analyse sales evidence.	Assistant Assessor
		Maintain and update survey records.	Assistant Assessor
		Prepare reviewed bandings and amend for sold houses.	Assistant Assessor
		Ensure accuracy of all amended and new bands.	Assistant Assessor
		Update CT daily, issue band change notices daily and notify councils weekly.	Assistant Assessor
2.2	Dispose of proposals & appeals	Correspond with appellants in line with legal requirements and LVJB standards.	Assistant Assessor
		Administer properly all proposals and appeals and commence the process of timetabled disposal in association with the Valuation Appeal Committee.	Assistant Assessor
		Monitor band reductions.	Assistant Assessor
		Ensure amendments are processed timeously.	Assistant Assessor
2.3	Audit processes, procedures and Bands	Audit banding processes, procedures and issued bands	Head of Governance
		Audit appeal processes, procedures and outcomes.	Head of Governance
		Consider presented audit reports.	Executive
2.4	Further develop IT systems, applications and communications	Consider workflow and work improvements	Assistant Assessor/ICT
		Ensure all new and altered records are saved in electronic format	Assistant Assessor/ICT
2.5	Maintain performance	Maintain efficiency in survey procedures.	Assistant Assessor
		Maintain quality of bandings by reference to band reductions on appeal.	Assistant Assessor
		Maintain performance in terms of KPIs and internal indicators.	Assistant Assessor

Strategic Aims & Operational Objectives 3

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

Performance Measures		Strategic Aims / Operational Objectives	
3.1	Prepare and publish ER by 1 st December 2018 and annually thereafter	Publish Electoral Register in paper format and electronic format by 1 st December 2018 and each year thereafter.	Assessor
		Carry out postal and door to door canvass in line with legislation and to maximise registration.	Head of Administration
		Ensure appropriate advertising/publicity initiatives are in place in conjunction with EC public engagement strategy.	Head of Administration
		Action all postal vote applications received during and outside the canvass period.	Head of Administration
		Distribute register in requested format to persons as defined by statute	Head of Administration
		Actively encourage recipients to accept the register in electronic format to reduce costs	Head of Administration
		Liaise with external contractors and manage/mitigate risks	Head of Administration
3.2	Maintain ER for statutory updates each month.	Update ER monthly updates per legislative requirements	Head of Administration
		Issue Notices in line with statutory requirement	Head of Administration
		Improve contact with hard to reach groups through partnership working initiatives.	Head of Administration
		Identify and improve appropriate advertising/publicity channels re registration.	Head of Administration
		Refresh AVPIs as required in January 2019.	Head of Administration
3.3	Dispose of any registration appeals	Correspond with appellants in line with statutory requirements.	Head of Administration
		Ensure hearings are set up and conducted timeously.	Assessor/Head of Administration
3.4	Prepare for refresh of AV personal identifiers in January 2019	Identify quantities and additional required expenditure.	Head of Administration
		Establish required processes, timetable for collection and processing.	Head of Administration
		Provide reports as required to Executive and Board.	Head of Administration

3.5	Prepare for and ensure effective management of registration duties for any election or referendum called during 2018/19.	Ensure all applications for registration are processed accurately and timeously.	Head of Administration
		Ensure all AVPI applications for registration are processed accurately and timeously.	Head of Administration
		Prepare and maintain all necessary timetables including the identification of all key risks associated with election preparation requirements	Head of Administration
		Undertake engagement activities and ensure staff are trained and available to answer all telephone and email enquiries.	Head of Administration
		Ensure staffing resource in place at all peak periods and as required during polling hours.	Head of Administration
3.6	Audit processes, procedures and accuracy to ensure quality registration delivery.	Develop and monitor audit reports for ER updates.	Audit Manager
		Audit personal identifiers with canvass signatures.	Audit Manager
		Audit name changes to ensure accuracy.	Audit Manager
		Consider all audit reports for appropriate actions.	Executive
3.7	Further develop IT systems, applications and communications.	Improve address data management to maximise data matching.	Head of Administration
		Deliver electorate statistics to NRoS. (RPF 29)	Head of Administration
3.8	Maintain performance	Improve efficiency in the delivery of the canvass processes and procedures.	Head of Administration
		Review performance reports and consider new targets.	Head of Administration
		Deliver performance standards self-assessment and data returns to Electoral Commission.	Head of Administration

Strategic Aims & Operational Objectives 4

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

Performance Measures		Strategic Aims / Operational Objectives	
4.1	Prepare and publish statutory reports	Annual assessor's report to LVJB and staff re service planning, performance & target setting.	Assessor
		Annual treasurer's un-audited accounts.	Treasurer
		Annual Audit reports to LVJB.	Treasurer
		Report on equalities April 2018 and two yearly thereafter.	Head of Governance
		Annual proposed Revenue Report to LVJB.	Treasurer
4.2	Prepare and present reports to LVJB	Quarterly progress report to LVJB.	Assessor
		Reports as required.	Executive
4.3	Develop and improve customer targeted policies	Oversee development of performance statistical analysis and monitoring.	Executive
		Monitor adherence to equality principles.	Head of Governance
		Quarterly progress report to LVJB.	Assessor
		Liaise with the Electoral Commission to ensure a robust public engagement strategy is in place for general registration and focused electoral events.	Assessor
4.4	Maintain appropriate public participation schemes	Liaise with universities, further education establishments and schools to maximise student registration	Head of Administration
		Liaise with care homes to maximise registration for residents	Head of Administration
		Identify improvements to LVJB internet site and review contents.	Senior Management Team
		Maintain and update the internet site to ensure currency and accuracy especially at key events.	Executive/Senior Management Team
		Identify improvements to LVJB intranet site and review contents.	Senior Management Team
4.5	Maintain, update and improve websites	Maintain and update the intranet site to ensure current and accurate	Senior Management Team
		Maintain and update the internet site to ensure current and accurate	Senior Management Team
		Integrate Sharepoint to improve records management	Senior Management Team

Strategic Aims & Operational Objectives 5

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

Performance Measures		Strategic Aims / Operational Objectives	
5.1	Maintain VR key and internal performance indicators	Agree and set KPIs for VR.	Assessor/ Assistant Assessor
		Agree and set a suite of internal indicators for VR performance.	Assessor/ Assistant Assessor
		Monitor, analyse and report on VR performance quarterly.	Assessor/ Assistant Assessor
5.2	Maintain CT key and internal performance indicators	Agree and set KPIs for CT.	Assessor/ Assistant Assessor
		Agree and set a suite of internal indicators for CT performance.	Assessor/ Assistant Assessor
		Monitor, analyse and report on CT performance quarterly.	Assessor/ Assistant Assessor
5.3	Meet new ER key and internal performance indicators	Agree and set Internal PIs for ER.	Executive/Head of Admin
		Produce and submit targets for ER performance to Electoral Commission.	Executive/Head of Admin
		Produce and submit statistical monitoring & indicators for ER performance to Electoral commission.	Executive/Head of Admin
		Monitor, analyse and report on ER performance monthly.	Executive/Head of Admin
5.4	Prepare, monitor and review service plan	Monitor Corporate and Service Plans.	Assessor/Senior Management Team
		Ensure adherence to Service Plan and Performance Indicators.	Assessor/Senior Management Team
		Review Performance & Development Review procedure to meet organisational requirements.	Assessor/Senior Management Team

Strategic Aims & Operational Objectives 6

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

Performance Measures		Strategic Aims / Operational Objectives	
6.1	Review Standing Orders, Scheme of Delegation and Financial Regulations 5 yearly	Review contents of Standing Orders 5 yearly; Reviewed Feb 2016.	Assessor/LVJB
		Review contents of Scheme of Delegation 5 yearly; Reviewed Feb 2016.	Assessor/LVJB
		Review contents of Financial Regs 5 yearly; Reviewed Feb 2016.	Assessor/Treasurer/LVJB
6.2	Adhere to Standing Orders, Scheme of Delegation and Financial Regulations	Report to LVJB re review of contents of Standing Orders 5 yearly.	Assessor
		Report to LVJB re review of contents of Scheme of Delegation 5 yearly.	Assessor
		Report to LVJB re review of contents of Financial Regs 5 yearly.	Assessor/Treasurer
6.3	Undertake ongoing change under the Transformation Programme.	Review process and procedures seeking efficiencies and improvements.	Executive
		Establish a strategic training policy and continue with cultural change identified under the Transformation programme.	Executive
		Review organisational effectiveness.	Executive

Strategic Aims & Operational Objectives 7

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

Performance Measures		Strategic Aims / Operational Objectives	
7.1	Identify risks	Consider new risks for addition to risk registers at all management meetings.	Executive/Head of Governance
		Consider new risks to be added to the strategic business risk register on a 6 monthly basis at senior management meetings.	Executive/Head of Governance
		Consider risks within each service delivery planning timetable on an ongoing basis.	Executive/Head of Governance
		Consider risks as legislative changes are considered.	Executive/Head of Governance
7.2	Mitigate risks	Ensure mitigation strategy is considered timeously.	Executive/Head of Governance
		Implement mitigation decisions effectively.	Executive/Head of Governance
7.3	Monitor & review risks	Monitor budget spend and variances quarterly at senior management meetings.	Assessor
		Monitor budget spend and variances and include in quarterly progress report.	Assessor
		Monitor actions resulting from audit reports at all management meetings.	Executive
		Liaise with the treasurer to the Board to ensure appropriate monitoring and accounting.	Assessor
		Review strategic risk register at senior management meetings	Executive/Head of Governance
7.4	Maintain task specific and strategic risk registers.	Maintain work timetables with corresponding risk management monitoring regularly at all relevant meetings.	Senior Management Team
		Consider new risks to be added to timetables/risk registers on an ongoing basis	Executive/Head of Governance
		Mitigate all risks on timetables/risk registers on an ongoing basis	Executive/Head of Governance

7.5	Report risks to LVJB and review risk strategy framework as required	Report to Board on identified key risks on quarterly basis as part of progress report.	Assessor
		Report to Board on budget variances, past and proposed, on quarterly basis as part of progress report.	Assessor/Treasurer
		Submit external & internal auditors' reports and actions carried out resulting from recommendations to the Board.	Assessor

Strategic Aims & Operational Objectives 8

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

Performance Measures		Strategic Aims / Operational Objectives	
8.1	Maintain internal processes to monitor compliance to legislation and LVJB policies and procedures.	Review processes to monitor compliance with LVJB standards.	Executive/Head of Governance
		Ensure compliance with LVJB employment legal requirements on a day to day basis.	Managers
		Ensure compliance with LVJB policies on a day to day basis.	Managers
8.2	Monitor and review compliance to Records Management, FOI, Data Protection and, Equalities.	Ensure compliance with legal requirements e.g. Records management, FOI, Data Protection, Equal Opportunities etc. on a day to day basis and assess at monthly management meetings.	Head of Governance
		Ensure Complaints policy and procedure meet required standards	Head of Governance
		Ensure Records management policy and procedures meet required standards	Head of Governance
8.3	Report on Whistle Blowing	Ensure the policy and procedures are reviewed as appropriate to ensure staff concerns are addressed.	Assessor/Head of Governance
		Report on items raised as appropriate.	Assessor/Head of Governance
8.4	Provide management, guidance and support timeously	Ensure that policies are reviewed regularly, advised to the Board and staff briefed	Assessor
		Monitor adherence to Policy review timetable and encourage Unison input and agreement	Executive
		Ensure that appropriate guidance is developed and training given for new tasks introduced	Executive
		Ensure that policies are available, preferably on the LVJB intranet	Executive
		Ensure an appropriate support structure is in place for all employees	Assessor

Strategic Aims & Operational Objectives 9

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

Performance Measures		Strategic Aims / Operational Objectives	
9.1	Maintain annual service plan	Prepare annual service plan and present to LVJB.	Assessor
		Ensure staff awareness of service plans and their role.	Executive
		Monitor compliance with the service plan on a day to day basis and assess at senior management meeting.	Executive
9.2	Deliver corporate improvement.	Develop & review a suite of internal performance indicators and update KPIs to ensure improvement.	Executive
		Monitor performance improvement and report at management meetings & LVJB.	Executive
		Monitor and report absence levels to measure improvement.	Head of Governance
		Discuss & develop corporate improvement strategies at executive meetings.	Executive
9.3	Comply with corporate goal, LVJB Mission, vision, aims & objectives	Review corporate goals at senior management meeting.	Executive
		Ensure that corporate goal is communicated to all staff and included in PRD process.	Executive
		Communicate and monitor adherence to Mission, vision, aims & objectives.	Executive

Strategic Aims & Operational Objectives 10

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

Performance Measures		Strategic Aims / Operational Objectives	
10.1	Encourage partnership working with constituent authorities	Continue partnership working with Finance departments of the 4 authorities.	Executive
		Continue partnership working with the Returning Officer staff of the 4 authorities.	Executive
		Continue partnership working with the Treasurer to LVJB.	Executive
		Improve partnership working with Planning and Building departments of the 4 authorities.	Assistant Assessors
10.2	Encourage partnership working with public and civil servants e.g. VOA, SAA, Scottish Executive, Electoral Commission etc.	Continue partnership working with the SAA.	Executive
		Continue partnership working with the VOA.	Executive
		Continue partnership working with the National Register of Scotland.	Executive
10.3	Maintain partnership working with external professional bodies e.g. RICS, IRRV, AEA, etc.	Continue partnership working with the RICS, IRRV & AEA professional bodies.	Executive

