



Operational Governance Framework Review 2021

14 June 2021

1 Introduction

- 1.1 This report sets out the review of the key documents that support the internal controls, accountability and transparent operation of the Lothian Valuation Joint Board ('the Board') and recommends appropriate changes.
- 1.2 The review ensures that the key operational governance documents of the Board are comprehensive, relevant, up-to-date and support good governance.

2 Background

- 2.1 The operational governance framework is made up of four documents:
 - 2.1.1 Lothian Valuation Joint Board Procedural Standing Orders;
 - 2.1.2 Lothian Valuation Joint Board Financial Regulations;
 - 2.1.3 Lothian Valuation Joint Board Scheme of Delegation to Officers;
 - 2.1.4 Lothian Valuation Joint Board Contract Standing Orders.
- 2.2 These documents were previously reviewed and approved by the Board in February 2016, with amendments made to strengthen the governance processes, reflect updates to legislation, and establish consistency across the Scheme of Delegation and Contract Standing Orders.
- 2.3 It was agreed that the operational governance framework should be reviewed and updated every five years.

3 Main Report

- 3.1 The Board's Financial Regulations, Scheme of Delegation and Contract Standing Orders have been reviewed and revised versions are submitted for approval. These are attached at appendices 1 to 3 with amendments and comments marked. Relevant officers within the City of Edinburgh Council, covering finance, procurement and corporate governance, and the Interim Assessor and Electoral Registration Officer have been consulted and contributed to this review.

- 3.2 The Procedural Standing Orders were recently reviewed and an updated version was approved by the Board in February 2021, therefore these have not been included as part of this review. It is proposed that the Procedural Standing Orders will be included in the next five-yearly review of the operational governance framework in 2026, or earlier if requested by the Board.

Financial Regulations

- 3.3 The Financial Regulations set out the key aspects of the framework of responsibilities, controls and reporting in place to provide assurance of the propriety and consistency of actions undertaken on the Board's behalf. The Regulations also serve as a public demonstration of the Board's commitment to promoting openness, transparency and integrity in its financial affairs. The document's contents are supplemented by a more detailed set of operational Finance Rules.
- 3.4 The Financial Regulations have been reviewed and minor updates have been made to reflect current legislation and practice.

Scheme of Delegation to Officers

- 3.5 The Scheme of Delegation is the mechanism for the Board to delegate authority to perform certain functions to officers. The purpose of the Scheme is to allow efficient and effective service delivery by delegating appropriate operational and management functions to officers. In doing so it is important to ensure that officers to whom authority is delegated consult appropriately with the Board and retain full accountability for the decisions they take.
- 3.6 Following the review, the Scheme of Delegation remains fit for purpose. There are no significant changes proposed to the delegations to the Chief Executive and Clerk or Treasurer.
- 3.7 Minor amendments have been made to the Scheme to reflect that the current management structure of the LVJB does not include a Depute Assessor and ERO post, new legislation and the withdrawal of the UK from the European Union.

Contract Standing Orders

- 3.8 The Contract Standing Orders provide the powers to control and regulate purchasing, and place requirements on officers to effectively plan and contract manage the resulting contracts.
- 3.9 A number of changes have been made to the Contract Standing Orders, in particular to reflect updated legislation, including the impact of the withdrawal of the UK from the European Union, and clarifications to wording. It is suggested at paragraph 2.9 that the existing maximum level of £3,000 for direct purchasing without competitive tendering is increased to £5,000, subject to the duty to secure Best Value. Best Value will normally be secured by seeking 3 quotes and/or evidence of firm fixed prices where possible. The

approval levels for contracts of value greater than £5,000 remains unchanged from the existing CSO's.

4 Recommendations

It is recommended that the Board:

- 4.1 Repeals the existing Lothian Valuation Joint Board Financial Regulations, Scheme of Delegation to Officers and Contract Standing Orders and approve in their place the documents set out in appendices 1 to 3, such repeal and approval to take effect from 15 June 2021.
- 4.2 Delegates authority to the Chief Executive and Clerk to take such actions and make such minor adjustments to the documents set out in appendices 1 to 3 as may be necessary to implement the decision of the Board in relation to this report.
- 4.3 Notes that the Operational Governance Framework documents would be submitted for review at a minimum every five years.

**Andrew Kerr,
Chief Executive & Clerk**

Appendices: Appendix 1 - Lothian Valuation Joint Board Financial Regulations

Appendix 2 - Lothian Valuation Joint Board Scheme of Delegation to Officers

Appendix 3 - Lothian Valuation Joint Board Contract Standing Orders

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Background Papers:

[Review of Operational Governance Framework 2016](#)

[Review of Procedural Standing Orders, February 2021](#)

[The Valuation Joint Boards \(Scotland\) Order 1995](#)

LOTHIAN VALUATION JOINT BOARD

FINANCIAL REGULATIONS

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Financial Regulations

These financial regulations of the Lothian Valuation Joint Board (“**Board**”) apply from [ITBC15 June 2021](#) ~~8 February 2016~~ and set out the arrangements for the proper administration of the financial affairs of the Board.

1. Status and Statutory Responsibility

- 1.1 These regulations are made under section 95 of the Local Government (Scotland) Act 1973 (the “1973 Act”) as applied to the Board by Section 106 of the 1973 Act.
- 1.2 Section 95 of the 1973 Act states that every local authority shall make arrangements for the proper administration of its financial affairs and shall secure that the proper officer of the authority (termed the Section 95 Officer) has responsibility for the administration of those affairs.
- 1.3 The Local Authority Accounts (Scotland) Regulations 2014 (the “Regulations”) specify that the system of accounting and control and the form of the accounts and supporting records are to be determined by the Section 95 Officer and that s/he is to ensure that accounting controls are observed and the accounts and supporting records are kept up to date. S/he is also responsible for publishing the Annual Accounts of the Board and for making the arrangements for the statutory audit required by section 96 of the 1973 Act.
- 1.4 The Board has designated the Treasurer as the Section 95 Officer and therefore as the officer responsible for the administration of the Board’s financial affairs in terms of section 95 of the 1973 Act.
- 1.5 The Treasurer serves as the Section 95 Officer for all of the Board’s accounting arrangements.
- 1.6 A more detailed set of Finance Rules, which prescribe the procedures to be followed, has also been prepared. While these Rules and other relevant procedures and policies are not contained within these Financial Regulations, they are issued under their authority and have the same status as if they were included in the body of these regulations.
- 1.7 The Treasurer will establish a programme of review for all relevant documents. Chief Officers of the Board may also seek the issue, amendment, clarification or supplementing of the regulations, finance rules or associated procedures and policies for any areas of responsibility not previously addressed.
- 1.8 Any breach or non-compliance with these regulations or the associated finance rules, procedures or policies issued under their authority must be reported immediately to the Treasurer, who may consult others as s/he sees fit to determine the proper action.

2. Application

- 2.1 The Board is responsible for ensuring that its business is conducted in accordance with the law and appropriate standards and that public money is safeguarded, properly accounted for and used economically, efficiently, effectively, equitably and ethically. The Board's activities are furthermore guided by a set of underlying principles and responsibilities fostering openness, integrity and accountability.
- 2.2 In discharging these responsibilities, Board members and officers are responsible for implementing effective arrangements for governing the Board's affairs and facilitating the effective exercising of its functions including arrangements for managing risk.
- 2.3 As a consequence of these responsibilities, the Board must regulate the actions taken on its behalf that carry financial implications to provide assurance of their propriety and consistency. It is furthermore a requirement of these regulations that all financial transactions are within the legal powers of the Board. These Financial Regulations thus form a key element of the maintenance of a robust, clear and accountable governance framework for the Board.

3. Responsibilities and Observance

3.1 Treasurer

- 3.1.1 The Board's Scheme of Delegation to Officers sets out the powers delegated to officers pursuant to the 1973 Act . As noted in paragraph 1.4, the Treasurer has been designated the Board's Section 95 Officer responsible for the administration of the Board's financial affairs.

- 3.1.2 The Treasurer, as proper officer, under section 95 of the Act, is responsible for advising the Board on all financial matters and for monitoring and reporting on its financial performance and position.

3.2 Assessor

- 3.2.1 The Assessor has a duty to discharge all statutory functions and obligations of the organisation and is responsible for establishing sound arrangements for planning, appraising, authorising and controlling the service in order to achieve continuous improvement, economy, efficiency and effectiveness and associated financial targets, in so doing having due regard to sustainability and equalities considerations.
- 3.2.2 The Assessor is fully accountable for the financial performance of the service against the budget allocated. The Assessor may incur revenue

expenditure in furtherance of agreed Board policies only to the extent that budgetary provision has been made.

3.2.3 As part of ensuring the overall sustainability of the Board's financial planning and management arrangements, the Assessor also has a responsibility to review the budget on an on-going basis. This includes the active monitoring and management of service pressures, delivery of approved savings and application of approved service investment, particularly in cases where this investment is targeted towards delivery of longer-term savings. The Treasurer may request that the Assessor report to the Board during the year on measures being taken to ensure expenditure is contained within approved levels.

3.2.4 The Assessor is charged with the implementation of the risk management strategy for the Board and for ensuring its effectiveness and review.

3.2.5 Paragraph 3.4 of the Scheme of Delegation provides that:

In the event that the Chief Executive and Clerk or Assessor and Electoral Registration Officer is unavailable, his/her [nominated deputising officer](#) will have delegated authority to take urgent decisions in the absence of the Chief Executive and Clerk or Assessor and Electoral Registration Officer as appropriate.

3.2.6 With the exception of urgent decisions, which must be taken in accordance with the Scheme of Delegation, authority to discharge financially-related responsibilities must be delegated formally in writing. This requirement applies to delegations of authority for financial matters by all levels of management.

3.3 Internal Audit and Risk Management

3.3.1 The Treasurer will arrange for the provision of a continuous internal audit function, overseen by a suitably-qualified and experienced individual, to review the accounting, financial and other operations of the Board. The Treasurer will also oversee the development and implementation of an appropriate risk management strategy.

3.3.2 It is the Treasurer's responsibility to put in place appropriate arrangements to provide the Board with an annual assurance statement on compliance with Financial Regulations and the [Local Code of Corporate Governance](#).

3.3.3 The Assessor and officers of the Board shall make available for inspection by internal auditors such cash, vouchers, documents, correspondence or other items as shall be deemed necessary by the Treasurer. The Treasurer will ensure that arrangements for the carrying out of the Statutory Audit, in terms of Section 96 of the 1973 Act, are in order.

3.4 Board Members

- 3.4.1 Board members' responsibilities with regard to financial matters reflect a number of facets, including:
- (a) Setting the Board's financial strategy, including budget-setting;
 - (b) Setting the Board's strategic direction and overseeing arrangements for the securing (and demonstration) of best value;
 - (c) Ensuring proper control is exercised over the Board's expenditure through scrutiny of periodic financial reports comparing expenditure with the level of budgetary provision;
 - (d) Holding senior officers to account with regard to discharging all relevant financial responsibilities within their control; and
 - (e) Encouraging the development of service targets/performance measurements of a financial/non-financial nature to monitor service achievements.

3.5 External Audit

- 3.5.1 The external audit of the Board seeks to assess the extent to which the stewardship of its financial affairs is subject to a regime of accountability where monies are properly accounted for, safeguarded and used economically, efficiently and effectively.
- 3.5.2 The scope of this audit is wider than that of the private sector equivalent, encompassing coverage of the annual accounts, regularity, propriety and best value and also, including the securing of value for money financial sustainability, financial management, governance and transparency and value for money.

4. Principles and Key Areas of the Control Framework

4.1 Financial Management

- 4.1.1 The Treasurer will provide the Board with regular monitoring reports, including reports on the final outturn, together with any recommendations.

4.2 Financial Control

- 4.2.1 As noted at 1.3, the Regulations require that the system of accounting and control, and the form of the accounts and supporting records, should be defined by the Treasurer, who will ensure that the system is adhered to and that the accounts and supporting records are kept up to date.

- 4.2.2 The Regulations also require the Treasurer to submit the Annual Accounts to the Board by the prescribed dates. The Treasurer is responsible for ensuring that the accounts are produced in compliance with existing legal and accounting requirements.
- 4.2.3 The Assessor is required to provide all relevant information to the Treasurer in accordance with the instructions issued annually.
- 4.2.4 As the officer who is statutorily responsible for all financial matters the Treasurer will implement procedural controls to ensure that:
- (a) All expenditure is a valid charge;
 - (b) Income owed is collected;
 - (c) Assets are protected;
 - (d) Liabilities are accounted for;
 - (e) Financial reports are prepared.

4.3 Accounting Arrangements

- 4.3.1 The following will be carried out according to procedures and instructions issued by the Treasurer:
- (a) Preparation of the Annual Accounts;
 - (b) Production of financial information concerning the Board's strategic plans, including estimated revenue and capital expenditure.
- 4.3.2 All financial records, systems and any changes thereto are subject to the written approval of the Treasurer.
- 4.3.3 The following principles must be observed in the allocation of accounting duties:
- (a) The duties of providing information regarding sums owed to or by the Board, and calculating, checking and recording these sums must be separated as completely as possible from the duty of collecting or disbursing them;
 - (b) Officers responsible for examining and directing accounts of cash transactions cannot be engaged in any of these transactions;
 - (c) All checking and authorisation undertaken by officers must be evidenced by initials or signature, whichever is appropriate;
 - (d) All claims, returns or written submissions relating to grants and

financial data must be submitted to the Treasurer for approval prior to entering into any contracts under delegated authority;

- (e) Financial records, including contract documents for work done, services and supplies, may only be disposed of in accordance with arrangements approved by the Treasurer.

4.4 Revenue Budgets

4.4.1 The Assessor is required to prepare revenue estimates in accordance with guidance issued by the Treasurer. Such estimates will be supported by equality and rights impact assessment, where relevant. The Treasurer will assist the Board prepare financial information for inclusion in the revenue estimates. An equality and diversity specialist will assist, as necessary, to prepare equality and rights impact assessments. When the revenue estimates have been approved by Board, they become the “Revenue Budget”.

4.4.2 After considering the revenue estimates report and any recommendations, the Board shall approve the allocation of resources for the following financial year at a meeting before ~~16th March~~ February each year.

4.4.3 The Treasurer will determine what constitutes revenue expenditure and the relevant accounts in which transactions should be recorded.

4.5 Capital Budgets

4.5.1 The Assessor is required to prepare capital estimates in accordance with guidance issued by the Treasurer. When the capital estimates have been approved by the Board, they become the “Capital Investment Programme”.

4.5.2 The Treasurer will determine what constitutes capital expenditure and the relevant accounts in which transactions must be recorded.

4.6 Reporting Requirements

4.6.1 All Board reports are required to include a statement of the financial consequences of the proposals for current and future years. The range of relevant considerations will vary from report to report.

4.6.2 In the event that reports do not meet the above requirement, or insufficient time is allowed for them to be properly considered, the Treasurer may request that the report is withdrawn from the Board agenda.

4.6.3 The Treasurer in conjunction with the Assessor is required to submit detailed monitoring reports at quarterly intervals normally at months 3, 6 and 9 and an outturn report at month 12 to the Board. These reports will compare actual expenditure to date with the budget

position, project the expenditure outturn for revenue and capital expenditure, and report key service issues including – where relevant – the equality and rights impact of any changes. The Treasurer will specify the format of such monitoring reports.

4.6.4 The Treasurer may give such recommendations to the Assessor as to measures to be taken in relation to the revenue budget or the capital investment programme during the remainder of the financial year as may be necessary or advisable in the circumstances prevailing.

4.6.5 The Treasurer may make recommendations to the Board as may be necessary or advisable in the circumstances prevailing.

4.7. Spending, Supplementary Estimates and Transferring Funds

4.7.1 The Board is not permitted to allow spending, whether revenue or capital, to exceed budget.

4.7.2 The Assessor, in consultation with the Treasurer, may submit a request for expenditure of an emergency nature. In such circumstances, the expenditure concerned may be incurred on the authorisation of the Treasurer, in consultation with the Convener of the Board. The Assessor shall arrange for the matter to be reported to the Board.

4.7.3 Neither the Board nor any official may incur any expenditure unless:

(a) It is a revenue expense which has been approved as part of the revenue budget under 4.4.2 of these Financial Regulations; or

(b) It is a capital expense which has been approved as part of the Capital Investment Programme under 4.54.13 of these Financial Regulations.

(c) The expense has been authorised under paragraph 4.7.4 to 4.7.9 of the Financial Regulations.

4.7.4 The Assessor may transfer money within the revenue budget to either existing or new services, but:

(a) If this will change approved Board policy, a report must be submitted to the Board for approval before the transfer can be actioned;

(b) If the transfer will affect future years' revenue budgets, a report detailing the effect on future budgets must be submitted to the Board for approval before the transfer can be actioned.

4.7.5 The Assessor may transfer money within the Capital Investment Programme to either new or existing projects as may be necessary

or advisable in the circumstances prevailing, but:

- (a) If this will change approved Board policy, a report must be submitted to the Board for approval before the transfer can be actioned;
- (b) If the transfer will affect future years' capital or revenue budgets, a report detailing the effect on future budgets must be submitted to the Board for approval before the transfer can be actioned;
- (c) Where capital grant is provided for a specific project, no transfer to alternative projects is permitted without the consent of the Scottish Government or other external grant provider.

In the case of revenue and capital transfers, any equality and rights impacts of the proposed changes must also be considered.

- 4.7.6 The Treasurer may, from time to time, issue detailed instructions on the transfer of monies within and / or between revenue budgets.
- 4.7.7 If the Assessor:
 - (a) Proposes to incur revenue or capital spending that is not included in the revenue budget or capital investment programme approved by the Board or to reduce income provided in that way; and
 - (b) Does not propose to pay for the spending by reallocating existing funding, the Board must seek a supplementary estimate.
- 4.7.8 The Assessor must report to the Treasurer with an assessment of the financial spending consequences for the current and future years and, where relevant, the equality and rights impact of the changes. In the case of revenue expenditure, this appraisal should include identification of the budget head(s) to be reduced in future years. If the Treasurer agrees, he/she will submit a recommendation to the Board.
- 4.7.9 The Treasurer must agree before a proposal for transfer or supplementary estimate is reported to the Board.
- 4.7.10 The Assessor, in consultation with the Convener of the Board, may submit a request for expenditure of an emergency nature. In such circumstances, the expenditure concerned may be incurred on the authorisation of the Treasurer. The Assessor shall arrange for the matter to be reported to the next meeting of the Board.
- 4.7.11 Other than contractual liabilities, the Assessor is not permitted to incur revenue expenditure until the relevant financial year has commenced.

4.8 Final Accounts

4.8.1 The Assessor is required to provide all relevant information to the Treasurer in accordance with the instructions issued annually by the Treasurer.

4.8.2 The Treasurer will report the Board's final expenditure outturn.

4.9 Internal Audit

4.9.1 The Treasurer will make appropriate arrangements to review, appraise and report on:

(a) The adequacy of internal control as an indication of probity and contribution to the economic, efficient and effective use of resources;

(b) Compliance with approved policies, plans and procedures, including those with a significant impact on or strong relevance to equality and rights;

(c) The extent to which assets are accounted for and safeguarded from losses arising from theft, fraud, waste, inefficient administration and poor value for money;

(d) The suitability and reliability of management data;

(e) Officers effectiveness in achieving value for money.

4.9.2 With the exception of data held pertaining to the statutory functions of Local Taxation and Electoral Registration, the Treasurer has authority, subject to necessary, prior consultations, to:

(a) enter Board premises or land at any reasonable time and have access to all records, documents and correspondence relating to financial or other matters. This access extends to Officers referenced in the Board's Scheme of Delegation and any officers to whom delegated powers have been sub-delegated in terms of the Board's Scheme of Delegation;

(b) require and receive such explanations as are necessary concerning any matter under examination;

(c) require Board employees to produce cash, stores or other Board property under their control.

4.9.3 If Board members or officers discover any fraud or irregularity that affects the Board, they must immediately inform the Treasurer who will arrange for an investigation to be conducted if appropriate.

4.10 Risk Management

- 4.10.1 The Treasurer is responsible for preparing the financial risk management strategy.
- 4.10.2 The Treasurer is responsible for establishing effective internal controls to mitigate risk and documenting these controls and their application formally. In accordance with the risk management strategy, all officers have a role in the identification of financial risks as they affect the Board.

4.11 Internal Control

- 4.11.1 Proposals of material change to internal control must be discussed with and formally authorised in writing by the Treasurer.

4.12 Income

- 4.12.1 The Treasurer must be notified promptly of all money due and of contracts, leases, agreements or other arrangements, that involve payments to the Board.
- 4.12.2 The Treasurer will ensure the prompt rendering of accounts in connection with work done, goods supplied or services rendered and will furnish the Assessor with the information required to identify income due. The Treasurer will approve the manner in which accounts for income receivable must be prepared.

4.13 Receipt of Income

- 4.13.1 All money received must be paid without delay to the Board's bank.
- 4.13.2 Where invoices have not been issued for sums owed to the Board, alternative arrangements for collection are subject to the Treasurer's written approval.
- 4.13.3 The Treasurer will specify in writing procedures for recording income, lodging income with the bank, resolving banking discrepancies, security and insurance, cash transfers, personal cheques and the supply of receipts and tickets for use by service areas.
- 4.13.4 The Treasurer will have the authority having exhausted recognised means of debt collection, to authorise the writing off of bad debts up to a maximum of £1,000, in any case and for any sum where the debtor:
 - (a) is a company in liquidation (subject to an appropriate claim against the liquidator having been lodged); or
 - (b) is untraceable.

- (c) Subject in the case of (a) above to an appropriate claim against the liquidator having been lodged. The Treasurer will report all other irrecoverable debts to the Board for the authority to write-off.

4.14 Salaries and Wages

- 4.14.1 Employees may be appointed only in accordance with the procedures approved by the Board, the establishment, grades and rates of pay. Appropriate equality monitoring and internal audit arrangements will be put in place to ensure compliance.
- 4.14.2 Salaries and wages must be processed in accordance with procedures and instructions issued by the Treasurer from time to time.
- 4.14.3 The payment of salaries, wages, compensations and other emoluments to employees or pension entitlements to former employees will be made by the Treasurer, who is also responsible for transmitting pension contributions to the Lothian Pension Fund and the Scottish Public Pensions Agency and tax and National Insurance contributions to HM Revenue and Customs.
- 4.14.4 The Assessor must provide the Treasurer with the information required to complete Board and statutory returns.

4.15 Allowances and Loan Schemes

- 4.15.1 The Treasurer is responsible for paying allowances, reimbursing expenses and administering loan schemes in accordance with procedures specified by the Treasurer and the relevant statutory provisions.
- 4.15.2 The Assessor may award ex gratia payments in circumstances agreed with the Treasurer.
- 4.15.3 The Assessor is required to ensure that:
 - (a) Claims and applications are submitted in accordance with conditions of service, Board policies and statutory provisions, together with relevant supporting information such as receipts;
 - (b) Claims and applications are submitted on the appropriate form and certified by an authorised officer;
 - (c) Officers authorised to sign claims and application forms on their behalf are notified to the Treasurer;
 - (d) Information required to complete Board and statutory returns is

provided to the Treasurer.

- 4.15.4 The Treasurer is responsible for administering the Scheme of Members' Allowances in accordance with relevant statutory provisions and the payment of expenses.

4.16 Insurance

4.16.1 The Treasurer will:

- (a) Prepare and maintain an insurance strategy to provide cost-effective cover;
- (b) Negotiate claims with insurers, in consultation with relevant officers;

4.16.2 The Assessor must notify the Treasurer promptly of all new risks, properties, vehicles, plant, equipment, etc. that require to be insured, in addition to any alterations and changes in activities and procedures that may affect existing insurance arrangements.

4.16.3 The Assessor must notify the Treasurer of all major capital and revenue projects at an early stage if insurance cover or specialised insurance advice is required.

4.16.4 The Assessor must notify the Treasurer in writing of any loss, liability, damage or other event likely to lead to a claim immediately they become aware of it and should inform the police where appropriate.

4.16.5 The Board should not:

- (a) Make any admission of liability;
- (b) Take any action which may be construed as an admission of liability;
- (c) Waive any rights of recovery.

4.16.6 The Assessor must consult the Treasurer regarding the terms of any indemnity which the Board is requested to provide.

4.16.7 The Board must take due account of recommendations made by the Board's insurers.

4.18 Imprest Accounts

4.18.1 Where appropriate, the Treasurer will provide cash advances to officers to defray petty cash and other expenses. Such advances will be accounted for using the imprest system. The Assessor, in

consultation with the Treasurer will determine the conditions relating to such advances.

4.19 Custody and Security of Assets

- 4.19.1 The Assessor is responsible for maintaining appropriate security at all times for buildings, stores, furniture, equipment and cash.
- 4.19.2 Board property may not be removed, other than for Board purposes, unless specific instructions have been issued by the Assessor.
- 4.19.3 The Assessor is responsible for the care, custody and stocktaking of all stocks under their control and must act in accordance with guidelines issued by the Treasurer.
- 4.19.4 The Assessor must agree maximum limits for cash holdings with the Treasurer for insurance purposes. These may not be exceeded without the permission of the Treasurer.

4.20 Gifts, Hospitality and Conduct

- 4.20.1 A register of items gifted or bequeathed to the Board will be maintained by the Assessor.
- 4.20.2 Elected members and officials must comply with the Local Government (Scotland) Act 1973 Section 68 and all relevant codes of conduct for local government personnel.

4.21 Banking Arrangements

- 4.21.1 The Treasurer will make arrangements for opening and operating bank accounts and using banking services. The Treasurer is responsible for negotiating banking terms. No new bank accounts should be opened without the authorisation of the Treasurer. Personal bank accounts must never be used in respect of Board transactions or funding.
- 4.21.2 All cheque forms, excluding those required for authorised imprest accounts may be printed only with the authority of the Treasurer, who will make arrangements for their safe custody.
- 4.21.3 Cheques drawn on the main bank accounts must bear the facsimile signature of the Treasurer (or other nominated officer) or be signed by the Treasurer or other officer who holds an authorised post designated by him/her.
- 4.21.4 The Treasurer will make appropriate arrangements, including determination of agreed authorisation limits, for the signature of other financial documents on behalf of the Board.

4.22 Treasury Management

- 4.22.1 ~~The Board has adopted CIPFA's "Code for Treasury Management in the Public Services" and "Prudential Code for Capital Finance in Local Authorities"~~. The Treasurer is responsible for preparing and maintaining the Board's Treasury Policy Statement Management Strategy. Treasury Management activities must be carried out in accordance with the Statement approved Strategy. Amendments must be considered and approved by the Board.
- 4.22.2 An annual Treasury Management Strategy must be prepared. The Treasurer will prepare reports to propose the following year's Treasury Management Strategy and report on the previous year's management performance. These documents will be subject to approval by the Board. The performance report will be submitted as soon as possible after the end of the financial year.
- 4.22.3 All treasury-related decisions are delegated to the Treasurer, who must act in accordance with the Code and Policy Statement.
- 4.22.4 All money in the Board's custody will be aggregated for treasury management purposes and controlled by the Treasurer.
- 4.22.5 Where the acquisition or creation of an asset by leasing is proposed, the financial implications of the leasing agreement must be approved by the Treasurer.

4.23 Investments

- 4.23.1 The Treasurer may undertake any action that may reasonably be deemed permissible investment business but must seek appropriate advice where necessary.
- 4.23.2 The Treasurer is responsible for the safe custody of share certificates or other documents relating to the investment of the Board.
- 4.23.3 The Treasurer is designated in terms of the 1973 Act as "proper officer" for the purposes of Section 193 (authentication of documents) and 194 (execution of Deeds and use of Seal) as regards signing and sealing (where necessary) of:
- mortgages, bonds and other financial instruments; or
 - instruments effecting the transfer of any of them; or
 - instruments giving effect to the powers of investment or borrowing delegated to the Treasurer by Financial Regulations 14 and 15.
 - certificates and petitions to the Sheriff Court for summary warrant applications.

4.24 Property and Contracts

- 4.24.1 The financial aspects of property administration and contracts will be undertaken by procedures approved by the Treasurer.

The Assessor will be responsible for the daily administration of suitable arrangements, systems and procedures for property and contracts insofar as such procedures do not exist in Standing Orders.

4.25 Property Register

- 4.25.1 The Assessor will maintain an up-to-date register (Property Terrier) of all land and heritable property owned by or leased by the Board whether in its own right or in trust and will ensure that all such property is readily identifiable at any time.

4.26 Payment of Accounts

- 4.26.1 Arrangements for processing payments must comply with procedures established by the Treasurer, a summary of which is included in the Finance Rules.

4.27 Procurement/Purchasing

- 4.27.1 Arrangements for procurement/purchasing, including the use of purchasing cards, must comply with procedures established by the Treasurer.
- 4.27.2 The Assessor is responsible for ensuring that purchasing activity carried out on the Board's behalf is undertaken in accordance with the guidance and associated equality requirements.

4.28 Value Added Tax

- 4.28.1 The Treasurer is responsible for identifying and accounting for input and output tax. Queries and specific problems should be referred to the Treasurer, who is responsible for issuing guidance on the application of VAT rules.

4.29 Other Significant Documents

- 4.29.1 Financial Regulations should be read in conjunction with the constitutional documents of the Board including without limitation:
- Procedural Standing Orders;
 - Scheme of Delegation to Officers;
 - Finance Rules;
 - Contracts Standing Orders.

**LOTHIAN VALUATION JOINT
BOARD (LVJB)
SCHEME OF DELEGATION TO
OFFICERS**

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LOTHIAN VALUATION JOINT BOARD
SCHEME OF DELEGATION TO OFFICERS

1. GENERAL

Scheme

- 1.1 This Scheme of Delegation ("**Scheme**") applies from ~~8 February~~ ~~[TBC]~~ 15 June 2021 ~~2016~~ and sets out the powers delegated by the Lothian Valuation Joint Board ("**LVJB**") to officers. The Scheme is intended to facilitate the efficient conduct of LVJB business by clearly setting out the nature and extent of the powers delegated to officers by LVJB.
- 1.2 The Scheme further sets out, for information purposes in Appendix 2, the statutory powers and functions exercised directly by the Assessor and Electoral Registration Officer in those local authority areas set out in The Valuation Joint Boards (Scotland) Order 1995 (the "**Constituent Authorities**"). The principles set out in this Scheme do not otherwise apply to the exercise of statutory powers and functions by the Assessor and Electoral Registration Officer.
- 1.3 The powers delegated to officers in terms of this Scheme are subject to change by LVJB in accordance with its Standing Orders.
- 1.4 In this Scheme:
- (a) a reference to a statute or statutory provision:
 - (i) is a reference to it as amended, extended or re-enacted from time to time; and
 - (ii) shall include all subordinate legislation made from time to time under that statute or statutory provision;
 - (b) any reference to this Scheme shall include the appendices to the Scheme ("**Appendices**" and each an "**Appendix**");
 - (c) a reference to "**LVJB Policies**" shall include all and any policies approved by LVJB from time to time (and "**LVJB Policy**" shall be interpreted accordingly);
 - (d) references to paragraphs are to paragraphs of this Scheme; and
 - (e) headings are for convenience, do not form part of this Scheme and shall not be used in its interpretation.

Principles of delegation

- 1.5 Officers to whom power is delegated in terms of this Scheme must exercise their powers in accordance with the following principles:
- (a) the decision or action must not be a matter ("**Reserved Matter**"):
 - (i) reserved by law to LVJB or a sub-committee of LVJB ("**Sub-Committee**"); or
 - (ii) that LVJB or a Sub-Committee has expressly determined should be discharged otherwise than by an officer;
 - (b) the decision or action must not alter or be contrary to law or to policy set by the LVJB and/or its Sub-Committees;
 - (c) the decision or action must be taken in accordance with LVJB's Standing Orders as amended from time to time;
 - (d) the decision or action must be taken in accordance with LVJB's Financial Regulations as amended from time to time and comply with the financial limits set out in that document;
 - (e) the financial consequences of the decision or action must be contained within the budget approved by LVJB for the financial year in question;
 - (f) the decision or action must not give rise to a conflict of interest; and
 - (g) elected members must be appropriately consulted and, in particular, officers must comply with the provisions of paragraph 2 of this Scheme.
- 1.6 If there is a question or dispute on whether a decision taken or proposed to be taken by an officer contravenes the provisions of this Scheme, it will be decided by the Chief Executive and Clerk in consultation with the Convener of the LVJB (or the Vice-Convener if the Convener is absent).

2. CONSULTATION WITH ELECTED MEMBERS

Politically controversial matters and material decisions

- 2.1 Where a decision or action proposed to be taken under delegated powers is likely to be regarded as politically controversial or is a decision ("**Material Decision**") that will have or is likely to have:

- (a) a significant effect on financial, reputational or operational risk; and/or
- (b) a significant impact on service delivery or performance;

the Convener or Vice-Convener will be consulted before any decision or action is taken.

Local Members

- 2.2 Where a decision or action taken in terms of this Scheme relates to a particular Constituent Authority (and not to the whole area of the LVJB) those members shall be consulted before any decision or action is taken (save in the case of matters of a routine or confidential nature).

Reports

- 2.3 The LVJB or any Sub-Committee may require the Chief Executive and Clerk, the Assessor and Electoral Registration Officer or other relevant officers to submit reports on the decisions taken and action authorised by them under delegated authority.

3. **DELEGATION**

Delegated authority

- 3.1 LVJB delegates authority for certain powers or functions to the Assessor and Electoral Registration Officer, the Chief Executive and Clerk, the Treasurer and the Solicitor as detailed in this Scheme.
- 3.2 The Assessor and Electoral Registration Officer has certain statutory powers and functions and may exercise those powers and functions by law without the requirement for that power or function to be delegated by LVJB. Those powers and functions are set out in Appendix 2 of this Scheme.
- 3.3 In the event that LVJB appoints separate individuals to the roles of Assessor and Electoral Registration Officer respectively, all references to "Assessor and Electoral Registration Officer" in this Scheme shall be construed as applying to the separate officers acting in those separate offices.
- 3.4 In the event that the Chief Executive and Clerk or Assessor and Electoral Registration Officer is unavailable, his/her [deputenominated sub-delegated officer, as referred to in paragraphs 3.8 and 3.9 of this Scheme,](#) will have delegated authority to take urgent decisions in the absence of the Chief Executive and Clerk or Assessor and Electoral Registration Officer as appropriate.
- 3.7 The Chief Executive and Clerk and/or Assessor and Electoral Registration Officer will remain accountable to the LVJB for decisions taken by his/her depute.
- 3.8 The Assessor and Electoral Registration Officer may sub-delegate their delegated powers to such other officer(s) of LVJB as they consider appropriate. This will be in each case the officer of an appropriate level of seniority who is most closely involved with the matter in question. The Assessor and Electoral Registration Officer will remain accountable for decisions taken by their sub-delegate(s).
- 3.9 The Chief Executive and Clerk, Treasurer and Solicitor may sub-delegate their delegated powers to such other officer(s) who are employees of the Constituent Authority by which the Chief Executive and Clerk, Treasurer and/or Solicitor respectively are employed as they may consider appropriate. This will be in each case the officer of an appropriate level of seniority who is most closely involved with the matter in question. The Chief Executive and Clerk, Treasurer and Solicitor will remain accountable for decisions taken by their sub-delegates.

- 3.10 Sub-delegation of functions by any officer to another officer in accordance with this Scheme will not prevent the officer from whom the authority is being delegated from also discharging those functions.
- 3.11 Where authority has been sub-delegated by one officer to another in accordance with this Scheme, such authority can be revoked at any time without prejudice to any previous decisions made under that authority.
- 3.12 Legislation requires that certain functions be exercised by a "**proper officer**". This Scheme sets out LVJB officers who are designated as proper officers in relation to particular functions. An officer who is designated as a proper officer by this Scheme may also designate in writing other officer(s) in his or her service area to exercise those functions as proper officer. Such designation can be revoked at any time by the designating officer without prejudice to any previous actions taken under that designation. Designated proper officers are set out in Appendix 5.
- 3.13 Appropriate records must be kept of any sub-delegations of powers made under the Scheme.

Contract Standing Orders

- 3.13 Any officer to whom relevant authority is delegated in terms of this Scheme must comply with the terms of the standing orders which apply to all contracts made by or on behalf of LVJB for the procurement of the execution of works, the supply of goods and materials to LVJB and/or for the provision of services ("**Contract Standing Orders**").

4. ASSESSOR AND ELECTORAL REGISTRATION OFFICER

- 4.1 Subject to the provisions of paragraphs 1 to 3 of this Scheme, the Assessor and Electoral Registration Officer shall have delegated authority to manage all human, financial and other resources within LVJB, including those functions set out in Appendix 1.
- 4.2 The Assessor and Electoral Registration Officer has statutory authority to exercise the powers and discharge the functions of Assessor and Electoral Registration Officer, including those statutory powers and functions set out in Appendix 2.

5. DELEGATION TO CHIEF EXECUTIVE AND CLERK

5.1 Subject to the provisions of paragraphs 1 to 3 of this Scheme, the Chief Executive and Clerk shall have delegated authority to exercise the functions set out in Appendix 3.

6. **DELEGATION TO TREASURER**

6.1 Subject to the provisions of paragraphs 1 to 3 of this Scheme, the Treasurer shall have delegated authority to exercise the finance functions of the LVJB, including those set out in Appendix 4.

7. **REVIEW**

8.1 This Scheme of Delegation will be reviewed as and when required at a meeting of LVJB, and in any event on no less than a five-yearly basis.

APPENDIX 1

GENERAL DELEGATION TO ASSESSOR AND ELECTORAL REGISTRATION OFFICER

These are the functions referred to in paragraph 4.1 of the Scheme:

Funds, contracts and property

1. spending money and managing their budget in accordance with LVJB approved resource allocations and with LVJB's Financial Regulations;
2. subject to any policies and/or directions issued by the Treasurer:
 - (a) transferring funds between headings within their approved revenue budget;
 - (b) transferring funds between capital projects included in LVJB's capital budget;

provided that (1) the Assessor and Electoral Registration Officer informs the Treasurer of the transfer and (2) the transfer does not affect revenue or LVJB's capital budget for future years;

3. entering into, terminating, varying, suspending or extending contracts subject to compliance with Contract Standing Orders;
4. declaring property or land surplus to requirements, in consultation with the Chief Executive and Clerk;
5. negotiating, processing and instructing appropriate legal assistance to conclude any rent review of LVJB premises;

Proper officer

6. acting as proper officer in terms of any provisions of the Local Government (Scotland) Act 1973, the Requirements of Writing (Scotland) Act 1995 and generally any local government legislation and signing all deeds and other documents which are binding on LVJB;

Legal

7. settling legal actions and claims, where appropriate in consultation with the Solicitor;

8. to initiate, enter, defend or withdraw from judicial or quasi-judicial proceedings in connection with the functions of Assessor and/or Electoral Registration Officer, where appropriate in consultation with the Chief Executive and Clerk, Treasurer and/or Solicitor;
9. initiating, entering into, defending and withdrawing from legal proceedings in consultation with the Solicitor;
10. engaging private legal firms and other agents when he or she may consider this to be necessary in consultation with the Solicitor;
11. engaging counsel for Court of Session or other business as and when he or she may consider the engagement of counsel to be necessary in consultation with the Solicitor;

Staff

12. appointing employees within agreed staffing levels; ~~up to but excluding Depute Assessor and Depute Electoral Registration Officer;~~
- ~~13. appointing an acting Depute Assessor or Depute Electoral Registration Officer from the staff of LVJB when a Depute Assessor or Depute Electoral Registration Officer is absent or the post is vacant;~~
- ~~14.~~13. changing staffing structures, numbers and gradings in accordance with approved job evaluation arrangements, with the exception of major staffing reviews, where appropriate in consultation with the Treasurer;
- ~~15.~~14. conducting, in consultation with the Chief Executive and Clerk where necessary, disciplinary and grievance proceedings for employees in accordance with LVJB's approved policy and procedures, other than disciplinary or grievance proceedings in relation to the Assessor and Electoral Registration Officer which shall be conducted by the Chief Executive and Clerk or their nominee;
- ~~16.~~15. authorising staff attendance at meetings, training courses, conferences, seminars and other developmental activities;
- ~~17.~~16. remedying inconsistencies in pay or conditions of service in consultation, where appropriate, with the Chief Executive and Clerk and Treasurer;

~~18.17.~~ deciding the following personnel matters in accordance with approved LVJB Policy, schemes and/or guidance:

- (a) approval of paid or unpaid leave for special circumstances, secondment, or leave to work or visit abroad;
- (b) to absent himself/herself or permit any member of staff to leave of absence occasionally and temporarily during business hours to attend to duties or services of a civic, honorary or charitable nature provided that these do not interfere with efficient discharge of duties in accordance with LVJB policies;
- (c) entering into settlement agreements with staff in relation to their employment with the LVJB in consultation with the Solicitor, and subject also to consultation with the Convener;
- (d) save in the case of the Assessor and Electoral Registration Officer, where the decision shall be reserved to LVJB, making decisions in relation to Local Government Pension Scheme membership (including, for example, early payment of pensions, late transfers, late applications to pay optional pensions contributions, augmented membership, additional pensions, and fraud/forfeiture cases);
- (e) extension of sickness allowance;
- (f) recovery of maternity pay;
- (g) closure of buildings in emergency or exceptional circumstances and early closure during the festive season;
- ~~approval of application for car loans via the scheme administered by the City of Edinburgh Council;~~
- (h) to operate a car leasing scheme approved by LVJB;
- (i) approval of transfer of annual leave;
- (j) approval of overtime;
- (k) approval of applications for secondary employment;
- (l) authorisation of payments for lectures, speeches etc. to external organisations;

- (m) determination of claims of up to £250 for damage to or loss of the personal property of employees;
- (n) payment of removal expenses and allowances;
- (o) payment of car users' allowances;
- (p) authorisation of telephone allowances;
- (q) placement of employees on appointment on a point within a grade or grades applicable to the posts;
- (r) authorisation of leave of absence for members of staff to undertake courses of further education in accordance with LVJB Policies;
- (s) establishment and filling of fixed term posts in accordance with the relevant LVJB Policy;
- (t) in relation to staffing matters, instructing the immediate implementation of any circular from any officially recognised body which allows no discretion to LVJB and reporting the terms of such circulars to LVJB for information;

Health and Safety

[19.18.](#) implementing LVJB's Health and Safety Policy and arrangements;

Health and Wellbeing

[20.19.](#) implementing LVJB's Health and Wellbeing arrangements;

Use of land and buildings

[21.20.](#) approving the temporary closure of property owned, occupied or managed by LVJB to:

- (a) ensure the safety of LVJB staff or members of the public; or
- (b) undertake essential planned maintenance;

subject to consultation with the Convener or Vice-Convener, and the Leader of each of the constituent local authorities and insertion of a public notice in the press informing the public of the closure when relevant;

~~22.21.~~ regulating access to, and conduct of persons on property owned, occupied or managed by LVJB, including ejection and expulsion from property;

Hospitality

~~23.22.~~ approving reasonable expenditure on hospitality in accordance with LVJB Policy;

~~24.23.~~ approving reasonable expenditure on overseas visits by officers in accordance with LVJB Policy;

~~25.24.~~ to promote, market and present events in accordance with LVJB Policy;

Write off

~~26.25.~~ writing off or disposing of any stores, plant, furniture, equipment, or any other tangible asset in accordance with the Financial Regulations provided that:

(a) the stores, plant, furniture, equipment or such asset has become unfit for use and unsaleable; and

(b) the decision is made in consultation with the Treasurer;

Access to information

~~27.26.~~ responding to requests for information made to the LVJB under the Freedom of Information (Scotland) Act 2002; Environmental Information (Scotland) Regulations 2004; INSPIRE (Scotland) Regulations 2009 and the Data Protection Act 1998;

~~28.27.~~ monitoring the management of LVJB records in line with the provisions of the Public Records (Scotland) Act 2011;

Consultations

~~29.28.~~ responding to consultations from external bodies seeking the input of LVJB to the extent necessary to provide any technical, scientific, or other factual information, or professional opinion or analysis of an operational nature; and

Fees and charges

30. setting at a reasonable level the fees and charges payable by persons requesting copies of the valuation roll and/or the council tax list, including certified information, and altering the said fees and charges from time to time.

APPENDIX 2

STATUTORY POWERS AND FUNCTIONS OF THE ASSESSOR AND ELECTORAL REGISTRATION OFFICER

These are the statutory powers and functions referred to in paragraph 4.2 of the Scheme:

1. Assessor

1.1 The Assessor and Electoral Registration Officer acts as Assessor for the Constituent Authorities in terms of section 27(4) of the Local Government (Scotland) Act 1994, and in so acting exercises the statutory powers and functions set out in:

- (a) the Lands Valuation (Scotland) Act 1854;
- (b) the Valuation and Rating (Scotland) Act 1956;
- (c) the Local Government (Scotland) Act 1975;
- (d) the Abolition of Domestic Rates Act 1987;
- (e) the Local Government Finance Act 1992;
- (f) the Local Government etc. (Scotland) Act 1994;
- (g) the Local Government and Rating Act 1997;
- (h) the Local Government in Scotland Act 2003; ~~and~~
- (i) the **Non-Domestic Rates (Scotland) Act 2020**; and
- (j) all other relevant primary and secondary legislation relating to the statutory powers and functions of the role of Assessor.

2. Electoral Registration Officer

2.1 the Assessor and Electoral Registration Officer acts as Electoral Registration Officer for the Constituent Authorities and in so acting exercises the statutory powers and functions set out in:

- (a) the Representation of the People Act 1983;

(b) the Representation of the People (Scotland) Regulations 2001;

~~(c) the European Parliamentary Elections Regulations 2004;~~

~~(d)~~(c) any Order governing local government elections in Scotland;

~~(e)~~(d) any Order governing Scottish Parliamentary elections in Scotland;

~~(f)~~(e) any legislation, including but not limited to the Political Parties, Elections and Referendums Act 2000, regarding the conduct of referendums in Scotland and/or the wider United Kingdom; and

~~(g)~~(f) all other relevant primary and secondary legislation relating to the statutory powers and functions of the role of Electoral Registration Officer.

APPENDIX 3 – DELEGATION TO CHIEF EXECUTIVE AND CLERK

These are the powers and functions referred to in paragraph 5.2 of the Scheme:

1. acting as advisor to LVJB on procedural and administrative matters and in this capacity to ensure the provision of adequate administrative and other support to LVJB and its Sub-committees;
2. arranging meetings and proceedings of LVJB as set out in section 43 and Schedule 7 of the Local Government (Scotland) Act 1973;
3. acting as proper officer in terms of any provisions of the Local Government (Scotland) Act 1973, the Requirements of Writing (Scotland) Act 1995 and generally any local government legislation and signing all deeds and other documents which require to be sealed with the Common Seal of the LVJB or are binding on the LVJB;
4. conducting disciplinary or grievance proceedings in relation to the Assessor and Electoral Registration Officer, or delegating the conduct of those proceedings, in writing, to an officer of Head of Service grade or above within the Constituent Authority which employs the Chief Executive and Clerk; and
5. appointing an acting Assessor from the staff of the Assessor's Office when the Assessor is absent for a long time or the post is vacant.

APPENDIX 4

DELEGATION TO TREASURER

These are the powers and functions referred to in paragraph 6 of the Scheme:

1. establishing and maintaining a financial framework which provides for the effective management control and review of LVJB, including monitoring and reporting procedures;
2. determining the accounting and financial records and procedures of LVJB;
3. establishing and maintaining effective arrangements in respect of LVJB's treasury management, pensions and the safeguarding of LVJB assets including risk management and insurance;
4. creating, closing and operating bank accounts on behalf of LVJB;
5. approving and making payments due to Her Majesty's Revenue and Customs;
6. carrying out LVJB's treasury management and management of relevant funds in accordance with the relevant LVJB Policy;
7. the pooling and treasury management of all surplus funds in the LVJB's budget and all executive treasury management decisions in accordance with LVJB Policy, ~~the Chartered Institute of Public Finance's "Code for Treasury Management in Local Authorities"~~ and ~~any other~~ relevant professional guidance;
8. exercising all borrowing and lending by LVJB in accordance with LVJB Policy;
9. determining suitable banking and advisory services for LVJB;
10. effecting suitable insurance cover and negotiating with LVJB's insurers for all claims in consultation with other officers where necessary;
11. reviewing annually all insurances in consultation with the Assessor and Electoral Registration Officer where necessary and reporting annually to the Convener or Vice Convener;

12. on taking appropriate advice where necessary, determining specific purchases and sales of stocks, shares and/or any other permissible investments in accordance with LVJB Policy;
13. reviewing and amending as appropriate the financial limits given in the Financial Regulations every year, in line with the relevant inflation indices; and
14. collecting and where necessary recovering debt, and where appropriate authorising the write-off of debt, in accordance with LVJB Policies.

APPENDIX 5
PROPER OFFICER FUNCTIONS

<u>Proper Officer Function</u>	<u>Legislation</u>	<u>Officer</u>
Circulating reports and agendas, supplying papers to the press and, where necessary, providing summaries of minutes	sections 50B(2), 50B(7) and 50C(2) of the Local Government (Scotland) Act 1973	Chief Executive and Clerk
Compilation of background papers for inspection	section 50D of the Local Government (Scotland) Act 1973	Assessor and Electoral Registration Officer, Chief Executive and Clerk, Treasurer and Solicitor
Members' rights of access to documents which enclose "exempt information"	section 50F(2) of the Local Government (Scotland) Act 1973	Chief Executive and Clerk
Financial administration	Section 95 of the Local Government (Scotland) Act 1973	Treasurer
Service of legal proceedings etc.	section 190 of the Local Government (Scotland) Act 1973	Solicitor
Claims in sequestrations and liquidations	section 191 of the Local Government (Scotland) Act 1973	Treasurer
Authentication of documents and execution of deeds	sections 193 and 194 of the Local Government (Scotland) Act 1973 and the Requirements of Writing (Scotland) Act 1995	Solicitor
Inspection and deposit of documents	section 197 of the Local Government (Scotland) Act 1973	Solicitor

Appendix 5 – Proper Officer Functions

Notice of Meeting	Schedule 7 of the Local Government (Scotland) Act 1973	Chief Executive and Clerk
Politically restricted posts	section 2 of the Local Government and Housing Act 1989	Chief Executive and Clerk

LOTHIAN VALUATION JOINT BOARD

CONTRACT STANDING ORDERS

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CONTRACT STANDING ORDERS

These Contract Standing Orders (the “Standing Orders”) of the Lothian Valuation Joint Board (“LVJB”) apply from ~~[TBC] 20218-February-2016~~ and apply (with certain exceptions) to all contracts made by or on behalf of LVJB for the procurement of the execution of works, the supply of goods and materials to LVJB, and/or for the provision of services.

1 Preliminary

1.1 Extent and interpretation

- 1.1.1 These Standing Orders must be interpreted in accordance with the key principles of transparency, equal treatment, non-discrimination and proportionality.
- 1.1.2 These Standing Orders apply from ~~[TBC] 20218-February-2016~~ and apply, subject to the provisions of Standing Order 1.1.4, to all contracts made by or on behalf of LVJB for the procurement of the execution of works, the supply of goods and materials to LVJB, and/or for the provision of services (including consultancy services).
- 1.1.3 The Standing Orders are subject to the over-riding provisions of ~~European Union~~, United Kingdom, or Scottish legislation. They are also, to the extent relevant, subject to any ~~EU Commission~~, UK government or Scottish Government guidance on public procurement that may be issued from time to time.
- 1.1.4 The Standing Orders do not apply to any of the following:
- 1.1.4.1 contracts of employment;
 - ~~1.1.4.2~~ 1.1.4.2 contracts solely relating to the lease or disposal of heritable property;
 - ~~1.1.4.21.1.4.3~~ 1.1.4.3 contracts with statutory or public bodies on the basis of an exclusive right enjoyed by law;
 - ~~1.1.4.31.1.4.4~~ 1.1.4.4 circumstances in which a waiver of the Standing Orders has been granted in accordance with Standing Order 9.
- 1.1.5 The Standing Orders must be read in conjunction with, and all LVJB staff must comply with, the Scheme of Delegation to Officers, and the Financial Regulations. Where there is any discrepancy, the Standing Orders shall take precedence.
- 1.1.6 Failure to comply with these Standing Orders when making purchases or seeking offers may result in disciplinary action.

- 1.1.7 Any query regarding the application or interpretation of these Standing Orders should be made in the first instance to the Assessor.

1.2 Definitions and interpretation

- 1.2.1 “Act” means the Procurement Reform (Scotland) Act 2014;
- 1.2.2 “Assessor” means the Assessor and Electoral Registration Officer, the individual responsible for the day to day management of LVJB, LVJB being the procuring service in terms of these Standing Orders;
- 1.2.3 “Best Value” means the legal duty to secure continuous improvement in the performance of a local authority’s functions as set out in section 1 of the Local Government in Scotland Act 2003 as follows:-

“1 Local authorities' duty to secure best value

- (1) It is the duty of a local authority to make arrangements which secure best value.
- (2) Best value is continuous improvement in the performance of the authority's functions.
- (3) In securing best value, the local authority shall maintain an appropriate balance among—
- (a) the quality of its performance of its functions;
 - (b) the cost to the authority of that performance; and
 - (c) the cost to persons of any service provided by it for them on a wholly or partly rechargeable basis.
- (4) In maintaining that balance, the local authority shall have regard to—
- (a) efficiency;
 - (b) effectiveness;
 - (c) economy; and
 - (d) the need to meet the equal opportunity requirements.
- (5) The local authority shall discharge its duties under this section in a way which contributes to the achievement of sustainable development.
- (6) In measuring the improvement of the performance of a local authority's functions for the purposes of this section, regard shall be had to the extent to which the outcomes of that performance have improved.
- (7) In this section, “*equal opportunity requirements*” has the same meaning as in Section L2 of Part II of Schedule 5 to the Scotland Act 1998 (c.46);

- 1.2.4 “Constituent Authorities” means the authorities which have delegated their valuation and electoral registration functions to LVJB, namely the City of Edinburgh Council, East Lothian Council, Midlothian Council and West Lothian Council, and the phrase “Constituent Authority” shall be interpreted accordingly;
- 1.2.5 “Contract Owner” means the nominated contract owner for a specific contract;
- 1.2.6 “Convener” means the Convener of LVJB, a committee or sub-committee of LVJB;

1.2.7 ~~“Procurement ThresholdsEU Thresholds”~~ means the prescribed threshold values set for the supply of goods, services or works as they may be amended from time to time under the Regulations ~~the prescribed threshold values set by the EU Commission for supply, services or works contracts as they~~ may be amended from time to time;

1.2.8 “Procurement Requirement” means a document setting out as a minimum:-

1.2.8.1 what is LVJB's requirement for the goods, works or services and why do we need it?

1.2.8.2 what are all the available options, including internal provision, which is the best and why?

1.2.8.3 can and should LVJB afford it?

1.2.8.4 what are the proposed supplier management arrangements and who is the nominated Contract Owner as required by Contract Standing Orders?

1.2.8.5 how do we track, measure and account for the benefits?

1.2.9 “Regulations” means the Public Contracts (Scotland) Regulations 2015~~2~~, the Procurement (Scotland) Regulations 2016 and/or successor legislation (as amended from time to time);

~~4.2.91.2.10~~ 1.2.10 “Regulated Procurement” means a procedure to award a regulated contract being a public contract which is equal to or greater than £50,000 or £2m for works contracts, as those said thresholds may be amended from time to time;

~~4.2.101.2.11~~ 1.2.11 “Solicitor” means the solicitor to LVJB as appointed by LVJB;

~~4.2.111.2.12~~ 1.2.12 “Schedule” means the schedule to these Standing Orders; and

~~4.2.121.2.13~~ 1.2.13 “Standing Orders” means these standing orders including the Schedule and “Standing Order” shall be interpreted accordingly; and

~~4.2.131.2.14~~ 1.2.14 “Treasurer” means the treasurer of LVJB appointed by LVJB in terms of paragraph 4 of Schedule 2 to the Valuation Joint Boards (Scotland) Order 1995.

1.3 General Principles

1.3.1 The relevant officer with responsibility for procuring shall, prior to commencing any procurement process, ensure that an appropriate Procurement Requirement that meets the strategic and service objectives of LVJB is completed in order to ensure that Best Value is achieved and that the Procurement Requirement complies with relevant sustainable development and equality requirements. Where the approximate value of any proposed procurement is likely to exceed £50,000 the relevant Procurement Requirement or options appraisal shall require the approval of the Treasurer prior to proceeding to procurement.

1.3.11.3.2 All potential contracts above the Procurement Thresholds Regulated Procurement must comply with the general principles of equal treatment, non-discrimination, transparency and proportionality. Procurements must not be designed with the intention of unduly favouring or disadvantaging any potential tenderer.

1.3.21.3.3 Throughout the life of a contract the contract should be monitored by the Contract Owner in respect of performance; compliance with the specification and other terms of the contract; cost and benefits; Best Value requirements; equality requirements, delivery and risk management.

1.3.31.3.4 All procedures for initiating procurement, developing procurement plans, inviting and receiving tenders, approval of contracts, and all contractual arrangements entered into shall comply with LVJB's equality and sustainability requirements and policies and, where appropriate, contractual or procurement arrangements shall include the use of community benefit clauses.

1.3.41.3.5 All expenditure must comply with LVJB's Financial Regulations.

2 Procedures

2.1 In addition to the obligations in Standing Order 1.3.43, before commencing a tendering procedure or making a purchase where no contract exists the Assessor shall consult with the Treasurer where appropriate to establish whether:

2.1.1 any existing contracts or framework contracts accessible to LVJB may fulfil their requirements; or

2.1.2 there is any existing provision within one of the Constituent Authorities or other resources which could be used.

2.2 Unless there is no suitable existing contract or framework contract in relation to a particular Procurement Requirement of LVJB, LVJB shall in relation to all relevant Procurement Requirements seek to use existing contracts, framework contracts or existing provision within one of the Constituent Authorities.

2.3 The procedure for the award of any contract shall depend upon the estimated aggregated value of that contract. ~~Regulatory duties~~~~The EU rules~~ on aggregation of contracts shall apply and the artificial splitting of purchase orders or requirements to avoid the application of these Standing Orders is not permitted.

2.4 Subject to Standing Order 9, or where otherwise legally permitted in respect of proposed contracts which exceed the ~~Procurement Thresholds~~~~EU Thresholds~~, the minimum associated tendering procedures that must be applied are detailed in the Schedule.

~~2.5~~ The general ~~EU~~ principles of equal treatment, non discrimination, transparency and proportionality require a degree of advertising to enable open competition apply to all public contracts.

~~2.52.6~~ For all purchases in excess of £50,000 for the supply of goods and services and £2 million for works the sustainable procurement duty introduced by the Act requires that LVJB must consider how it can improve the social, environmental and economic wellbeing of the area in which it operates and then act in that way, all as provided for in the Act.

~~2.62.7~~ LVJB may reserve the right to participate in a tendering procedure to providers operating supported businesses, supported employment programmes or supported factories where more than ~~35~~0% of the workers are disabled ~~or disadvantaged~~ persons in accordance with the Regulations. Where this right is exercised by LVJB the contract award procedures provided by the Regulations and Act shall be followed.

~~2.72.8~~ Where legally permissible LVJB shall seek to ensure that for purchases or contracts of an estimated value of £50,000 or less that at least one Small or Medium Enterprise (SME) from the Constituent Authorities or an SME who is a significant employer within the Constituent Authorities is invited to tender in any process. For future repeat procurements for similar goods, services or works LVJB shall seek to ensure that at least one new SME from the Constituent Authorities or a new significant employer within the Constituent Authorities is invited to tender in any process.

~~2.82.9~~ Direct purchasing below £~~53~~,000 without competitive tendering is permissible subject to the duty to secure Best Value. Best Value will normally be secured by seeking 3 quotes and/or evidence of firm fixed prices where possible.

~~2.92.10~~ The Treasurer shall be consulted as appropriate in respect of tendering arrangements for any proposed contracts with an estimated value of between £~~53~~,000 and £50,000.

~~2.102.11~~ The Treasurer shall advise on, and, as appropriate, make, tendering arrangements for any proposed contracts with an estimated value in excess of £50,000.

2.112.12 Direct purchasing above £53,000 without competitive tendering is permissible only in those circumstances that would be permitted by the Act, the Regulations or in accordance with Standing Order 9.

2.122.13 If an unsuccessful tenderer brings a written or formal challenge against LVJB in relation to a tender exercise/contract award or questions the integrity of the tender process/contract award, the recipient of the notice of challenge or other question shall inform the Treasurer and the Solicitor.

3 Role and Responsibilities

3.1 The Assessor retains responsibility for selecting and appointing contractors, providers or suppliers for LVJB, but shall seek guidance as appropriate from the Treasurer. The Treasurer shall be consulted at the earliest opportunity to ensure that all purchasing arrangements are made in compliance with these Standing Orders.

3.2 The Assessor has responsibility for all contracts tendered and let by LVJB and is accountable to LVJB for the performance of their duties in relation to contract letting and management, which are:

3.2.1 to ensure compliance with these Standing Orders;

3.2.2 to ensure no contract is entered into by LVJB without seeking advice where appropriate from the Treasurer and the Solicitor and having proper regard to such advice;

3.2.3 to ensure that appropriate contract security (for example guarantees or performance bonds) is obtained where required or considered prudent;

3.2.4 to prepare and approve where required by these Standing Orders an appropriate Procurement Requirement for each proposed purchase or contract;

3.2.5 to prepare, in consultation with the Solicitor and Treasurer, appropriate contract and tender documents which clearly specify the scope, quality and quantity of the works, goods or services;

3.2.6 to check whether there is any existing LVJB framework, Constituent Authority framework or other collaborative framework that can appropriately be used to achieve Best Value for LVJB before undergoing a further competitive tender process;

3.2.7 to keep all bids confidential subject to any legal requirements;

3.2.8 to ensure no supplier is requested by LVJB to provide goods, services or works without first having a valid purchase order in place;

3.2.9 to enter all purchase order information onto the relevant LVJB financial system prior to the service or goods being delivered;

- 3.2.10 to ensure that all necessary contract information for contracts of a value of £3,000 or more for goods and services and £10,000 or more for works is provided to the Treasurer for the purposes of maintaining an up-to-date contract register within one month of entering into a contract;
- 3.2.11 to ensure all relevant staff are familiar with these Standing Orders or other guidance issued in respect of these Standing Orders;
- 3.2.12 to ensure contracts and any appropriate contract security documents are signed before work, services or supply provision commences;
- 3.2.13 to put in place arrangements for efficient supplier management including the identification of a Contract Owner and monitoring of benefits and performance, for the entire duration of the contract;
- 3.2.14 to retain a copy of the contract and keep proper records of all contracts and tenders, including minutes of tender evaluation panels and other meetings;
- 3.2.15 to take immediate action in the event of a breach of these Standing Orders;
- 3.2.16 to consult with [the elected Members of LVJB](#) on matters reasonably considered politically, reputationally or financially sensitive in relation to proposed procurement activity; and
- 3.2.17 to make appropriate arrangements for the opening of [all](#) tenders and their secure retention so as to protect the integrity of the procurement process. ~~and where tenders are received in paper form to ensure tenders they~~ are opened in the presence of an officer nominated by the Assessor together with a witness. [For particularly significant or complex projects or contracts, the Assessor shall ensure that tenders are opened in the presence of an officer nominated by the Treasurer together with a witness.](#)

~~3.2.17.1 For particularly significant or complex projects or contracts, the Assessor shall ensure that tenders are opened in the presence of an officer nominated by the Treasurer together with a witness.~~

4 Tender Documents

- 4.1 The tender documents shall clearly set out the proposed method of evaluation as well as the scope, timing, quality and quantity of the works, services and supplies required by LVJB.
- 4.2 The Solicitor will be consulted:

4.2.1 on conditions of contract for particularly significant or complex projects or contracts; and/or

4.2.2 where LVJB is participating in a collaborative procurement arrangement with local, Scottish or UK governments, associated professional organisations or other public sector bodies.

5 Evaluation of Tenders and Quotes

~~5.1~~ Tenders and quotes shall be evaluated on the basis of the most economically advantageous and the best price-quality ratio. The award of a contract on the basis of lowest cost alone shall be limited to low value and straightforward requirements which are below the Procurement Threshold values and only with the prior agreement of the Assessor and the Solicitor or Treasurer, either of the following:

~~5.2~~ a) lowest cost; or

~~5.35.1~~ b) most economically advantageous.

~~Lowest cost should generally only be the basis of evaluation for simple procurements of short-term, low-level services or goods of a standard specification.~~

~~5.45.2~~ Tenders and quotes received after the closing date and time stipulated for return of tenders, or tenders which are incomplete or in an incorrect format will not be opened or considered unless the Assessor, acting proportionately, decides that there are circumstances which allow it to exercise discretion in allowing consideration of the tender. The Treasurer must be consulted if tenders are submitted late, incomplete or in an incorrect format.

~~5.55.3~~ Tenders shall be evaluated by a tender evaluation panel which should comprise officers having sufficient knowledge and technical ability to enable them to evaluate detailed tenders appropriately. The evaluation process shall follow any guidance issued by the Treasurer and be fully and appropriately documented.

6 Acceptance and Award of Contracts

6.1 Following the conclusion of the procedure for awarding contracts set out in these Standing Orders and, where applicable, the expiry of the mandatory standstill period, the resulting contract between LVJB and the successful tenderer shall be entered into following the approval process detailed in the Schedule. The signing of the contract document or letter of acceptance shall be in accordance with the Scheme of Delegation.

7 Eligibility to tender and termination, variation or suspension of a contract

7.1 The Assessor, having due regard to legal advice from the Solicitor, may treat a potential tenderer as ineligible to tender where there are reasonable grounds to conclude that the contractor or potential tenderer:

7.1.1 has committed an act of grave misconduct in the course of their business or profession; or

7.1.17.1.2 has shown significant or persistent deficiencies in the performance of a substantive requirement under a prior public contract which led to early termination of that prior contract, damages or other comparable sanctions, subject to consideration by LVJB of any measures taken to demonstrate reliability; or

7.1.27.1.3 falls within one or more of the other relevant grounds set out in Regulation 23 of the Regulations or

7.1.37.1.4 has compiled, used, sold or supplied a prohibited list which: (i) contained details of persons who are or have been members of trade unions or persons who are taking part or have taken part in the activities of trade unions, and (ii) was compiled with a view to being used by employers or employment agencies for the purposes of discrimination in relation to recruitment or in relation to the treatment of workers, within the meaning of the Employment Relations Act of 1999 (Blacklists) Regulations 2010.

7.2 The Assessor may, in consultation with the Treasurer and/or the Solicitor where required, terminate, suspend or vary a contract, in accordance with the express or implied terms of the contract and may also take such further action with regard to any contract as LVJB is legally entitled to take.

7.3 The Assessor, will where appropriate, report any actions taken in accordance with Standing Order 7.1 to 7.3 to the next LVJB meeting.

8 Electronic Procurement

8.1 Requests for quotations and invitations to tender should where practicable be issued and/or received by electronic means.

9 Waiver of Contract Standing Orders

9.1 The requirement to comply with any provision of these Standing Orders may be waived in accordance with the table in 9.2 below if on considering a written report by an appropriate officer it is considered that the waiver is justified because:-

9.1.1 the circumstances of the proposed contract are covered by legislative exemptions including the nature of the market for the works to be carried out or the goods or services to be provided has

been investigated and is demonstrated to be such that a departure from the requirement of Standing Orders is justifiable in accordance with EU-relevant law and principles (for example when for artistic or technical reasons, or for reasons connected with the protection of exclusive rights, the contract may only be awarded to a particular provider) or the contract is for works, goods or services that are required in circumstances of extreme urgency that could not have been foreseen; or

9.1.2 it is in LVJB's best interests.

9.2 Table setting out the relevant values and waiver approval requirements:

Value	Reason	Approval Procedure
0-£50,000 <u>(excluding contracts above £25,000 for the appointment of a consultant¹⁴)</u>	9.1.1 <u>Legislative EU</u> exemptions 9.1.2 best interests	The Assessor in consultation with the Treasurer where appropriate
£50,000-£250,000 <u>(excluding contracts for the appointment of a consultant¹⁴)</u>	9.1.1 <u>Legislative EU</u> exemptions 9.1.2 best interests	The Assessor in consultation with the Treasurer and the Chief Executive and Clerk
Above £250,000 for services or goods contracts and <u>or above £250,000 for works contracts</u> <u>(excluding contracts for the appointment of a consultant¹⁴)</u>	9.1.1 <u>Legislative EU</u> exemptions <u>9.1.2 best interests</u>	LVJB
Above £25,000 <u>for the appointment of a consultant¹⁴</u>	<u>9.1.1 Legislative exemptions</u> <u>9.1.2 best interests</u>	LVJB

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9.3 A record of the decision approving a waiver must be kept by the Assessor and a copy of such signed waiver provided to the Treasurer who shall where appropriate make an entry in the appropriate register.

10 Contract extensions or variations

10.1 Subject to 10.2, the Assessor may authorise in consultation with the Treasurer an extension to a contract, or any other variation including a consequent change in price, provided such extension or variation is not contrary to the Act, the Regulations or LVJB's legal EU obligations and that any consequent change in price does not exceed £10,000 without first obtaining the approval of LVJB.

10.2 The Assessor shall not extend or vary a contract if such extension or variation is not expressly permitted by the contract without seeking advice from the Solicitor.

10.3 The ~~regulatory~~^{EU} rules on aggregation of contracts shall apply.

11 Review of Contract Standing Orders

11.1 These Contract Standing Orders will be reviewed as deemed appropriate by LVJB, and in any event on at least a five-yearly basis.

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¹¹ "Consultant" means a specialist who charges a fee for providing advice or services such as but not limited to business or project management, human resources, environment, communication, information technology, property and estates and financial services, but excluding (i) agency, secondments and temporary workers, (ii) professional services provided by solicitors, counsel and actuaries, and (iii) technical or specialist services required for works contracts or proposed works contracts such as quantity surveyors, cost consultants, design engineers and architects;

SCHEDULE

RELEVANT VALUES AND ASSOCIATED TENDERING PROCEDURE

Total value for duration of contract or purchase (aggregation rules apply)	Procedure	Approval of contractual obligation	LVJB Approval
Up to £50,000 £53,000	<p>Appropriate choice of provider documenting reasoning and quote <i>or</i> use existing local, national, LVJB or Constituent Authority framework or call- off contracts <i>or</i> Public Contracts Quick Quote facility.</p> <p>Best Value must be delivered and <u>will normally be secured by seeking 3 quotes and/or evidence of firm fixed prices where possible will usually be demonstrated by more than one quote.</u></p>	Assessor	Not required
£50,000 to £50,000 £53,000 to £50,000 *	<p>3 written/formal quotations –written description of requirements followed by written / electronic submission of quotes (-only for contracts worth up to £25,000) <i>or</i> use existing local, national, LVJB or Constituent Authority framework or call- off contracts <i>or</i> Public Contracts Quick Quote facility.</p>	Assessor, in consultation with Treasurer as appropriate	Not required
£50,000 and above to EU Thresholds for services and supplies £50,000 and above to EU Thresholds for services and supplies *	<p>Invitation to tender following public advertisement - Public Contracts Scotland portal and/or equivalent should be used <i>or</i> use existing local, national, LVJB or Constituent Authority framework or call- off contracts</p>	Assessor, in consultation with Treasurer and <u>the Chief Executive and Clerk Solicitor</u> as appropriate up to <u>£250,000</u>	<u>Where the value exceeds £250,000 (£25,000 in the case of services of a consultant) approval to award to be sought from Lothian Valuation Joint Board. Not required</u>
£50,000 and above to EU £50,000 and above to EU	Invitation to tender following public advertisement - Public Contracts Scotland portal and/or equivalent should be used	Assessor, in consultation with Treasurer and <u>the Chief Executive and Clerk Solicitor</u>	<u>Where the value exceeds £250,000, approval to</u>

<p>Thresholds for works</p>	<p>or use existing local, national, LVJB or Constituent Authority framework or call-off contracts or Public Contracts Quick Quote facility up to a value of £50,000.</p>	<p>as appropriate up to £250,000</p>	<p>award to be sought from Lothian Valuation Joint Board Approval to award sought from LVJB where value exceeds £250,000</p>
<p>Above £500,000 EU Threshold for services and supplies*</p>	<p>Invitation to tender following advertisement in OJEU – Public Contracts Scotland portal and/or equivalent should be used or use existing local, national, LVJB or Constituent Authority framework or call-off contracts</p>	<p>Assessor, in consultation with the Chief Executive and Clerk, Treasurer and Solicitor as appropriate up to £250,000</p>	<p>Approval to award sought from LVJB where value exceeds £250,000 or £25,000 in the case of services of a consultant.</p>
<p>Above EU Threshold for works</p>	<p>Invitation to tender following advertisement in OJEU – Public Contracts Scotland portal and/or equivalent should be used or use existing local, national, LVJB or Constituent Authority framework or call-off contracts</p>		<p>Approval to award sought from LVJB</p>

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