

ASSESSOR'S PROGRESS REPORT TO THE Lothian VALUATION JOINT BOARD

4th April 2022

1.0 PURPOSE

- 1.1 To provide members with an overview of current service delivery, priorities, risks and future direction.
- 1.2 It should be noted that most staff remain working at home at the current time however staff are attending the office to deal with tasks that cannot be done from home, in particular preparatory work for the upcoming May Local Government Election. In addition, technical staff are attending the office on a strict rota basis where required.

2.0 ELECTORAL REGISTRATION – MAINTENANCE

- 2.1 Since the last progress report to the Board in February 2022 all maintenance tasks supporting the registration process have continued.
- 2.2 The table below shows the changes in registration numbers for the 2 most recent updates to the register and the forecast figures for the 30th of March update. It should be noted that the figures for March are subject to change.

	Additions	Deletions	Modifications
<i>City of Edinburgh</i>			
01-Feb-22	1,609	1,239	40
01-Mar-22	3,419	3,592	84
30-Mar-22	4,967	2,641	122
<i>East Lothian</i>			
01-Feb-22	209	171	5
01-Mar-22	520	388	14
30-Mar-22	969	456	15

Midlothian			
01-Feb-22	222	168	5
01-Mar-22	418	307	15
30-Mar-22	735	348	18
West Lothian			
01-Feb-22	355	307	17
01-Mar-22	958	605	20
30-Mar-22	1,522	746	47
Totals	15,903	10,968	402

**** 30 March Updates are based on current figures - not published until 30 March and so are subject to change**

2.3 The current numbers of absent voting figures for each constituent council are shown below.

City of Edinburgh Council	
Postal	94,801
Proxy	417
Postal Proxy	200
Total	95,418
East Lothian	
Postal	22,030
Proxy	67
Postal Proxy	14
Total	22,111
Midlothian	
Postal	17,716
Proxy	41
Postal Proxy	9
Total	17,766
West Lothian	
Postal	30,662
Proxy	79
Postal Proxy	12
Total	30,753

2.3 I was asked at the last Board meeting in February if I could give a more detailed report on the topic of **deletions** from the Electoral Register as it was felt that the numbers were perhaps higher than members may have expected. So, to give some context first, the figures for additions and deletions since February 2021 are shown below.

	Additions	Deletions
City of Edinburgh	63,314	55,358
Midlothian	6,898	5,801
West Lothian	12,872	11,132
East Lothian	8,767	7,174
Totals	91,851	79,465

As can be seen there have been, in all the constituent councils, more additions than deletions to the register during this time. The increase to the register during this period is in fact 12,386.

Some deletions will have a corresponding addition to the register. So, for example somebody moving home within a constituent council will be deleted from one address and added at another in effect balancing each other out. However, where we receive information that an elector is no longer resident at a particular address but the information is not provided by the elector themselves, we have to carry out a 14 day review which involves writing to the elector informing them that their name will be removed. If the review carries into the next update period, then they won't be removed until the next update. This doesn't mean that these former residents are not registered. They may have registered elsewhere months before and have simply forgotten to provide their previous address.

During the canvass period we undertake many reviews meaning there are months where we are removing not only those who state that they have moved, but also concluding the reviews for former residents.

Canvass is our way of bringing the register up to date and ensuring it is as accurate as possible. This involves an element of removing old entries however that can lead to what appears to be high numbers of deletions where in reality a corresponding entry for the elector may already have been added to the register at an earlier date.

Another reason for deletions will involve the student community. Many students move back home at the end of term and therefore require to be removed from the register. This transient activity is particularly observed around student accommodation where students move out with Lothian, often permanently. These properties are unlikely to be occupied until the start of the next student year and so will lead to higher than usual deletion figures at this time.

It is also unfortunate that there are generally more deaths during the winter months and so it is not unusual for this to be reflected in increased numbers of deletions during this period.

3.0 ELECTORAL LEGISLATION – BY-ELECTIONS

3.1 There have been no recent by-elections due to the upcoming Local Government Election.

4.0 LOCAL GOVERNMENT ELECTION 2022

- 4.1 Preparation for the upcoming Local Government Election is ongoing. Poll cards and postal poll letters were delivered from the 17th of March. These delivery dates were standardised across Scotland. Closing date for Registration applications is Monday 18 April which is Easter Monday. This is not considered a bank holiday for Electoral Registration purposes so the office will require to be open. The closing date for postal vote applications is 19 April with the close for proxy voting being 26 April.
- 4.2 To date there has been no active spikes in the number of registrations or postal votes received. In relation to our targeted house notification letter, which we sent in February, this has resulted, to date, in 3,729 additions to the register from 2,618 different properties.
- 4.3 At the last Board meeting I provided a detailed update on our ongoing engagement activities. For information purposes there are other additional resources and campaigns provided by the Electoral Commission which are shown below.

Welcome to Your Vote

16 and 17 year olds

Our 'Welcome to Your Vote' campaign is running on Instagram and Snapchat until 18 April to target 16 and 17 year olds. We have also published [learning resources for 14-18 year olds](#), which can be used in schools and youth groups, and include lesson plans, an assembly presentation and videos.

Got 5? Voter registration campaign

Our 'Got 5?' campaign is now live and will run until 18 April. The campaign is targeted at those who are less likely to be registered, including 16-34 year olds, private renters and recent movers, and is running across a number of channels, including television, radio and social media.

New Scots

We're working with voluntary organisations to raise awareness amongst New Scots about their right to vote in the elections and how to register. A range of resources are available, including an FAQ in various languages and a facilitator guide for community groups.

[Download resources to support the Welcome to Your Vote campaign](#)

Voter information

From 28 March, all households in Scotland will receive a [voter information booklet](#) explaining how to register to vote, how to apply for a postal or proxy vote, and how to complete their ballot paper. The booklet is also available in [BSL, Easy read, audio, Polish and Gaelic](#). Braille and audio CD versions of the voting guide are available on request by calling 0800 3 280 280. We have also published a range of digital and print resources to support stakeholders in raising

awareness of the key information voters need. [Download the voter information resources](#). Voters can also use the Commission’s [postcode lookup tool](#) to find their polling place and the list of candidates standing in their ward before they go to vote.

Information for disabled voters

As well as the [alternative formats of the voter information booklet](#), we have also published a [guide in partnership with RNIB Scotland, Sight Scotland and Guide Dogs Scotland](#), which explains the support blind and partially-sighted voters can expect at the polling place.

Guides for professionals working with specific groups

We have also published guides for professionals working with:

- [those who are experiencing homelessness or don’t have a settled address](#)
- [domestic abuse survivors, who may want to register to vote anonymously](#)
- [eligible prisoners](#).

Understanding Single Transferable Vote

To ensure voters understand they need to vote using numbers in these elections, we are running a Facebook advertising campaign from 19 April until polling day, featuring [an animation](#) which explains how votes are counted under the Single Transferable Vote system.

5.0 ELECTIONS BILL

5.1 The bill is now through the committee stage at the House of Lords. It then moves onto the report stage and a 3rd reading scheduled for the 25th of April. Royal ascent is still scheduled for May 2022 but that could change. It perhaps is also worth noting that the fixed term parliament act has been repealed which will allow the Prime Minister in effect to call a general election at the time of their choosing with 25 days’ notice of the election itself.

6.0 VALUATION ROLL – MAINTENANCE

6.1 As we are approaching the end of the financial year, I have shown statistics for the period 1st April 2021 to 23rd March 2022.

1st April 2021 to 23rd March 2022

	Edinburgh	Midlothian	W. Lothian	E. Lothian	Total
Inserts	874	57	112	67	1,110
Deletions	596	53	82	51	782
Amendments	714	87	148	100	1,049
Totals	2,184	197	342	218	2,941

7.0 VALUATION ROLL – APPEALS

- 7.1 As previously reported LVJB have c.17,000 outstanding appeals that have been lodged on the basis of Covid 19. It was recently announced that any appeals lodged after 01/01/20 would have their disposal date amended from 31st December 2022 to 31st December 2023 which will include these appeals.
- 7.2 Whilst this does not mitigate the risk involved with dealing with this number of outstanding appeals it does in effect allow some room for manoeuvre and provide additional planning time.
- 7.3 Legislation is still being considered by the Scottish Government with regard to Covid appeals though at the moment I have no further update on this. I will keep the board updated as and when further details are known.
- 7.4 Valuation Appeal Committee hearing dates have been agreed with the secretary of the VAC up until June 2022. These hearings will be used for a mixture of Non-Domestic and Council Tax appeals.

8.0 COUNCIL TAX – MAINTENANCE

- 8.1 Over the period 1st April 2021 to 23rd March 2022, 5,507 new houses have been added to the list, this compares to 6,011 for the same period in 2019/20.

New Housing	Edinburgh	Midlothian	West Lothian	East Lothian	Total
01/04/21 to 23/03/22	3,096	766	757	888	5,507
01/04/19 to 23/03/20	3,211	592	1,112	1,066	5,981

- 8.2 The figures for 21/22 are running at 92.1% of those for 19/20. It is probably fair to say the new housing figures are back to near enough pre pandemic levels.
- 8.3 There are currently c.200 outstanding Council Tax appeals. A number of Council Tax appeals recently proceeded to hearing before the Valuation Appeal Committee. More council tax appeals are scheduled to be cited for the next diet of hearings in May and June.

9.0 GOVERNANCE STRATEGY GROUP

- 9.1 The most recent meeting of the Governance Strategy Group was held on the 21st of March 2022. In attendance were myself, LVJB Head of Governance, Councillors Key and McGuire. Topics discussed were Covid Appeals, Electoral Registration update, LVJB printing contract and our Cyber Resilience. With regard to our printing contract the current contract is up for renewal at the end of June. It is my intention to move to another supplier which should provide fairly significant savings against our current costs.

10.0 THE 21/22 ANNUAL GOVERNANCE STATEMENT (ATTACHED AT APPENDIX 1)

10.1 This statement conveys assurance that our organisation continues to provide key valuation and electoral registration services within an appropriate governance and internal control framework whilst the majority of staff primarily work from home.

Our strategic targets and deliverables encompass the 7 principles of the CIPFA/SOLACE framework for Delivering Good Governance in Local Government. Quality assurance activity, corporate & service plan goals and current and future objectives are also included in the report.

Corporate, service and project risk registers undergo continual maintenance and review by the LVJB Governance Committee, with items of significant risk being considered at Corporate Leadership Team meetings and subsequently reported to the Board where required. The Governance Strategy Group (GSG) also convenes regularly to discuss matters of organisational strategy and risk.

Annual internal and external audit work plans with the City of Edinburgh Council and Azets continue to be progressed.

11.0 BUDGET & CONTINUED TRANSFORMATION

11.1 The budget for 21/22 is still projected to show an underspend which is to be welcomed. Future years are projected to show a shortfall in funding which will have to be addressed moving forward. To progress this matter, I have drafted a medium term financial plan and plan to have further discussions with the Treasurer, Accountant and Audit.

11.2 We continue to review processes & procedures to improve efficiency, introducing performance management systems, support & training, ensuring staff are multi-skilled to enable dynamic allocation of resource at times of peak activity.

12.0 RECOMMENDATION

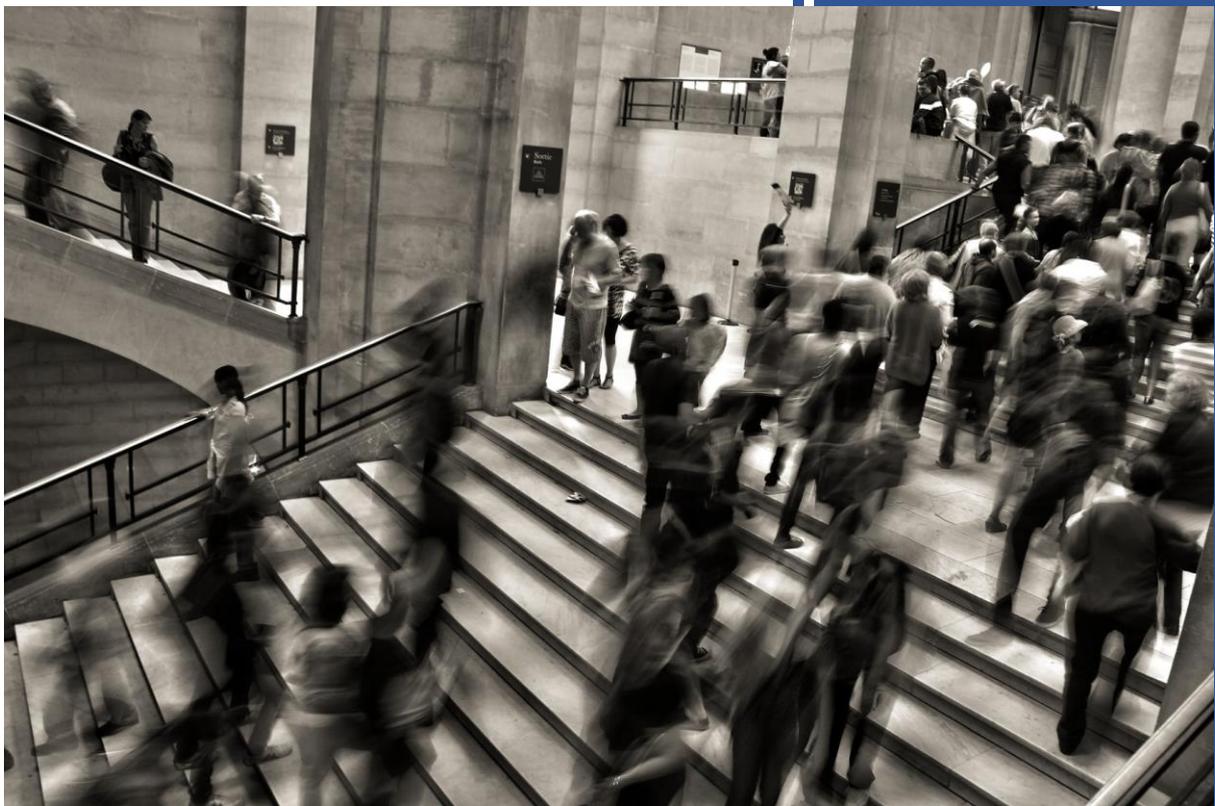
12.1 The Board is asked to note the content of this report.

Gary Elliott
ASSESSOR & ERO

Attached:
Appendix 1 The 2021/22 Annual Governance Statement

2021/22

Annual Governance Statement



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1. Introduction

Lothian Valuation Joint Board (LVJB) has responsibility for ensuring that it conducts its business in accordance with legislation and proper standards, and that public money is properly accounted for and expended to achieve maximum value. LVJB are committed to pursuing continuous improvement in the way in which services are delivered to attain organisational efficiency.

In discharging this responsibility, LVJB has established comprehensive arrangements for the governance of its activities and the operational exercise of its functions, which includes arrangements for the management and oversight of risk.

LVJB acknowledges its duty for ensuring that there is effective governance within the organisation and as such has developed a Code of Corporate Governance defined by three main principles.

Accountability

- as a public body we are held accountable to citizens and stakeholders
- we implement good practice in reporting, quality assurance and auditing

Transparency

- processes, procedures and data are accessible to those who need them, and sufficient information is provided to understand and monitor them
- we engage with our stakeholders and help them understand the services we provide

Effectiveness & efficiency

- the organisation produces service oriented results while making the best use of its resources
- we operate in an environment of continuous improvement

LVJB's Governance Committee provides internal assurance and quality control over the primary functions and services of the organisation. There is also an external Governance Strategy Group that meets regularly with Board members to ensure consistency in respect of governance and service assurance matters. The responsibility for leading and directing the annual reviews of the effectiveness of LVJB's governance arrangements and providing ongoing oversight and robust challenge is City of Edinburgh Council (CEC) Internal Audit and external auditors, Azets.

2. Adapting to the consequences of the pandemic

COVID-19 continues to present organisations with unique challenges and though there is indication of a return to more familiar routines, there can be no doubt that businesses have had to adapt their operational and service models significantly.

Over the last year, LVJB have maintained the provision of high levels of service quality around its three core functions and continue to oversee these services with the necessary governance and control mechanisms required to provide assurance to stakeholders and Board members.

The organisation sustains clear and consistent communication with staff as we move closer to a formal hybrid return to work situation. Staff who opt to work from home will undertake appropriate risk assessments to ensure that their working environment is safe and has the necessary resources for them to function effectively.

Risk management, assessment and evaluation, continues to be monitored via the LVJBs Governance Committee, Project Management Framework, Quality Assurance procedures and Corporate Leadership Team. This provides appropriate levels of assurance which are reviewed through our annual Internal & External audits and are incorporated in this Annual Governance Statement.

The pandemic has produced one major risk to the organisation in that circa 17,000 material change of circumstance appeals have been lodged on COVID grounds. Resolving this number of appeals in what would in essence be a 6 month period and at the same time carrying out the 2023 Revaluation would be extremely difficult. Proposed legislation may yet impact on the validity of these appeals and although the disposal timetable has been pushed out to December 2023, this remains a significant risk.

As we near almost 2 years of primarily imposed working from home conditions, it has provided the opportunity to refine work practices and to also improve remote security access and system protocols. New and alternative ways of working will continue to evolve and we must make every effort to create organisational & service delivery improvements during this period of continued transition.

3. Governance Assurance Framework

Our governance framework comprises the culture, values, systems and processes by which the organisation is directed and regulated. It enables the LVJB to monitor the attainment of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate services in an efficient manner.

Internal control is a significant part of the framework and is designed to manage risk to a reasonable level. It assures that in conducting its business, LVJB reflects the principles of the CIPFA/SOLACE framework Delivering Good Governance in Local Government.

Principle 1	Behave with integrity, has strong ethical values and respects the rule of law
Evidence	The Corporate Leadership Team (CLT) actively promote a culture of integrity and values. We have a code of conduct for Board members which complements our existing employee code. This, combined with other internal policies such as public interest disclosure, scheme of delegation, anti-bribery, disciplinary codes, etc. all falling under a regular review framework, ensures a well-defined understanding of the importance of exemplary behaviour and ethics in all areas of the Joint Board’s activities.
Improvement plan	<ol style="list-style-type: none"> 1) Participate in the Scottish Government Consultation on the review of the Public Sector Equality Duty in Scotland 2) Continued review of policies and procedures for relevance and currency
Principle 2	Ensure openness and comprehensive stakeholder engagement
Evidence	Transparency to stakeholders in the decisions we make and information we provide is being delivered with the implementation of additional assessors portal (www.saa.gov.uk) functionality. This includes providing comparative rental data used for valuation purposes and enhanced user experiences for ratepayers to digitally engage with the organisation. We have also implemented a revised model complaints handling procedure to provide a user-focused and accessible means for stakeholders to help our organisation “get it right first time”.
Improvement plan	<ol style="list-style-type: none"> 1) Continue to assess and develop new ways of engaging with stakeholders 2) Consider what additional information can be made available to ratepayers particularly from a digital accessibility perspective
Principle 3	Seek outcomes in terms of sustainable economic, social, and environmental benefits
Evidence	The existing Business Strategy 2020/2023 has been reviewed to assess the impact of COVID and reflect ongoing transformational change. This has enabled the creation of an updated draft strategic plan which will facilitate the creation of a longer term financially stable position. Initial discussion with the Board, Treasurer, Accountant and Auditor have commenced in the development of this plan. As we continue our journey towards formal hybrid working, it has become clear that there are opportunities to reduce our environmental impact in terms of external survey and ways in which we engage with stakeholders.
Improvement plan	<ol style="list-style-type: none"> 1) Continue to develop the creation of a longer term financially secure Business Strategy 2) Investigate opportunities to reduce our carbon footprint
Principle 4	Determine interventions necessary to optimise the achievement of intended outcomes
Evidence	Following a series of workshops and training sessions, LVJB are currently rolling out “My PaTH”, a new software platform for performance management. The system provides staff with the ability to set objectives for the year, identify training & development needs, increase skills, knowledge & ability under regular review with their line manager. It is anticipated that this will facilitate positive conversations

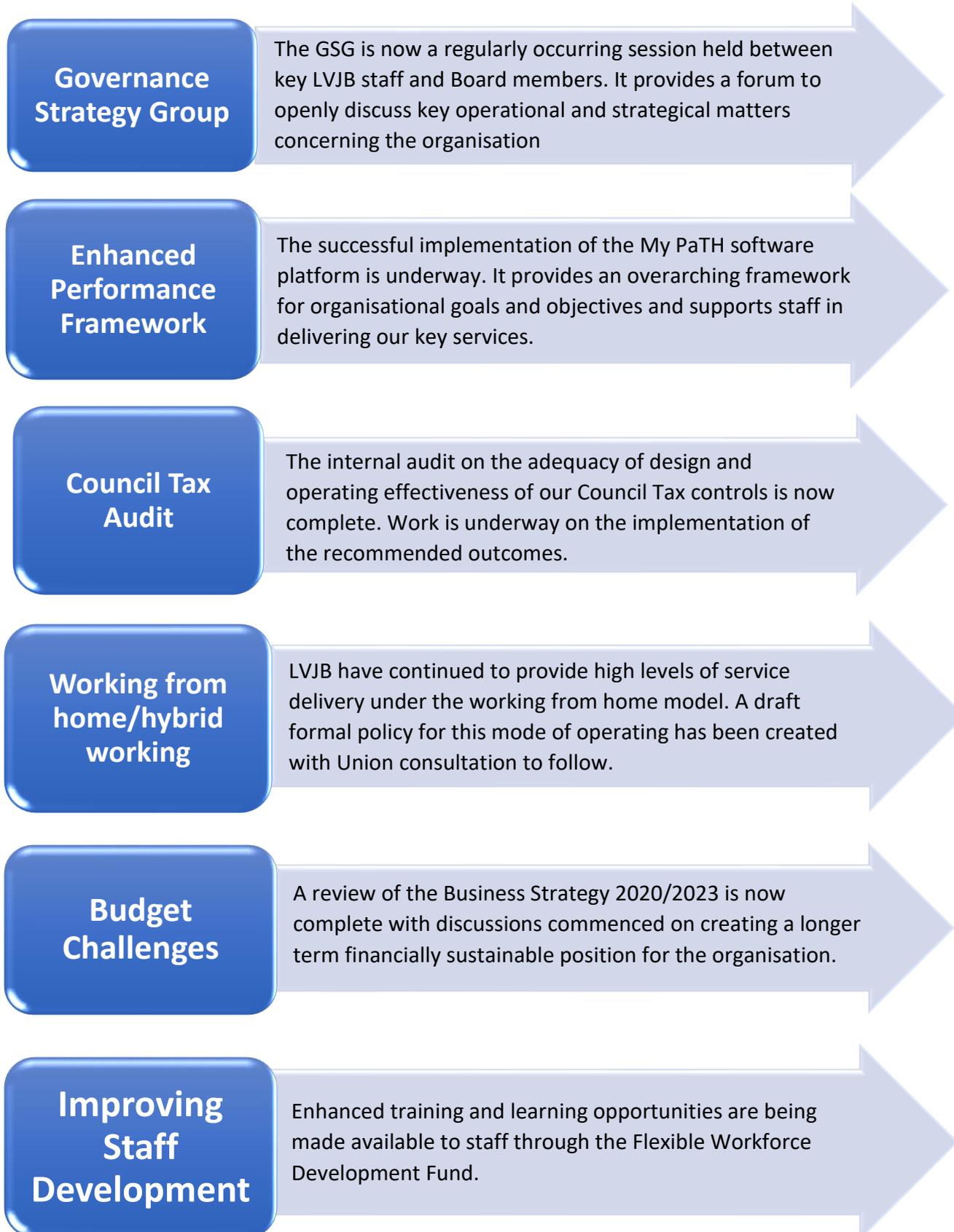
	between managers and staff, refresh motivation and increase job satisfaction whilst creating a more supportive, open and honest culture. LVJB operates under a flat cash budget with core costs approved for the 2022-2023 financial year.
Improvement plan	<ol style="list-style-type: none"> 1) Review the introduction of My PaTH to assess its organisational impact 2) Continued application of the LVJB Project Management Framework to monitor and evaluate positive project outcomes
Principle 5	Develop capacity, including the capability of its leadership and the individuals within it
Evidence	The My PaTH framework encompasses all levels of our organisational structure. It permits LVJB to identify and develop essential skills and techniques for staff to deliver high quality levels of service. Deployment of these services are supported by the creation of detailed workforce plans to enhance strategic allocation of resources.
Improvement plan	<ol style="list-style-type: none"> 1) Continue to assess and provide tailored training and personal development opportunities to staff. Fully utilise the Flexible Workforce Development Fund in this regard. 2) Review service output, performance and development on a regular basis to ensure continuing effectiveness
Principle 6	Manage risk and performance through robust internal control and strong financial management
Evidence	Risk is a standing item on the bi-monthly LVJB Governance Committee agenda and any identified significant risks are escalated for review at CLT. Corporate risks are discussed at the Governance Strategy Group (GSG) and where required, presented to the Joint Board. The organisation is subject to annual internal and external audit review with the identification of any control weaknesses and provision of assurance recommendations. LVJB's internal Governance team are responsible for ensuring all information compliance and statutory obligations are met.
Improvement plan	<ol style="list-style-type: none"> 1) Continue to promote risk management as an integral part of all organisational activities which must be considered in all aspects of the decision making process 2) Monitor service delivery effectively and continue to undertake post implementation reviews
Principle 7	Implement good practice in transparency, reporting, and audit to deliver effective accountability
Evidence	LVJB produce and publish a suite of reports on its external website. These include statements on annual corporate & service plans, financial regulations, records management, standing orders, annual corporate assurance statements, etc. Ongoing specific KPI and overall performance statistics and financial statements are presented to the Joint Board. A suite of audit and QA reports (see Section 4) is presented at Governance Committee meetings, delivering assurance over key service provision.
Improvement plan	<ol style="list-style-type: none"> 1) Continue to create and communicate information for stakeholders in a readily understood style which is appropriate to the intended audience and is easy to access and interrogate 2) Ensure that management recommendations for corrective action made by internal/external audit are acted upon

4. The role of Quality Assurance

We continue to maintain and promote the role of quality assurance within the organisation. Emphasis is placed on providing stakeholder confidence that the level of service provided meets expectation and offers additional protection against inaccuracies. The Governance Committee has overall scrutiny of all reported actions and recommendations. The current suite of QA activity checks is shown in the table below.

Function	Task	Description
Council Tax	Interface Audit	Audit Reports are produced for each interface period. Checked and emailed weekly to the four constituent councils.
	Point of Sale Reports	Weekly check for the same period as the interface report. Confirm accuracy of sales date which is applied as the effective and liability date for any change in banding.
	Council Tax Assurance Checks	The Council Tax managers carry out a 10% check of all self-verified transactions. QA will carry out an assurance check on 10% of all self-verified and verified transactions as a second line check. Report on any anomalies or transactions incorrectly processed. The report is run on a weekly basis for the same period as the interface report but includes additional entries for Point of Sales where the original banding has been retained which are not interfaced.
Valuation Roll	Interface Audit	Audit Reports are produced for each interface period. Checked and emailed weekly to the four constituent councils.
	Business Rate Assurance Checks	The Principal Surveyors will carry out 100% checks on any business growth accelerator entries and a 10% check on self-verified transactions. QA will carry out follow up assurance check on these as a second line check. Report on any anomalies or transactions incorrectly processed.
	PTO Name Checks	Valuation Roll names updates processed by Technical & Support staff receive a 10% check by Governance.
Electoral Support/Processing Areas	EMS reports	Check system reports to ensure that electors are correctly processed, absent voting arrangements are applied correctly and ensure the accuracy of the register. A quality assurance check will take place on 10% of the reports produced for electoral activities.
Miscellaneous	KPI Stat Review	Produce monthly KPI stats for review by CLT & Technical Divisions
	Building Warrant/Planning Permission Checks	QA carry out a 10% check on a sample of building warrants and planning permissions each quarter. A full end to end check is carried out. All the filtered cases on sample Planning Permissions are checked to ensure that they are removed in accordance with procedure.
	Revaluation Appeal Stats Quarterly Return	Validate the quarterly return of RVAPP stats provided to Scottish Government.
	Sales data check	Accuracy checks carried out on all domestic and commercial sales data received monthly from Registers of Scotland where there is a matched entry on the Valuation Roll or Council Tax List.

5. What have LVJB delivered?



6. Corporate and Service Plan

Our Corporate and Service plan sets out the key activities and outcomes that we will deliver within the financial year and the way in which we will measure our performance.

Our key Corporate and Service priorities for 2021/22 were;



7. Corporate and Service plan – achievements

Following the implementation of our domestic mobile survey system we have introduced additional functionality to increase the visibility and management of new housing build sites. Our “Housing Register” provides a comprehensive overall view of all new housing in the Lothian area. It enables re-allocation of sites and single click occupancy update to improve efficiency of staff resource monitoring active sites and streamlining the creation of entries on the Council Tax List.

We have initiated the SPSO revised complaints handling procedure and updated our website to reflect this new information making it readily accessible to customers. Aside from providing enhanced insight into potential areas of service improvement, upon receipt of complaints we will now;

- Resolve complaints as close to the frontline as possible
- Record all complaints
- Report on active learning from complaints & publicise complaints information

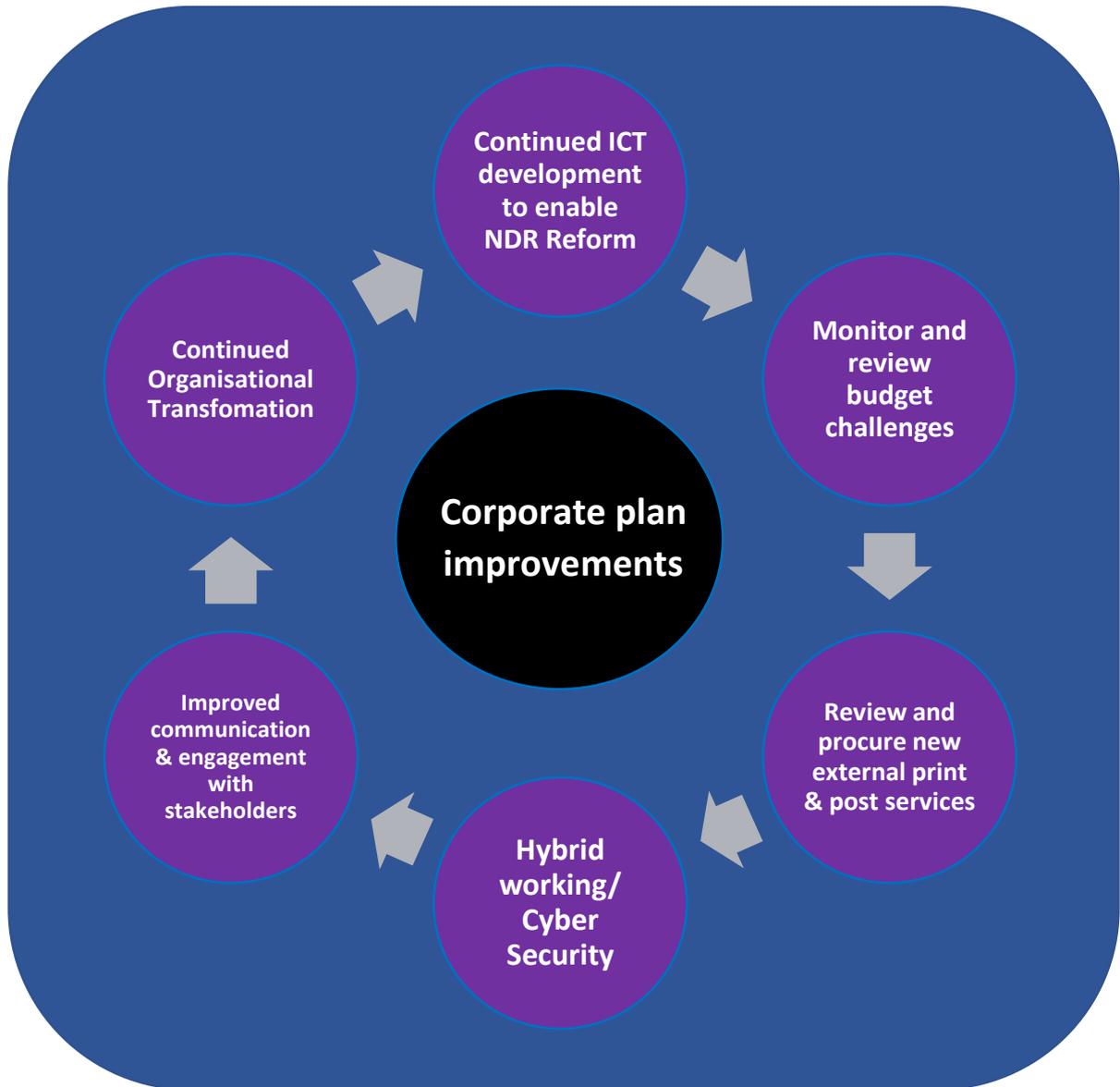
Continued operation from home has provided the opportunity to review our external working procedures. We have engaged with a supplier to provide personal security devices for staff giving location and check in/out information to confirm assignments have been completed safely.



8. Corporate and Service plan – work in progress

LVJB recognises the importance of continually seeking to deliver improvements in organisational efficiency and performance. We acknowledge that the organisation must continue to challenge traditional ways of working and reflect on how well we function both internally and when engaging with stakeholders.

Below are ongoing activities aimed at supporting this process of improvement.



9. Future work in 2022

