

2023/24

Annual Governance Statement



Assessor & Electoral Registration Office

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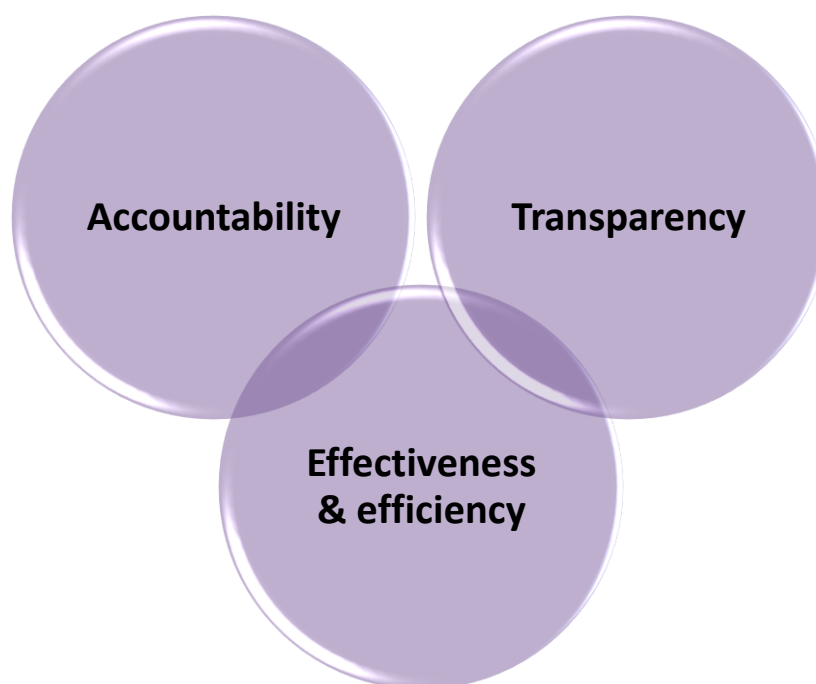
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Introduction

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 have 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.



LVJB's internal Governance Committee provides assurance and quality control over the primary functions and services of the organisation. The Governance Strategy Group meets regularly 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 are City of Edinburgh Council (CEC) Internal Audit and external auditors, Audit Scotland.

Another challenging year

We have continued to face a series of challenges on several fronts over the 2023 to 2024 period. Ongoing budget challenges, a common trend across the Local Government landscape, have necessitated our request for an increase of 7.3% in total council requisition. Our first such request since 2009/10. This increase has been moderated by cost savings, identified from our Continual Improvement Programme (CIP), the deletion of a senior role and removal of a further 3 posts by use of the voluntary early release scheme. This realised sustainable budget savings of circa £300K.

CIP work continues to evolve and the recent introduction of agile working in the organisation enables us to deploy and allocate staff resource and tasks in a flexible manner to meet peak activity periods and deal with major events. It is also an essential tool in enabling us to continue to meet the required service delivery levels with a reduced workforce. The next phase of this project will extend this model further into the organisation. We are actively investigating ways in which we can reduce our accommodation costs, this includes subletting options and considering relocating to a more modest office space if exiting lease options allow.

This year has also seen many legislative changes which have incurred the requirement to design, create and implement a range of new systems and procedures. These have included the necessity to produce Voter ID's, transition to the new Scottish Courts Tribunal Service, adjusting to the demands of Postal Vote divergence and preparing for the forthcoming General Election.

It is acknowledged that through continued modernisation and organisational transformation, ever increasing pressure and dependability will be applied on a leaner staffing resource. Although some of these demands are proving testing to manage and may potentially impact staff morale, the repeated adaptability, positive attitude and performance of LVJB employees must be highly commended. The positive health, safety and mental wellbeing of the organisation is of paramount importance and the further development of HR strategies will help motivate and support staff through this period of change.

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 core 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 every area of the Joint Board's activities.
Improvement plan	<ol style="list-style-type: none"> 1) Continue to expand internal equality and diversity awareness across the organisation 2) Continued review and creation of new policies and procedures where required by the organisation

Principle 2	Ensure openness and comprehensive stakeholder engagement
Evidence	We continue to assess and develop new ways of engaging with our stakeholders to ensure the service we provide is of a high quality and readily understood. We are increasing our use of digital communications and promote our social media presence. Clearer messaging within our key services continues to be developed and promoted. Our website contains information relating to the new Tribunal proposal process and we have streamlined access to our Historical Rateable value service.
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 stakeholders particularly from a digital accessibility perspective

Principle 3	Seek outcomes in terms of sustainable economic, social, and environmental benefits
Evidence	We continue to develop our Continual Improvement Programme (CIP) which seeks to encourage organisational change and provide cost and operational efficiencies. We are looking to introduce an electric vehicle salary sacrifice scheme to provide staff benefit and improve our green credentials. We intend to create a "Green Team" who will look at new initiatives for reducing our carbon impact. These could include undertaking a waste recycling audit, expanding ICT and electrical equipment disposal for staff to bring in items from home for recycling and considering making contact with the climate intelligence service for access to local government schemes.
Improvement plan	<ol style="list-style-type: none"> 1) Seek mitigation strategies for the forecasted 2024/25 financial shortfall 2) Continue to investigate opportunities to reduce our carbon footprint

Principle 4	Determine interventions necessary to optimise the achievement of intended outcomes
Evidence	Our performance management system, My Path, is now fully embedded within the organisation. It provides a clear pathway between our Corporate and Service plan goals and the core staff objectives that support their delivery. We have commenced a series of management workshops to enable the successful implementation of our recently approved Management of Capability Procedure. This procedure is a key element in supporting our staff

	in the achievement of expected performance levels. Project oversight continues to be an essential aspect of successful objective delivery. We are considering a fixed term appointment of a dedicated project manager role to further support internal project delivery and outcome.
Improvement plan	<ol style="list-style-type: none"> 1) Undertake a series of corporate workshops to promote and fully integrate the Management of Capability Procedure across the organisation 2) Consider a fixed term project manager role and continued implementation of the LVJB Project Management Framework to monitor and evaluate effective project outcomes

Principle 5	Develop capacity, including the capability of its leadership and the individuals within it
Evidence	As part of our CIP, we have successfully trialled and implemented agile working in our technical division. This mode of working enables improved flexibility in how work is allocated and resourced allowing us to adapt to peak activity periods and maximise the effectiveness of a leaner workforce. We intend to further expand the agile working approach across the organisation. Corporate team members continue to develop their leadership, communication and influencing skills by attending coaching and mentoring sessions. Our Training Framework Group continue to assess, monitor and deliver internal training courses. This is supplemented by continued investment in relevant third party training to boost staff confidence and expertise.
Improvement plan	<ol style="list-style-type: none"> 1) Continue to provide training and personal development opportunities to all staff. 2) Extend the agile working model across the organisation

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 risks of significance are escalated for review and mitigation at CLT. Corporate risk is discussed at the Governance Strategy Group (GSG) and, when required, presented at Joint Board meetings. 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 2) Maintain rigorous oversight of our Corporate, Service and Project risk registers

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. The organisation is subject to annual internal and external audit review with the identification of any control weaknesses and provision of assurance recommendations. We actively rotate our senior staff who engage with the auditors to ensure the importance of the audit process and knowledge and capabilities of those staff are developed and fully understood. Ongoing specific KPI and overall performance statistics are now included in this statement and will be published on our website. A suite of audit and QA reports is presented at Governance Committee meetings, delivering assurance over key service provision.
Improvement plan	<ol style="list-style-type: none"> 1) Publish annual performance statistics in an easily accessible and readily understood manner 2) Ensure that management recommendations for corrective action made by internal/external audit are acted upon appropriately

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 below.

Council Tax

- Weekly interface audit reports are produced, checked and emailed weekly to the four constituent councils.
- Point of sale reports are checked to confirm the accuracy of sales date which is applied as the effective and liability date for any change in banding.
- Senior staff carry out a 10% check of all self-verified transactions. QA will carry out a further assurance check on 10% of all self-verified and verified transactions. Any anomalies or transactions incorrectly processed are reported and rectified.

Valuation Roll

- Weekly interface audit reports are produced, checked and emailed weekly to the four constituent councils.
- Senior staff carry out 100% checks on any business growth accelerator entries and a 10% check on self-verified transactions. QA carry out follow up checks on these to provide second line assurance. Any anomalies or transactions incorrectly processed are reported and rectified.
- Valuation Roll names updates processed by Technical & Support staff receive a 10% check by QA.

ER support processing

- Examine system reports to ensure that electors are correctly processed, absent voting arrangements are applied correctly and ensure the accuracy of the register. A QA check takes place on 10% of the transactions in reports produced for electoral activities.

Miscellaneous

- Produce monthly KPI stats for review and follow up by CLT & the Technical Management Team.
- 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. Filtered cases on sample Planning Permissions are checked to ensure that they are removed in accordance with procedure.
- Validate the quarterly return of appeal/proposal stats provided to Scottish Government.
- Assurance carried out on all domestic and commercial sales data received from the RoS where there is a matched entry on the Valuation Roll or Council Tax List.

Annual Performance Statistics

The statistical performance information provided reflects upon the statutorily defined elements of the Assessor and ERO's key service delivery areas. The principal indicators in these areas relate to the length of time taken to amend the Council Tax list or Valuation Roll to reflect changes which have taken place.

Council Tax KPI Comparisons (number of transactions processed by timescales).

Year	<3 Months	%	3-6 Months	%	>6 Months	%	Total
01/04/2023 to 31/03/2024	4,671	75.09	1,214	15.56	854	9.35	6739
01/04/2022 to 31/03/2023	5,589	86.26	816	10.84	313	2.89	6718

Point of Sale Comparison (where a property has been altered and subsequently sold, this table provides updates by timescales).

Year	<3 Months	%	3-6 Months	%	>6 Months	%	Total
01/04/2023 to 31/03/2024	56	26.42	106	50.00	50	23.58	212
01/04/2022 to 31/03/2023	85	31.84	104	38.95	78	29.21	267

Valuation Roll KPI Comparisons (number of transactions processed by timescales).

Year	<3 Months	%	3-6 Months	%	>6 Months	%	Total
01/04/2023 to 31/03/2024	1,263	45.65	729	26.00	793	28.36	2785
01/04/2022 to 31/03/2023	883	35.51	710	27.24	917	37.25	2510

Electoral Registration by Council area comparison

Council Area	Year	Additions	Deletions	Modifications
Edinburgh	01/04/2023 to 31/03/2024	43217	42925	1482
	01/04/2022 to 31/03/2023	39431	42208	1266
Midlothian	01/04/2023 to 31/03/2024	5048	4364	241
	01/04/2022 to 31/03/2023	4459	4531	217
East Lothian	01/04/2023 to 31/03/2024	5645	4685	214
	01/04/2022 to 31/03/2023	4394	4711	178
West Lothian	01/04/2023 to 31/03/2024	9483	8566	421
	01/04/2022 to 31/03/2023	7857	8392	356
Totals	01/04/2023 to 31/03/2024	63393	60540	2358
	01/04/2022 to 31/03/2023	56141	59842	2017

Current Postal Vote counts

Council Area	Totals
Edinburgh	90994
Midlothian	21272
East Lothian	17275
West Lothian	29544
Total	159,085

What have we delivered?

Voter Authority Certificates

Successfully implemented all systems and processes to enable elector requests for photo ID to be met.

Agile working

Following an effective trial, we have introduced agile working in our technical area, greatly increasing our ability to make maximum use of our leaner workforce to enable service delivery and adapt to new ways of working.

Staff contribution awards

Introduction of a contribution award policy to recognise staff or teams who have contributed to areas of sustained or single excellence. The first award presentation took place in Oct 2023 and was well received by staff and attending Board members.

Non Domestic Proposals

Deployed a new IT system and adapted staff working practices and procedures to enable the transition to the requirements of the new Scottish Courts and Tribunal Service appeal process.

Boundary Reviews

Significant boundary changes were required in Edinburgh, East & West Lothian. These have been successfully applied in accordance with identified timetables.

Self- Catering regulations

Adapting to new legislation affecting the way in which self- catering accommodation is identified and entered in the Valuation Roll.

Corporate and service plan



Maintenance and publication of the Valuation Roll, Council Tax List & Electoral Register



Community focus, reporting, partnership working and engagement



Risk management, accountability and adhering to standards

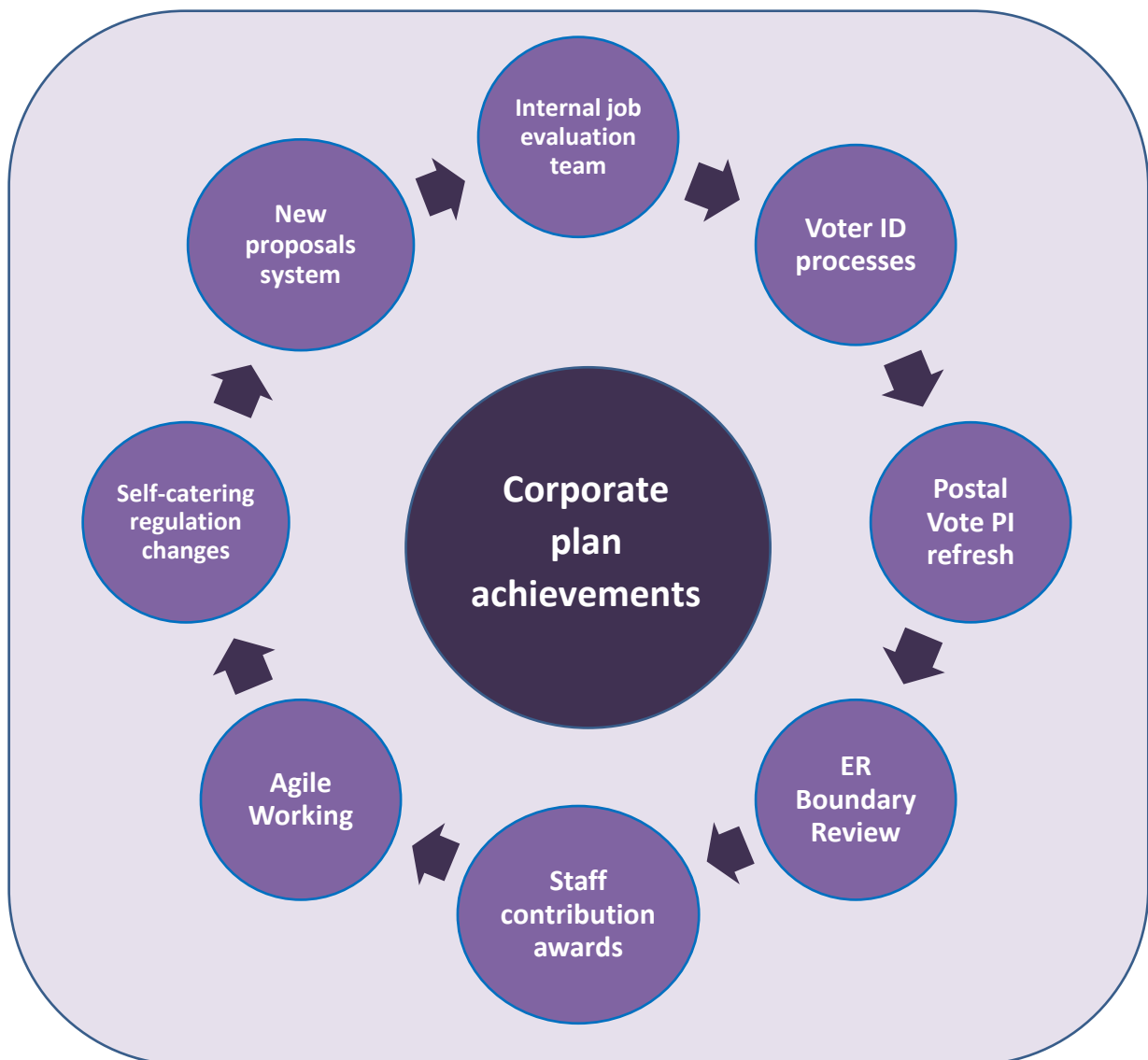


Continual improvement and supporting the wellbeing of staff

Corporate and Service plan – achievements

Our Continual Improvement Programme continues to produce key components in enabling the organisations management of change. Introducing the ability to undertake internal job evaluations has considerably streamlined the process of structural and role adjustments. This has invoked an annual review of job descriptions to ensure they are relevant and current, accurately reflecting the tasks that staff undertake. Our first annual staff contribution award ceremony was a great success. Recognition of staff instances of single or continued excellence was well received by attending Board members and the staff involved. In a period where there is extensive change and the challenge for the organisation to do more with less, initiatives of this nature go a long way in maintaining and improving confidence and morale.

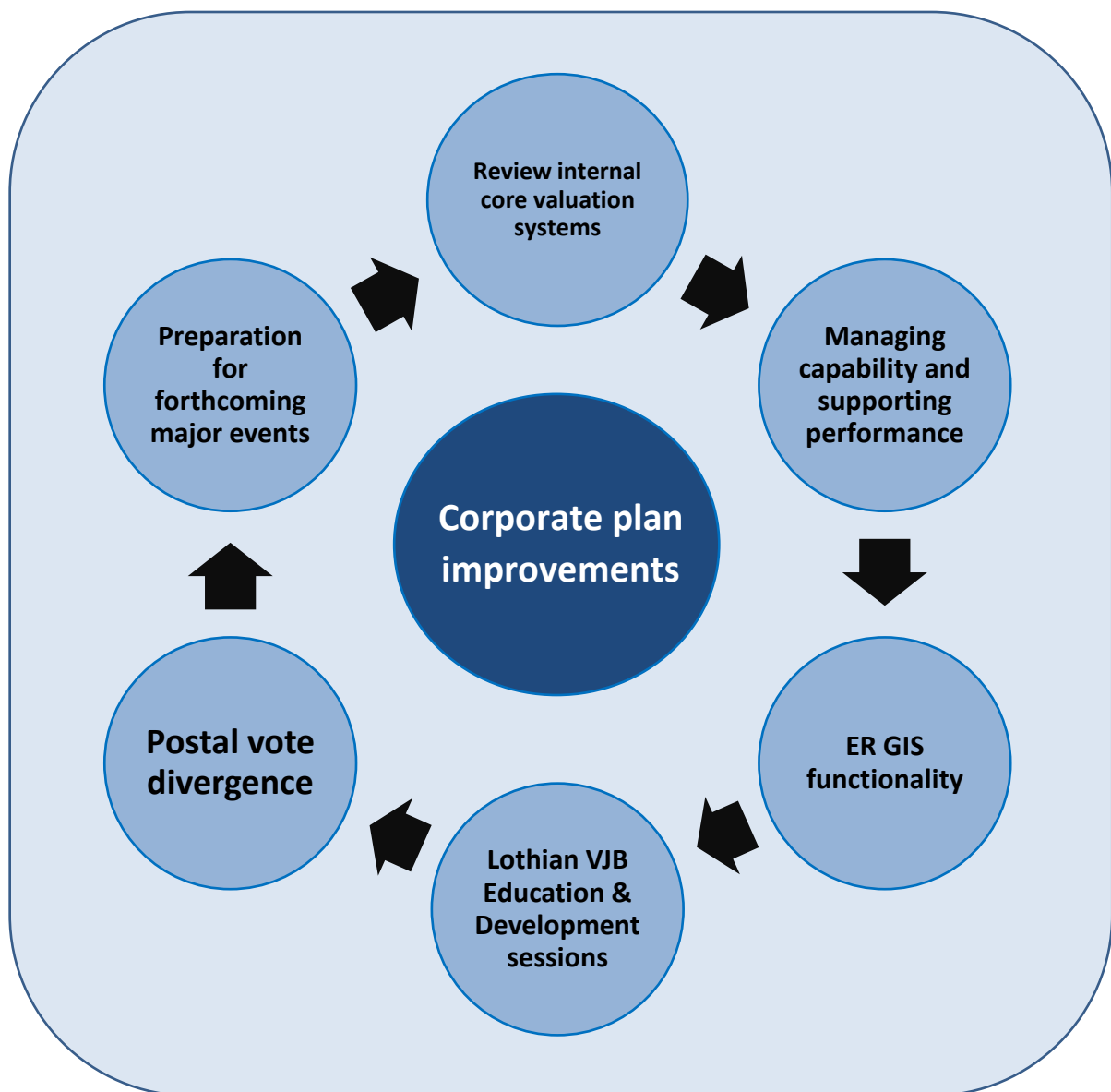
The change in legislation to how we handle self-catering accommodation, moving from 140 days of letting availability to include 70 days of actual letting, required significant change to internal processes in how we obtain the evidence of this activity and decide on the property's status. Lothian has circa 1600 of these types of property which now require to be canvassed annually.



Corporate and Service plan – work in progress

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

The activities below are targeted at supporting this process of improvement and enabling the business to adapt to forthcoming legislative change.



LEADS

Following a successful introduction of Lothian VJB, Education and Development Sessions (LEADS), continue to identify informative topics to be communicated to all staff and stakeholders.

Postal Vote Divergence

Develop all necessary procedures and protocols to deal with the different methods required for dealing with absent votes depending on the type of election being handled. This also impacts on the length of validity for refreshing personal identifiers.

Dealing with major events

Ensure that all ancillary staff have been fully trained and are prepared to participate when required to deal with the forthcoming General Election.

GIS ER functionality

Investigate the opportunity of making our ER data spatially aware so the bespoke iDox Atlas GIS product can be used for the maintenance of boundary and polling district information. If this goes ahead, devise the necessary procedures to maintain the accuracy and currency of this data.

Managing Capability

Following Board approval of our Management of Capability procedure, hold a series of corporate workshops to enable the efficient implementation and adoption of this framework to support and maintain high levels of workplace performance.