

2022/23

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 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.

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 are City of Edinburgh Council (CEC) Internal Audit and external auditors, Audit Scotland.

2. Establishing a foundation for future ways of working

LVJB have now formally adopted a hybrid model of working. Staff were provided with the opportunity to work occasionally, regularly or permanently from home with the necessary health & safety checks being undertaken to support their choice. The model gives staff a healthy work/life balance whilst enabling the organisation to maintain required service levels.

This year has seen the introduction of our Continuous Improvement Programme (CIP - previously known as the Transformation and Cultural Change Programme, TCCP). The CIP will continue to build on the foundations of our transformation to date, seeking to simplify the message behind our drive for change;

“With clear understanding of our ongoing budget challenges, we will adopt a sustainable programme of continual improvement that provides increased cost and operational efficiency across all aspects of our valuation and electoral registration services. By supporting the creation of a positive work environment, delivery of these services will be carried out by investing in a motivated, skilled, and flexible staffing resource.”

We are actively reviewing all staffing and non-staffing costs to help support us in meeting a substantial budget shortfall in 2023/24. This will involve;

- making the most of digitalisation, improving our service delivery models and creating an agile workforce equipped to deal with major events and peak activity periods
- reviewing the use of our office space at South Gyle and examining sub-letting, alternative locations or on-site property consolidation opportunities
- targeted use of our Voluntary Early Release Arrangement with employees to help achieve business efficiencies
- discussion with constituent councils regarding increasing future annual budget requisition

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.

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 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) Publish our 2023 equalities mainstreaming report 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 evaluating the use of podcasts and an enhanced social media presence to improve our existing communication channels and provide alternative platforms for interaction and information exchange. Investigation is underway to simplify messaging within our valuation service. We have recently published a Council Tax user manual on our website and have created a podcast on the Revaluation process as examples of this.
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	Following a period of reflection and review, we have created a new Continual Improvement Programme (CIP) which is initially tasked with assessing all potential staffing and non-staffing cost savings. This will enable the creation of a strategic plan to assist the organisation in meeting a substantial financial shortfall forecasted in the 2023/24 budget year. Formal hybrid working has now been introduced in the organisation and we are evaluating more efficient and environmentally friendly ways in which to undertake surveys and home visits.
Improvement plan	<ol style="list-style-type: none"> 1) Create a strategy to deal with the 2023/24 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 "MyPaTH" performance management system has been fully operational over the last year. Its use has enabled a more transparent and open operational exchange between Management & Staff and underpinned the progression of our objective delivery and training goals. An annual review is currently underway to identify key improvements and further refinement of its use going forward. Project assurance and governance continues to play a key role in the delivery of anticipated outcomes and objectives. This oversight will be

	essential as the organisation continues to evolve and adapt to the forthcoming changes to service models and delivery methods required to meet our budget challenges.
Improvement plan	<ol style="list-style-type: none"> 1) Review the operation of the MyPaTH system and implement functionality & usage enhancements 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	LVJB continues to develop the multi-skilling of staff and flexibility of its work resource to meet peak activity periods and deal with major events. This is facilitated by our performance management system and identification of internal and external training requirements. Members of our corporate team have developed their leadership, communication and influencing skills by undergoing coaching and mentoring sessions. We have an established Training Framework Group who assess, monitor and deliver organisational and individual coaching and development requirements within the organisation.
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 to support this.

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. 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. 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 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 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.

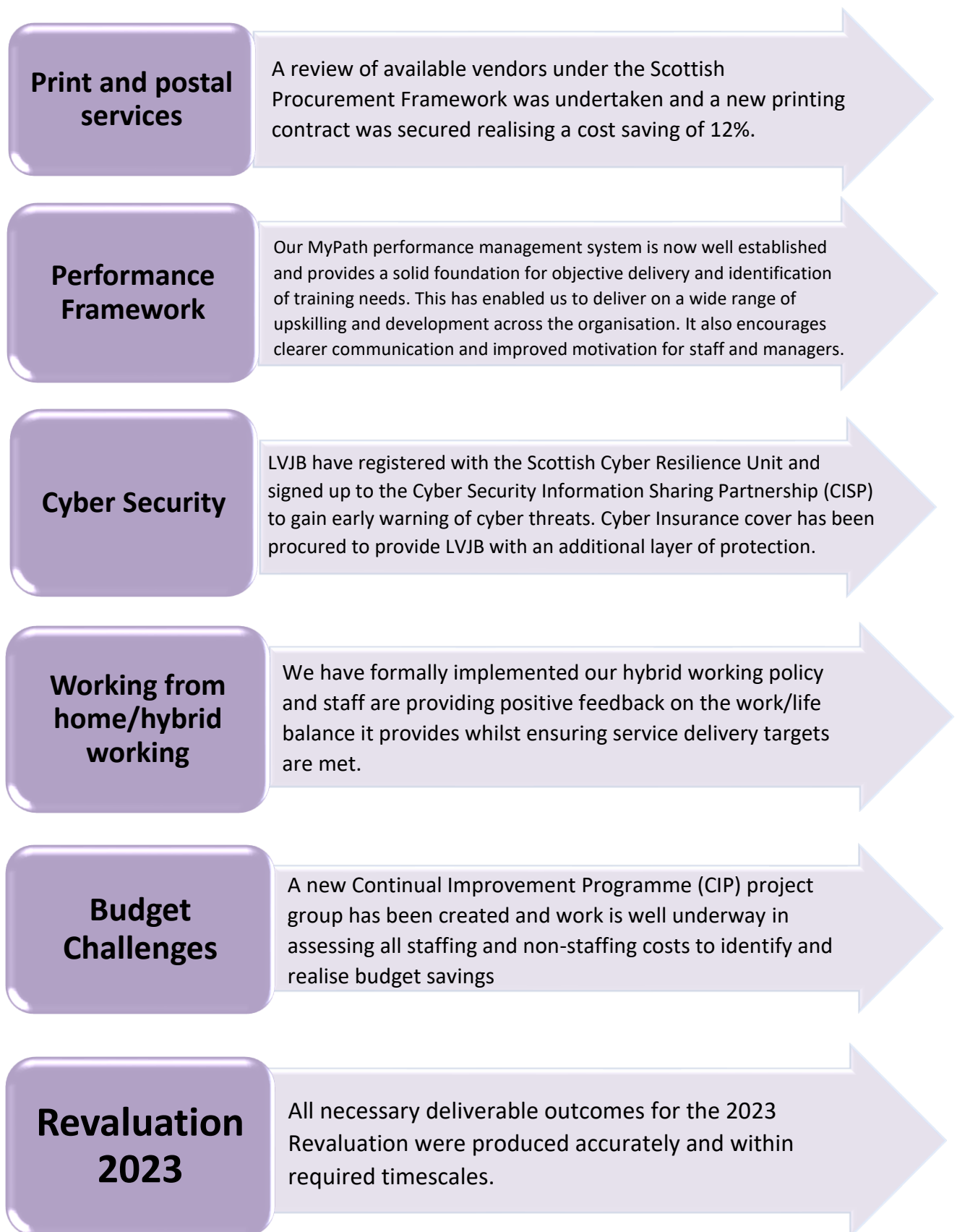
ER support processing

- 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 RVAPP 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.

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.

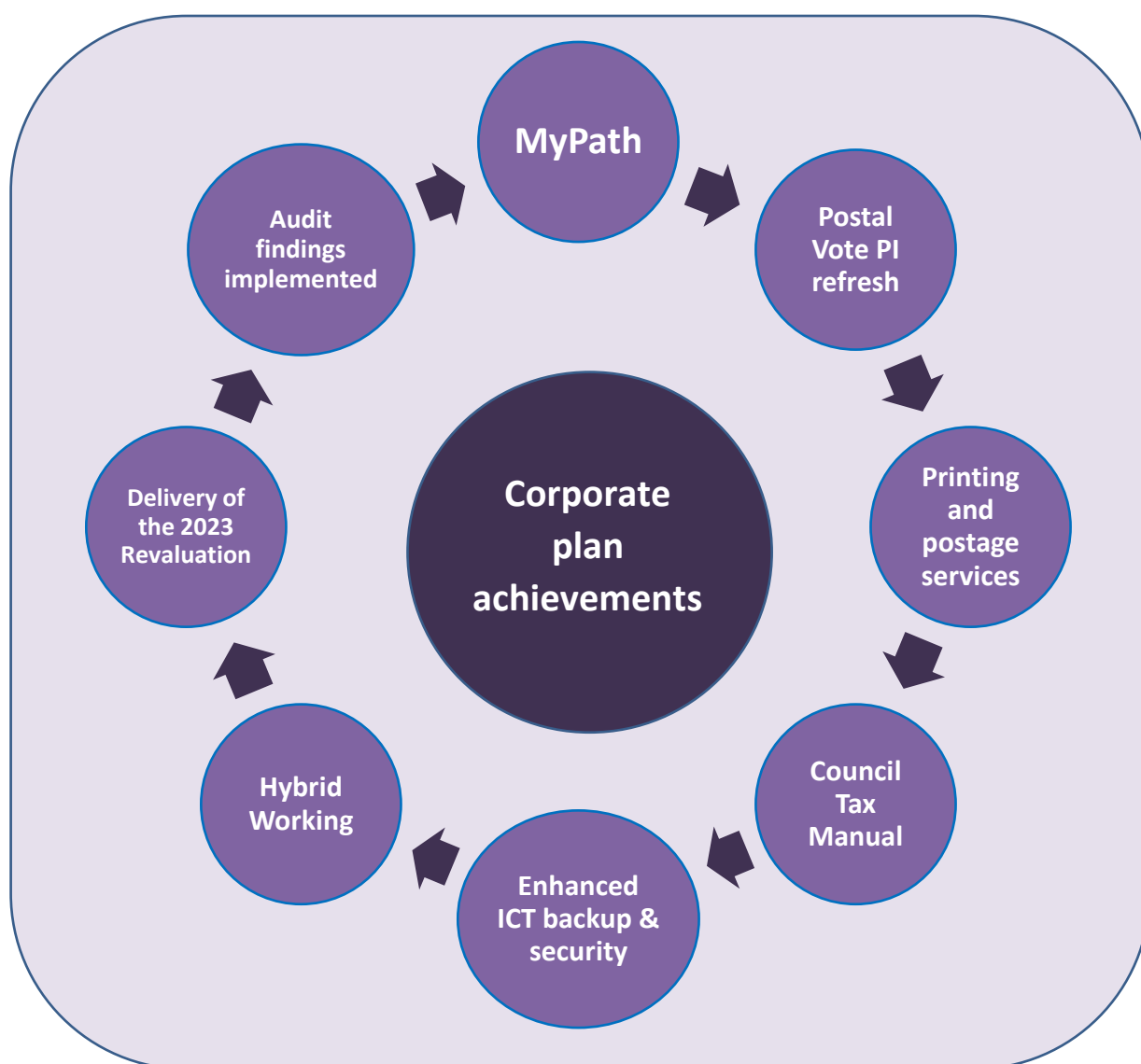
Our key Corporate and Service priorities for 2022/23 were;



7. Corporate and Service plan – achievements

We have been working hard to improve the transparency and understanding of the services we deliver to stakeholders. A key target in this, which was identified during our 2021/22 internal audit of our Council Tax Valuation procedures, was the creation of easily absorbed information that explained in general terms how this process works. To deliver this we have created, and published on our website, a manual to explain how properties are valued and added to the Council Tax list. The document also provides information on how an individual can challenge the band on their property and how the appeal process works. The manual is referenced in our external points of contact with members of the public and is helping to reduce the volume of incoming emails and calls to our technical staff.

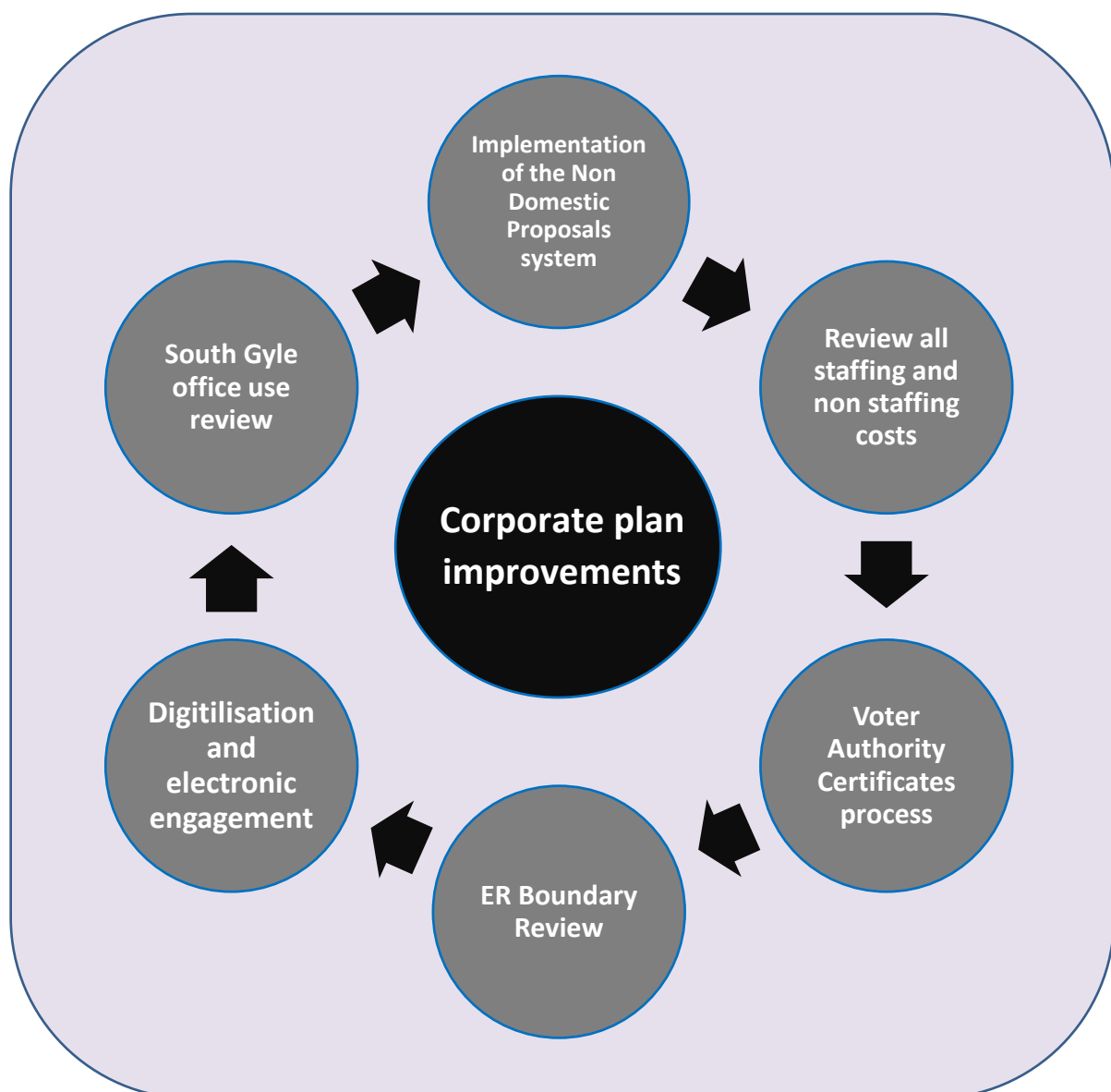
Our MyPath performance management software platform has been successfully utilised over the last year. This underpins our aspiration of providing a continuous environment of improved communication, training & support that identifies performance expectation objectives in alignment with the organisations strategic goals and service delivery requirements.



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



9. Future work in 2023

