

Central Scotland Valuation Joint Board

CODE OF CORPORATE GOVERNANCE

1.0 Introduction

The purpose of this document is to illustrate the commitment of Central Scotland Valuation Joint Board to the principles of sound governance and good management.

2.0 Functions

2.1 Assessor - The Assessor's office functions under the terms of the Lands Valuation Acts which is a body of legislation that can be traced back to the Lands Valuation (Scotland) Act of 1854 and includes the Valuation and Rating (Scotland) Act of 1956 and the Local Government (Scotland) Act of 1975. These Acts concern the rating valuation of non-domestic property. In relation to Council Tax valuation the principal Act is the Local Government Finance Act 1992.

2.2 Electoral Registration Officer - The functions of the Electoral Registration Officer are carried out in terms of the Representation of the People Acts and Regulations.

3.0 Purposes

The purpose of the Assessor and Electoral Registration Office is to compile and maintain the Valuation Rolls, Council Tax Valuation Lists and Registers of Electors for the Clackmannanshire, Falkirk and Stirling Council areas. By building on our established professionalism, we aim to provide high quality, effective and responsive services to all of our stakeholders. To fulfill our purpose and achieve this aim we are committed to:-

- Listening and responding to stakeholders needs
- Valuing staff and providing them with opportunities to develop and contribute
- Reacting innovatively to change
- Treating all stakeholders in a fair, consistent manner and in accordance with a commitment to equal opportunities
- Striving for continuous improvement in all aspects of service delivery
- Ensuring that we are accessible and accountable to stakeholders
- Pro-actively planning workloads and deploying resources
- Using 'plain English'.

4.0 Corporate Governance

Corporate Governance is concerned with the system by which the functions of the organisation are directed and controlled and the means by which strategy and objectives are determined. It is concerned with the structures and processes for decision making, accountability, control and behaviour in the organisation. In other words, it is the how the Joint Board delivers its services. The aims of Corporate Governance are to ensure openness, integrity and accountability, underpinned by good and clear leadership, in all that we do.

4.1 Openness - is essential to ensure that all stakeholders have confidence in the decision making and the management processes and individuals within the Valuation Joint Board. In addition, openness involves an inclusive approach, with all stakeholders having the opportunity to engage effectively with the decision making processes of the Joint Board.

4.2 Integrity - is based on honesty, selflessness and objectivity and involves high standards of propriety and probity on the part of those entrusted with the stewardship of public funds and the management of the Joint Board's affairs.

4.3 Accountability - is the process by which the Joint Board and its elected members and officers are held responsible for their actions and decisions.

4.4 Leadership - The concept of Leadership underpins all the principles of good governance and is vital if the principles are to be adhered to. The Joint Board exercises leadership through decision making, other actions that provide a vision, and by elected members and officers acting in accordance with high standards of conduct.

5.0 Principles

The Joint Board is committed to the integration of the above principles in the conduct of the Joint Board's business. For the purposes of corporate governance the following aspects of the Joint Board's business have been identified:-

- Structures and Governance
- Service Delivery Arrangements
- Internal Control and Risk Management
- Stakeholder Focus

5.1 Structures and Governance - The Valuation Joint Board and the posts of Assessor and Electoral Registration Officer are all established by legislation. The Board's statutory role is to provide sufficient resource and administer the functions of the organisation.

The constitution and operations of the Joint Board are defined in The Valuation Joint Boards (Scotland) Order 1995 and its Standing Orders. It consists of 15 members appointed by Clackmannanshire (3 members), Falkirk (8) and Stirling (4) Councils.

The Board meets regularly to deal with its business, review the organisation's progress and ensure the proper management of its resources. In particular, the Joint Board approves the annual revenue and capital budget estimates and monitors expenditure against these. The budget process takes place in a timeframe designed to accommodate the budgetary cycles of the constituent authorities and takes account of the requirements and priorities of business as advised by the Assessor and ERO.

The Board receives and approves the Annual Report and Accounts. The Board also receives all Internal and External Audit Reports, along with Key and other Performance Reports. It approves all relevant actions, policies and significant expenditures.

All Board meetings are open to the public and are suitably advertised in advance. The minutes of all Board meetings are made available to the public.

The Board appoints the Assessor and Electoral Registration Officer and his Deputies. The Assessor has personal responsibility for the statutory functions of valuation and registration, and reports to the Board on all areas of operation as required.

The posts of Treasurer and Clerk to the Board are also statutory posts. The Chief Financial Officer and Head of Legal and Administration Services in Clackmannanshire and Falkirk Councils respectively have been appointed by the Board to these posts.

Regularly reviewed Financial Regulations have been implemented to define the roles of the Board, Treasurer and Assessor in the proper management of the Board's financial affairs.

The Board's Scheme of Delegated Powers defines the authority of the Assessor in respect of the administration of the Board's functions.

The Assessor and ERO has established a Management Team which has responsibility for all aspects of planning, managing, monitoring and reporting on all aspects of statutory function, service delivery and performance improvement.

The roles of senior officers are defined in Job Descriptions.

5.2 Service Delivery Arrangements - To ensure the efficient and consistent delivery of the statutory functions and high level aims described above, a series of policies and plans, along with guidance on the operations and functions of the organisation are provided for all officers.

A three year Service Plan and Annual Service Calendar which relate proposed actions to the above aims provide the work plan for each of the relevant periods. These plans are revised annually, agreed by the Management Team and made available to staff. Progress against the plans is monitored by the Management Team.

Performance standards and targets have been identified and agreed in a number of key service areas and, along with the above plans, identify the priority areas of function.

Performance, both against these specific targets and in general, is monitored and reported. A Reporting Framework defines and describes the full suite of management, Management Team, Board and external reports (including Key Performance Indicators) collected. These outcomes are used by the Management Team to inform the management planning process.

A Budget and associated financial plan is approved annually and expenditures are monitored and reported to the Management Team and the Board.

A number of personnel related policies are in place. These tend to be aligned to those of Clackmannanshire Council, but are amended, where appropriate, to recognise the limited size and differing requirements of the Valuation Joint Board. A number of formal and informal training opportunities are provided and, together with the Personal Training and Development Policy and Induction Procedures, these ensure that all staff are properly trained for their roles in the delivery of service.

A number of procedural guidance notes and manuals, including a series of Valuation Practice Notes have been produced to assist in the efficient and consistent delivery of service.

The Joint Board's commitment to providing service improvements through the use of Information Technology is communicated in the Information Technology Strategy which is regularly reviewed.

Equalities Policies aim to ensure consistent services to all stakeholders, regardless of their gender, race, disability, colour, nationality, religion, marital status, age, responsibility for dependants or sexual orientation.

5.3 Internal Controls and Risk Management - The integrity of the Joint Board, and the services provided by it, are maintained by means of a series of strategies and plans and their continued provision is ensured by systems for the identification, evaluation and management of risk. A range of systems and procedures are in place to ensure that members and employees of the Board are not influenced by prejudice or conflicts of interest in dealing with their stakeholders.

The Financial Regulations and formal budget processes including monitoring, along with a set of Authorised Procedures for the Ordering, Certification and Payment of Goods and Services, and a Strategy for the Prevention and Detection of Fraud and Corruption ensure the regularity of the Joint Board's financial dealings. Standing Orders provide a framework for procurement by tender.

Members abide by their constituent Council's Members Codes of Conduct and register any interests relevant to the Joint Board in their constituent Council's Registers of Members' Interests. These are available for inspection by members of the public.

Officers conduct themselves in accordance with the standards of conduct that are expected of staff as a public employee. The Standards are based on the "Seven Principles of Public Life" identified by the Nolan Committee on Standards in Public Life. Relevant officers are bound by the professional ethics and standards set by the Royal Institution of Chartered Surveyors.

Disciplinary Procedures exist to enable action to be taken not only where there is any instance of such wrongdoing, but also where there is any breach of the Delegated Powers, Financial Regulations, Standing Orders, or any other policy or procedure designed to protect the integrity of the Joint Board.

The Valuation Joint Board's finances, operations and processes are subject to regular audit by:-

- External auditors appointed by The Audit Commission, and
- The Internal Audit Section of Clackmannanshire Council.

All audit reports are submitted to the Joint Board and approval is given to the proposed Action Plans.

The Management Team regularly monitors actions and progress against Audit Action Plans.

The statutory functions of the Assessor and Electoral Registration Officer are subject to scrutiny by way of appeals to the relevant Valuation Appeals Committee, Lands Tribunal, Lands Valuation Appeal Court and, for Registration Appeals, Sherriff Courts. Complaints regarding administrative matters may ultimately be referred to the Scottish Public Services Ombudsman.

The Joint Board has developed a Risk Management Policy aimed at identifying, evaluating and managing all business risk. The Risk Register and Risk Action Plan are revised at least annually and progress is monitored by the Management Team on a regular basis.

Additionally, the Joint Board has identified the actions taken to minimise the likelihood of loss of service and provides a workable, co-ordinated and effective response to the loss of critical functions.

Risk to Joint Board staff is managed and minimised through Health & Safety policies that, amongst other things, provides for the supply of protective clothing and lone working security systems for relevant staff. A staff Health and Safety group meets regularly to help identify any potential threats to the health and safety of staff.

All relevant insurances are maintained through our partnership with Clackmannanshire Council.

5.4 Stakeholder Focus - The Valuation Joint Board complies with the principle of openness and engages with stakeholders in a number of ways. The Valuation Joint Board's Annual Report and Annual Accounts are advertised and made available to the public, including by means of the Scottish Assessors' Association internet web site. The annual Public Performance Report, containing information in relation to Key Performance Indicators, is made available on this website.

The Minutes of all Joint Board meetings are also made available for public scrutiny.

The 'Customer Comments and Complaints' Procedures allow users of services to contribute and provide direct stakeholder input to the management planning process.

The Valuation Joint Board proactively engages with a number of stakeholders including Council Finance Departments, Returning Officers, and other departments of our constituent Councils, the Scottish Government, Scotland Office, the Valuation Office Agency, the Association of Electoral Administrators, The Electoral Commission, and the Scottish Assessors' Association (SAA). Through the SAA we have established contacts with all other Assessors and EROs in Scotland to share best practice and co-ordinate actions where necessary.

The SAA has also established the Scottish Ratepayers' Forum and meets regularly with the Scottish Business Rates Surveyors' Association. These provide the majority of the ratepayer community and their agents with the opportunity to engage directly with Assessors and provide input into policy formulation.

The Joint Board recognises its staff as major stakeholders and seeks formal feedback from them on an biennial basis. Staff also have the opportunity to feed into policy through various working groups which report to the Management Team.

6.0 Conclusion

The foregoing framework outlines the foundation for addressing the Valuation Joint Board's need to establish a governance and performance framework to meet management and audit requirements. It is presented as a working tool which is likely to require review in the light of experience as performance management and best value continue to develop in the public sector.