

**AGENDA ITEM 3**  
**DRAFT**

**MINUTE of MEETING of CENTRAL SCOTLAND VALUATION JOINT BOARD held within HILLSIDE HOUSE, STIRLING on FRIDAY 19 JUNE 2015 at 9.30 a.m.**

**COUNCILLORS:** Donald Balsillie  
Margaret Bisley  
Irene Hamilton  
Craig Holden  
Charles MacDonald (Convener)  
Adrian Mahoney  
Corrie McChord  
Cecil Meiklejohn  
Rosie Murray  
Alan Nimmo  
Sandy Turner

**OFFICERS:** Ashley MacGregor, Assistant to the Treasurer  
Brian Pirie, Assistant to the Clerk  
Jane Wanless, Assistant Assessor  
Peter Wildman, Assessor and Electoral  
Registration Officer

**VJB1. APOLOGIES**

An apology was intimated on behalf of Councillor Gordon Hughes.

**VJB2. DECLARATIONS OF INTEREST**

No declarations were made.

**VJB3. MINUTE**

The minute of the meeting held on 20 March 2015 was approved.

**VJB4. VOLUNTARY SEVERANCE REPORT**

The Board considered a report by the Assessor and Electoral Registration Officer Presenting a Voluntary Severance Policy for approval.

The Board faces an anticipated shortfall in funding of £387k by 2017/18. It was proposed, in addition to other measures, that all

staff are invited to apply for Voluntary Severance. To underpin the process a draft Voluntary Severance Policy was presented. If approved it was intended to invite all staff to consider its terms with a view to approve all staff leaving the service by 31 March 2016.

The offer of Voluntary Severance will incur costs in the year of decision. In order to support costs in 2015/16 it was proposed that £200k is allocated from reserves to an employment fund. The cost of any package will be recovered within 2 years.

The Board discussed the detail and application of the Policy, in particular in comparison to the Boards Redundancy Policy.

### **Decision**

#### **The Board Agreed:-**

- (1) the proposed 'Voluntary Severance Policy' and 'Voluntary Severance Employee Fact Sheet'; and**
- (2) the use of £200k of reserves to fund the costs associated with Voluntary Severance.**

### **VJB5. DRAFT FINANCIAL STATEMENTS AS AT 31ST MARCH 2015**

The Board considered a report by the Treasurer on the arrangements for preparing and auditing the draft final accounts for 2012/13.

The Board was required by law to prepare a Statement of Accounts setting out its financial position at the end of the financial year. Draft accounts must be submitted by 30 June to the Controller of Audit who will audit their accuracy and completeness. The 2014/15 draft accounts had been drawn up in accordance with the local authority Code of Practice (which reflected International Financial Reporting Standards) and showed a draft surplus of £144k. At year end the Board had usable reserves of £1,024k of this £473k was earmarked, leaving an year end (14/15) surplus of £723k.

The Board sought clarification on the reasons for the actuarial losses on pension's liabilities (£2,321k compared to £308k in the previous year) and commented favourably on the management commentary within the accounts.

### **Decision**

**The Joint Board noted the 2014/15 Draft Statement of Accounts and agreed to their submission to the Controller of Audit.**

## **VBJ6. LOCAL GOVERNMENT PENSIONS SCHEME EMPLOYER DISCRETIONS**

The Board considered a report by the Director of Corporate and Neighbourhood Services in regard to employers' discretionary powers as set out in the Local Government Pension Scheme (Scotland) Regulations 2014 and the Local Government Pension Scheme (Transitional Provisions and Savings) (Scotland) Regulations 2014.

A new version of The Local Government Pension Scheme 2015 was introduced on 1 April 2015. Under the regulations, all pension scheme employers, such as Falkirk Council, are required to prepare and publish a written statement indicating how they intend to exercise their discretionary powers in terms of the regulations. In doing, so employers must have regard to public perception and should not 'fetter their discretion'.

The proposed statement, setting out current and proposed policies was attached as an appendix to the report.

### **Decision**

**The Board agreed the Discretionary Policies for immediate implementation.**

## **VJB7. RISK ASSESSMENT REPORT**

The Board considered a report by the Assessor and Electoral Registration Officer presenting a revised Risk Management Strategy for approval.

The Board agreed its Risk Management Strategy on \* February 2012 (ref VJB? \*\*\*). The Strategy was amended in June 2013. Following a review in 2015 a revised strategy, which now reflects the deletions of the post of Depute Assessor and introduces risks in regard to the current fiscal environment, was developed.

### **Decision**

**The Board Noted:-**

- (1) the risk strategy; and**
- (2) the current general risk assessment analysis for all functions.**

## **VJB8. BEST VALUE REPORT**

The Board considered a report by the Assistant Assessor on the performance of the Assessor's Service in 2014/15 as measured against key performance indicators and proposing unchanged performance indicators for 2015/16.

The report outlined the performance levels on Assessor's work in 2014/15 in regard to the Valuation Roll and Council Tax as measured by key performance indicators.

In regard to the Valuations Roll the Key Targets of 823 within 3 months, 932 within 6 months and 7% in six months or more. In 2014/15 performance was 81%, 89% and 11% respectively due to Lands Tribunal and Lands Valuation Appeal Court appeal decisions the impact of these which were out with the service's control.

It was proposed that the targets for both indicators remain unchanged for 2015/2016.

Following questions on the performance in 2014/15 and the known challenges in 2015/16 in regard to workload and likely staff reduction the Assessor confirmed that meeting the performance targets would be challenging but achievable.

(such as the impact of an increasing property market, the Scottish parliamentary elections and re-evaluations process)

### **Decision**

**The Board noted the report.**

## **VJB9. EQUALITY OUTCOMES AND MAINSTREAM REPORT**

The Board considered a report by the Assessor and Electoral Registration Officer advising of the publication of the Board's Equalities Report.

The Board is required, in terms of the Equality Act 2010, to prepare and publish equality outcomes. These were published in 2013.

The outcomes were subsequently revised in November 2014 (ref VJB28) following feedback from the Equalities and Human Rights Commission. No further changes have been made and the report, which was provided as an appendix, was published on the internet.

### **Decision**

**The Board noted the publication of the mainstreaming report and equality outcomes.**

**VJB10. INTERNAL AUDIT ANNUAL REPORT**

The Board considered a report by the Board's Internal Auditors presenting the 2014/15 annual report.

In 2014/15 an assurance audit in regard to Valuation List – Domestic Properties was undertaken together with follow up work and input to the preparation of the annual assurance process. The report provided significant assurance upon the adequacy and effectiveness of the Board's framework of governance and control in 2014/15.

**Decision**

**The Board noted the report.**

**VJB11. INTERNAL AUDIT REPORT – ANNUAL PLAN 2015/16**

The Board considered a report by the Internal Auditors presenting the 2015/16 audit plan.

It was proposed, to carry out an audit, towards the year end of the Register of Electors – postal and Proxy Vote Applications together with work on the preparation of the Annual Assurance Report.

Members highlighted that the proposed timing of the audit coincided with the run up to the Scottish Parliamentary Elections. The Assessor confirmed that the audit would be scheduled so as not to interfere with operational work.

**Decision**

**The Board Approved the Annual Internal Audit Plan for 2015-16.**

**VJB12. INTERNAL AUDIT REPORT**

The Board considered a report by the Board's Internal Auditors presenting the findings of their review of the Valuation List – Domestic Properties.

The review, which was undertaken in 2015 provided significant assurance that the Valuation List is correct that the system is

accessed by authorised persons and that appeals and surveys are dealt with timeously. No management action is required as a consequence of the review.

### **Decision**

**The Board noted the report.**



**CENTRAL SCOTLAND VALUATION JOINT BOARD**

**Subject: FINAL ACCOUNTS AS AT 31 MARCH 2015 and EXTERNAL AUDIT REPORT**  
**Meeting: CENTRAL SCOTLAND VALUATION JOINT BOARD**  
**Date: 18th September 2015**  
**Author: TREASURER**

**1. INTRODUCTION**

- 1.1 The Board is required by law to prepare a statement of accounts in accordance with 'proper practices' which set out its financial position at the end of each financial year. This is defined as meaning compliance with the terms of the Code of Practice in Local Authority Accounting in the United Kingdom prepared by CIPFA/ LASAAC Joint Committee.
- 1.2 The Code specifies the principles of accounting required to give a 'true and fair' view of the financial position and transactions of the Board, following completion of the audit.
- 1.3 The Board is legally obliged to complete the draft accounts and submit them by 30th June 2015 to the External Auditor so that they can be scrutinised for accuracy and completeness.
- 1.4 The Audit of the Accounts is required to be completed and the final accounts approved by the Board for signature by the 30th September 2015. In considering the final accounts, the Board are required to have regard to the report produced by the External Auditor as attached in Appendix 1 – 'Final Report to the Board and the Controller of Audit on the 2014/15 Audit'.

## **2. BACKGROUND**

- 2.1 At the Board meeting on the 19th June 2015 the submission of the draft Accounts to the External Auditor was approved by the Board. It was noted in the report that a final audited set of accounts, and the auditors report, would be presented to the Board at the next appropriate meeting.
- 2.2 This report now ensures that the Board formally approve the Audited Accounts prior to their submission to the Controller of Audit.
- 2.3 The main financial statements comprise a:
- Movement in Reserves Statement
  - Comprehensive Income and Expenditure Account
  - Balance Sheet
  - Cash Flow Statement
- 2.4 The surplus on the provision of services reported in the Comprehensive Income and Expenditure Account is £17k. However this includes £243k of accounting adjustments which require to be reversed out in the Movement in Reserves Statement to create a surplus of £260k for the year.
- 2.6 The useable surplus brought forward from previous years is £763k. The surplus achieved in the year is £260k. The surplus carried forward to future years is therefore £1,023K. There is £723k set-aside for approved earmarked projects. This leaves a useable general reserves balance of £300k. The reserves strategy is to maintain a minimum level of useable general reserves of 3% (£82k). This will be reviewed as part of the budget setting process.
- 2.7 The external auditors, Deloitte, have now completed the audit of these draft accounts and their report on the accounts is included within their Final report to the Board in Appendix 1.
- 2.8 The Board will note that the Partner Introduction indicates an unmodified or 'clean' audit opinion on the accounts and as a result of the Audit process there have been no material adjustments made to the draft accounts.

## **3. CONCLUSIONS**

- 3.1 The Valuation Joint Board has outturned a surplus of £260k which when added to previous surpluses results in a net surplus of £1,023k now being held.

#### **4. RECOMMENDATIONS**

- 4.1 The Joint Board is asked to note the 2014/15 Statement of Accounts and agree to their submission to the Controller of Audit and note the External Auditors report on the Audit.

.....  
Treasurer  
18<sup>th</sup> September 2015

#### **LIST OF BACKGROUND PAPERS**

1. Annual Year End Working Papers.

Any person wishing to inspect the above background papers should contact Clackmannanshire Council, Finance Services, on Alloa (01259) 452078 or 452058.





## **Central Scotland Valuation Joint Board: Final report to the Board and the Controller of Audit on the 2014/15 audit**

18 September 2015

the  
**Distinctive**  
audit

# Contents

## Our final report

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## An overview of our audit plan:

- Materiality: £27,820 (2013/14: £25,850).
- Threshold for reporting misstatements: £1,391 (2013/14: £1,293).
- International Standards on Auditing require us to identify and assess the risk of material misstatement and to identify areas of risk that will require focused consideration. The following are identified significant risks: revenue recognition and management override of controls.
- **Fully substantive audit** - We have not placed any reliance on internal controls and our audit work was fully substantive. We assessed the design and implementation of controls as part of our planning procedures, to assess the sufficiency of the control environment governing the production of financial information.
- We were informed by the work of the internal auditors in relation to key financial controls to shape our audit procedures and approach.



# Partner introduction

# Partner introduction

## Financial statement audit

I have pleasure in presenting our final report to the Board for the 2014/15 audit. I would like to draw your attention to the key messages of this paper:

### Conclusions from our testing

The key risks and judgements in the audit process related to:

- Revenue recognition
- Management override of controls

We have not identified any misstatements during our audit.

Based on the current status of our audit work, we envisage issuing an unmodified audit opinion.

### Status of the audit

The audit is substantially complete subject to the completion of the following principal matters:

- Finalisation of quality control procedures;
- Receipt of signed management of representation letter; and
- Our review of subsequent events since 31 March 2015.

Audit quality is our number one priority. When planning our audit we set the following audit quality objectives for this audit:

**A robust challenge of the key judgements taken in the preparation of the financial statements.**

**A strong understanding of your internal control environment.**

**A well planned and delivered audit that raises findings early with those charged with governance.**

# Partner introduction (continued)

## Public sector audit dimensions

We have commented below on the Audit Scotland impact dimensions with regard to VJB.

### Financial Sustainability

Financial sustainability continues to be one of the most significant challenges and risks for VJB and the wider public sector.

VJB is in the process of developing a 5 year plan in which future income and expenditure are forecasted.

Uncertainty over future levels of funding from local government will be monitored through this budget forecast process.

### Financial Management

The final outturn was an in year surplus of £17k against a breakeven target.

VJB closely monitors budget and actual expenditure through regular reporting to the Board.

### Best Value (BV)

A plan is set by the Board each year that supports the delivery of the strategic priorities of the Board which identifies key projects and actions. Progress against this is monitored.

### Governance and Transparency

The VJB Board meets on a regular basis to assess performance of the Board against budget and to determine any risks affecting the entity.



# Partner introduction (continued)

## Significant risk dashboard



Presumed Fraud risk per Auditing Standards	Controls approach and findings	Consistency of judgements with Deloitte expectations	Comment
Revenue Recognition - Completeness of income			
✓	Evaluate design / implementation of key controls. No controls reliance. No significant observations.	●	We are satisfied that revenue has been appropriately recognised and have noted no issues regarding completeness of income.
Management override of controls			
✓	Evaluate design / implementation of key controls. No controls reliance. No significant observations.	●	We have noted no issues with journal entries and other adjustments made in the preparation of the financial statements.  Our review of accounting estimates for bias that could result in material misstatement due to fraud noted no issues.

Overly prudent, likely to lead to future credit - - ● + + Overly optimistic, likely to lead to future debit.

# Scope, nature and extent of audit

# Scope, nature and extent of audit

Our overall responsibility as external auditor of VJB is to undertake our audit in accordance with the principles contained in the Code of Audit Practice issued by Audit Scotland in May 2011.

The special accountabilities that attach to the conduct of public business, and the use of public money, means that public sector audits must be planned and undertaken from a wider perspective than in the private sector. This means providing assurance, not only on the financial statements and associated documents such as governance statements, but providing a view also, where appropriate, on matters such as regularity (or legality), propriety, performance and use of resources in accordance with the principles of Best Value and 'value for money'.

Our core audit work as defined by Audit Scotland comprises:

- Providing the Independent Auditor's Report on the financial statements;
- Providing the annual report on the audit to those charged with governance;
- Providing reports to management, as appropriate, in respect of the auditor's corporate governance responsibilities in the Code (including auditors' involvement in National Fraud Initiative (NFI)); and
- Submit fraud returns, including nil returns, to Audit Scotland.



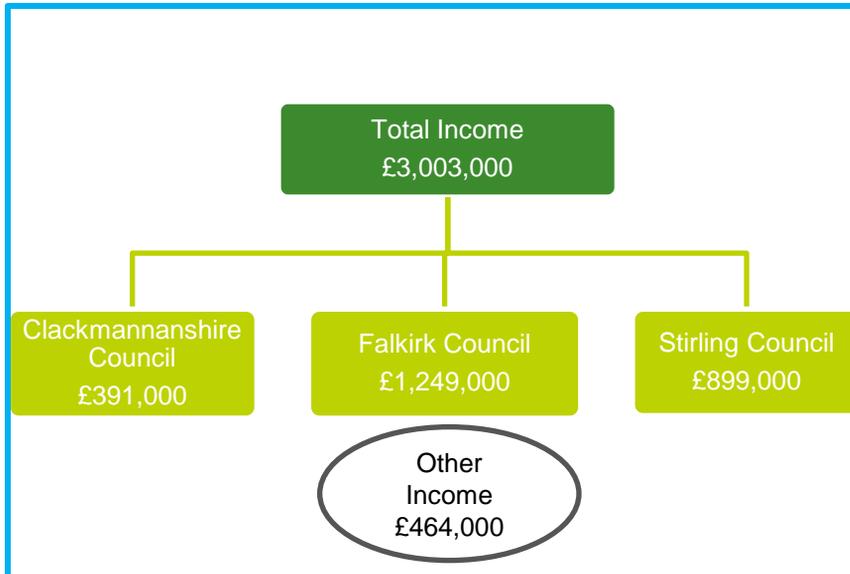
# Significant risks

# Revenue recognition

## Risk Identified

ISA 240 states that when identifying and assessing the risks of material misstatement due to fraud, the auditor shall, based on a presumption that there are risks of fraud in revenue recognition, evaluate which types of revenue, revenue transactions or assertions give rise to such risks.

For the Board, we have considered this risk to be around the completeness of requisitions from the constituent authorities given the significance of these to the organisation.



## Key judgements

We have reviewed the treatment of income in the year to consider whether it is in line with IFRS guidance and the Code. We have obtained a copy of the 2014/15 budget approved by the Board detailing the requisitions due from the partner Council's which have been agreed to the amount recognised by the Board. We have also agreed the amounts received through the bank account.

## Deloitte response

- No issues noted from our review of the treatment of income in the year, which has been accounted for in line with the Code.
- We have agreed all income received to bank statements and journal entries.

# Management override of controls

## Risk Identified

International Standards on Auditing require auditors to identify a presumed risk of management override of control. This presumed risk cannot be rebutted by the auditor.

This recognises that management within Clackmannanshire Council acting on behalf of the Board is in a unique position to perpetrate fraud because of their ability to directly or indirectly manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. The risk of management override of control is present in all entities.

This risk cannot be pinpointed to an account balance or potential error and therefore specific procedures to respond to the risk of management override of controls should be designed and performed.

## Key judgements

Our audit work is designed to test for instances of management override of controls.

## Deloitte response

- No issues noted around journal entries and other adjustments made in the preparation of the financial statements.
- Our review of accounting estimates for bias that could result in material misstatement due to fraud noted no issues.
- Retrospective review of management's judgements and assumptions relating to significant estimates reflected in last year's financial statements completed with no issues noted.
- We have not noted any transactions that appear to be outwith the course of normal business.

# Other matters

# Critical accounting judgements and key sources of estimation

In the course of our audit of the financial statements, we consider the qualitative aspects of the financial reporting process, including items that have a significant impact on the relevance, reliability, comparability, understandability and materiality of the information provided by the financial statements. Our comments on the quality and acceptability of the accounting policies and estimates are discussed below.

We have assessed the disclosures based upon our review of the accounts and understanding of the organisation and the specific risks we identified as part of our planning process. We have not identified any other critical accounting judgements or key sources of estimation uncertainty that require to be disclosed. We have performed work as follows against each of these areas:

## Future Funding Uncertainty

Management has made certain judgements about transactions involving uncertainty about future events. Disclosure has been made that there is a degree of uncertainty about future levels of funding from local government and hence funding for CSVJB. However, the Treasurer has determined that the level of uncertainty is not yet sufficient to provide an indication that the activities of the Board might be affected by the need to reduce level of service provision.

We have confirmed that a budget has been agreed for 2015/16 with funding levels in line with 2014/15, and indicative budgets are in place for 2016/17 confirming funding beyond April 2016, and therefore concur with the Treasurer's statement.

## Defined Benefit Pension Scheme

Falkirk Pension Scheme make a series of actuarial assumptions in relation to the defined benefit pension scheme. Deloitte pension specialists have reviewed the assumptions and on the whole, the set of assumptions is slightly towards the prudent end of the reasonable range at 31 March 2015. The assumptions have been set in accordance with generally accepted actuarial principles and are compliant with the accounting standard requirements of IAS19.

	Council	Benchmark	Comments
Discount rate	3.2%	3.15%	Reasonable
RPI inflation	3.3%	2.95%	Slightly prudent
CPI Inflation rate	2.4%	2.0%	Slightly prudent
Real Salary increase (over CPI inflation)	3.8%	Council specific	Consistent with previous year-end
Pension increase	2.4%	1.95%	Slightly prudent
Current mortality	Club Vita	Council specific	Consistent with the 2014 funding valuation of the Fund. Reasonable.
Mortality – future improvements (CMI – Continuous Mortality Investigation)	CMI 12 with a 1.25% p.a. long-term rate	CMI 12 with a 1.25% p.a. long-term rate	Reasonable

# Financial performance and outlook

# Financial performance and outlook

## Financial Performance

The Valuation Board budgeted a breakeven position for the year to 31 March 2015, with budgeted income and expenditure of £2.539 million. The final out-turn was a net surplus of £17,000.

The table below illustrates how the Board's performance compares to plan and prior year:

	2014/15 Budget £'000	2014/15 Actual £'000	2014/15 Variance £'000	2015/16 Budget £'000
Gross Expenditure	2,539	2,986	447	2,744
Income	2,539	3,003	464	2,744
<b>Net Expenditure</b>	-	<b>17</b>	<b>17</b>	-
Adjustments between accounting basis and funding basis	N/A	243	N/A	N/A
<b>Net increase in usable reserves</b>	<b>N/A</b>	<b>260</b>	<b>N/A</b>	<b>N/A</b>

## Performance Analysis

The Joint Board spent £2,986k in the year 2014/15 and achieved a surplus on the provision of services for the financial year reported in the Comprehensive Income and Expenditure Account of £17k. The surplus is due to net pension interest of £204k offset by a net surplus of £221k in the Cost of Services.

The Board's General Fund balance at 31 March 2015 was £6,582k (31 March 2014: £4,278k). The movement is driven by pension fund losses in the year of £2,321k and a surplus on the Comprehensive Income and Expenditure Account of £17k above. Pension costs are paid as they are incurred from the Board's revenue expenditure on an ongoing basis.

## Future Budget

CSVJB have an approved Revenue budget for 2015/16 of £2,744k, £205k (8%) higher than the Revenue budget for 2014/15.

There is an anticipated funding gap of over £387,000 by the year 2017/18. For future years the Valuation Joint Board and the Constituent Authorities will work together to review how efficiencies can be achieved and how reserves can be used to fund any changes in working processed to balance the budget in future years.

# Governance and accountability

# Governance and Transparency

## Governance arrangements are operating effectively

In accordance with the Code of Audit Practice, we are required to consider and formally report in relation to the following key matters:



We confirm that we have reviewed the arrangements in each of the four areas and have identified no issues in this regard.

The Board met on a regular basis during 2014/5 in order to review performance to date, and to monitor changes from budget.

We are comfortable with the fraud arrangements in place and confirm there have been no frauds of which management have made us aware.

Internal Audit services continues to be provided through Clackmannanshire Council's Chief Internal Auditor.

# Your Annual Report

# Our comments on your annual report

We welcome this opportunity to set out for the Board our observations on the annual report. We are required to read the “front half” of your annual report to consider consistency with the financial statements and any apparent misstatements. Here we summarise our observations on your response to these areas:

## Deloitte response

### Management Commentary

The Management Commentary reflects on those matters companies are required to disclose under the Companies Act 2006, as adapted for public sector. This includes description of the principal risks and uncertainties facing the Board, a review of performance in the year, a measurement of progress against performance indicators and commentary on going concern.

We have read the Management Commentary in full in order to ensure that it is in line with our understanding of the Board and complies with the required guidance on Management Commentary.

### Governance Statement

The Governance Statement reports that the VJB is in compliance with the aspects of the UK Corporate Governance Code which are set out within the guidance as being applicable to public sector.

The format and content of the statement is consistent with the requirements of the Code and concludes that reasonable assurance can be placed on the adequacy and effectiveness of the Board's Internal Control System in the year to 31 March 2015. No areas have been highlighted as requiring improvement, which is consistent with the findings of our audit.

### Remuneration Report

CSVJB has published a Remuneration Report as part of its statement of accounts, in accordance with the amendment regulations. The Remuneration Report provides details of the Valuation Board's remuneration policy for its senior employees, being the Assessor, Depute Assessor, Convenor and Vice-Convenor.

We are satisfied that the remuneration report has been prepared in accordance with the regulations and is consistent with the findings of our audit.

# Purpose of our report and responsibility statement

# Purpose of our report and responsibility statement

Our report is designed to help you meet your governance duties

## What we report

Our report is designed to help the Board discharge its governance duties. It also represents one way in which we fulfil our obligations under ISA 260 (UK and Ireland) to communicate with you regarding your oversight of the financial reporting process and your governance requirements. Our report includes:

- Results of our work on key audit judgements and our observations on the quality of your Annual Report.
- Other insights we have identified from our audit.

## What we don't report

- As you will be aware, our audit was not designed to identify all matters that may be relevant to the Board.
- Also, there will be further information you need to discharge your governance responsibilities, such as matters reported on by management or by other specialist advisers.
- Finally, our views on internal controls and business risk assessment should not be taken as comprehensive or as an opinion on effectiveness since they have been based solely on the audit procedures performed in the audit of the financial statements and the other procedures performed in fulfilling our audit plan.

## The scope of our work

- Our observations are developed in the context of our audit of the financial statements.
- We described the scope of our work in our audit plan and the supplementary "briefing on audit matters" previously circulated to you.

We welcome the opportunity to discuss our report with you and receive your feedback.

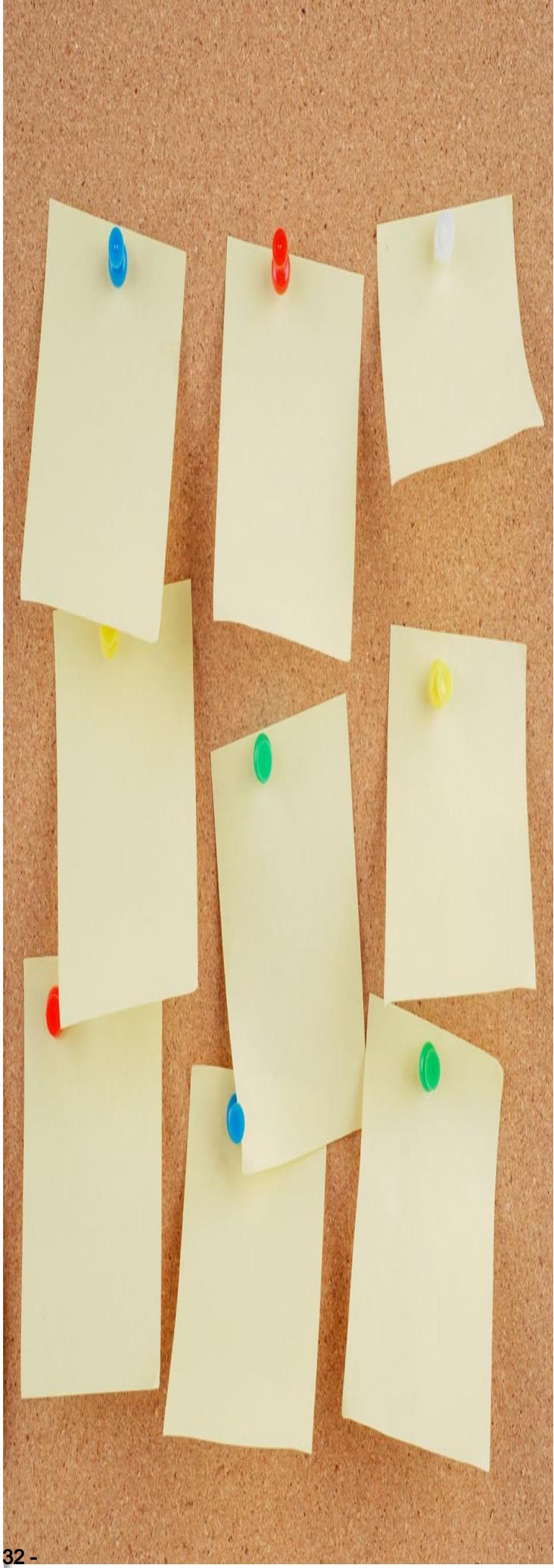
### **Deloitte LLP**

Chartered Accountants

Edinburgh

11 September 2015

# Appendices



# Audit adjustments



## Summary of uncorrected and corrected misstatements

### Uncorrected misstatements

- There have been no uncorrected misstatements noted during the process of our audit work

### Corrected misstatements

- There have been no corrected misstatements noted during the process of our audit work.

### Disclosure misstatements

- Auditing standards require us to highlight significant disclosure misstatements to enable audit committees to evaluate the impact of those matters on the financial statements. We have noted no material disclosure deficiencies in the course of our audit work.

# Fraud responsibilities and representations

## Responsibilities explained



### Responsibilities

The primary responsibility for the prevention and detection of fraud rests with management and those charged with governance, including establishing and maintaining internal controls over the reliability of financial reporting, effectiveness and efficiency of operations and compliance with applicable laws and regulations. As auditors, we obtain reasonable, but not absolute, assurance that the financial statements as a whole are free from material misstatement, whether caused by fraud or error.

### Required representations

We have asked the Board to confirm in writing that you have disclosed to us the results of your own assessment of the risk that the financial statements may be materially misstated as a result of fraud and that you are not aware of any fraud or suspected fraud that affects the entity.

We have also asked the Board to confirm in writing their responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud and error.

### Audit work performed

- In our planning we identified the risk of fraud in revenue recognition and management override of controls as key audit risks for the Board.
- During course of our audit, we have had discussions with management and those charged with governance.

### Concerns

- As set out above we have identified the inherent risk of fraud in other income recognition and management override of controls as a key audit risk for your organisation.

# Independence and fees

There are no issues we wish to raise to you



As part of our obligations under International Standards on Auditing (UK & Ireland) and the Code of Audit Practice issued by Audit Scotland and approved by the Auditor General, we are required to report to you on the matters listed below:

<b>Independence confirmation</b>	We confirm that we comply with APB Ethical Standards for Auditors and that, in our professional judgement, we and, where applicable, all Deloitte network firms are independent and our objectivity is not compromised.
<b>Fees</b>	Our audit fee for the year has been agreed at £7,350 (inclusive of VAT and Audit Scotland fixed charge) and is within the indicative fee range set by Audit Scotland. There were no non-audit services for the period.
<b>Non-audit services</b>	In our opinion there are no inconsistencies between APB Ethical Standards for Auditors and the Partnership's policy for the supply of non-audit services or of any apparent breach of that policy. We continue to review our independence and ensure that appropriate safeguards are in place including, but not limited to, the rotation of senior partners and professional staff and the involvement of additional partners and professional staff to carry out reviews of the work performed and to otherwise advise as necessary.
<b>Relationships</b>	We are required to provide written details of all relationships (including the provision of non-audit services) between us and the organisation, its board and senior management and its affiliates, including all services provided by us and the DTTL network to the audited entity, its board and senior management and its affiliates, and other services provided to other known connected parties that we consider may reasonably be thought to bear on our objectivity and independence.  We are not aware of any relationships which are required to be disclosed.

# Events and publications

## Our publications to support the Partnership.

### IAS Plus

The IAS Plus website, maintained by Deloitte, provides the most comprehensive information on the Internet about international financial reporting. It is aimed at accounting professionals, businesses, financial analysts, standard-setters and regulators, and accounting educators and students. The site, which is totally free of charge, has a broad array of resources about the International Accounting Standards Board, International Financial Reporting Standards, and international accounting and auditing in general. It includes:

- Summaries of all IASB standards and interpretations;
- Background on all IASB and IFRIC agenda projects plus summaries of all IASB and IFRIC meetings;
- Comparisons of IFRSs and various local GAAPs;
- Updates on national accounting standards development in around 80 countries and regions throughout the world; and
- Free e-learning modules for each IAS and IFRS – made available at no charge in the public interest. The site is available to browse at any time; alternatively you can subscribe to e-mail alerts and newsletters by going to <http://www.iasplus.com/subscribe.htm>

### Finance Business Partnering – A Public Sector View

Deloitte's research into Finance Business Partnering has analysed the responses of 75 senior Finance executives from UK headquartered organisations, including 20 public sector organisations across central government departments, arm's length bodies and agencies.

The results were as follows:

- No Public Sector respondents see Finance as their primary source of insight for decision-making. As the need to demonstrate and contribute to value for money becomes more important than ever, Public Sector Finance teams must look to position themselves as a central part of decision-making.
- Fifty-three per cent of Public Sector respondents recognise a lack of appropriate skills and behaviours in their existing teams as a barrier to more effective Business Partnering. This is an issue also felt by the Private Sector, which creates fierce competition for skills.
- Deloitte analysis finds that role definition drives skill demonstration. CFO's are looking at the wrong problem. It is not a lack of skills but a lack of role definition that they need to address.,

### Transport in the Digital Age – Disruptive Trends for Smart Mobility

Change is coming to transportation, whether we're ready for it or not. You can see it in public sector investment, in intelligent streets, and digital railways, automakers' focus on next-generation vehicles and smart mobility services, and in the widening recognition that the "information everywhere" world will utterly disrupt the transportation status quo.

The proportion of the global population living in urban areas continues to rise faster than capacity on roads, rail and other types of transport. This pressure on transport infrastructure is driving capital investment estimated at over a trillion dollars a year. However, you can't always create capacity by pouring more concrete, and technology will play a crucial role in changing the way we travel.

The Digital Age has begun, and technology has brought us smart phones, real-time planning, open traffic data, and social customer service. For the first time, the passenger now has more information than the operator. This fundamental shift offers consumers real choice based on a picture of alternative routes, comparative pricing and current network status. As transport operators adapt and new entrants arrive, new business models will transform the use of user information, payments, integration and automation.

For our full report, please follow the link:

- <http://www2.deloitte.com/uk/en/pages/business-and-professional-services/articles/transport-in-the-digital-age.html>



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**CENTRAL SCOTLAND VALUATION JOINT BOARD**

**Subject: REVENUE BUDGET 2015/16 – REVIEW AS AT 31.07.15**  
**Meeting: CENTRAL SCOTLAND VALUATION JOINT BOARD**  
**Date: 18th September 2015**  
**Author: TREASURER**

**1. INTRODUCTION**

- 1.1 The purpose of this report is to advise the Joint Board of the forecast outturn for the financial year ending 31 March 2016.

**2. BACKGROUND**

- 2.1 The budget for the financial year 2015/16 is £2.744 million. The projected outturn against the budget shows an underspend of £154K (see Appendix A).
- 2.2 The main reason for the underspend relates staffing vacancies £158k. The management team restructure approved in March 2015 has resulted in savings of £63k and further vacancies £63k. Temporary canvassers are projecting an underspend of £40k, though this may change depending on the return rate of forms.
- 2.3 During the budget setting process £196k was allocated from reserves to fund the additional costs associated with Individual Electoral Registration (IER) as the Cabinet Office hadn't confirmed funding for the year. Since the beginning of the financial year Cabinet Office have confirmed £94k of funding which will fall to reserves to offset the funding utilised in the year. (Reserves position shown at Appendix B.)
- 2.4 Future funding levels for the CSVJB remain uncertain, with local authorities not expecting to receive their funding settlement until January 2016 this will add pressure to the budget setting process.
- 2.5 The voluntary severance requests have been received and are currently under review with the organisation structure to ensure long term sustainability. Other saving proposals will be considered once the VS process is complete.

### **3. RECOMMENDATIONS**

3.1 The Joint Board is asked to note the contents of this report.

.....  
Treasurer

### **LIST OF BACKGROUND PAPERS**

1. Various working papers associated with the production of the outturns.

Any person wishing to inspect the above background papers should contact Clackmannanshire Council, Finance Services, on Alloa (01259) 452072.

## Appendix A

VJB Revenue Outturn to 31 March 16						
	Annual Budget 2015/16	Budget to 31/07/15	Actual 31/07/15	Projected Outturn to 31/03/2016	Variance Outturn v Budget	Comments on Variances
<b>55033000</b>						
<b>Employee Related Expenditure</b>						
APT & C General - Salaries	1,434,300	478,052	433,252	1,332,981	(101,319)	
APT & C General - Employers Supn	293,880	97,950	81,639	252,167	(41,713)	
APT & C General - Employers NIC	109,330	36,440	33,126	98,457	(10,873)	
APT & C General - Overtime	5,000	1,667	7,059	6,000	1,000	
Management of Vacancies	(27,560)	(9,186)	0	0	27,560	
Manual Relief - Gross Wages	140,000	46,662	10,903	100,000	(40,000)	
Manual Relief - Eers Sup.	0	0	445	1,927	1,927	
Manual Relief - Eers NIC	0	0	1,101	2,561	2,561	
Long Service Award	750	250	603	750	0	
Superannuation Annual Charges	25,630	8,542	4,790	24,677	(953)	
Advertising Expenses - Recruitment	500	167	272	500	0	
Staff Training	15,000	5,000	3,770	17,500	2,500	
Conference Expenses - Officials	2,000	667	1,388	2,500	500	
Other Staff Costs	1,500	500	61	1,500	0	
<b>Employee Related Expenditure</b>	<b>2,000,330</b>	<b>666,710</b>	<b>578,409</b>	<b>1,841,520</b>	<b>(158,810)</b>	Vacancies and change in Management Team structure has resulted in underspends.
<b>Premises Related</b>						
Repairs and Maintenance	13,640	4,546	3,256	20,000	6,360	Repairs costs expected to be higher in the year in line with previous years and required maintenance
Energy Costs- Gas	4,210	1,403	1,041	4,210	0	
Energy Costs - Electricity	11,900	3,966	1,586	11,900	0	
Rents	85,000	42,500	34,860	85,000	0	
Service Charge	13,000	6,500	7,609	18,471	5,471	Costs in line with charges to date
Rates	68,350	68,350	69,020	69,020	670	
Water Meter Charges	8,060	2,686	1,722	8,060	0	
Cleaning & Hygiene Materials	1,500	500	549	1,000	(500)	
Cleaning Services DSO	15,260	5,086	2,518	15,260	0	
Window Cleaning	360	120	90	360	0	
Property Insurance	2,560	2,560	1,569	2,560	0	
<b>Premises Related</b>	<b>223,840</b>	<b>138,218</b>	<b>123,818</b>	<b>235,841</b>	<b>12,001</b>	
<b>Transport Related Expenditure</b>						
Staff Travelling Expenses	32,000	10,666	8,069	32,000	0	
<b>Transport Related Expenditure</b>	<b>32,000</b>	<b>10,666</b>	<b>8,069</b>	<b>32,000</b>	<b>0</b>	
<b>Supplies and Services</b>						
Purchase of Equipment	0	0	77	80	80	
Furniture - Purchase	500	167	5	500	0	
Removal Charges	0	0	0	200	200	
Equipment Maintenance	8,000	2,666	5,701	8,000	0	
Equipment Insurance	500	167	0	500	0	
Bottled Water	1,400	467	556	573	(827)	
Hospitality	1,000	333	673	1,000	0	
Clothing and Uniforms	300	100	26	300	0	
<b>Supplies &amp; Services</b>	<b>11,700</b>	<b>3,900</b>	<b>7,039</b>	<b>11,153</b>	<b>(547)</b>	

## Appendix A

55033000	Annual Budget 2015/16	Budget to 31/07/15	Actual 31/07/15	Projected Outturn to 31/03/2016	Variance Outturn v Budget	Comments on Variances
<b>Administration Costs</b>						
Office Equipment - Rental	2,000	667	654	2,000	0	
Printing - Outside Contractors	5,000	1,667	145	10,000	5,000	Costs have increased due to increased usage despite a move to a cheaper supplier.
Photocopying	3,500	1,167	1,882	3,500	0	
Stationery	15,000	5,000	4,173	15,000	0	
Publications	5,000	1,667	530	5,750	750	
Advertising - Publicity	5,000	1,667	250	3,000	(2,000)	
Insurance	13,600	0	0	10,200	(3,400)	Costs expected to be inline with previous years
Postages	170,000	56,661	(6,982)	177,006	7,006	Forecast in line with expenditure to date and projected costs for IER in the year.
Telecommunications	9,000	3,000	1,887	9,000	0	
Legal Expenses	17,000	5,666	6,136	17,000	0	
Miscellaneous Expenses	1,000	333	223	1,000	0	
<b>Administration Costs</b>	<b>246,100</b>	<b>77,492</b>	<b>8,897</b>	<b>253,456</b>	<b>7,356</b>	
<b>Centralised IT</b>						
Computer Hardware Purchase	21,000	6,999	11,551	15,000	(6,000)	Realignment of Budget required
Disaster Recovery	17,000	5,666	3,281	17,000	0	
Computer Hardware Maint' & Support	2,000	667	884	2,000	0	
Computer Software Purchase	10,000	3,333	120	10,000	0	
Computer Software Maint' & Support	35,000	11,666	35,060	40,000	5,000	Realignment of Budget required
Computer Peripherals	1,000	333	0	1,000	0	
Computer Services	60,000	19,998	20,146	50,000	(10,000)	
<b>Centralised IT</b>	<b>146,000</b>	<b>48,662</b>	<b>71,042</b>	<b>135,000</b>	<b>(11,000)</b>	
<b>Total Supplies &amp; Services</b>	<b>403,800</b>	<b>130,054</b>	<b>86,978</b>	<b>399,609</b>	<b>(4,191)</b>	
<b>Third Party Payments</b>						
Payments to Other Local Authorities	6,100	2,033	0	6,100	0	
Payments to Contractors	1,000	333	203	1,000	0	
Audit Scotland	8,250	2,750	(2,132)	7,092	(1,158)	Projected in line with previous year.
<b>Third Party Payments</b>	<b>15,350</b>	<b>5,116</b>	<b>(1,929)</b>	<b>14,192</b>	<b>(1,158)</b>	
<b>Support Services</b>						
Legal Services	14,700	0	0	14,700	0	
Human Resources	22,040	0	0	22,040	0	
Finance Service	30,220	0	0	30,220	0	
Corporate and Democratic Core	6,070	0	0	6,070	0	
<b>Support Services</b>	<b>73,030</b>	<b>0</b>	<b>0</b>	<b>73,030</b>	<b>0</b>	
					<b>0</b>	
<b>TOTAL GROSS EXPENDITURE</b>	<b>2,748,350</b>	<b>950,764</b>	<b>795,346</b>	<b>2,596,192</b>	<b>(152,158)</b>	
<b>Income</b>						
Sales - Electoral Roll	0	0	0	(6,000)	(6,000)	Realignment of Budget required
Sales	(1,000)	(333)	0	0	1,000	
Other Income	(3,000)	(1,000)	(105,813)	0	3,000	Realignment of Budget required
<b>Income</b>	<b>(4,000)</b>	<b>(1,333)</b>	<b>(105,813)</b>	<b>(6,000)</b>	<b>(2,000)</b>	
					<b>(2,000)</b>	
<b>NET EXPENDITURE</b>	<b>2,744,350</b>	<b>949,430</b>	<b>689,533</b>	<b>2,590,192</b>	<b>(154,158)</b>	

Appendix B

<b>Reserves Balance to 31 March 2016</b>		
		£'000
<b>Opening Balance 1 April 2015</b>		<b>1,023</b>
Earmarked Reserves Allocated for Use 2015/16		
	Refund to Constituent Authorities	(277)
	IER Funding	(196)
	Telephone System Investment	(20)
	Lift Renewal	(30)
	Employment Fund	(200)
Contribution to Reserves in 2015/16		
	Cabinet Office Funding for IER	94
	Underspend on Revenue Budget	154
<b>Projected Closing Balance Reserves</b>		<b>548</b>





## CENTRAL SCOTLAND VALUATION JOINT BOARD

**Subject:** Appointment as an AEA Examiner  
**Meeting:** Central Scotland Valuation Joint Board  
**Date:** 18<sup>th</sup> September 2015  
**Author:** Pete Wildman, Assessor & ERO

### 1.0 INTRODUCTION

- 1.1 The employment contract of the Assessor & ERO requires that Board approval is required for any employment with another employer.
- 1.2 As an examiner for the Association of Electoral Administrators (AEA) I am required to be an employee of that Association.
- 1.3 I am therefore seeking the Board's approval of my employment by the AEA.

### 2.0 BACKGROUND

- 2.1 Clause 25 of my contract states that  
  
"Chief Officials shall devote whole time service to the work of the Board and shall not engage in any other business or take up any additional employment without the express consent of the Board"
- 2.2 I have obtained both the AEA's Certificate in Electoral Administration and the Diploma in Electoral Administration. As a Diploma holder I am eligible to be an examiner and have been selected by the AEA to be a Scottish examiner.

### 3.0 ROLE OF EXAMINER

- 3.1 As an examiner I am required mark assignments, dissertations and examination papers. I also have to submit draft questions and marking schemes to the Examination Board for approval/selection. I attend Examination Board meetings twice a year.

- 3.2 Being an examiner complements my position as Electoral Registration Officer, my role as Vice Chair of the Scottish Assessors Association Electoral Registration Committee and my membership of the Electoral Management Board for Scotland.
- 3.3 The role does not conflict with my duties as Assessor and ERO and is carried out entirely in my own time.

#### **4.0 RECOMMENDATION**

- 4.1 Members are asked to approve my employment as an Examiner with the AEA.

.....  
**Pete Wildman**  
**Assessor and ERO**  
**Date: 9<sup>th</sup> September 2015**



## **CENTRAL SCOTLAND VALUATION JOINT BOARD**

**Subject: DIGNITY AT WORK POLICY**  
**Meeting: CENTRAL SCOTLAND VALUATION JOINT BOARD**  
**Date: 18th SEPTEMBER 2015**  
**Author: JANE WANDLESS, ASSISTANT ASSESSOR**

### **1.0 INTRODUCTION**

Central Scotland Valuation Joint Board (CSVJB) recognises that, both as an employer and service provider, it has a duty to ensure that there is an open and honest working environment where everyone is treated with dignity and respect. The aim of the Dignity at Work Policy and associated procedure is to highlight the importance of dignity in the workplace to CSVJB and to inform staff of the options available to them if they are subject to bullying and/or harassment as well as ensuring that those responsible for managing and supporting employees are aware of their responsibilities.

### **2.0 BACKGROUND**

This Policy and associated Procedure was considered by the Staff Consultation Forum on the 23<sup>rd</sup> July, 2015 and replaces the existing Anti-Harassment Policy which was introduced in 2008.

### **3.0 DIGNITY AT WORK POLICY AND PROCEDURE**

Copies of the proposed Dignity at Work Policy and Dignity at Work Procedure are attached as Appendix 1 and 2 of this report.

#### **4.0 RECOMMENDATION**

**I ask that the Board approves the new 'Dignity at Work Policy' and 'Dignity at Work Procedure'.**

.....  
**Assistant Assessor**

**Appendix 1 - Dignity at Work Policy**  
**Appendix 2 – Dignity at Work Procedure**



# DIGNITY AT WORK POLICY

Date: July 2015

Version: Draft 1

# DIGNITY AT WORK POLICY

## 1. Introduction

- 1.1. Central Scotland Valuation Joint Board (CSVJB) recognises that, both as an employer and service provider, it has a duty to ensure that there is an open and honest working environment where everyone is treated with dignity and respect.
- 1.2. The aim of this policy and associated procedure is to highlight the importance of dignity in the workplace to CSVJB and to inform staff of the options available to them if they are subject to bullying and/or harassment as well as ensuring that those responsible for managing and supporting employees are aware of their responsibilities.

## 2. Policy Statement

- 2.1. CSVJB is committed to creating a safe working environment free from harassment and bullying, where everyone is treated with dignity and respect and where complaints of harassment are dealt with quickly, positively and confidentially even where the harassment is not directed at the complainant.
- 2.2. Every member of staff should be treated equally, irrespective of their age, disability, ethnic origin, gender reassignment, marriage and civil partnership, race, religion, pregnancy and maternity, sex, sexual orientation or other difference such as social background, working pattern or trade union activity
- 2.3. CSVJB aims to develop a culture in which unacceptable behaviour is not tolerated and that all employees feel confident in bringing forward complaints of harassment and bullying without fear of victimisation
- 2.4. Claims of unacceptable behaviour will be taken seriously and all staff will be supported when raising concerns. Any instances of unacceptable behaviour which fall within the scope of the procedure will be dealt with in line with CSVJB's disciplinary procedure and may be regarded as gross misconduct which may lead to dismissal.

### 3. Monitoring and Review

3.1. The Management Team will monitor the effectiveness of the procedures on an ongoing basis. Changes may result from employee, management and union feedback and/or from changes in employment legislation. Revisions and updates will be implemented by CSVJB following consultation with Staff Consultation Forum, recognised Trade Union and Clackmannanshire Council HR Services.

Policy Name	Dignity at Work Policy
	Assistant Assessor
Equality Impact Assessment	
Full EQIA required	Yes <input type="checkbox"/> No* <input checked="" type="checkbox"/>
* In no please provide rationale Policy applies equally to all CSVJB employees and does not negatively impact on any group which falls within any of the 9 protected characteristics	
Date Full EQAI complete	N/A
Date Approved	
Review Date	



# **DIGNITY AT WORK PROCEDURES**

Date: July 2015

Version: Draft 1

# DIGNITY AT WORK PROCEDURE

## 1. Introduction

1.1. All staff within Central Scotland Valuation Joint Board (CSVJB) have a right to work in an environment that:

- Is safe
- Promotes dignity at work
- Encourages staff to treat each other with respect
- Promotes speaking politely, openly and honestly with others
- Is open, transparent and fair

1.2. CSVJB will not tolerate harassment, bullying, discrimination or victimisation (See Appendix 1) in any form and will treat all instances in a consistent and robust manner.

1.3. The following protected characteristics are the grounds on which discrimination or harassment is unlawful

- Age
- Disability
- Gender Reassignment
- Marriage and civil partnership
- Pregnancy and maternity
- Race
- Religion or belief
- Sex
- Sexual orientation

1.4. Bullying and harassment may be intentional or unintentional and may involve action/behaviour/verbal/non-verbal conflict, or physical conflict which is found objectionable or causes offence.

1.5. Examples of unacceptable behaviour are given in Appendix 2.

## 2. Management Style

- 2.1. Bullying must be distinguished from the right of, and obligation placed on, managers to exercise proper supervision of staff in the course of their duties, which may include legitimate, constructive and fair criticism of a staff member's performance or behaviour at work.
- 2.2. Managers must exercise their supervision in a fair, constructive, consistent and reasonable manner that does not compromise a staff member's dignity.
- 2.3. Similarly, reasonable (but perhaps unpopular) requests by a manager of their staff in the normal course of their duties will not be viewed as acts of harassment or bullying.
- 2.4. The differences between a manager who is firm but fair and a manager who may be perceived as bullying and harassing is difficult to define but table 1 below illustrates the distinctions

Firm but Fair Behaviour	Bullying and Harassment behaviour
Consistent and Fair	Aggressive, inconsistent and unfair
Determined to achieve the best results but reasonable and flexible	Unreasonable and inflexible
Knows their own mind and is clear about their ideas but is willing to consult with colleagues and staff before drawing up proposals	Believes they are always right, has fixed opinions, believe they know best and is not prepared to value other people's opinions
Insists on high standards of service in quality of and behaviour in the team	Insists upon high standards of service and behaviour but blames others if things go wrong
Will discuss in private any perceived concerns before forming views or taking action and does not apportion blame on others when things go wrong	Loses temper regularly and degrades people in front of others, threatens official warnings without listening to any explanation
Asks for people's views, listens and assimilates feedback	Tells people what is happening and does not listen

### **3. Prevention Measures**

3.1. CSVJB recognise that there are many organisational measures that can help prevent bullying and harassment in the workplace. Such measures include:

- Ensuring staff are aware that bullying and harassment will not be tolerated
- Good management practices
- Induction and training for all staff
- Access to appropriate staff for confidential discussions
- Ensuring employees have somewhere to go for a confidential discussion of their situation

### **4. Challenging and Preventing Harassment and Bullying**

#### **Individual responsibilities**

- 4.1. Responsibility to set a positive example by treating others with dignity and respect at all times and ensuring they comply with the dignity at work policy and procedure
- 4.2. Ensure that they do not harass, bully, victimise or contribute to the harassment of colleagues or condone harassment of colleagues
- 4.3. Report any instances of harassment, bullying or victimisation they witness.
- 4.4. Co-operate fully in any investigations arising from a claim of bullying and harassment

#### **Senior Managers, Managers and Elected Members responsibilities**

- 4.5. Ensure that everyone is treated with dignity and respect in the workplace
- 4.6. Ensure they set the standards that other staff should apply and behave in a professional manner at all time and be aware of how their own behaviour can adversely impact on staff and potentially be perceived as harassment or bullying.
- 4.7. Be vigilant in preventing acts of harassment and victimisation including protecting staff from inappropriate behaviour from third parties.
- 4.8. Respond swiftly to any instances of harassment, bullying or victimisation and discourage it and seek to prevent it from taking place. Actions may include:

- Making it clear harassment and bullying will be not be tolerated and will be treated as a disciplinary matter
  - Publicly promoting CSVJB's commitment to the policy
  - Taking immediate action to stop any form of harassment, bullying or victimisation when they become aware of it.
  - Being aware of and understanding the policy
  - Knowing who key support contacts are
  - Withdrawing service/ending contracts/banning from premises of any third party who fails to modify their behaviour if allegations of bullying and harassment are made
- 4.9. Ensure that this responsibility is cascaded to all staff.

## **5. Dealing with Harassment, Bullying, discrimination or Victimisation in the workplace - Informal Resolution**

5.1. Even by promoting a culture of dignity and respect within CSVJB there may be occasions where a situation arises resulting in upset through another member of staff's behaviour.

5.2. Many problems can be resolved at an early stage through informal resolution, and staff who feel informal resolution can help should:

- Object to the behaviour (either verbally or in writing) by stating directly to the member of staff that they find their behaviour to be unwelcome and upsetting and that it should stop
- Ask a friend or colleague to accompany them to talk to the member of staff if they feel they cannot do this alone

5.3. CSVJB recognises that members of staff may not feel confident approaching the perceived harasser openly (particularly if they are a manager or immediate work colleague) and provides the following support:

- Staff can discuss the situation with their line manager or Assistant Assessor.
- Staff can obtain support and advice from their staff consultation forum representatives.

- Staff can discuss the situation with CSVJB's trained harassment advisers (Appendix 4). A list of harassment advisers can be found on CSVJB's intranet site. There is no obligation for staff to refer their complaint to a harassment adviser. The advisers are seen as an additional means of support to ensure staff are not discouraged from bringing forward a complaint.
- Staff can contact the Employee Counselling Service for advice.
- Staff whose health is affected as a result of bullying and harassment will be provided with appropriate support through CSVJB's Occupational Health provider.
- Staff may wish to engage in mediation (see Appendix) which is a flexible approach to conflict resolution and an opportunity to discuss issues with an "impartial third party".
- A member of staff approached informally about stopping their unwelcome or upsetting behaviour should not consider the reaction to be over sensitive nor the incident to be too trivial.
- The member of staff should remember that different people find different things acceptable and everyone has the right to decide what behaviour is acceptable to them and to have their feelings respected by others.
- In most circumstances an apology and assurance that the behaviour will not be repeated may be enough to end the matter
- Confidential advice is also available to staff who themselves may not be the subject of bullying/harassment but are concerned about the harassment of others.

## **6. Dealing with Harassment, Bullying, discrimination or Victimisation in the workplace - Formal Resolution**

6.1. A member of staff may find it necessary to progress their complaint more formally for the following reasons:

- the conduct continues after a direct informal approach has been made to the alleged harasser
- retaliatory behaviour is experienced
- the allegation is too serious, or
- they feel too frightened to approach the alleged harasser with or without the help of others.

6.2. A member of staff wishing to make a formal complaint should make the complaint in writing either to their line manager or Assistant Assessor. A member of staff who feels they are unable to raise a complaint themselves can seek assistance from CSVJB's harassment advisers, their staff consultation forum representative or Assistant Assessor.

6.3. All formal complaints will be handled under CSVJB agreed Grievance Procedures.

6.4. Possible outcomes from the investigation may be:

- There is a case to answer and therefore disciplinary action is required. The investigatory officer may recommend steps
- No case to answer therefore no further action
- Both parties partially responsible therefore recommend support through training
- Counselling and/or mediation
- Complainer raised a vexatious claim and therefore should be subject to disciplinary process
- Redeployment on the grounds of breakdown in the working relationship. This action is the last resort and will only be considered when all other options have been exhausted.

6.5. As part of CSVJB's duty of care towards staff, depending on the nature of the allegations, and to ensure that the integrity of the investigation is not compromised, it may be difficult for both parties to continue to work in the same environment. In specific circumstances, it may be appropriate to

consider a temporary redeployment or suspension, however this will be done in consultation with the Assistant Assessor or a person acting on their behalf.

## **7. Communication**

- 7.1. All staff will be informed of CSVJB's Dignity at Work Policy and Procedure and copies will be made available on CSVJB's intranet site
- 7.2. New employees will be directed to the policy and procedure as part of their induction programme.
- 7.3. Senior Managers/Managers should ensure that where necessary contractors/agency staff who undertake work within CSVJB are aware of the policy and procedure and that they are required to comply with it.

## **8. Malicious Complaints**

- 8.1. A member of staff who brings a complaint in good faith will not suffer any form of victimisation as a result. If, however, the investigation evidences that the complaint was brought maliciously, formal disciplinary action may be taken against the member of staff.

## **9. Collective Complaints**

- 9.1. Where more than one employee wishes to complain about the same issue or behaviour of the same person, a collective complaint can be made. The same procedure will be used as for individual complaints

## **10. Support for staff who experience bullying and harassment**

- 10.1. CSVJB recognises that bullying and harassment can affect job performance and cause stress. Where bullying or harassment causes deterioration in job performance, this will be treated as a health problem and the staff member will be encouraged to seek help under the terms of this policy. There will be no discrimination against individuals suffering from stress caused by bullying or harassment.
- 10.2. Access to independent and trained counsellors will be available to all staff. This service will be strictly confidential between the counsellor and member of staff. No details or records will be disclosed without the written permission of the member of staff concerned.
- 10.3. Employees who have been bullied or harassed may be offered paid time off to attend counselling sessions. Contact details of stress counsellors will be published on CSVJB's intranet site so that staff can make arrangements for counselling as and when they wish.

## **11. Monitoring and Review**

- 11.1. Senior Management and the staff consultation forum representatives shall monitor the effectiveness of these procedures on an ongoing basis. Amendments will be made as and when deemed necessary and, where appropriate, after consultation with recognised trade unions.
- 11.2. CSVJB will also periodically monitor how successful it is being in creating a workplace free of harassment and bullying by other means which may include; confidential staff surveys, training, raising awareness of harassment and bullying in general and undertaking risk assessments.

Policy Name	Dignity at Work
Policy Lead	Assistant Assessor
Equality Impact Assessment	
Full EQIA required	Yes <input type="checkbox"/> No* <input checked="" type="checkbox"/>
* Policy applies equally to all CSVJB employees and does not negatively impact on any group which falls within any of the 9 protected characteristics	
Date Full EQAI complete	N/A
Date Approved	
Review Date	

## **Appendix 1- Definitions of harassment, bullying, discrimination and victimisation**

**Harassment** - Defined in terms of the Equality Act 2010 as unwanted conduct related to a relevant protected characteristic, which has the purpose or effect of violating an individual's dignity or creating an intimidating, hostile, degrading, humiliating or offensive environment for that individual".

**Harassment by association** - a member of staff is protected if they are subject to unwanted conduct because of their association with someone who has a protected characteristics

**Harassment by perception** - a member of staff is protected if they are subject to unwanted conduct by others who wrongly perceive that individual to have a protected characteristic

**Bullying** - Unwarranted humiliating behaviour and/or offensive behaviour towards an individual or groups of employees, "an abuse of power or position that can cause such anxiety that people gradually lose belief in themselves"

**Discrimination** - Can be direct, where an individual is treated less favourably than others, or indirect where the effects of certain requirements, conditions or practices imposed by an employer has a disproportionate adverse effect on a particular group.

**Discrimination by association** - Applies if an employee is treated less favourably because of the employee's association with another person who has a protected characteristic

**Discrimination by perception** - Applies if an employee is treated less favourably because the employer mistakenly thinks the employee has a protected characteristic

**Victimisation** - When someone is treated less favourably because they make a complaint, raises a grievance or supports a complaint raised by another member of staff

## Appendix 2 - Forms of Harassment

Harassment and bullying can take many forms, examples of unacceptable behaviour are outlined below. This list is intended to give guidance of the types of behaviour that are considered unacceptable, however the list only contains examples and is not exhaustive.

- Offensive songs, remarks, jokes, emails or gestures
- Display of offensive posters or publications
- Unwanted physical contact or advances
- Offensive remarks about a persons dress or appearance
- Offensive remarks about a persons race, gender, marital status, disability, religion or belief, sexual orientation, gender identity or age
- Shouting, abusive or intimidating language
- Spreading malicious rumours, allegations or gossip
- Excluding, marginalising or ignoring someone
- Intrusion by pestering, spying or stalking
- Deliberately undermining a competent member of staff by overloading, taking credit for their work or constant criticism
- Cyber-bullying, that is sending or posting harmful, cruel or offensive text or images by email, internet, social networking websites or other digital communication devices.
- Racist language and racist jokes or derogatory statements about national origin
- Exclusion from social activities
- Sectarianism/bigotry
- Making threats
- Misuse of confidential information
- For being a member of a trade union or undertaking the duties of a trade union representative

## **Appendix 3 - Harassment Advisers**

Harassment Advisers have been trained to deal with complaints of harassment and to offer advice to staff who believe that they or their colleagues have experienced harassment as the Council is concerned to ensure that such potential difficulties are overcome and that allegations of harassment are raised and acted upon accordingly.

The main role of the Adviser is to:

- Provide sympathetic assistance to employees with complaints of harassment
- Explain to them how the procedure for making a complaint operates
- Establish the main details of the complaint
- Channel the complaint to the appropriate manager for action if the employee decides to take the matter further

Harassment Advisers will receive training/regular updates to allow them to undertake their role

Harassment Advisers will maintain confidentiality at all times

A list of harassment advisors can be found on the Council's intranet site.

## **Appendix 4 – Staff Consultation Forum Representatives**

A list of staff consultation forum representatives can be found on CSVJB's intranet site.

Staff consultation representatives are able to assist staff who have been the targets of harassment, including supporting them in making complaints.

CSVJB encourages all members who are concerned about harassment to speak to their staff consultation forum representatives.

CSVJB will allow staff consultation forum appropriate paid time off to attend training courses on harassment at work.

CSVJB will support staff consultation forum activities on raising awareness and tackling the issue of harassment amongst staff.

CSVJB recognises that stress at work in general can contribute to workplace harassment and bullying, and is committed to jointly agreeing with the staff consultation forum ways of tackling work-related stress.

CSVJB will consult with the staff consultation forum in good time and over any proposals, for example on changes to staffing, job descriptions, tasks, workloads, hours, procedures on sickness and so on, that could increase the potential for stress, harassment and bullying at work.

CSVJB is committed to preventing any harassment or victimisation of trade union activists or members because of their trade union activities.



## **CENTRAL SCOTLAND VALUATION JOINT BOARD**

**Subject: Planned Mail Contract**  
**Meeting: Central Scotland Valuation Joint Board**  
**Date: 18<sup>th</sup> September 2015**  
**Author: Pete Wildman, Assessor & ERO**

### **1.0 INTRODUCTION**

- 1.1 The introduction of Individual Electoral Registration (IER) has significantly increased the amount of mail that must be printed and posted by the Electoral Registration Officer.
- 1.2 The value of the consequent print and postage contract exceeds the amount I am authorised to enter into without advising the Board.
- 1.3 This report is therefore to advise the Board of the contract that has been entered into.

### **2.0 PLANNED MAIL CONTRACT**

- 2.1 At an early stage in the planning for the introduction of IER, it was identified that there would be a significant increase in printing and postage costs.
- 2.2 Advice was sought from the Procurement Advisor at Clackmannanshire Council. Following this advice it was decided to make use of the Scottish Government's Planned Mail Framework Agreement. Following a full public tender the contract for this had been awarded to Royal Mail.
- 2.3 By making use of the Framework Agreement it avoided the Board having to carry out a complex tender process and also ensured that Best Value was obtained.

### **3.0 CONTRACT STANDING ORDERS**

- 3.1 At this stage the final print and postage costs for the 2015 Canvass are not known but based on our estimated figures, it is anticipated to be in the region of £85,000.
- 3.2 The Contract Standing Orders requires that the Assessor must seek approval of the Clerk prior to entering into a contract of between £50,000 and £100,000. They also require that this is reported to the Board for information
- 3.3 I sought and received approval from the Clerk as set out in the Standing Orders.
- 3.4 This is the second year that we have used the Scottish Government's Planned Mail Framework Agreement and the Clerk's approval was also sought and obtained last year.

### **4.0 RECOMMENDATION**

- 4.1 The Board is therefore asked to note the Planned Mail agreements with Royal Mail.

.....  
**Pete Wildman**  
**Assessor and ERO**  
**Date: 9<sup>th</sup> September 2015**