

MINUTE of MEETING of CENTRAL SCOTLAND VALUATION JOINT BOARD held within HILLSIDE HOUSE, LAURELHILL, STIRLING on FRIDAY 19 FEBRUARY 2010 at 10a.m.

PRESENT: Depute Provost McLaren and Councillors Balsillie, Blackwood, Biggam, Hughes, C MacDonald, McNeill, Meiklejohn, Nimmo, and Simpson.

CONVENER: Councillor Simpson.

APOLOGIES: Councillors Patrick, Paterson and Ritchie.

ATTENDING: Assessor; Treasurer; Assistant Assessors (I McGregor and R Taylor), and Assistant to Clerk (S Barton).

DECLARATIONS OF INTEREST: None.

The Convener varied the order of business from that detailed on the agenda. The following items have been recorded in the order that they were taken at the meeting.

VJB16. MINUTES

There was submitted (circulated) and **APPROVED:-**

- (a) Minute of Meeting of Central Scotland Valuation Joint Board held on 20 November 2009, and
- (b) Minute of Special Meeting of Central Scotland Valuation Joint Board held on 29 January 2010.

VJB17. APPOINTMENT OF TREASURER

There was submitted Report (circulated) dated 4 February 2010 by the Clerk, asking Members of the Valuation Joint Board to consider the appointment of a Treasurer to the Board.

AGREED to appoint Ms Susan Mackay, Finance Manager, Clackmannanshire Council to the post of Treasurer to the Valuation Joint Board on an interim basis until such times as her post is confirmed or another person is appointed.

VJB18. REVALUATION 2010

There was submitted Report (circulated) dated 8 February 2010 by the Assistant Assessor providing information on the revaluation of non-domestic properties that has been carried out by the Assessors office in terms of the Local Government (Scotland) Act 1975.

Discussion took place on the following:-

- Valuation process for Forth ports and other ports throughout Scotland
- Information available on the Assessors portal www.saa.gov.uk
- The impact of new Liquor Licensing Legislation

NOTED the contents of the Report.

VJB19. ELECTORAL REGISTRATION REPORT

There was submitted Report (circulated) dated 8 February 2010 by the Depute Electoral Registration Officer providing an update on the current work being undertaken by the Electoral Registration Officer.

NOTED the contents of the Report.

VJB20. REVENUE BUDGET 2009/10 – REVIEW AS AT 31.12.09

There was submitted Report (circulated) by the Treasurer advising of the forecast outturn for the financial year ending 31 March 2010.

Discussion took place on the following:-

- The level of reserves
- Postage costs for the European Elections
- Legal fees

NOTED the contents of the Report.

VJB21. ASSESSOR'S IT HARDWARE RENEWAL

There was submitted Report (circulated) by the Assessor and Electoral Registration Officer seeking approval in principle for the purchase of PC's to replace existing hardware, subject to the use of the joint framework for IT hardware purchases.

Discussion took place on the following:-

- The possibility of allocating funds over a 4 year period to pay for future renewals
- Options for the disposal of existing PC's

AGREED to authorise, in principle, the purchase of up to 56 PC's to replace older machines, subject to the use of the joint framework for IT hardware purchases.

VJB22 INTERNAL AUDIT REPORT – PAYROLL

There was submitted Report (circulated) by the Treasurer presenting to the Joint Board the final Internal Audit Report in relation to Payroll.

Discussion took place on the following:-

- Insurance costs
- Possible new payroll system at Clackmannanshire Council

NOTED the contents of the Report.

AGENDA ITEM 2

CENTRAL SCOTLAND VALUATION JOINT BOARD

**Subject: CLACKMANNANSHIRE COUNCIL
INTERNAL AUDIT ANNUAL REPORT 2009-10
Meeting: CENTRAL SCOTLAND VALUATION JOINT BOARD
Date: 18th JUNE 2010
Author: TREASURER**

1. INTRODUCTION

- 1.1 The purpose of this report is to present the Senior Auditor's Annual Report for 2009-10 on the Valuation Joint Board's internal control environment.

2. BACKGROUND

- 2.1 Internal Audit based within Clackmannanshire Council provide Internal Audit services to the Valuation Joint Board and the Assessors. The purpose of this report is to provide an independent assurance statement on the effectiveness of the financial and non financial internal controls operating within Central Scotland Valuation Joint Board in the period April 2009 to March 2010.
- 2.2 The Annual Report 2009-10 provides the Senior Auditor's opinion on the Board's control environment and summarises the audit work, on which this opinion is based.

3. RECOMMENDATIONS

- 3.1 The Joint Board is asked to note the Senior Auditor's Report 2009-10.

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Treasurer

LIST OF BACKGROUND PAPERS

1. None.

Appendix

Appendix A - Annual Report Central Scotland Valuation Joint Board 2009-2010.

INTERNAL AUDIT
ANNUAL REPORT
CENTRAL SCOTLAND VALUATION JOINT BOARD
APRIL 2009 TO MARCH 2010

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1. INTRODUCTION

- 1.1 The purpose of this report is to provide an independent assurance statement on the effectiveness of the financial and non financial internal controls operating within Central Scotland Valuation Joint Board in the period April 2009 to March 2010.
- 1.2 The provision of an Annual Report by the Senior Auditor is required under the Board's Financial Regulations and by CIPFA Code of Practice for Internal Audit in Local Government within the United Kingdom ("CIPFA Code of Practice"). The Code defines the principles under which Local Authority Internal Audit sections should adhere.
- 1.3 In addition, the Board is required to make a Statement on the System of Internal Financial Control to be included within the Annual Accounts. This Annual Report forms part of the process, on which the Treasurer relies, to sign off the Statement on the System of Internal Financial Control.
- 1.4 This Annual Report also includes an overview of the work undertaken by Internal Audit in 2009-10, on which the assurance statement is based.

2. AUDIT OPINION AND ASSURANCE STATEMENT

Responsibilities for Internal Control

- 2.1 It is the responsibility of the Board's senior management to establish an appropriate and sound system of internal control and to monitor the continuing effectiveness of that system.
- 2.2 Any system of control can only ever provide reasonable and not absolute assurance that control weaknesses or irregularities do not exist or that there is no risk of material errors, losses, fraud, or breaches of laws or regulations. Accordingly, the Board is continually seeking to improve the effectiveness of its systems of internal control.
- 2.3 Internal control is defined as "the whole system of checks and controls, financial or otherwise, established by management in order to provide reasonable assurance" regarding the achievement of one or more of the following:
- the economic and efficient use of resources,
 - the accomplishment of established objectives and goals for operations or plans,
 - compliance with policies, plans, procedures, laws, regulations and contracts,
 - the reliability and integrity of information.
- 2.4 The main objectives of the Board's internal control systems are:
- To ensure adherence to management policies and directives in order to achieve the organisation's objectives,
 - To safeguard assets,
 - To ensure the relevance, reliability and integrity of information, so ensuring as far as possible the completeness and accuracy of records,
 - To ensure compliance with statutory requirements.

Internal Audit Annual Plan and Risk Assessment

- 2.5 To form an opinion on the Board's control environment, Internal Audit prepares an Annual Plan which incorporates the audit(s) to be completed during the financial year. The audit(s) in this plan are selected with a view to determining whether the risks facing the key corporate and service objectives are being adequately managed and financial and non financial controls are operating.
- 2.6 In determining and assessing the risks facing the Board and services, different sources are relied on, including :-
- Corporate and Service Risk Registers,
 - Performance Indicators,
 - Reports issued by the Board's external auditors, Grant Thornton and other public sector agencies.
- 2.7 Each audit is undertaken on a risk basis and the testing undertaken is focused on the main risks being faced.

2. AUDIT OPINION AND ASSURANCE STATEMENT cont.

Basis of Assurance

- 2.8 In forming my opinion on the Board's control environment, I have relied on different sources, including:
- The audit work undertaken by Internal Audit during the year to 31 March 2010,
 - Progress made by management in the implementation of Internal Audit recommendations,
 - The assessment of risk completed during the preparation of the Annual Plan,
 - Reports issued by the Board's external auditors, Grant Thornton and other review agencies,
 - High level review of the adequacy and effectiveness of the Board's internal control as they relate to governance, risk management and performance monitoring arrangements.
- 2.9 It is my opinion, that reasonable assurance can be placed upon the adequacy and effectiveness of the Board's internal control system in the year to 31 March 2010.

S Mackay

27 May 2010

Senior Auditor

Date

3. OVERVIEW OF 2009-10

- 3.1 Internal Audit reviewed the existing controls in place within the governance arrangements of the Central Scotland Valuation Joint Board. A total of 4 auditor weeks were included within the Annual Plan.
- 3.2 The audit has been completed and the report has been issued in final.
- 3.3 Details of internal audit activity undertaken during 2009-10 is summarised in Appendix A.
- 3.4 It should be noted that Internal Audit were able to provide reasonable assurance on the specific control environments.

APPENDIX A - INTERNAL AUDITS COMPLETED IN 2009-10

Audit	Service	Report	Significant Assurance	Reasonable Assurance	Limited Assurance	No Assurance
Governance	Valuation Joint Board	Final issued	-	✓	-	-

AGENDA ITEM 3

CENTRAL SCOTLAND VALUATION JOINT BOARD

Subject: INTERNAL AUDIT REPORT - GOVERNANCE
Meeting: CENTRAL SCOTLAND VALUATION JOINT BOARD
Date: 18th June 2010
Author: TREASURER

1. INTRODUCTION

- 1.1 The purpose of this report is to present to the Joint Board the final Internal Audit Report in relation to Governance.

2. BACKGROUND

- 2.1 Internal Audit based within Clackmannanshire Council provide Internal Audit services to the Valuation Joint Board and the Assessors. Within their Annual Plan for 2009-10 an audit of the governance arrangements was scheduled.
- 2.2 This report summarises the Internal Audit findings. An Action Plan to address the areas for improvement has been agreed and progress against this Action Plan is monitored quarterly.

3. RECOMMENDATIONS

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

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Treasurer

LIST OF BACKGROUND PAPERS

1. Final Internal Audit Report - Governance

GOVERNANCE CENTRAL SCOTLAND VALUATION JOINT BOARD

Issued To:-

Brian Byrne	Assessor
Shona Barton	Clerk to the Board

Annual Plan	2009-10
Date Report Issued	May 2010

Carried out by Clackmannanshire Council Internal Audit

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1. INTRODUCTION

- 1.1 This report details the recommendations arising from the Internal Audit review. Internal Audit reviewed the existing controls in place within the governance arrangements of the Central Scotland Valuation Joint Board.
- 1.2 Responsibility for a sound internal control environment rests with management. The role of Internal Audit is to ensure that such controls exist and are being adhered to at all times. The audit work undertaken is designed so that material irregularity has a reasonable probability of being uncovered; however, collusive fraud can override even sound control systems.
- 1.3 The matters raised in this report are only those which came to the attention of the Senior Auditor during the course of the Internal Audit review and are not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made.

2. SCOPE AND OBJECTIVES

- 2.1 The scope of the audit included review of the existing controls in place within the governance arrangements of the Valuation Joint Board, to manage the risks affecting this area. The scope did not: include review of the appropriateness of the corporate or strategic objectives or policy; undertake scrutiny and assess performance against targets; verify the accuracy of the performance measures reported; assess individual Officer/Member capabilities or the allocation/delegation of specific responsibilities.
- 2.2 The objective of the audit is to provide assurance on the controls within the governance arrangements of the Valuation Joint Board. Seven key controls were identified and tested and the adequacy of the internal controls was established. These internal controls can only provide reasonable and not absolute assurance against misstatement or loss. A definition of the assurance assessments is provided in Appendix A. The key controls and assessments are as follows:

Key Control	Assurance Assessment	Number of Recommendations
The Valuation Joint Board has a formal corporate strategy with clear objectives and related performance measures, which has been approved.	Reasonable	1
Performance measures are prepared and routinely reported to those individuals tasked with governance.	Reasonable	1
Implementation of the strategy is communicated through approved co-ordinated policy and procedure.	Reasonable	3

Employee and Board member authority, responsibility and accountability in implementing corporate strategy and policy are clearly defined, with formal governance in place.	Reasonable	2
Guidance of the standards of conduct and behaviour for employee and board members is provided.	Reasonable	1
Training is available for professional and personal development for employees and members.	Reasonable	1
Management and board members are aware of their responsibilities in relation to the management of internal control and risk.	Reasonable	3

3. SYSTEM OVERVIEW AND AUDIT OPINION

- 3.1 There are reasonable controls in place in relation to the governance arrangements of the Valuation Joint Board. The Valuation Joint Board has a corporate strategy which is supported by performance measures. Competencies have been completed for all staff.
- 3.2 From the testing undertaken, the following strengths were identified:
- The Valuation Joint Board Business Plan is available to officers and members.
 - Performance measures are reported annually in a Best Value Report.
 - There is a Management Team comprising of the Assessor and senior officials who meet monthly and review performance reports regularly throughout the year.
 - Performance targets are set annually and approved by the Valuation Joint Board.
 - There is a corporate database of the Valuation Joint Board policies which staff can access.
 - All staff have job descriptions.
 - Staff are aware of the Code of Conduct.
 - Councillors have job descriptions and have signed up to the Code of Conduct.
 - All meetings are quorate.
 - All Councillors sign Declarations of Interest.
 - Annual competencies have been completed for all staff which incorporates training programmes and work plans for the year. Staff appraisals are to be introduced.
- 3.3 From the testing undertaken, the following key areas for improvement were identified.
- The Service Plan requires to be updated and approved by the Valuation Joint Board.
 - Standing Orders, Financial Regulations and Contract Standing Orders should be updated to reflect revised Clackmannanshire Council policies.

4. RECOMMENDATIONS

- 4.1 A summary of the recommendations raised from this audit is included in a Management Action Plan in Appendix B. Management comments, the date for implementation and Responsible Officer have been identified within the Action Plan.
- 4.2 The Management Action Plan contains the following priority of recommendations. Definitions for the priority assessments are provided in Appendix B.

Priority Assessments	Number
Priority 1	-
Priority 2	3
Priority 3	9
Priority 4	-

5. HISTORY OF THE AUDIT REPORT

- 5.1 The table below sets out the history of this report.

Issue of Draft Report	22 March 2010
Issue of Revised Draft Report	28 April 2010
Receipt of Management Comments	13 May 2010
Issue of Final Report	17 May 2010

Assurance Assessments

Assurance	Definitions
Significant Assurance	There are sound controls operating within the system and these are complied with and adhered to consistently.
Reasonable Assurance	There are controls operating within the system, however adherence does not always occur and the control environment could be further improved.
Limited Assurance	There are minimal controls operating within the system and the control environment requires to be improved.
No Assurance	There are no controls operating within the system or no reliance can be placed on the controls and a control environment must be established.

MANAGEMENT ACTION PLAN

Ref	Finding	Risk Implication	Recommendation	Priority	Comments	Responsible Officer	Target Date
Control Objective 1							
6.1	The Valuation Joint Board Service Plan has not been reviewed and updated.	The corporate direction of the Board is unclear.	The Service Plan requires to be updated and presented to the Valuation Joint Board for approval. The new format for the Clackmannanshire Council Corporate Plan with KPIs and an action plan, could be considered an appropriate template.	2	Agreed, the Service Plan has now been updated and will be presented to the VJB in June 2010.	Assessor	30 June 2010
Control Objective 2							
6.2	Performance measures are reported annually in a Best Value Report.	Performance measures do not provide useful, timely information to the Valuation Joint Board.	Reporting performance measures on a mid-year basis should be considered.	3	Agreed, performance is currently reported to the Assessor and management team 6 weekly. This will be reported to the Valuation Joint Board on a 6 monthly basis.	Assessor	30 June 2010
Control Objective 3							
6.3	Standing Orders, Financial Regulations and Contract Standing Orders have not been reviewed and updated.	Policies are out of date.	Standing Orders, Financial Regulations and Contract Standing Orders should be updated to reflect revised Clackmannanshire Council policies.	2	Agreed, these were previously reviewed in November 2006 and approved by the Board. New regulations will be presented to the Valuation Joint Board after being reviewed.	Clerk to the Board	31 March 2011

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1	There is a fundamental absence of control(s) which should be addressed immediately.
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2	There is an absence of control(s) which should be addressed at the earliest opportunity.
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3	There is an immaterial breakdown in control(s) which should be addressed as soon as practically possible.
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4	A matter for consideration which is a point of good practice or could improve the effectiveness of the arrangements.
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Ref	Finding	Risk Implication	Recommendation	Priority	Comments	Responsible Officer	Target Date
6.4	There is no formal review timetable of key policies that require to be reported to the Valuation Joint Board.	Policies are out of date.	A formal review timetable should be defined.	3	Agreed. Key policies will be reviewed every two years unless circumstances dictate sooner.	Assessor	31 December 2010
6.5	There is a database of policies on the Valuation Joint Board intranet; however, the Standing Orders, Financial Regulations and Contract Standing Orders are not included in this.	Officers do not know the current policies.	Standing Orders, Financial Regulations and Contract Standing Orders should be posted on the Valuation Joint Board intranet.	3	Agreed.	Clerk to the Board	31 December 2010
Control Objective 4							
6.6	All staff hold job descriptions; however, many of these have not been reviewed recently.	Officers are unaware of their responsibilities.	There should be periodic reviews of job descriptions.	3	Agreed, all reviewed in 2005. Will be reconsidered after single status.	Assessor	31 March 2011
6.7	There were unexplained absences of members from Valuation Joint Board meetings.	Members not fulfilling their responsibilities to the Board.	Non-attendance should be monitored and appropriate action taken.	3	Agreed.	Clerk to the Board	30 September 2010
Control Objective 5							
6.8	Declarations of interest are not made by staff.	The independence of staff is compromised.	Staff should be asked to sign an annual Declaration of Interests.	3	Agreed	Assessor	30 September 2010
Control Objective 6							

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1	There is a fundamental absence of control(s) which should be addressed immediately.
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2	There is an absence of control(s) which should be addressed at the earliest opportunity.
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3	There is an immaterial breakdown in control(s) which should be addressed as soon as practically possible.
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4	A matter for consideration which is a point of good practice or could improve the effectiveness of the arrangements.
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Ref	Finding	Risk Implication	Recommendation	Priority	Comments	Responsible Officer	Target Date
6.9	There are no reviews of any training or development needs of the members of the Valuation Joint Board.	Members do not have the knowledge and skills to perform their duties as Board Members of the Valuation Joint Board.	Formal appraisals should be undertaken annually for members. Any training needs identified as members of the Valuation Joint Board should be then addressed.	3	Agreed	Clerk to the Board	31 December 2010
Control Objective 7							
6.10	There is no annual statement on internal control submitted to the Valuation Joint Board.	There is no annual assessment of internal control. Members are unaware of potentially damaging internal control weaknesses.	An annual statement on internal control should be submitted to the Valuation Joint Board. Clackmannanshire Internal Audit can undertake this.	2	Agreed	Assessor	30 June 2010
6.11	The Risk Strategy has not been presented to members of the Valuation Joint Board.	Members are unaware of their responsibilities for risk.	A briefing should be given to members on the Risk Strategy.	3	Agreed, the Risk Strategy will be presented annually to the Valuation Joint Board with regular updates on risks included in all meetings.	Assessor	30 September 2010
6.12	There are no routine reports presented to the Valuation Joint Board on the monitoring of risk and internal control.	Members are unaware of the commitment of the Valuation Joint Board to the principles of sound governance and good management.	The Valuation Joint Board should consider undertaking an Annual Governance Statement.	3	Agreed	Assessor	31 March 2011

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1	There is a fundamental absence of control(s) which should be addressed immediately.
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2	There is an absence of control(s) which should be addressed at the earliest opportunity.
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3	There is an immaterial breakdown in control(s) which should be addressed as soon as practically possible.
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4	A matter for consideration which is a point of good practice or could improve the effectiveness of the arrangements.
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AGENDA ITEM 4

CENTRAL SCOTLAND VALUATION JOINT BOARD

Subject: CLACKMANNANSHIRE COUNCIL
INTERNAL AUDIT ANNUAL PLAN 2010-11
Meeting: CENTRAL SCOTLAND VALUATION JOINT BOARD
Date: 18th JUNE 2010
Author: TREASURER

1. INTRODUCTION

- 1.1 The purpose of this report is to advise the Joint Board of the Audits included in Clackmannanshire Council's Internal Audit Annual Plan 2010-11.

2. BACKGROUND

- 2.1 Internal Audit based within Clackmannanshire Council provide Internal Audit services to the Valuation Joint Board and the Assessors. Internal Audit's role is to provide an independent assurance statement on the effectiveness of the financial and non financial internal controls operating within Central Scotland Valuation Joint Board.
- 2.2 To form an opinion on the Board's control environment, Internal Audit prepares an Annual Plan which incorporates the audits to be completed during the financial year. The audits in this plan are selected with a view to determining whether the risks facing the key corporate and service objectives are being adequately managed and financial and non financial controls are operating.
- 2.3 At the end of the Financial Year the Assurance Statement will be presented to the Board.

3. RECOMMENDATIONS

- 3.1 Within the Annual Plan for 2010-11 two audits are scheduled detailed in Appendix A. The Joint Board is asked to approve the Annual Plan for 2010/11.

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Treasurer

LIST OF BACKGROUND PAPERS

1. None

Appendix

Appendix A - Annual Plan 2010-11.

CLACKMANNANSHIRE COUNCIL

INTERNAL AUDIT ANNAUL PLAN 2010-11

	Service	Weeks	Risk	Quarter	Scope
Risk Management	Valuation Joint Board	3	M	Q2	This will consider the identification, management, monitoring and review arrangements.
Purchases and Payments	Valuation Joint Board	3	M	Q4	This will review the arrangements for ordering, invoicing and payment of revenue expenditure.

Total Time Allocated to Annual Plan

6

AGENDA ITEM 5

CENTRAL SCOTLAND VALUATION JOINT BOARD

Subject: Code of Corporate Governance
Meeting: Central Scotland Valuation Joint Board
Date: 18th June, 2010
Author: Brian Byrne, Assessor/Electoral Registration Officer

1.0 Introduction

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

2.0 Recommendations

It is recommended that the Valuation Joint Board approve this Report.

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Brian Byrne
Assessor/Electoral Registration Officer
20th May, 2010

Appendices

- 1.0 Code of Corporate Governance Report – Appendix 1**
- 2.0 CCG – Key Activities List 2010/13 – Appendix 2**
- 3.0 CCG – Service Plan 2010-2013 – Appendix 3**

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.

CENTRAL SCOTLAND VALUATION JOINT BOARD
ASSESSOR AND ELECTORAL REGISTRATION OFFICER
SERVICE PLAN 2010-2013
KEY ACTIVITIES AND OUTCOMES

CORPORATE GOVERNANCE

Joint Board Meetings (2.4.1)

Item	Description	Ownership	Date/Recurrence
(a)	Agree timetable for Valuation Joint Board Meetings	Clerk to VJB	Annually
(b)	Nominate Report authors for VJB Meetings	Assessor	As required
(c)	Prepare Board Reports for VJB Meeting	Assessor/Clerk	For June, September, November, January; Annually
(d)	Attend Agenda Meetings of VJB	Assessor	1 or 2 meetings Friday prior to VJB meeting and where necessary the previous Friday
(e)	Attend meetings of VJB	Assessor and other members of the Management Team	June, September, November, January; Annually

Probity and Propriety (2.4.2)

Item	Description	Ownership	Date/Recurrence
(a)	Liaise with Treasurer to the Valuation Joint Board to review Financial Regulations and present to Board for approval	Assessor	3-yearly, from November 2006
(b)	Liaise with Treasurer to the Valuation Joint Board to review Standing Orders and present to Board for approval	Assessor	3-yearly, from November 2006
(c)	Liaise with Clerk to the Valuation Joint Board review Schemes of Delegation and present to Board for approval	Assessor	3-yearly, from November 2006
(d)	Review Codes of Conduct for officers of the Valuation Joint Board	Assessor	3-yearly, from November 2006
(e)	Prepare and review internal procedural guides to ensure adherence to Schemes of Delegation, Financial regulations, standing Orders and codes of Conduct	Assessor	Following approval of above.

Service Plans (2.4.3)

Item	Description	Ownership	Date/Recurrence
(a)	Prepare and Review 3-year strategic Service Plan	Assessor in conjunction with the Management Team	April 2010. Review annually in March
(b)	Prepare and Review Annual Service Plan	Assessor in conjunction with the Management Team	April 2010 and annually in March

Strategic Management (2.4.5)

Item	Description	Ownership	Date/Recurrence
(a)	Strategy to be developed, implemented and reviewed by Management Team at regular, minuted meetings	Management Team	Average 6 weekly
(b)	Review strategic objectives	Management Team	3-yearly from 2010
(c)	Communicate strategic objectives to all staff by means of publishing the management team meetings' minutes on the office Intranet and by staff briefings.	Management Team	After management team meetings
(d)	Assess progress in relation to objectives	Management Team	Average 6 weekly
(e)	Provide direction and remit, receive reports and consider outcomes of working groups	Management Team	At management team meetings
(f)	IT Strategy develop and review	Assessor/IT manager	June 2011 and 3 yearly

Performance Management, Planning & Reporting (2.4.6)

Item	Description	Ownership	Date/Recurrence
(a)	Consider and agree Performance Management Targets, Planning and Reporting in line with Best Value principles and SAA/Electoral Commission considerations	Management Team	Annually in April
(b)	Establish annual KPI targets for VJB	Management Team	Annually in April
(c)	Plan performance to ensure compliance with Best Value and achievement of targets	All Managers	Continually
(d)	Develop, implement and review a Reporting Framework to include a suite of performance reports relevant to key activities	Assessor	April annually
(e)	Produce VJB performance reports for consideration by Management Team	Various	Monthly (and for Management team meeting)
(f)	Produce and publish Public Performance Reports	Depute Assessor	Annually in June
(g)	Report performance to Scottish Government through SAA Best Value Committee	Assistant Assessor (West)	Annually in June
(h)	Report revaluation appeal performance to Scottish Executive via RVAPP	Depute Assessor	Quarterly

Internal Working Groups (2.4.7)

Item	Description	Ownership	Date/Recurrence
(a)	Meet to ensure compliance with Health and Safety Law and the Health and Safety Policy	Assessor, Office Manager	Quarterly
(b)	Report all Health and Safety matters to Management Team	Health and Safety Committee.	Quarterly
(c)	Communicate all Health and Safety issues and actions to staff	Office Manager	As required
(d)	Develop, implement and review all processes and procedures in relation to Council Tax and Non-Domestic Rating Valuation	Depute Assessors and Assistant Assessors	Monthly
(e)	Develop, implement and review all processes and procedures in relation to Electoral Registration	Assessor and Depute ERO	Monthly
(f)	Develop and review Assessors I.T. system and related procedures	CSR Group	Monthly
(h)	Document management implementation	Assistant Assessor (East) (with DMS group)	From April 2009

Policies and Procedures (2.4.8)

Item	Description	Ownership	Date/Recurrence
(a)	Review and adapt Clackmannanshire Policies to meet VJB requirements	Management Team	September annually
(b)	Consider new/revised Clackmannanshire Policies and procedures for adoption/adaptation by VJB	Management Team	As required
(c)	Communicate all approved VJB Policies and procedures to staff by email and via staff briefings and publication on intranet where appropriate.	Management Team	Immediately following approval
(d)	Review Document retention/disposal policy and implement revised policy	Assistant Assessor (West)	August 2010
(e)	Develop and Review Freedom of Information procedures	Depute Assessor	September annually
(f)	Budget monitoring	Assessor/Accountant	Monthly from June to March

Internal and External Audit (2.4.9)

Item	Description	Ownership	Date/Recurrence
(a)	Present Annual Accounts for external audit	Treasurer to VJB	Annually in June
(b)	Agree audit plan with External Auditors	Assessor	Annually
(c)	Agree audit plan with Internal Auditors	Assessor	Annually
(d)	Co-operate with internal and external auditors in completion of audit plans	Managers	As audit plan
(e)	Co-ordinate actions arising from audit recommendations	Management team	As required

Risk Management (2.4.10)

Item	Description	Ownership	Date/Recurrence
(a)	Review Risk Management Policy	Management Team	2010 and 3-yearly
(b)	Implement and review Risk Register in accordance with the methodology contained in Policy	Assessor	Prior to Management team meetings.
(c)	Implement Risk Action Plan	Assessor	annually
(d)	Monitor progress against Action Plan	Management Team	Monthly
(e)	Liaise with Clackmannanshire to review all insurances	Assessor	Mid year Annually

STAFFING AND PERSONNEL MATTERS

Development and Review of Personnel Policies

Item	Description	Ownership	Date/Recurrence
(a)	Review existing Personnel Policies for adoption and adaptation to VJB specific requirements.	Assessor & Management Team	June
(b)	Present suite of Policies to Joint Board for approval	Assessor	As required
(c)	Review all policies	Management team	Annually
(d)	Update staff manual	Management team	As necessary

Training and Development Policy

Item	Description	Ownership	Date/Recurrence
(a)	Agree competences & training and development needs of all staff at Training review meeting	Managers, all staff	Biennially, in August/September
(b)	Provide training as identified above, in accordance with the VJB objectives and within budget	Assistant Assessors	Continually
(c)	Maintain record of training	Assistant Assessors	Continually
(d)	Ensure training event appraisals are completed and collated	Assistant Assessors	Continually
(e)	Revise budget provision for training	Assessor	Annually, November
(f)	Review training and development policy	Management team	Annually following meetings
(i)	Valuer/Technician Training	Divisional Valuers	As required
(j)	Provide training in preparation for new tasks, new systems, legislative and operational changes	Various	As required
(k)	Provide language line training including refreshers	Depute ERO	As required
(l)	Provide IT training	Various	As required
(m)	Provide Equalities training	Assistant Assessor (West)	As required

(n)	Provide Induction training	Office Manager & line managers	As required
(o)	Provide Health and Safety training	Office Manager & line managers	As required

Staffing Review

Item	Description	Ownership	Date/Recurrence
(a)	Issue, collect and analyse staff questionnaires	Assessor	Biennially, in August
(b)	Follow up questionnaire results/outcomes where appropriate	Assessor	Biennially, in August
(c)	Report Outcomes to Management Team and agree actions	Assessor	Biennially, in September
(d)	Consider budgetary implications of agreed actions	Management Team	Annually in October
(f)	Review staffing at retirements resignations etc	Management Team	Continually as arising

Co-operation with Councils

Item	Description	Ownership	Date/Recurrence
(a)	Liaising with Stirling Council Cleaning Service	Office Manager	As required (annually)
(b)	Ad-hoc meetings with Clacks personnel staff to review current issues and policy development	Assessor & Office Manager	Continual
(c)	Receive, consider, and amend (where appropriate), all Clacks Personnel and Management Bulletins	Management Team	As required
(d)	Implement above through team briefings and training events	Managers	As required
(e)	Meetings with Councils to review access to corporate databases for electoral purposes	Depute ERO and Assessor	Annually July/August
(f)	Regular meetings with 3 councils about the joint electoral registration/ electoral management system (Halarose)	Depute ERO	As required
(g)	Halarose Scottish user group with CSVJB, Clacks, DAB-VJB, Falkirk, Lanarkshire VJB, Stirling, South Lanarkshire Argyll & Bute, West Dunbartonshire, and East Dunbartonshire	Depute ERO, Assessor	Quarterly

FREEDOM OF INFORMATION

Freedom of Information Policy

Item	Description	Ownership	Date/Recurrence
(a)	Review Freedom of Information Policy	Depute Assessor	June annually
(b)	Review workloads created by FOI and procedures contained in Policy	Management Team	June annually
(c)	Review Publication Schemes, including various costs	Depute Assessor and	Annually June

		Depute ERO	
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Freedom of Information Procedures

Item	Description	Ownership	Date/Recurrence
(a)	Review Records Audit	Assistant Assessor (West)	Annually for June
(b)	Review Guidance to Staff on exempt categories	Depute Assessor	Annually or in light of cases.
(c)	Report Fol requests, refusals, referrals etc in accordance with Policy Statement	Depute Assessor	Management Team meetings

Codes of Practice

Item	Description	Ownership	Date/Recurrence
(a)	Review Codes of Practice issued in respect of Fol	Assessor/Depute	On receipt
(b)	Implement requirements of Codes of Practice	Assessor/Depute	As required

KEY PARTNERSHIPS

Support Services – Clackmannanshire Council, Falkirk Council, Stirling Council, and FVGIS

Item	Description	Ownership	Date/Recurrence
(a)	Liaise with representatives from Personnel Department	Office Manager	Ad hoc basis
(b)	Ad-hoc meetings with representatives from Personnel Department	Assessor	Ad Hoc
(c)	Meetings and liaison with Clacks Internal Audit section	Assessor	As agreed
(d)	Liaison with Clacks Accountant	Assessor, Office Manager	Normally Monthly
(e)	Liaison with Treasurer to the Board	Assessor	As required
(f)	Budget planning meetings with Treasurer/Accountants	Assessor	Annually in November/December
(g)	Liaison with Clerk to the Board	Assessor	As required
(h)	Attend and participate in Corporate Address Gazetteer Project Meetings	Depute ERO, Assistant Assessors	As timetabled
(i)	Attend FVGIS liaison meetings (GIS)	Management Team	As timetabled
(j)	Attend FVGIS liaison meetings (GAG)	CAG Liaison group	As timetabled
(k)	Meet with Cleaning Service Managers	Office Manager	As required

Operational Outputs

Item	Description	Ownership	Date/Recurrence
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(a)	Liaison with Finance (Billing) Departments of Clacks, Falkirk, and Stirling Councils	Depute ERO	At updates and as required
(b)	Liaison with Finance (Billing) Departments of Clacks, Falkirk, and Stirling Councils for the purposes of data reconciliation	Assistant Assessors, Depute ERO	Annually, or Quarterly if required by Council
(c)	Liaison with Finance (Billing) Departments of Clacks, Falkirk, and Stirling Councils	All staff	Throughout year daily basis
(d)	Liaison with Returning Officers of Clacks, Falkirk, and Stirling Councils	Depute ERO/Assessor	As required
(e)	Attend Clacks, Falkirk, and Stirling Councils Election Management meetings	Depute ERO/Assistant Assessor (West)	Prior to Elections
(f)	Attend Halarose User Group meetings	Depute ERO	As required
(g)	Attend Halarose Scottish Group meetings	Assessor and Depute ERO	Quarterly

Scottish Assessors' Association

Item	Description	Ownership	Date/Recurrence
(a)	Plenary Meetings	All members	Quarterly; Dec, Feb, May, Sept
(b)	Assessors Committee Meetings	Assessor	Approx. monthly
(c)	Category Committee Meetings	Relevant members	In accordance with Committee Timetables
(d)	Other Committee Meetings	Relevant members	In accordance with Committee Timetables
(e)	Working Group Meetings	Relevant members/staff	In accordance with relevant Timetable
(f)	SAA Portal Project Management Committee	Assessor	Monthly
(g)	SAA Portal Project Team Meetings	Assistant Assessors	Monthly (usually same day as Working Group meetings)
(h)	Portal Working Group Meetings	Assistant Assessors	Monthly (see above)
(i)	Ad-hoc Meetings and Representations	Relevant members/staff	As required

Scottish Assessors' Association Partners

Item	Description	Ownership	Date/Recurrence
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(a)	Harmonisation Meetings with VOA, NI Valuation and Land Agency and Eire Valuation Office	SAA, Depute Assessor	Twice-yearly
(b)	Liaison with VOA (including Ports)	SAA Harmonisation Spokespersons and Category Committee Chairmen	As required
(c)	Receipt and circulation of Minutes of VOA Rating Group Leaders Meetings	Assessor	Monthly
(d)	Formal Meetings with Scottish Executive Departments	SAA	As required
(e)	General liaison with Scottish Executive Departments	SAA	As required
(f)	Provision of statistical returns to Scottish Executive	Assistant Assessor, IT manager	Quarterly
(g)	Completion of statistical exercises for Scottish Executive and their partners	All staff	As required
(h)	Meetings of Ratepayers Forum	SAA	Approx. quarterly
(i)	Meetings with Ratepayers Agents Group	SAA	Approx. quarterly
(j)	Meetings of Portal Users Groups (Including Police and Fire Services, Registers of Scotland, Ordnance Survey, Scottish Executive, Local Authorities, NHS, Ratepayers Agents etc)	Portal Management Committee	As required

Association of Electoral Administrators

Item	Description	Ownership	Date/Recurrence
(a)	AEA AGM and Conference	Depute ERO, Assistant Assessors, ERO	Occasionally
(b)	Plenary Meetings of AEA	ERO, Depute ERO, Assistant Assessors	Quarterly
(c)	Other meetings of AEA	Depute ERO, ERO, Assistant Assessors	As required
(d)	AEA Council Meetings	Assessor	As required

The Electoral Commission

Item	Description	Ownership	Date/Recurrence
(a)	Receipt of Electoral Commission Circulars	Depute ERO, ERO, Assistant Assessors	Regularly
(b)	Receipt of Electoral Commission Alerts	Depute ERO, ERO, Assistant Assessors	Regularly
(c)	Meetings, Working Groups, and focus groups	Depute ERO, ERO, Assistant Assessors	As required

VJB Staff

Item	Description	Ownership	Date/Recurrence
(a)	Training and Development Interviews	Line Managers	Annually, in

			August
(b)	Staff Consultation Questionnaires	Assessor in conjunction with Management Team	Biennially, in August
(c)	Senior Managers Interviews/Discussions with staff	Management Team	Regularly/Ad Hoc
(e)	Meetings of Health and Safety Committees	Depute Assessor	Quarterly
(f)	Liaison with staff	All Managers	Ad-hoc, on daily basis
(g)	Management Team Meetings	Assessor	Monthly (with exceptions); 10 per year
(h)	Post-Management Team Meetings, Team Briefings	Assistant Assessors, Depute ERO	After Management team meetings
(i)	Staff Training and Briefings relating to new Policies etc	Management Team	As required

External Suppliers

Item	Description	Ownership	Date/Recurrence
(a)	Liaison with Phone service suppliers	Office Manager	As required
(b)	Investigate printing of canvass stationery	Depute ERO	Annually, in May
(c)	Meetings/Liaison with Royal Mail	Office manager	As required
(d)	Meetings/Liaison with suppliers of services, fixtures and fittings, including photocopier, water supplies etc	Office Manager	As required

INFORMATION TECHNOLOGY

Business Systems Support

Item	Description	Ownership	Date/Recurrence
(a)	Attend liaison meetings with Onyx (Campbell Lee)	Assistant Assessors, IT Manager	As required
(b)	Attend liaison meetings with Corona	Assistant Assessors IT Manager	As required
(d)	Attend CSR meetings	IT Manager, Assistant Assessors, Depute ERO	Monthly
(e)	Liaise with Office Manager regarding IS inventory	IT manager	Annually and on hardware renewal
(f)	Analyse current IT related business processes to inform future development	Assistant Assessor (East) & Project team	From mid 2009

Asset Refresh

Item	Description	Ownership	Date/Recurrence
(a)	Review PCs and other hardware which is faulty, obsolete, impeding performance or due (in terms of the IT Strategy) for replacement	IT Manager	Annually, June/July
(b)	Investigate options for procurement, costs of replacement etc via joint framework	IT Manager	Annually, June/July
(c)	Consider operational requirements, costs etc and prioritise purchase plan for following year	Management Team	Annually, September
(d)	Complete budget bid and submit to Joint Board at budget planning meeting	Assessor	Annually, December
(e)	Procure items and install in accordance with timetables to be agreed with IT Manager.	Assessor, Assistant Assessors	As scheduled

Data Protection

Item	Description	Ownership	Date/Recurrence
(a)	Review Data Protection Notification to Information Commissioner	Depute Assessor	Annually, before 1 st January
(b)	Review Forms to comply with Data Protection Requirements	Depute Assessor	As required

Assessor's Systems (Corona and "in-house")

Item	Description	Ownership	Date/Recurrence
(a)	Review use and functionality of Land Register/Sales databases	CSR	Annually
(b)	Review use and functionality of Rental Questionnaire databases	CSR	Annually
(c)	Review use and functionality of Survey database	CSR	Annually
(d)	Review use and functionality of Time Management System	CSR	Annually
(e)	Review use and functionality of DMS	CSR	Annually
(f)	Review use and functionality of Valuation systems	CSR	continuously
(i)	Amend guidance to staff on use of in house systems	CSR	As required

Assessors Portal Project

Item	Description	Ownership	Date/Recurrence
(a)	Attend Portal Management Committee meetings in accordance with requirements of Project	Assessor	Monthly
(b)	Attend Project Team meetings in accordance with requirements of Project	Assistant Assessors	Monthly
(c)	Attend Portal Information Management Working Group Meetings	Assistant Assessor (East)	Monthly
(d)	Attend Portal Design Working Group Meetings	Assistant Assessor(West)	Monthly
(e)	Prepare and implement data standards and conventions	Assistant Assessor (west), Depute ERO	As required

(f)	Links with local gazetteers	Assistant Assessors/Depute ERO	As required
(h)	Prepare and implement Business Process Improvements	Assessor	As required
(i)	Provide regular data uploads to Portal	IT Manager	Two weekly (or more frequently)
(j)	Refresh Portal local content	Assistant Assessor (West)	Continually

Web Site

Item	Description	Ownership	Date/Recurrence
(a)	Review general content and appearance of web site	Assistant Assessor (West)	Continually
(b)	Refresh to reflect changes to Publication Scheme	Assistant Assessor (West)	At least annually
(d)	Update Public Performance Report	Assistant Assessor (West)	Annually in June

Intranet

Item	Description	Ownership	Date/Recurrence
(a)	Review general content and appearance	Assistant Assessors	continuously
(c)	Further develop Intranet to include all policy documents, guidance manuals etc	Assistant Assessors, Depute ERO	continuously

ACCOUNTABILITY

Annual Accounts (2.5)

Item	Description	Ownership	Date/Recurrence
(a)	Process, authorise and pass all Invoices to Clackmannanshire Finance	Office Manager	Daily
(b)	Pass Internal Charges to Clacks Finance	Office Manager	As required
(c)	Pass Accruals Forms to Clacks Finance	Office Manager	Annually
(e)	All Revenue Accounts to be finalised	Treasurer/ Clacks Finance	Annually, June
(f)	Consolidation of Abstract Accounts and completion of Financial Statements for Annual Report	Treasurer/ Clacks Finance	Annually, June
(g)	Annual Report Produced	Treasurer/ Clacks Finance/Assessor	Annually in June
(h)	First Public Inspection	Treasurer/ Clacks Finance	Annually, July/August

(i)	Final Audit Reports and Audit Certificates to be received	Treasurer/ Clacks Finance	Annually, September
(j)	Submission of Annual Report and Accounts	Assessor and ERO	Annually
(k)	Final Public Inspection (including advertisement in appropriate local newspapers)	Treasurer/ Clacks Finance	

External Audit

The timetabling of, and resource allocation to, External Audits are out with the direct control of the Assessor and are subject to annual agreement.

Audit Plan

Item	Description	Ownership	Date/Recurrence
(a)	Identify priorities for audit including areas of VJB management concern and internal audit priorities.	Assessor/Depute Assessor	By agreement with Auditors
(b)	Develop and implement an Audit Plan taking account of both internal and external auditors	Assessor/Depute Assessor	By agreement with Auditors
(c)	Co-operate with internal and external auditors in completion of audit plans	Managers	As audit plan
(d)	Co-ordinate actions arising from audit recommendations	Management team	As required

Performance Monitoring and Reporting (2.6)

Item	Description	Ownership	Date/Recurrence
(a)	Develop, implement and review a Reporting Framework to include a suite of performance reports relevant to key activities	Assistant Assessors	April annually
(b)	Collate established suite of Key Performance Indicators	Depute Assessor	Annually
(c)	Report KPIs to Scottish Government (via Scottish Assessors Association)	Depute Assessor	Annually as requested by SAA.
(d)	Produce and publish Public Performance Reports	Depute Assessor	Annually in June
(e)	Collate and submit Electoral Registration statistics (Form RPF 29) to ONS, GRoS	Depute ERO	Annually, in December (or on other publication of Register)
(f)	Collate evidence for and report on Electoral Registration Performance	Depute ERO, ERO	Annually following Canvass
(g)	Calculate Financial performance report for Electoral Commission Performance Standards	ERO, Office Manager, Clacks Finance	Annually July
(h)	Collate and submit suite of KPIs and in-house performance statistics to Management Team	Assistant Assessors	Monthly, see schedule of MT meetings
(i)	Customer Satisfaction survey	Depute Assessor	Biennially from

			July 2009
(j)	Ad hoc reports	Various	As requested.

Management Team Meetings

Item	Description	Ownership	Date/Recurrence
(a)	Produce draft minutes for consideration by Management Team (and post on intranet as draft after initial scrutiny)	Depute ERO	ASAP following monthly meetings
(b)	Approve minutes of previous Management Team meetings	Management Team	At following Meeting
(c)	Post draft and approved minutes to Intranet	Assistant Assessor (West)	ASAP following monthly meetings

EQUAL OPPORTUNITIES

Encouraging Equal Opportunities and Ensuring Compliance (2.7)

Item	Description	Ownership	Date/Recurrence
(a)	Implement Equality Policies which incorporate Action Plans	Assistant Assessor (West)	Continuously
(b)	Provide multi-language assistance on regularly used documents	Depute ERO	As required
(c)	Provide regularly used documents in variable formats	Depute ERO	As required
(d)	Subscribe to Language line facilities	Depute ERO	Annually
(e)	Ensure compliance with accessibility requirements	Office Manager, Management Team	Continuously

Policy Review

Item	Description	Ownership	Date/Recurrence
(a)	Review Equality Policies	Assistant Assessor (West), Assessor	Annually, in August
(b)	Review Equal Opportunities Policy	Assistant Assessor (west) / Assessor	Annually
(c)	Review Recruitment and Selection Policies	Assistant Assessors, Depute ERO, Office Manager	Annually
(d)	Ensure that all Policies are compliant with age, race, gender, disability etc principles	Management Team	As implemented or revised

Promotion of Equal Opportunities and Training

Item	Description	Ownership	Date/Recurrence
(a)	Train/Brief staff in all new and amended Policies	Assistant Assessor (West), Line Managers	As required
(b)	Include aspects of equality in all Induction Procedures	Assistant Assessor (West), Line Managers	As required
(c)	Provide Language Line training, including refresher training	Depute ERO	As required

MISCELLANEOUS

Miscellaneous Initiatives

Item	Description	Ownership	Date/Recurrence
(a)	Review Electoral Canvass procedures	Depute ERO	April Annually
(b)	Participate in CORE Project to create national Electoral registration hub In particular, comply with electoral data standards	Depute ERO, ERO, Assistant Assessor (West)	As per CORE project Plan. July 2005 & 2009 MOJ Guidance
(c)	Attend CORE project meetings	Assessor	As required
(d)	Amend Data Transfers, comply with Data Standards and implementation of all aspects of the SAA Portal Project	Assistant Assessors IT Manager	As per the SAA Portal Project Plan

Local Authority and Electoral Boundary Changes

Item	Description	Ownership	Date/Recurrence
(a)	Effect changes to Ward Boundaries	Depute ERO	As required
(b)	Input to and respond to future changes, drafts etc	Depute ERO, and Assessor	As required

Corporate Address Gazetteers

Item	Description	Ownership	Date/Recurrence
(a)	Attend and participate in Corporate Address Gazetteer Project Meetings	CAG liaison group	As timetabled
(b)	Amend System, cleanse and match data, to receive and utilise outputs from Corporate Address Gazetteers	Depute ERO, Assistant Assessor (West) IT manager	
(c)	Amend Business Processes to facilitate use of CAG data and contribute to the maintenance procedures of CAGs	Management Team	To align with CAG implementation

Central Scotland Valuation Joint Board

Assessor and Electoral Registration Officer

SERVICE PLAN 2010-2013

PART ONE SERVICE FUNCTION

Central Valuation Joint Board was established as part of the 1996 reorganisation of local government in terms of The Valuation Joint Boards (Scotland) Order 1995, and is vested with the functions of the valuation authorities of Clackmannanshire, Falkirk, and Stirling. The three Councils have also asked the Board to appoint the Assessor as Electoral Registration Officer (ERO) for their areas.

The Assessor is responsible for valuation for non-domestic rating (The Valuation Roll) and council tax banding (The Council Tax Valuation List), and in his role as Electoral Registration Officer, the compilation of the Electoral Register.

The primary service functions are the compilation and maintenance of the Valuation Roll, the compilation and maintenance of the Council Tax Valuation List and the preparation and, as ERO, publication of the Register of Electors.

The service currently has a total permanent staff equivalent of 57 at Hillside House, Stirling.

1.1 VALUATION ROLL

The Valuation Roll is a list of all non-domestic properties, other than statutorily excluded properties, along with the Net Annual and Rateable Values that the Assessor has established for each property. These annual values are the basis for non-domestic rates charges. The Roll is published annually and updated continuously.

The Assessor is required to complete a 5-yearly Revaluation of all non-domestic properties within the Valuation Roll. The most recent of these was completed in accordance with the statutory timetable and came into effect on 1st April 2010.

The number of properties in the Valuation Rolls for the three council areas varies around 11,000, with a total rateable value at revaluation of around £316,000,000. The Assessor is also responsible for the valuation of certain Docks and Harbours, outwith the local area, under the Utilities (Scotland) Order 2005, and entries are made in the Falkirk Roll for Forth Ports, Clydeport, and Caledonian MacBrayne.

Current statistics are available at www.saa.gov.uk/general_statistics.php

1.2 VALUATION LIST

The Valuation List is a list of all domestic properties upon which Council Tax charges are based. It is published annually and is updated continuously

Each dwelling is placed in one of eight broad valuation bands according to its estimated market value as at 1st April 1991.

There are 136, 000 properties (including over 133,000 chargeable dwellings) in the Valuation Lists for the Joint Board area,

Current statistics are available at www.saa.gov.uk/general_statistics.php

1.3 REGISTER OF ELECTORS

The Register of Electors contains the names of all persons resident within the area and eligible to vote at Parliamentary, Scottish Parliamentary, European and Local Elections (including Loch Lomond and Trossachs National Park). The register is published annually, by the 1st December, and outside of the canvass period (see below), is updated on a monthly basis. The register may be re-published at other times when necessary.

The Revised Register is updated by a canvass of all households, which is carried out during August - November each year. Additional canvass activity can be carried out at other times. Canvasses consist of postal, door to door, telephone, email and internet elements, supplemented by inspection of Council and other available records.

At 1st December 2009, the total electorate of the Joint Board area was over 224,000. Current statistics are available at www.gro-scotland.gov.uk/statistics/publications-and-data/electoral-statistics/index.html

Use of the Electoral Register is tightly restricted by statute. However an Edited Register of Electors, which can be used for any purposes, is also prepared. Electors may opt out of this edited Register. In February 2010 the UK Government's Ministry of Justice conducted a consultation on the future of this Edited Register.

1.4 OTHER FUNCTIONS

Arising from legislative requirement or commitment to government policy, the assessor also carries out a range of functions in support of the above primary services. These include the following:-

Corporate Governance procedures and practices have been implemented and are adhered to at member and official level. These will be continually reviewed and improved with particular reference made to such good practice and good governance guidance as is provided by Audit Scotland. Risk Management forms an integral part of the corporate governance framework.

Accountability is achieved through a combination of external audit, internal audit, performance monitoring and reporting.

Central Scotland VJB recognises its duty, under Section 1 of The Local Government in Scotland Act 2003, to make arrangements to secure Best Value. The Valuation Joint Board is committed to the principles and practices of Best Value and to the integration of this theme into all areas of operation.

In accordance with Section 16(1) of The Local Government in Scotland Act 2003 and equalities legislation, Central Scotland VJB discharges its functions in a manner that encourages equal opportunities and the observance of equal opportunity requirements.

The Valuation Joint Board recognises its staff as valuable assets and key stakeholders.

Proper Financial procedures and practices, including annual budgeting, monthly monitoring and public reporting, are in place.

The services of Central Scotland VJB will continue to be supported and improved on through the application and development of Information Technology systems in accordance with the approved IT Strategy.

In accordance with Section 23 of the Freedom of Information (Scotland) Act, both the VJB and the Assessor separately maintain Publication Schemes and comply with the requirements of the request for information regime. Further, they recognise and adhere to the Codes of Practice issued under the terms of the Act.

Central Scotland VJB continues to develop a range of key partnerships and stakeholder relationships.

CENTRAL VALUATION JOINT BOARD
ASSESSOR AND ELECTORAL REGISTRATION OFFICER
SERVICE PLAN 2010-2013

PART TWO
CORE OBJECTIVES

2.1 THE VALUATION ROLL

- 2.1.1 Maintenance of the Valuation Roll, including the addition of new subjects and the amendment of existing subjects, will continue, year-on-year, in accordance with the Joint Board's established procedures for completion within the statutory timescales and annual targets. Valuation Notices will be issued to all Proprietors, Tenants and Occupiers and all relevant changes will be notified to the billing authorities timeously. Valuation Roll data will continue to be uploaded to the Scottish Assessors' Portal regularly in accordance with Scottish Assessors' Association agreements.
- 2.1.2 2,692 appeals were submitted against entries made in the 2005 Revaluation Roll. The last date for submission of such appeals for the 2010 Revaluation is 30th September 2010, and the statutory timetable for their disposal is 31st December 2013. To facilitate the disposal of these, the Assessor will, in conjunction with the Secretary to the local Valuation Appeal Committee, schedule Valuation Appeal Committee Hearings, and his staff will invest significant effort in achieving settlement.
- 2.1.3 Additionally, running roll appeals will be submitted in respect of the 2010 valuation roll. The Assessor will include such appeals in his ongoing schedule of VAC Hearings in order that they are disposed of in accordance with their varying timetables.
- 2.1.4 In support of the appeals process, the Assessor's staff will continually ingather and analyse rental (and other) information. Additionally, staff will actively participate in the Working Groups and Committees of the Scottish Assessors' Association to confirm or amend the 'Practice Notes' produced by the SAA for the purposes of the Revaluation.
- 2.1.5 The Assessor for Central Scotland VJB is responsible for the maintenance of the Docks & Harbours utility valuations for all of Scotland, including any appeals made against these. The need to deal with appeals, in particular, places additional obligations on the organisation and may impact on its functions, and structure.
- 2.1.6 Factors which may be outwith the Assessor's control include the possibility of the appeals for a number of subjects or subject types being referred to the Lands Valuation Appeal Court or Lands Tribunal for Scotland. This effectively removes the timetabling of appeals from local control and provides a degree of uncertainty in service planning.

2.2 THE VALUATION LIST

- 2.2.1 Maintenance of the Valuation List, in particular the addition of new subjects, will continue, year-on-year, in accordance with the Joint Board's established procedures for completion within annual targets. Banding Notices will be issued to all interested parties and all relevant changes will be notified to the billing authorities timeously.
- 2.2.2 Band changes following alteration to and subsequent sale of properties will continue in accordance with the Joint Board's established procedures. In particular, care should be taken to avoid a backlog in relation to this task, in addition to regular maintenance.
- 2.2.3 A small number of proposals/appeals against banding continue to be received. Discussions in relation to these are ongoing and, where necessary, the Assessor will refer such appeals within six months of receipt, to the Secretaries to the local Valuation Appeal Committee for inclusion in their schedules of VAC Hearings.

- 2.2.4 There is a possibility that a Council Tax Revaluation or abolition may be ordered at some stage within the next 5 years. A watching brief will be retained and processes and procedure to facilitate such a Revaluation or abolition will be initiated as required. In the meantime, records of alterations to domestic properties will be maintained and updated. Occasional upsurges in council tax appeal activity are expected to occur following council tax billing runs each year and occasional media interest in reform. These will be dealt with as part of normal council Tax procedures (2.2.3).

2.3 REGISTER OF ELECTORS

- 2.3.1 The 'Full' Annual and 'Edited' Registers will be published by 1st December in each year following a canvass carried out, as before, during August - November and with reference to 15th October. The objective of the canvass will be to ensure the maximum possible return of satisfactorily completed forms and that the register accurately reflects the information contained on them. During the period of this plan it is expected that a voluntary system of individual identifiers will be introduced leading to compulsory identifiers after 2014. These identifiers may require an additional canvass or significant changes to the canvass procedures. As the identifiers become compulsory efforts will have to be made in targeting groups such as attainers, young mobile population and some ethnic minorities. Experience in Northern Ireland has shown that these groups may be more difficult to engage with under individual registration than under a household canvass system.
- 2.3.2 The Register will be updated on a monthly basis between January and September by the production of Lists of Additions, Deletions and Alterations. All statutory Notices and Lists will be timeously provided to relevant parties.
- 2.3.3 Election Registers and Lists of Absent/Postal/Proxy voters etc will be produced as required by statute and by agreement with Returning Officers.
- 2.3.4 Recent changes in the statutory duties of the ERO are still being developed. These have involved several changes to Electoral and Electoral Registration procedures. These include the use of direct canvass methods including door-to-door, phone and email contact as well as increased use of other records (e.g. from Councils and Landlords) in addition to the postal canvass. Electoral Commission performance standards require detailed planning and budget setting, and evaluation of methods. Other recent new duties include dealing with personal identifiers for postal votes. This as noted above will extend into the possibility of individual, as opposed to household, registration. Any such change may have a significant impact on the operation of this service and the implications will require to be considered further in due course.
- 2.3.5 Any constituency or ward boundary changes will require to be actioned timeously.
- 2.3.6 The requirements of CORE have resulted in a need to install a new computer system for electoral registration (in 2006) and new data standards in addressing and naming (Dec 2009). The Computer system has been designed to integrate closely with the Election Management systems of the three Councils. This is an example of a key partnership but it requires constant dialogue with the three partner Councils, and encouragement of all stakeholders to take a full part in the facilities offered by the software supplier in terms of support, user groups, and on-line forums
- 2.3.7 The ERO takes a full part in the Electoral Commission's Performance Standards regime and will take full account of any advice or guidance from the Commission to allow continuous improvement in the standards achieved.
- 2.3.8 The ERO is subject to direction by a Secretary of State under the terms of the Representation of the People Act 1983. Such direction is outwith the control of the ERO and may result in changes to the Service Plan if any direction is made

2.4 CORPORATE GOVERNANCE

- 2.4.1 The Valuation Joint Board will ensure that the Assessor and Electoral Registration Officer is adequately resourced to perform his statutory functions. It will meet to discuss and approve Budgets, Policies and Practices as necessary and the members will act in accordance with the Code of Conduct for Councillors which is approved by the Scottish Executive.

- 2.4.2 The officers of the Valuation Joint Board will act in accordance with the relevant Schemes of Delegation, Financial Regulations, Standing Orders and Codes of Conduct. These will be reviewed as required.
- 2.4.3 Strategic Annual Service Plans will be implemented, and maintained. The Strategic Plan will cover a three-year period, whilst noting matters of relevance beyond that timescale. However the service plan will be reviewed annually prior to annual budget planning. A note of any matter of significance for the period beyond the plan will be recorded in an adjunct to the plan
- 2.4.4 Policies covering Defalcation Procedures and Fraud Prevention have been implemented and will be reviewed on a three-yearly basis.
- 2.4.5 The Management Team will continue to be the primary forum for the development and implementation of Strategy and Policy and will oversee all operational matters. Actions will be communicated to staff by means of informal team briefings and published minutes/notes (see 2.5.5).
- 2.4.6 Effective performance management systems continue to be developed, with the Assessor's Management Team also forming the principle forum for matters relating to Performance Management, Planning and Reporting. A reporting framework has been implemented and will be subject to continual review.
- 2.4.7 Specific operational matters will be within the remit of the various internal groups. These groups, whose format, remit and membership will be reviewed regularly, will report to the Assessor's Management Team.
- 2.4.8 The Valuation Joint Board will continue to align its Personnel and other related policies, generally, with those of Clackmannanshire Council.
- 2.4.9 The finances and operations of the Valuation Joint Board will be subject to internal and external audit (see later).
- 2.4.10 A Risk Register is maintained and reviewed regularly by the Assessor and the Management Team.

2.5 ACCOUNTABILITY

- 2.5.1 Annual Accounts will be submitted for external audit. They will be published in accordance with the requirements of Audit Scotland and the Board's Publication Schemes..
- 2.5.2 The procedures and practices of the Valuation Joint Board will also be subject to external audit, in accordance with a timetable to be directed by Audit Scotland.
- 2.5.3 An audit plan encompassing the requirements of the external and internal auditors will be drawn up annually.
- 2.5.4 Performance will be monitored and reported internally and externally. A reporting framework of annual, quarterly, monthly, statutory, KPI and internal management reports has been developed. This framework will, in response to changing external requirements and management need, be subject to continuous review.
- 2.5.5 Decisions of the Management Team and any Working Groups will be minuted and available for inspection. The minutes of Management Team Meetings will be published on the Central Scotland VJB intranet site.

2.6 BEST VALUE

- 2.6.1 Best Value is statutorily defined as 'continuous improvement in the authority's performance'. The Valuation Joint Board is committed to the principle of continuous improvement. In support of this performance will be planned and monitored (see 2.5.4 above). Key Performance Indicators have been implemented in conjunction with the Scottish Executive and the Scottish Assessors' Association and reported to the Executive and other key stakeholders annually. The range of Key Performance Indicators will be further developed in association with the above bodies.

- 2.6.2 Performance Indicators will be used for year-on-year comparisons as well as comparisons with other Assessors' offices, Local Authorities and other bodies.
- 2.6.3 In accordance with Section 13 of The Local Government in Scotland Act 2003, the performance of Central Scotland VJB in relation to its functions will be reported to all stakeholders of the Valuation Joint Board, including staff, in the most appropriate manner.
- 2.6.4 Stakeholder Consultations will be continually developed and implemented, and taken account of in Service Planning. There is a Customer Comments and Complaints procedure that is kept under review.
- 2.6.5 Central Scotland VJB will give consideration to any guidance issued under the terms of Section 2(1)(b) of The Local Government in Scotland Act. This is an external factor over which the Joint Board has no control and which may result in variations to the Service Plan.

2.7 EQUAL OPPORTUNITIES

- 2.7.1 The Valuation Joint Board is committed to equality in respect of race, ethnicity, disability, age and gender, both in staffing and service provision. In pursuance of this it has published Race, Disability and Gender Equalities Policies incorporating Action Plans. The Equality Act will require us to review these policies
- 2.7.2 All policies will be reviewed to encompass equalities issues.
- 2.7.3 As these policies are implemented or amended, staff will be adequately trained.
- 2.7.4 Equality impact assessments will be carried out before implementing any new or amended policy

2.8 STAFFING AND PERSONNEL MATTERS

- 2.8.1 The Valuation Joint Board will continue to align its Personnel and other related policies, generally, with those of Clackmannanshire Council.
- 2.8.2 A Training and Development Policy, which aims to ensure that adequate training is provided to all members of staff, has been developed. It provides a systematic approach based on assessing needs, identifying ways to improve, through training and development. Staff will review their training needs with their managers on a rolling biennial basis.
- 2.8.3 A staffing review, including a staff consultation process, will be considered bi-annually, in a manner that integrates with Service and Budget Planning.
- 2.8.4 To ensure that the Joint Board's personnel policies and procedures are kept up to date, regular contact will be maintained with Clackmannanshire Council's Personnel Services department.

2.9 FINANCE AND BUDGETING

- 2.9.1 The officers of the Valuation Joint Board will act in accordance with the relevant Financial Regulations and Standing Orders, which will be reviewed on a five-yearly basis or as circumstances demand.
- 2.9.2 In partnership with the Finance Resources of Clackmannanshire Council, budgets will be prepared annually and approved by the Joint Board.
- 2.9.3 Appropriate procedures for procurement, authorisation and payment have been implemented and these will be subject to annual review.
- 2.9.4 Adequate training in respect of these procedures will be provided to relevant staff.
- 2.9.5 Financial monitoring reports are received and verified on a monthly basis with under and over spends being reported both to Management Meetings and to the Joint Board.
- 2.9.6 Year-end Accounts will continue to be prepared, audited and made available for public inspection.

2.10 INFORMATION TECHNOLOGY

- 2.10.1 The provision and maintenance of Information Technology assets, systems and services are carried out “in house” and in partnership with Corona, Halarose, and Onyx, and in accordance with the Joint Board’s Information Technology Strategy. Regular ‘IS Liaison Meetings’ will be held between Corona and Assessor’s staff, and between Onyx and Assessor’s staff. Full use will be made of the Halarose support service and on-line forum. The Management Team will continually monitor service provision and will be open to alternative suppliers when opportunities arise for review.
- 2.10.2 Membership of any appropriate Halarose and Corona users’ groups will be actively maintained
- 2.10.3 The assets of the VJB will be refreshed in accordance with the IT Strategy. In particular, it is intended that PCs be refreshed on a rolling four yearly basis.
- 2.10.4 Central Scotland VJB adheres to the principles of Data Protection and reviews its Notification to the Information Commissioner annually.
- 2.10.5 Systems to deal with Freedom of Information requests have been developed and implemented and these will be reviewed in light of the demands of the request regime.
- 2.10.6 The assessor’s core information technology system will be continuously monitored to ensure that it meets changing external requirements.
- 2.10.7 Satellite systems to support primary functions and reporting requirements will continue to be maintained and developed by the IT Team as required.
- 2.10.8 Partnership arrangements with any other Assessors using the same core systems will be developed wherever practicable.
- 2.10.9 Central Scotland VJB will commit resources to the Scottish Assessors Association “Assessors Portal” project.
- 2.10.10 The form and content of the Central Scotland VJB Web pages within the Portal will be reviewed on an on-going basis.
- 2.10.11 Central Scotland VJB is committed to implementing and developing an intranet site that is the definitive source of all internal policies, procedures and guidance documents.
- 2.10.12 The advent of individual registration may impact on IT systems but as the current electoral system has been used in Northern Ireland since the introduction of individual registration, it is expected that changes will be minimised and be directed to exchange of data with new data sources.

2.11 FREEDOM OF INFORMATION

- 2.11.1 The Board has approved a Freedom of Information Policy Statement and this will be reviewed regularly.
- 2.11.2 A Model Publication Scheme has been compiled for Scottish Assessors. The Information Commissioner has approved this. We have adopted the model scheme but will annually review and amend where necessary to include information requests, which result in repeated provision of information.
- 2.11.3 Procedures to enable compliance with the requirements of the Freedom of Information (Scotland) Act 2002 have been developed and implemented. These will be reviewed in light of the impact of the request for information regime.
- 2.11.4 The Valuation Joint Board recognises the importance of Codes of Practice issued under the terms of the Freedom of Information (Scotland) Act, and will review practices and procedures on publication of any of such guidance.

2.12 KEY PARTNERSHIPS

- 2.12.1 The support services provided by Clackmannanshire Council are essential to the operations of Central Scotland VJB. These services will continue to be managed by regular contact with relevant persons in each of the supporting Resources.
- 2.12.2 Central Scotland VJB recognises its constituent Councils as key stakeholders, and the Assessor and ERO will consult with these bodies in all areas relating to the outputs of Valuation Rolls, Councils Tax Valuation Lists and Electoral Registers.
- 2.12.3 In particular close co-operation in electoral matters is required to make best use of the combined Electoral Registration/Election Management system. A service level agreement has been drawn up to facilitate this co-operation.
- 2.12.4 The Joint Board will continue to commit resources to the workings of the Scottish Assessors' Association. In this respect, it will participate in Plenary, Committee and Working Group meetings and fully engage in the exchange of information, ideas and knowledge provided by this association.
- 2.12.5 Through the SAA, the assessor for Central Scotland VJB will maintain liaison with bodies such as the Scottish Executive, Scotland Office, Valuation Office Agency (England and Wales), the Valuation and Land Agency (Northern Ireland), the Eire Valuation Office and The Royal Institution of Chartered Surveyors.
- 2.12.6 Similarly, Joint Board staff will continue to participate in the workings and proceedings of the Association of Electoral Administrators.
- 2.12.7 Central Scotland VJB recognises the role of, and support provided by, The Electoral Commission and the (interim) Electoral Management Board for Scotland in respect of Electoral Registration matters.
- 2.12.8 Staff are recognised as both key assets of the Valuation Joint Board and primary stakeholders.
- 2.12.9 Relationships with external suppliers of systems and services are subject to contract and/or Service Level Agreement and are managed through liaison with the relevant account manager or similar representative. Such services are, however, subject to continuous review regarding quality and price.

2.13 MISCELLANEOUS

- 2.13.1 The Valuation Joint Board is committed to various initiatives, not covered above but which have significant implications for Service Planning, priorities and actions. These tend to be of an ad-hoc nature and demand variable commitment.
- 2.13.2 The Assessor for Central Scotland VJB will respond, either directly or through relevant associations, to pertinent legislative, and other, consultations.
- 2.13.3 Any future local authority boundary or electoral constituency changes will require resource allocation and planning.
- 2.13.4 Central Scotland VJB is committed to the development and implementation of the Corporate Address Gazetteers of its constituent Councils (and through these initiatives to the formation of a National Gazetteer) and use of National Unique Property Reference Numbers. To that end it will continue to provide such assistance, information and data as it reasonably can and continue to participate in such joint projects as it can meaningfully contribute to.

AGENDA ITEM 6

CENTRAL SCOTLAND VALUATION JOINT BOARD

Subject: Assessor's Best Value Report
Meeting: Central Scotland Valuation Joint Board
Date: 18th June 2010
Author: Ian Ballance, Depute Assessor

1.0 INTRODUCTION

- 1.1 Reports on performance have been submitted to Central Scotland Valuation Joint Board since the adoption of the Best Value regime in 2000. This report covers 2009/2010, and shows performance levels on work completed between 1st April 2009 and 31st March 2010. The Report follows the same format as previous years and the figures for the past three years are shown.

2.0 KEY PERFORMANCE INDICATORS

- 2.1 A key part of Best Value is measuring and monitoring performance. A report detailing the performance indicators was submitted to Central Scotland Valuation Joint Board on 6th October 2000. These indicators were agreed with the Scottish Executive and the Accounts Commission.
- 2.2 Targets Set – Valuation Roll (Non Domestic)
Amending the Roll

Amendments to the Valuation Roll as a % of all changes			
Year	2007/08	2008/09	2009/10
In less than 3 months	75%	75%	78%
In less than 6 months	91%	91%	92%
In more than 6 months	9%	9%	8%

2.3 Performance Achieved

Total No. of Entries 11,093

Amended Entries 976

Changes Made	Achieved 2007/08	Achieved 2008/09	Achieved 2009/10
In less than 3 months	82%	83%	81%
In less than 6 months	93%	93%	95%
More than 6 months	7%	7%	5%

It is seen that the Assessor has achieved the targets set in each of the categories. This performance should be looked at in the context of a very busy year in the quinquennium dealing with valuation of subjects for the 2010 Revaluation (see summary).

2.4 Council Tax

The key performance indicator for Council Tax is a measure of how long it takes for a new house to enter the Valuation List. It is in the taxpayer's interest that the property appears in the List as soon as possible after completion to avoid a backdated bill. It is in the Council's interest to collect the tax as soon as possible. The number of entries in the List at 31.03.10 was 139,252.

2.5 Targets Set – Council Tax

New Entries:

New Entries on the Valuation List as a % of all new entries			
Year	2007/08	2008/09	2009/10
In less than 3 months	95%	95%	95%
In less than 6 months	99%	99%	99%
In more than 6 months	1%	1%	1%

2.6 Performance Achieved

Total new entries 2009/2010: 939

New Entries on the Valuation List as a % of all new entries			
Year	Achieved 2007/08	Achieved 2008/09	Achieved 2009/10
In less than 3 months	97%	96%	98%
In less than 6 months	99%	99%	99%
In more than 6 months	1%	1%	1%

Working on maintaining the Council Tax List has a high priority throughout the year. It is particularly important for Electoral Registration that all properties are in the property file as this assists with the issue of electoral canvass documents. If the Valuation List is up to date the Electoral Register will also be up to date.

It is pleasing that such a high standard has been achieved with 98% of all new houses in the List within three months. This is a tribute to the hard work of the staff. However we consider that to try and increase the target from the very high figure of 95% within three months would require a disproportionate use of resources and would not be Best Value. The targets set for 2010/2011 are shown in paragraph 2.7 and remain as they have for the past four years.

Efforts in improving Council Tax performance will be aimed at trying to reduce the average time to make an entry for a new house. The average time is currently under five weeks.

2.7 Targets for 2010/11

Valuation Roll – Target 2010/2011

Amendments to the Valuation Roll as % of all changes	
Year	2010/11
In less than 3 months	80%
In less than 6 months	93%
In more than 6 months	7%

Valuation List – Target 2010/11

Amendments to the Valuation Roll as % of all changes	
Year	2010/11
In less than 3 months	95%
In less than 6 months	99%
In more than 6 months	1%

The non-domestic targets set for this year (2010/11) have been increased as the best value regime suggests that we continually strive to improve performance where this is possible. In relation to Council Tax, the targets for 2010/11 reflect the high level of performance achieved in the past four years.

3.0 PUBLIC PERFORMANCE REPORTING

The Public Performance Reports have previously been published on the Councils' web sites. This was in order to make the information as widely available as possible at a reasonable cost. This year they will be available on the Central Scotland section of the Assessors' Portal as well as from the office.

4.0 SUMMARY

The Best Value regime has allowed Central Scotland Assessor to formally measure performance against indicators agreed with the Scottish Executive and Audit Scotland. The aim is to monitor and constantly improve our performance where feasible. In the event the targets were exceeded (see table 2.3) and the targets set for 2010/11 have again been increased.

In relation to Domestic properties you should also note that the targets have not been increased since 2006/07. The figure of 95% within the first three months is a high one and any significant increases here would require a disproportionate use of resources: it would not be best value. However the average time to make an entry for a new house has been decreasing (although this is not a formal performance indicator) and is currently under five weeks.

Since the inception of the Best Value regime Central Scotland Assessor's staff have embraced the scheme and generally have demonstrated consistent improvement. Performance in relation to targets set has been high, and the staff have generally exceeded these targets. This has been achieved through hard work by many people and I believe that these high standards will continue to be achieved.

5.0 RECOMMENDATIONS

It is recommended that the Valuation Joint Board note the continuing progress in terms of Best Value.

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Ian Ballance
Depute Assessor
Date: 20th May, 2010

AGENDA ITEM 7

CENTRAL SCOTLAND VALUATION JOINT BOARD

Subject: Service Agreement with Forth Valley GIS

Meeting: Central Scotland Valuation Joint Board

Date: 18th June, 2010

Author: Peter Wildman, Assistant Assessor

1.0 INTRODUCTION

This report advises the Joint Board of an addendum to the Service Level Agreement (Number: A.5.2-01) between Central Scotland Valuation Joint Board and Forth Valley Geographic Information System (FVGIS) entered into on 16th and 18th July 2003. This agreement was previously extended by two years from 1st July 2005 (Valuation Joint Board report 15th June 2005) and again for a further two years from 1st July, 2007 (Valuation Joint Board report 22nd June, 2007). A further one year extension until 30th June, 2010 was agreed last year (Valuation Joint Board report 12th June 2010). It is proposed to extend this contract for a further year until 30th June 2011.

2.0 THE ADDENDUM

There is a need for the continued development of GIS facilities by Central Scotland Valuation Joint Board to complete existing projects and to co-ordinate with local Corporate Address Gazetteers, Council "UniForm" Planning and Building Control systems, and in particular to assist with Electoral Registration duties. Forth Valley GIS and the Assessor have therefore agreed that in accordance with the proposal approved by Central Scotland Valuation Joint Board on 27th August 2001 the services provided by Forth Valley GIS should continue for a further period of one year. This extension allows for maximum of 40 days work over the period.

The extension of the existing contract will be in the form of the previous contract, however, service schedules will be inserted into the existing Addendum A.5.2-01 'Services' section. These schedules define the extent of services to be provided by Forth Valley GIS to CSVJB in more detail than has been provided before. The schedules are:

Schedule 1: Corporate GIS Data Management

Schedule 2: Corporate GIS Infrastructure - Systems Administration

Schedule 3: Service Desk and Support Services

Schedule 4: GIS Consulting Services

The schedules constitute 9.7 days of work per annum of the proposed 30 days work throughout the year. A number of work packages have been authored in order to get the most value out of the data and systems provided to CSVJB. Estimates for the number of days for each work package have been given.

The Schedule based approach is in line with the practice adopted by the three Councils,

When the contract was extended last year it was only extended for one year to allow the Valuation Joint Board agreement to come into synchronisation with the three Councils' requirements with FVGIS. At present the three Council are currently reviewing their GIS contracts with a view to a new arrangement coming into force next year. It would be sensible for the Board to adopt a similar approach and accordingly liaison is taking place with the three Councils.

3.0 COSTS

In practice it is expected that the level of work over of the next year will be at a similar level to each of the previous two years and has been budgeted for accordingly.

4.0 RECOMMENDATION

The Central Scotland Valuation Joint Board note the report.

.....
Peter Wildman
Assistant Assessor
Date : 9th June, 2010

APPENDICES

1.0 Addendum extending the Service Level Agreement until June 2010.

2.0 Addendum extending the Service Level Agreement until June 2011.

Addendum

Between
 FORTH VALLEY GIS LIMITED (FVGIS), Company No. SC315349, having its headquarters at Drummond House,
 Wellgreen Place, Stirling
 and
 The Central Scotland Valuation Joint Board, incorporated under the Local Government etc (Scotland) Act 1994 and having
 its registered office at Hillside House, Laurelhill, Stirling, ("Assessor for Central Scotland") (the "Customer")

WHEREAS:

An agreement with the above noted number was entered into on 16 July 2003 and 18 July 2003 between FVGIS and the Customer for the provision of services by FVGIS to the Customer ("Agreement"). The parties hereby agree that the Agreement shall be amended as follows:

Services: <i>[Specify the Services in detail]</i>	
Purpose:	
Commencement Date	:
Completion Date	: 30 June 2010
Total Service Days	: 300 (for the avoidance of doubt this includes the 260 days for Year 1 Year 2, Year 3, Year 4, Year 5 and Year 6 of this contract)
FVGIS Contract Manager	:
Customer Contract Manager	:
Frequency of Contract Manager Meetings	:
Charges	GIS Technician £375 per day GIS Support Officer £450 per day GIS Analyst £500 per day GIS Manager £550 per day
Relevant Invoicing Period	: Monthly

Service Period (Year 7) (1 July 2009 – 30 June 2010)				
	Resource Management Period 1 (1 July – 30 Sept. 2009)	Resource Management Period 2 (1 Oct. – 31 Dec. 2009)	Resource Management Period 3 (1 Jan. – 31 Mar. 2010)	Resource Management Period 4 (1 Apr. – 30 June 2010)
Service Days	10	10	10	10
Carry Over Days	5	5	5	

IN WITNESS WHEREOF these presents consisting of this Addendum to Agreement Number A.5.2-01

Signed for and on behalf of FVGIS
 at DRUMMOND HOUSE, STIRLING

Authorised Signatory

Print Name: LINDA WORKMAN

Address: DRUMMOND HOUSE STIRLING

Date: 12/5/09

Witness

Print Name: _____

Address: _____

Signed for and on behalf of the Customer
 at Hillside House

Authorised Signatory

Print Name: _____

Address: _____

Date: _____

Witness

Print Name: _____

Address: _____

Addendum

Between

FORTH VALLEY GIS LIMITED (FVGIS), Company No. SC315349, having its headquarters at Drummond House, Wellgreen Place, Stirling
and

The Central Scotland Valuation Joint Board, incorporated under the Local Government etc (Scotland) Act 1994 and having its registered office at Hillside House, Laurelhill, Stirling, ("Assessor for Central Scotland") (the "**Customer**")

WHEREAS:

An agreement with the above noted number was entered into on 16 July 2003 and 18 July 2003 between FVGIS and the Customer for the provision of services by FVGIS to the Customer ("Agreement"). The parties hereby agree that the Agreement shall be amended as follows:

Services: *Schedules 1, 2, 3, 4*

Purpose:

Commencement Date

:

Completion Date

:

30 June 2011

Total Service Days

:

325 (for the avoidance of doubt this includes the 285 days for Year 1 Year 2, Year 3, Year 4, Year 5, Year 6 and Year 7 of this contract)

FVGIS Contract Manager

:

Customer Contract Manager

:

Frequency of Contract Manager Meetings

:

Charges

Junior Consultant	£450 per day
Consultant	£500 per day
Coordinator	£550 per day

Relevant Invoicing Period

:

Monthly

Service Period (Year 8) (1 July 2010– 30 June 2011)				
	Resource Management Period 1 (1 July – 30 Sept. 2009)	Resource Management Period 2 (1 Oct. – 31 Dec. 2009)	Resource Management Period 3 (1 Jan. – 31 Mar. 2010)	Resource Management Period 4 (1 Apr. – 30 June 2010)
Service Days	10	10	10	10
Carry Over Days	5	5	5	

IN WITNESS WHEREOF these presents consisting of this Addendum to Agreement Number A.5.2-01

Signed for and on behalf of **FVGIS**

at _____

Authorised Signatory

Print Name: _____

Address: _____

Date: _____

Witness

Print Name: _____

Address: _____

Signed for and on behalf of the **Customer**

at _____

Authorised Signatory

Print Name: _____

Address: _____

Date: _____

Witness

Print Name: _____

Address: _____

AGENDA ITEM 8

CENTRAL SCOTLAND VALUATION JOINT BOARD

Subject: DRAFT FINAL ACCOUNTS as at 31 MARCH 2010
Meeting: CENTRAL SCOTLAND VALUATION JOINT BOARD
Date: 18th June 2010
Author: TREASURER

1. INTRODUCTION

- 1.1 The purpose of this report is to present the draft final accounts to the Joint Board, which are now ready to be submitted for audit.
- 1.2 A final audited set of accounts, and the auditor's report, will be presented to the Joint Board at the next appropriate meeting.

2. BACKGROUND

- 2.1 A summary of the main financial highlights of the year is incorporated in my report on pages 8, 9 and 10 of the draft accounts. This indicates an actual net surplus of £41K for the financial year 2009/10.
- 2.2 In order to comply with statutory requirements, and accounting codes of practice, the draft accounts have assumed the surplus will once again be retained.

3. CONCLUSIONS

- 3.1 The Valuation Joint Board has outturned a surplus of £41K which when added to previous surpluses results in a net surplus of £208K now being held.

4. RECOMMENDATIONS

- 4.1 The Joint Board is asked to note the draft financial position as at 31st March 2010.

.....
Treasurer

LIST OF BACKGROUND PAPERS

- 1. Various working papers associated with the production of the accounts. Any person wishing to inspect the above background papers should contact the Treasurer, Susan MacKay, on Alloa (01259) 452030.

CENTRAL SCOTLAND VALUATION JOINT BOARD

STATEMENT OF ACCOUNTS 2009/2010

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CENTRAL SCOTLAND VALUATION JOINT BOARD

MEMBERS AND OFFICIALS

CONVENOR

Councillor A Simpson, Stirling Council

VICE CONVENOR

Councillor H McLaren, Clackmannanshire Council

FALKIRK COUNCIL

Appointed Members:-

Councillor S Carleschi
Councillor G Hughes
Councillor C MacDonald
Councillor J Patrick
Councillor J Blackwood
Councillor A Nimmo
Councillor A McNeill
Councillor S Jackson (left December 2009)
Councillor A Ritchie (from December 2009)

STIRLING COUNCIL

Appointed Members:-

Councillor S Paterson
Councillor D Goss
Councillor C Campbell

CLACKMANNANSHIRE COUNCIL

Appointed Members:-

Councillor J Biggam
Councillor D Balsillie

OFFICIALS

Assessor	-	Brian Byrne
Clerk	-	Rose Mary Glackin
Treasurer	-	Muir Wilson (Resigned 29th January 2010)
Treasurer	-	Susan Mackay (appointed 19th February 2010)

CENTRAL SCOTLAND VALUATION JOINT BOARD

INTRODUCTION

by Brian Byrne, Assessor

Central Scotland Valuation Area covers three council areas of Clackmannanshire, Falkirk and Stirling. The Valuation Joint Board appoints an Assessor for the Valuation Area and bears the costs of carrying out the statutory duties. The three Councils have also appointed the Assessor as Electoral Registration Officer.

The Assessor has three core statutory duties. These are:-

1. Valuation of Lands and Heritages

The Valuation Roll contains every non-domestic property (unless exempted by statute) in the Valuation Area showing the rateable value of the property. Rateable value is effectively the estimated rental value of the property. Since the last Revaluation in April 2005, rateable value has been effectively the estimated rental value of the property at April 2003. There are over 11,000 non-domestic properties in Central Scotland with a total rateable value of over £260 million. The Roll includes commercial properties like shops and offices, industrial properties from small workshops to giants like Ineos, Grangemouth (formerly BP) and publicly owned properties such as schools and sport centres. The Assessor maintains survey records of each property and is obliged by law to carry out a Revaluation of non-domestic properties every five years and to maintain the Roll to reflect new and altered properties.

The programming of valuation appeals remaining from the 2005 Revaluation was agreed with the Secretary of the Valuation Appeal Committee. Appeal disposal had to be completed through the local appeal stages by 31st December 2008. Appeal disposals progressed satisfactorily and were dealt with in the statutory timescale. Only those appeals that have been referred by the Valuation Appeal Committee to the Lands Tribunal remain outstanding. Of the original 2,700 appeals 25 have to be dealt with by the Lands Tribunal. The Lands Tribunal sets its own timetable for disposal of these appeals.

In the year 2009/10 while continuing to maintain the 2005 Roll we were required to complete the work on the new 2010 roll. The valuation date for the 2010 revaluation is 1st April 2008. This means that it was essential to continue to collect and analyse valuation evidence from this year, and to continuously quality check the analysis as new evidence is received. The resulting valuations were available for Scottish Government planners through the Scottish Assessors' Portal website in September 2009, and made available to the public in early 2010. Formal Valuation Notices were issued at 15th March 2010. The process of analysis and final valuation has required close co-operation with all other Assessors and with the Valuation Office in England and Wales to ensure harmonisation of methods.

2. Compiling the Valuation List

All domestic properties are shown in the Valuation List. The Assessor places every domestic property in a valuation band based on the capital value that the property would have had at April 1991 and in line with statutory assumptions. While the pace of new building has slowed there are now over 139,000 entries in the Council Tax List in Central Scotland.

The Council Tax band for an altered existing property is reconsidered when it is sold. While appeal/proposal activity in Council Tax for new and altered houses is normally fairly light, occasional media interest in the Council Tax proposal procedures throughout the UK can result in an increased level of enquiry into existing bandings. An increase in Council Tax enquiries follows each television programme on this issue which creates an unplanned workload for technical staff. Staff have continued to handle this well with as little as possible impact on the timing of other survey work in domestic alterations.

3. Compiling the Register of Electors

The Register of Electors is published annually and is a listing of every declared eligible elector in each local authority area set against the local address that satisfies the residence qualification. The Register is used for all Local Government, United Kingdom, Scottish and European Parliamentary Elections. It is also used for Community Councils' elections and for referendums. In combination with data from other Electoral Registration Officers it is used to compile a register as required for National Park Elections. The Electoral Registration Officer also requires to publish an Edited Register and to maintain Absent Voter Lists.

The European Elections in June 2009 were the first major test of the new legislation on postal vote personal identifiers. Immediately following that election, planning and preparation for encouraging registration for the forthcoming UK General Election was a major focus of our work. Although not called until mid April 2010 for May 2010, the election could have been called at any time with short notice, with a possibility that it could have been called during the annual canvass.

Introduced in late 2006, the new duties placed on Electoral Registration Officers to encourage electoral registration and participation have now become embedded in our practices. Various procedures and initiatives were carried out in co-operation with other Electoral Registration Offices and with the Electoral Commission. Electronic methods of communication with electors and potential electors have been extended. We have also increased our doorstep contacts with potential electors and carried out additional mini canvasses to encourage registration.

The number of properties canvassed by post and by house to house methods now stands at over 133,000. The number of electors who had chosen to vote by post (as at 31st March 2010) was over 19,000.

CENTRAL SCOTLAND VALUATION JOINT BOARD

EXPLANATORY FOREWORD

The Valuation Joint Board was formed on 1 April 1996 following local government reorganisation in Scotland. The Joint Board covers the boundaries of Falkirk, Stirling and Clackmannanshire Councils, and the service is jointly funded by these Councils on a pre-determined formula basis.

The Statement of Accounts consists of the Annual Report by the Treasurer and the statutory audited accounts for the financial year 2009/2010. The Annual Report gives interested parties an overall guide to the most significant matters reported in the accounts and contains a commentary on the major influences affecting the Joint Board's income and expenditure, and cash flow.

The accounts for the year consist of:-

Accounting Policies

The purpose of this statement is to explain the basis of the figures in the accounts and to outline the accounting policies adopted in compiling the 2009/2010 accounts.

Income and Expenditure Account

This statement reports on the net cost for the year of the functions undertaken by the Joint Board, and demonstrates how the cost has been financed.

Statement of the Movement on the General Fund Balance

The Income and Expenditure Account shows the Board's actual performance for the year, measured in terms of resources consumed and generated over the last twelve months. However, the Board is required to raise requisitions on a different accounting basis, the main differences being:

Capital Investment is accounted for as it is financed, rather than when fixed assets are consumed.

Retirement benefits are charged as amounts become payable to the pension fund and pensioners, rather than as future benefits are earned.

The General Fund Balance compares the Board's spending against the requisitions that it receives for the year, taking into account the use of reserves built up in the past and contributions to funds and reserves.

This reconciliation statement summarises the differences between the outturn on the Income and Expenditure Account and the General Fund Balance.

Statement of Total Recognised Gains and Losses

This statement brings together all the gains and losses of the Board for the year and shows the aggregate increase in net worth. In addition to the surplus generated on the Income and Expenditure Account it includes the re-measurement of the net liability to cover the cost of retirement benefits.

The Balance Sheet

This statement sets out the financial position of the Joint Board as at the 31st March 2010, and includes all assets and liabilities in respect of all the activities undertaken.

The Cash Flow Statement

This consolidated statement summarises the inflows and outflows of cash arising from transactions with third parties for operational purposes.

System of Internal Financial Control

This statement provides assurance in relation to corporate governance including the systems of internal financial control.

CENTRAL SCOTLAND VALUATION JOINT BOARD

GLOSSARY OF TERMS

In the Financial Statements various terms are used because of legal and accounting requirements which may not be familiar to the reader. The following are the most commonly used technical terms:-

Budgetary Performance	-	Performance of the service is monitored against the annual budget which sets out in monetary terms the aims and policies of the Valuation Joint Board.
Revenue Costs	-	The day to day running costs of providing services.
Staff Costs	-	The cost of salaries and wages, including overtime, employer's national insurance and superannuation, as well as staff training.
Property Costs	-	Rent and rates, property insurance, repairs and maintenance, heat and light, and furniture and fittings.
Transport Costs	-	The running costs of all vehicles, including hiring and leasing, staff car allowances and travelling expenses.
Supplies and Services	-	Printing and stationery, office equipment, advertising, postages and telephone costs, and expenditure on materials.
Third Party Payments	-	Payments to other Councils, individuals and organisations, in respect of goods and services received.
Accruals	-	The concept that income and expenditure are recognised as they are earned or incurred, not as money is received or paid.

Consistency	-	The concept that the accounting treatment of like items within an accounting period and from one period to the next is the same.
Fixed Assets	-	Tangible assets that yield benefits to the services provided for a period of more than one year. All assets are currently depreciated over three years.
Operating Lease	-	Rental costs for the use of an asset. The asset does not belong to the Board.
Finance Lease	-	Agreement to pay for an asset over a specified period of time. At the end of the agreement the asset belongs to the Board. An interest charge may be incurred.
Reserves	-	The Valuation Joint Board has three reserve accounts. The General Reserve, the Capital Adjustment Account and the Pensions Reserve. The General Reserve shows the accrued net surplus attributable to the Valuation Joint Board. The Capital Adjustment Account contains amounts set aside from revenue applied to capital expenditure.
Pension Cost on the	-	The Pensions Reserve shows the net pensions liability of the Board. This has been created in order to negate the impact of FRS 17 costs funding due from the constituent authorities. The Board has fully adopted the accounting principles as required by Financial Reporting Standard 17 (FRS17)'Retirement Benefits'. This requires the cost of retirement benefits to be recognised in the Financial statements when employees earn them, rather than when the benefits are actually paid as pensions.

Disclosure Requirements included the Net Pension Asset / Liability and the Pension Reserve in the Balance Sheet, together with entries in the Income and Expenditure Account and Statement of Movement in the General Fund Balances to reflect movement in the net pension asset / liability from one year to the next. Entries are also required to reconcile back to actual pension

contributions payable for Requisition purposes.

CENTRAL SCOTLAND VALUATION JOINT BOARD

ANNUAL REPORT

by Susan Mackay, Treasurer

Introduction

The purpose of the Statement of Accounts is to present a summary of the financial activities of the Valuation Joint Board for the benefit of members and officers of the three constituent authorities and the general public, to report on the stewardship of funds for the financial year 2009/2010, and explain in overall terms the Joint Board's financial position.

This financial year a saving of £41K has been realised. This has been added to previous surpluses. The surplus of £208K remaining at the end of 2009/10 has again been retained.

The Computer budget was overspent by £27K. However, this was partly funded by a grant of £19k from the Ministry of Justice. This additional spend was offset by savings in Employee costs. There is also additional administration costs arising from the General Election work carried out on behalf of the three constituent authorities. These costs are recharged to the constituent authorities.

It was approved by the Board that the contribution from Constituent authorities for the financial year 2010/11 would be £2,771K.

Revenue Outturn

The main components of the budget for 2009/2010 and how these compare with actual income and expenditure are outlined below:-

	Revised Budget £'000	Actual Outturn £'000	Variance £'000
Gross Expenditure			
- Staff Costs	2,069	2,045	(24)
- Property Costs	256	267	11
- Transport Costs	36	40	4
- Supplies and Services	280	358	78
- Third Party Payments	15	160	145
- Support Services	60	53	(7)
- Depreciation	0	55	55
	2,716	2,978	262
Income	(8)	(222)	(214)
Net Expenditure	<u>2,708</u>	<u>2,756</u>	<u>48</u>

Interest on Revenue Balances	<u>(0)</u>	<u>(1)</u>	<u>(1)</u>
Pension Interest Cost	<u>0</u>	<u>236</u>	<u>236</u>
Net Operating Expenditure	<u>2,708</u>	<u>2,991</u>	<u>283</u>
Net Operating Expenditure met by constituent Authorities	<u>(2,708)</u>	<u>(2,708)</u>	<u>0</u>
Removal of Depreciation Charge	<u>0</u>	<u>(55)</u>	<u>(55)</u>
Net charges made for retirement benefits (FRS 17)	<u>0</u>	<u>(269)</u>	<u>(269)</u>
Net operating Expenditure funded from Reserves		<u>(41)</u>	<u>(41)</u>
Reserves from previous year			(167)
Cumulative Reserves carried forward			(208)

The total underspend against budget was £41K. The balance of £208K has been retained as a surplus attributable to the constituent authorities in the general fund reserve.

Within the overall budgetary performance there were a number of variances, both positive and negative, and these major variances are highlighted below.

Expenditure on staffing has outturned with an underspend of £24K. However the spend against staffing includes the effects of FRS 17. An increase in payroll costs of £33K relates to the accounting requirements introduced by FRS 17, Pension Charges. Therefore prior to this the staffing budget would have been underspent by £57K. This is mainly due to staff vacancies and superannuation budgeted at a higher rate.

Supplies and Services, Property and Transport costs were overspent by £93K. This relates to £61K of additional Election work that is recharged to the constituent authorities and additional IT spend of £27K of which £19K is funded by Grant from the Ministry of Justice. Third party payments includes £141k relating to the National Assessors Project. This is funded by contributions from all Scottish Assessors.

CENTRAL SCOTLAND VALUATION JOINT BOARD

STATEMENT OF RESPONSIBILITIES

The Valuation Joint Board's responsibilities

The Joint Board is required:-

- (1) to make arrangements for the proper administration of its financial affairs, and to ensure that one of its officers has responsibility for the administration of those affairs. In respect of the Valuation Joint Board that officer is the Treasurer.
- (2) to manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.

The Treasurer's responsibilities

The Treasurer is responsible for the preparation of the Valuation Joint Board's statement of accounts which, in terms of the CIPFA / LASAAC Code of Practice on Local Authority Accounting in Great Britain, is required to present fairly the financial

position of the Valuation Joint Board at the accounting date and its income and expenditure for the year then ended.

In preparing this statement of accounts, the Treasurer has:

- (1) selected suitable accounting policies and then applied them consistently;
- (2) made judgements and estimates that were reasonable and prudent;
- (3) complied with the Code of Practice.

The Treasurer has also:

- (1) kept proper accounting records which were up to date;
- (2) taken reasonable steps for the prevention and detection of fraud and other irregularities.

Statement by the Treasurer

I confirm that the Statement of Accounts presents fairly the financial position of the board as at 31st March 2010 and its income and expenditure for the year ended 31st March 2010.

Susan Mackay
Treasurer
18th June 2010

CENTRAL SCOTLAND VALUATION JOINT BOARD

ACCOUNTING POLICIES

The following policies have been adopted in compiling the Financial Statements for 2009/2010:-

1. GENERAL

The financial statements are prepared under the historical cost convention, modified by the revaluation of certain fixed assets. The financial statements for the year ended 31st March 2010 have been prepared in accordance with the *Code of Practice on Local Authority Accounting in the United Kingdom – A Statement of Recommended Practice 2009* (the SORP).

At 31st March 2010, the Board's balance sheet reflects negative reserves of £6,143K. This reflects the inclusion of liabilities falling due in future years which, to the extent that they are not to be met from the Board's other sources of income, may only be met by future requisitions from the constituent authorities. This is because, under the terms of the Valuation Joint Boards (Scotland) Order 1995 requisitions from the constituent

authorities are based on expenses incurred in the forthcoming financial year and not with reference to liabilities falling due in future years.

Requisitions for 2010-11, taking into account the amounts required to meet the Board's expenses falling due in that year, have already been determined and agreed. It has accordingly been considered appropriate to adopt the going concern basis for the preparation of these financial statements.

2. REVENUE TRANSACTIONS

The revenue accounts are maintained on an accruals basis. That is, account has been taken of all known relevant income and expenditure due in respect of the financial year to 31 March 2010. Wherever possible actual figures have been used in preparing the accounts. Where actual figures were not obtainable the best available estimates have been used.

Debtor and Creditor balances represent sums due but unpaid at the 31 March 2010.

3. FIXED ASSETS

Equipment is valued in the accounts based upon the net value after allowing for depreciation and amortisation. There is no charge in the year of acquisition but a full charge is made in the year of disposal.

Tangible Assets – Computer Equipment is deemed to have a useful life of three years.

Intangible Assets – Software is deemed to have a useful life of three years.

4. LEASING

Computer systems and equipment, were previously the subject of operational leases.

5. INTEREST

Finance services are provided by Clackmannanshire Council who act as bankers to the Joint Board. An interest charge is levied by the Council in respect of the net financing cost of the Valuation Joint Board in accordance with the Local Authority (Scotland) Accounts Advisory Committee Guidance Note 2.

6. SUPPORT SERVICES

The main support services to the Valuation Joint Board provided by the constituent authorities are as follows:-

Council	Service	Charges 2009/10
Clackmannanshire	Professional Services	
	Accountancy/Finance	£27k
	Human Resources	£21k
Falkirk	Clerking Services	£5k

7. RESERVES

It was agreed during the 2005/06 financial year to refund £200K of the surpluses generated since then to the constituent authorities with the remaining balance retained.

The Capital Adjustment Account contains the amounts set aside from revenue applied to finance capital expenditure.

Under the pension arrangements introduced by FRS 17, a pensions reserve has been established which mitigates the effect on the Income and Expenditure Account of the differences between the accounting costs, as calculated under FRS 17, and the funding costs and contributions made to the scheme throughout the year.

8. FINANCIAL INSTRUMENTS

Financial liabilities and asset instruments are classified according to the substance of the contractual arrangements entered into. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account.

9. ACCOUNTING FOR PENSION COSTS

The Valuation Joint Board is a recognized 'employing authority' within the meaning of the Local Government Superannuation (Scotland) Regulations, and transfers sums collected from employee members and employer's contributions to Falkirk Council which is the administering authority. The contributions are determined by a qualified actuary on the basis of triennial valuations using the projected accrued benefit method. The scheme is a defined benefit scheme providing pension benefits and life assurance for all permanent staff and has been accounted for in accordance with the requirements of Financial Reporting Standard 17 ("FRS 17"), Retirement Benefits.

The defined benefits pension scheme's assets are included at market value and this is compared to the present value of the scheme liabilities using a projected unit method and discounted at a rate prescribed by CIPFA/ LASAAC. The increase in the present value of the schemes liabilities arising from the passage of time are included within the net operating expenditure. An appropriation is made to/from the pension reserve so the amount to be met from Council contributions excludes amounts relating to FRS17 pension costs and returns.

CENTRAL SCOTLAND VALUATION JOINT BOARD

INCOME AND EXPENDITURE ACCOUNT

	Notes	2008/09 £'000	2009/10 £'000
Gross Expenditure			
Continuing Operations	2	2,762	2,978

Income				
Continuing Operations	3	(109)	(222)	
Net Operating Expenditure		2,653	2,756	
Interest on Revenue Balances		(5)	(1)	
Pension Interest Cost and Expected return on pension assets	4	57	236	
Net Operating Expenditure		2,705	2,991	
Funded by Constituent Authorities	5	(2,632)	(2,708)	
Deficit for the Year		<u>73</u>	<u>283</u>	

CENTRAL SCOTLAND VALUATION JOINT BOARD

STATEMENT OF MOVEMENT ON THE GENERAL FUND BALANCE

	2008/09 £'000	2009/10 £'000
Deficit for the year on the Income and Expenditure Account	73	283
Net Additional Amount required by statute and non-statutory proper practices to be debited or credited to the General Fund Balance for the year	(82)	(324)
Increase in the General Fund Balance for the year	(9)	(41)
General Fund Balance brought forward	(158)	(167)
General Fund Balance carried forward	(167)	(208)

NOTE OF RECONCILING ITEMS FOR THE STATEMENT OF MOVEMENTS ON THE GENERAL FUND BALANCE

	2008/09 £'000	2009/10 £'000
Amounts included in the Income and Expenditure Account but required by statute to be excluded when determining the Movement on the General Fund Balance for the year		
Depreciation	(68)	(55)
Net Charges made for retirement benefits in accordance with FRS 17	(277)	(536)
Amounts not included in the Income and Expenditure but required to be included by statute when determining the Movement on the General Fund Balance for the year		
Capital Expenditure Charged in the year to the General Fund Balances	7	0
Employer's Contribution payable to the Falkirk Council Pension Fund and retirement benefits payable direct to pensioners.	256	267
Net Additional amount to be credited to the General Fund Balances for the year	(82)	(324)

CENTRAL SCOTLAND VALUATION JOINT BOARD

STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES

	2008/09	2009/10
	£'000	£'000
Deficit for the year	73	283
Actuarial (Gains)/Losses on the pension fund	1,624	3,341
	<u>1,697</u>	<u>3,624</u>

CENTRAL SCOTLAND VALUATION JOINT BOARD

BALANCE SHEET

		2008/09	2009/10
	Notes	£'000	£'000
Assets			
- Intangible	8	32	4
- Tangible	8	<u>38</u>	<u>11</u>
TOTAL LONG TERM ASSETS		<u>70</u>	<u>15</u>
Current Assets			
- Debtors	9	87	61
- Cash		<u>324</u>	<u>269</u>
		411	330
Current Liabilities			
- Creditors	10	<u>(244)</u>	<u>(122)</u>
NET CURRENT ASSETS		<u>167</u>	<u>208</u>
Long Term Liabilities			
- Liability related to defined benefit pension scheme	12	<u>(2,756)</u>	<u>(6,366)</u>
NET (LIABILITIES)		<u>(2,519)</u>	<u>(6,143)</u>
RESERVES:-			
- Capital Adjustment Account	11	70	15
- Pensions Reserve	12	<u>(2,756)</u>	<u>(6,366)</u>
- General Fund Balance	13	167	208
		<u>(2,519)</u>	<u>(6,143)</u>

Susan MacKay

CENTRAL SCOTLAND VALUATION JOINT BOARD

CASH FLOW STATEMENT

		2008/09	2009/10
	Notes	£'000	£'000
Revenue Activities			
<i>Cash Outflows</i>			
Cash paid to and on behalf of employees		1,959	2,010
Other operating cash payments		<u>802</u>	<u>834</u>
		<u>2,761</u>	<u>2,844</u>
<i>Cash Inflows</i>			
Contributions from constituent authorities		(2,632)	(2,708)
Cash received for goods and services		<u>(109)</u>	<u>(81)</u>
		<u>(2,741)</u>	<u>(2,789)</u>
Revenue Activities Net Cash (Inflow)	14	<u>20</u>	<u>55</u>
Servicing of Finance			
<i>Cash Inflows</i>			
Interest received		<u>(5)</u>	<u>(0)</u>
Servicing of Finance Net Cash (Inflow)		<u>(5)</u>	<u>(0)</u>
Capital Activities			
<u>Cash Outflows</u>			
Purchase of Fixed Assets		<u>7</u>	<u>0</u>
Capital Activities Net Cash Outflow		<u>0</u>	<u>0</u>
Net Cash Outflow (Inflow) before Financing		<u>22</u>	<u>55</u>

(Increase) /Decrease in Cash

15

22

55

CENTRAL SCOTLAND VALUATION JOINT BOARD

NOTES TO THE MAIN FINANCIAL STATEMENTS

1 Financial Reporting Standard 17

The pension costs that are charged to the Joint Board's accounts comply with the Financial Reporting Standard 17. The requirement to recognise the net pensions liability in the balance sheet has reduced the reported net worth of the Valuation Joint Board by £6,366K.

2 Gross Expenditure

	2008/09	2009/10
	£'000	£'000
- Staff Costs	1,923	2045
- Property Costs	259	267
- Transport Costs	39	40
- Supplies & Services	308	358
- Third Party Payments	117	160
- Support Services	48	53
- Capital Financing Costs	<u>68</u>	<u>55</u>
Continuing Operations	2,762	2,978

Gross expenditure includes £141K (£100K 2008/09) relating to a National Assessors portal project. This is offset by funding from all Scottish Assessors(MGF funded 2008/09) included in Income. See Note 3.

3 Income

	2008/09	2009/10
	£'000	£'000
- Sales of Valuation Roll	(1)	(0)
- Sales of Electoral Roll	(5)	(4)
-Other Income	<u>(103)</u>	<u>(218)</u>
	(109)	(222)

Other Income includes £141K (£100K 2008/09) income relating to a National Assessors Portal Project. Expenditure detailed in note 2.

4 Pension Costs

Local Government Pension Scheme

The Valuation Joint Board participated in the Local Government Pension Scheme, the Local Government Pension Scheme is a funded scheme administered by Falkirk Council and provides defined benefits for employees. This means that the Board and the Scheme members pay contributions into the fund, calculated at a level that is intended to balance the pensions liabilities with investment assets.

Although retirement benefits will not actually be payable until employees retire, the Board has a commitment to make the payments that need to be disclosed at the time that the employees earn their future entitlement. The cost of retirement benefits are recognised in the Net Cost of Services when employees earn them, rather than when the benefits are eventually paid as pensions. However, the charge we are required to make against Council Contributions is based on the cash payable in the year, so the real cost of retirement benefits is reversed out within the Statement of Movements on the General Fund Balances. The following transactions have been made in the income and expenditure account and Statement of General Fund Balance during the year:

	2008/09 £'000	2009/10 £'000
<i>Net Cost of Services</i>		
- Current Service Cost	220	187
- Past Service Cost	0	113
<i>Net Operating Expenditure</i>		
- Interest Cost	722	703
- Expected Return on Assets in the Scheme	<u>(665)</u>	<u>(467)</u>
<i>Net Charge to the Revenue and Expenditure Account</i>	277	536
<i>Statement of Movement on the General Fund Balance</i>		
- Reversal of net charges made for retirement benefits (277) in accordance with FRS 17.		(536)
Actual Amount Charged against approved budget for pensions in the year		
- Employers Contributions payable to the Scheme	<u>256</u>	<u>267</u>

In addition to the recognised gains and losses included in the Income and Expenditure Account, actuarial gains and losses of £(3,341)k, (£1,624)k March 2009) were included in the Statement of Total Recognised gains and losses. The cumulative amount of actuarial gains and losses included in the statement of Total Recognised gains and losses is £(3,982)k.

5 Council Contributions		2008/09 £'000	2009/10 £'000
- Falkirk Council	49.2%	(1,297)	(1,334)
- Stirling Council	35.4%	(928)	(955)
- Clackmannanshire Council	15.4%	(407)	(419)
		<u>(2,632)</u>	<u>(2,708)</u>

6 Officers' Emoluments

The number of employees whose remuneration, excluding pensions contributions, was £50,000 or more, in bands of £10,000 is detailed below.

Remuneration Band	2008/09 No of employees	2009/10 No of employees
£50,000 - £59,999	2	2
£60,000 - £69,999	2	2
£70,000 - £79,999	0	0
£80,000 - £89,999	1	0
£90,000 - £99,999	0	1

7 Disclosure of Audit Costs

In 2009/10 Central Scotland Joint Valuation Board incurred the following fees relating to external audit and inspection:

	2008/09 £'000	2009/10 £'000
Total Fees Payable	8	8

8 Assets

	2008/09 £'000	2009/10 £'000
Intangible Assets - Software		

Gross Valuation

Opening Balance as at 1 April	84	84
Additions	0	0
Disposals	0	0
Balance as at 31 March	<u>84</u>	<u>84</u>

Amortisation

Opening Balance as at 1 April	24	52
Charge for the year	<u>28</u>	<u>28</u>
Balance as at 31 March	52	80

Net Book Value as at 31 March	32	4
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Fixed Assets – Computer Equipment**Gross Valuation**

Opening Balance as at 1 April	229	236
Additions	7	0
Disposals	0	0
Balance as at 31 March	<u>236</u>	<u>236</u>

Depreciation

Opening Balance as at 1 April	158	198
Charge for the year	<u>40</u>	<u>27</u>
Balance as at 31 March	<u>198</u>	<u>225</u>

Net Book Value as at 31 March	<u>38</u>	<u>11</u>
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9 Debtors

	2008/09	2009/10
	£'000	£'000
Sundry Debtors	<u>18</u>	<u>5</u>
Prepayments	2008/09	2009/10
	£'000	£'000
Property Rental and Service Charge	24	27
Other Prepayments	<u>45</u>	<u>29</u>
	<u>69</u>	<u>56</u>
Debtors and Prepayments	87	61

10	Creditors	2008/09	2009/10
		£'000	£'000
	Inland Revenue	36	36
	Falkirk Council (Superannuation)	29	30
	Sundry Creditors	18	11
	Other Accruals	<u>161</u>	<u>45</u>
		<u>244</u>	<u>122</u>

11	Capital Adjustment Account	2008/09	2009/10
		£'000	£'000
	Balance as at 1st April	131	70
	Transfer from Revenue Account of Capital		
	Financed from Current Revenue	<u>7</u>	<u>0</u>
		138	70
	Less Amortisation	<u>(68)</u>	<u>(55)</u>
	Balance as at 31st March	<u>70</u>	<u>15</u>

12 Pension Assets and Liabilities

The Valuation Joint Board Pension scheme is a funded scheme, meaning that the Board and employees pay contributions into a fund, calculated at a level intended to balance the pensions liabilities with investment assets.

In addition, the Board has discretionary powers to grant additional benefits under the Local Government and Discretionary Payments Regulations of 1998 and 1996 respectively. Typically, benefits under the regulations may be awarded by the Board where an employee leaves in the interests of the efficiency of the service or on the grounds of redundancy. These are unfunded schemes meaning that there are no investment assets built up to meet the pension liabilities.

As at 31st March 2010 in order to comply with FRS 17 the Board has the following overall assets and liabilities relating to the pension scheme now included in the balance sheet.

Reconciliation of Present Value of Scheme Liabilities		
	2008/09	2009/10
	£'000	£'000
Opening value of Scheme Liability	10,569	10,199
Current Service Costs	220	187
Interest Costs	722	703
Contributions by scheme participants	81	97

Actuarial (gains) and losses	(890)	5,415
Benefits paid	(503)	(423)
Past Service Costs	0	113
Settlements	0	0
Curtailments	0	0
Closing Value of Scheme Liability	10,199	16,291

Reconciliation of Fair Value of Scheme Assets		
	2008/09 £'000	2009/10 £'000
Opening Fair Value of Employer Assets	9,458	7,443
Expected return on scheme assets	665	467
Actuarial (gains) and losses	(2,514)	2,074
Contributions by employer	256	267
Contributions by scheme participants	81	97
Benefits paid	(503)	(423)
Settlements	0	
Closing Fair Value of Employer Assets	7,443	9,925

The expected return on scheme assets is determined by considering the expected returns available on the assets underlying the current investment policy. Expected yields in fixed interest investments are based on gross redemption yields as at the Balance sheet date. Expected returns on Equity investments reflect long-term real rates of return experienced in the respective markets.

The actual return on scheme assets in the year was £(2,541) (2008/09 £1922).

Scheme History

	31 March 2008 £000s	31 March 2009 £000s	31 March 2010 £000s
Estimated liabilities in Local Government Pension Scheme	(10,569)	(10,199)	(16,291)
Estimated assets in Local Government Pension Scheme	9,458	7,443	9,925
Net asset (liability)	(1,111)	(2,756)	(6,366)

The liabilities show the underlying commitments that the Board has in the long run to pay retirement benefits. The total liability of £6.366m has a substantial impact on the net worth of the Board as recorded in the Balance Sheet, resulting in a negative overall balance of £6.143m.

However, statutory arrangements for funding the deficit means that the financial position of the Board remains healthy. The deficit on the scheme will be made good by increased contributions over the remaining working life of employees, as assessed by the scheme actuary.

The total contribution expected to be made to the Local Government pension scheme by the Board in the year to 31 March 2011 is £231k.

Liabilities have been assessed on an actuarial basis using the projected unit method, an estimate of the pensions that will be payable in future years dependent on assumptions about mortality rates, salary levels, etc. The Valuation Joint Board Liabilities have been assessed by Hymans Robertson LLP, an independent firm of actuaries, estimates for the Valuation Joint Board being based on the latest full valuation of the scheme as at March 2008.

The principal assumptions used by the actuary have been:-

	31 March 2009	31 March 2010
Long-Term Expected Rate of Return on Assets in the Scheme		
Equity Investments	7.0%	7.8%
Bonds	5.4%	5.0%
Property	4.9%	5.8%
Cash	4.0%	4.8%
Mortality Assumptions		
Longevity at 65 for current pensioners		
Men	20.7 Years	21.6 Years
Women	23.8 Years	25.0 Years
Longevity at 65 for future pensioners		
Men	22.0 Years	23.1 Years
Women	25.0 Years	26.6 Years
Rate of increase in salaries	4.6%	5.3%
Rate of increase in pensions	3.1%	3.8%
Rate for discounting scheme liabilities (based on 2.1% real)	6.9%	5.5%
Take-up of option to convert annual pension into retirement lump sum	50%	50%

Assets in the Falkirk Council Pensions Fund consist of the following categories by proportion of the total assets held by the Fund:

	31 March 2009	31 March 2010
Equity Investments	67%	77%
Bonds	16%	13%
Property	9%	7%
Cash	8%	3%
	100%	100%

History of experience gains and losses

The actuarial gains identified as movements on the pension reserve in 2009/10 can be analysed into the following categories, measured as a percentage of assets or liabilities at 31 March 2010:

History of Experience gains and losses					
	2005/06 £'000	2006/07 £'000	2007/08 £'000	2008/09 £'000	2009/10 £'000
Difference between the expected and actual return on assets	13.71%	(0.82)%	(10.05)%	(33.78)%	20.9%
Experience gains and losses on Liabilities	(1.93)%	0.02%	0.38%	(1.26)%	(0.09)%

13	General Fund Balance	2008/09 £'000	2009/10 £'000
	Opening Balance at 1 April	158	167
	Net (Deficit)/surplus for Year	<u>9</u>	<u>41</u>
	Closing Balance at 31 March	<u>167</u>	<u>208</u>

14 Reconciliation between Revenue Account	2008/09	2009/10
Revenue Activities Net Cash Flow	£'000	£'000
(Increase) / Decrease in General Fund balance for year	(9)	(41)
Less Creditors and Prepayments	31	96
Less Servicing of Finance - Interest (Payments)	5	0
Less Capital Financed from Current Revenue	(7)	0
Revenue Activities Net Cash (Inflow)	<u>(20)</u>	<u>55</u>

15 Movement in Cash	2008/09	2009/10
	£'000	£'000
Cash in hand and at bank - Decrease	<u>324</u>	<u>269</u>

16 Financial Instruments

As at the 31st March 2010 the Valuation Joint Board has Debtors of £61K and Creditors of £122K. There is no provision for Bad Debts. The transactions entered into do not give rise to any market, liquidity or credit risk.

CENTRAL SCOTLAND VALUATION JOINT BOARD

STATEMENT ON THE SYSTEM OF INTERNAL FINANCIAL CONTROL

This statement is given in respect of the Statement of Accounts for Central Scotland Valuation Joint Board. I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated in connection with the resources concerned.

The system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, that transactions are authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected within a timely period.

The system of internal financial control is based on a framework of regular management information, financial regulations, administrative procedures (including segregation of duties), management supervision, and a system of delegation and accountability. Development and maintenance of the system is undertaken by managers within the Valuation Joint Board. In particular, the system includes:

- detailed budgeting systems;
- regular reviews of periodic and annual financial reports which indicate financial performance against the forecasts;
- setting targets to measure financial and other performance;
- the preparation of regular financial reports which indicate actual expenditure against the forecasts;
- clearly defined capital expenditure guidelines

The Internal Audit function is provided by the Internal Audit section of Clackmannanshire Council as part of Finance Services. The section reports directly to myself, although also has free access to the Chief Executive, Monitoring Officer and Elected members of the Board as and when required. The Senior Auditor has not provided an assurance statement in respect of internal controls for the 2009-10 financial year, however I have obtained assurances from the Internal Audit section that no serious failure of controls have come to light during the 2009-10 financial year. The Internal Audit section operates in accordance with CIPFA's Code of Practice for Internal Audit in Local Government.

My review of the effectiveness of the system of internal financial control is informed by:

- the work of the Assessor
- the work of managers within the Board;
- the work of the internal auditors as described above; and
- the external auditors in their annual audit letter and other reports.

Having reviewed the above, it is my opinion that reasonable assurance can be placed upon the adequacy and effectiveness of the Valuation Joint Board's internal control system.

Susan Mackay
Treasurer
18th June 2010