

## Notice of Meeting and Agenda

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**Monday 17 March 2014 at 10 am**  
**in the City Chambers, High Street, Edinburgh**

**1 Order of Business**

Including any notices of motion and any other items of business submitted as urgent for consideration at the meeting.

**2 Declaration of Interests**

Members should declare any financial and non-financial interests they have in the items of business for consideration, identifying the relevant agenda item and the nature of their interest.

**3 Minute of the Lothian Valuation Joint Board of 7 February 2014**  
(circulated) – submitted for approval as a correct record

**4 Projected Outturn 2013-2014 – report by the Treasurer (circulated)**

**5 Annual Investment Strategy - report by the Treasurer (circulated)**

**6 Annual Audit Plan 2013-2014 – report by Audit Scotland (circulated)**

**7 Quarterly Progress Report to the Joint Board – report by the Assessor and Electoral Registration Officer (circulated)**

**Sue Bruce**  
Chief Executive and Clerk

## Membership

### **The City of Edinburgh Council (9)**

Councillor Bagshaw  
Councillor Ricky Henderson  
Councillor Howat  
Councillor Keil  
Councillor McInnes  
Councillor McVey  
Councillor Perry  
Councillor Rust  
Councillor Work (Convener)

### **Midlothian Council (2)**

Councillor Bryant  
Councillor Russell

### **West Lothian Council (3)**

Councillor King  
Councillor McCarra  
Councillor Robertson (Vice-Convener)

### **East Lothian Council (2)**

Councillor Gillies  
Councillor Hampshire

## Notes:

- (1) If you have any questions about the agenda or meeting arrangements, please contact Lesley Birrell, Governance Service - Committee Services | Legal, Risk and Compliance | Corporate Governance | City of Edinburgh Council | Business Centre 2.1 | Waverley Court | 4 East Market Street | Edinburgh | EH8 8BG | tel 0131 529 4240 | email [lesley.birrell@edinburgh.gov.uk](mailto:lesley.birrell@edinburgh.gov.uk)
- (2) A copy of the agenda and papers for this meeting will be available for inspection prior to the meeting at the Main Reception Office, City Chambers, High Street, Edinburgh.
- (3) The agenda, minutes and public reports for this meeting can be viewed online by going to [www.edinburgh.gov.uk/meetings](http://www.edinburgh.gov.uk/meetings). Members and Officers of the City of Edinburgh Council can also view them by going to the Orb home page and clicking on Committee Business.



Please recycle this paper

# Lothian Valuation Joint Board

Edinburgh, 7 February 2014

**Present:**

**City of Edinburgh Council** – Councillors Work (Convener), Bagshaw, Ricky Henderson, Howat, Keil, McInnes, McVey and Perry.

**East Lothian Council** – Councillors Gillies and Hampshire.

**West Lothian Council** – Councillors McCarra and Robertson (Vice-Convener).

## 1 Minute

**Decision**

To approve the minute of the Lothian Valuation Joint Board of 25 November 2013 as a correct record.

## 2 Revenue Budget 2014/15

The Board's revenue budget for 2014/15 was presented. A detailed risk analysis had been undertaken as part of the budget process which had identified a number of potential risks.

The proposed budget was £6.118m which, as a result of the Local Government Finance Settlement, had been prepared on a "flat cash" basis for 2014/15. The proposed constituent Council requisition for 2014/15 would therefore remain unchanged.

A budget for 2015/16 would be developed when resource details were clearer and further updates provided to the Board throughout 2014/15.

**Decision**

- 1) To approve the budget for 2014/15 and authorise the Treasurer to requisition the individual constituent Councils for amounts as follows:

Lothian Valuation Joint Board  
7 February 2014

| <b>Constituent Council</b> | <b>Requisition<br/>2013/14<br/>£</b> |
|----------------------------|--------------------------------------|
| City of Edinburgh          | 3,745,000                            |
| East Lothian               | 674,000                              |
| Midlothian                 | 556,000                              |
| West Lothian               | 1,143,000                            |
| <b>Total</b>               | <b>6,118,000</b>                     |

- 2) To note that an indicative budget for 2015/16 would be developed and reported at a future Board meeting in 2014/15.
- 3) To note the risks identified in paragraph 5 of the Treasurer's report.

(Reference – report by the Treasurer, submitted.)

### **3 Budget Report 2014-2016**

The Assessor provided an overview of the expected costs, income and risk to the Board within the budget provision for the financial years 2014 to 2016.

The Board's Corporate Plan and Service Plan for 2014 to 2016 were also submitted.

#### **Decision**

- 1) To note the report.
- 2) To ask the Assessor and Electoral Registration Officer to keep the Board informed of developments with the Renfrewshire test case and any potential associated risks.

(Reference – report by the Assessor and Electoral Registration Officer, submitted.)

#### **4 Proposed Closure of Lothian Valuation Joint Board Offices for the Period Between Christmas and New Year 2014**

The Assessor and Electoral Registration Officer had sought the views of Lothian Valuation Joint Board staff on a proposal to close the Board's offices for the period between Christmas and New Year 2014. The majority of staff members had indicated their support for the proposed closure.

##### **Decision**

- 1) To close the Lothian Valuation Joint Board offices for the three day period between Christmas and New Year 2014.
- 2) To note that staff would be required to use two days from their annual leave entitlement but that an additional day's special leave would also be allocated to each staff member.

## Projected Outturn 2013/14

17<sup>th</sup> March 2014


### 1 Purpose of report

This report summarises the projected revenue budget outturn position to 31<sup>st</sup> March 2014. The report is based on period 10 expenditure at 31<sup>st</sup> January 2014 and has been prepared in consultation with the Assessor.

### 2 Main Report

#### Projected Revenue Outturn

2.1 The table below compares projected revenue outturn 2013/14 with the budget. The projected outturn of £6.009m has increased by £0.004m from the forecast reported to the Board in November 2013.

|  | Full-year forecast to 31.03.14 |                  |              |
|---|--------------------------------|------------------|--------------|
|   | Budget                         | Projected        | Variance     |
|   | £'000                          | Outturn<br>£'000 | £'000        |
| <b>Expenditure</b>  |                                |                  |              |
| Employee costs  | 4,539                          | 4,370            | (169)        |
| Premises costs  | 625                            | 614              | (11)         |
| Transport costs   | 113                            | 99               | (14)         |
| Supplies & Services   | 712                            | 784              | 72           |
| Third Party Payments  | 95                             | 109              | 14           |
| Support Services  | 80                             | 70               | (10)         |
| <b>Gross Expenditure</b>  | <b>6,164</b>                   | <b>6,046</b>     | <b>(118)</b> |
| <b>Income</b>   |                                |                  |              |
| Sales, Fees & Charges   | (43)                           | (35)             | 8            |
| Interest  | (3)                            | (2)              | 1            |
| <b>Total income</b>   | <b>(46)</b>                    | <b>(37)</b>      | <b>9</b>     |
| <b>Net Expenditure</b>  | <b>6,118</b>                   | <b>6,009</b>     | <b>(109)</b> |

#### Forecasts to 31<sup>st</sup> March 2014

2.2 At this stage, the projected outturn indicates a forecast of £6.009m which would result in a net under spend of £0.109m. The principal reasons for the variance are as follows:

(a) **Employee cost - under spend £0.169m**

This is due to the ongoing review of vacant posts, staff turnover factor, the saving associated with two staff leaving through early release and a reduction in the forecast cost of canvas staff. The one-off costs associated with early release have been off-set against the balance held to fund such costs. The final outturn of canvas costs could yet differ to those included in this report, however it is currently anticipated that any increase would be contained within the revenue budget.

(b) **Premises costs - under spend £0.011m**

This is mainly due to a projected under spend on grounds maintenance.

- (c) **Transport costs - under spend £0.014m**  
This is a result of an ongoing review of practices associated with external survey work, and reflects the general decline in construction activity.
- (d) **Supplies and Services – over spend £0.072m**  
This is mainly due to an increase in postage costs which have risen due to an increase in AVPI refresh forms and additional reminders being sent to maximise the canvass return rate. These will help not only in terms of the completeness and accuracy of the electoral register but also as we progress in to IER.
- (e) **Third Party Payments - over spend £0.014m**  
This is a result of a higher than anticipated activity of the Valuation Appeals Committee. This is due to outstanding appeals lodged in respect the 2010 Revaluation and subsequent material change of circumstances appeals, and the increasing complexity both in valuation and legal terms that these appeals present.

- 2.3 Voluntary Early Release (VERA) and Redundancy Schemes were approved by the Board at its meeting on 4th February 2011.
- 2.4 In terms of Section 58 of the Local Government (Scotland) Act 1973, the Board has no specific power to retain reserves; however, unspent funding contributions from constituent councils can be carried forward as creditors to meet future costs associated with early release measures. The Board approved the retention of the under spends for the three-year period 2010-2013 totalling £0.397m. A drawdown of £0.093m has been made during 2013/14, leaving a balance of £0.304m.

### **3 Conclusions**

- 3.1 At this stage, there is a projected net under spend of £0.109m relating to Financial Year 2013/14.
- 3.2 The Board has no power to establish a general reserve; however a creditor has been set-aside to cover the cost of staffing early release measures. The balance available to the Board at 31<sup>st</sup> January 2014 is £0.304m.

### **4 Recommendations**

- 4.1 The Board is recommended to note the projected outturn position for 2013/14.

**Hugh Dunn,  
Treasurer.**

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|                           |                                 |
|---------------------------|---------------------------------|
| <b>Appendices:</b>        | None                            |
| <b>Contact/Tel:</b>       | Mr. T.MacDonald: 0131 469 3078  |
| <b>Background Papers:</b> | Held at the Office of Treasurer |



## **Annual Investment Strategy**

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**17 March 2014**

### **1. Introduction**

1.1 The purpose of this report is to propose an Investment Strategy for 2014/15.

### **2. Annual Investment Strategy**

2.1 The Board currently maintains its bank account as part of the City of Edinburgh Council's group of bank accounts. Any cash balance is effectively lent to the Council, but is offset by expenditure undertaken by the City of Edinburgh Council on behalf of the Board. Interest is given on month end net indebtedness balances between the Council and the Board in accordance with the Local Authority (Scotland) Accounts Advisory Committee's (LASAAC) Guidance Note 2 on Interest on Revenue Balances (IoRB). These arrangements were put in place given administration arrangements with the City of Edinburgh Council and the relatively small investment balances which the Board has. Although the investment return will be small, the Board will gain security from its counterparty exposure being to the City of Edinburgh Council.

### **3. Recommendations**

3.1 It is recommended that the Committee approves the Annual Investment Strategy in Appendix 1.

**Hugh Dunn**  
Treasurer

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#### **Appendix**

Appendix 1 – Annual Investment Strategy

#### **Contact/tel**

Innes Edwards, Tel: 0131 469 6291  
(innes.edwards@edinburgh.gov.uk)



# APPENDIX 1

## Annual Investment Strategy

### (a) Treasury Management Policy Statement

1. The Board defines its Treasury Management activities as:

*The management of the Board's investments, its banking, money market and capital market transactions; the effective control of the risks associated with those activities; and the pursuit of optimum performance consistent with those risks.*

2. The Board regards the successful identification monitoring and control of risk to be the prime criteria by which the effectiveness of its treasury management activities will be measured. Accordingly, the analysis and reporting of treasury management activities will focus on their risk implications for the organisation.
3. The Board acknowledges that effective treasury management will provide support towards the achievement of its business and service objectives. It is therefore committed to the principles of achieving value for money in treasury management, and to employing suitable comprehensive measurement techniques, within the context of effective risk management.

Treasury Management is carried out on behalf of the Board by the City of Edinburgh Council. The Board therefore adopts the Treasury Management Practices of the City of Edinburgh Council. The Board's approach to investment is a low risk one, and its investment arrangements reflect this.

### (b) Permitted Investments

The Board will maintain its banking arrangement with the City of Edinburgh Council's group of bank accounts. The Board has no Investment Properties and makes no loans to third parties. As such the Board's only investment / counterparty exposure is to the City of Edinburgh Council.

### (c) Prudential Indicators

The Board has no Capital Programme and therefore also has no long term borrowing. The indicators relating to debt are therefore not relevant for the Board. By virtue of the investment arrangements permitted in (b) above, all of the Board's investments are variable rate, and subject to movement in interest rates during the period of the investment.

# Lothian Valuation Joint Board

## Annual Audit Plan 2013/14



Prepared for Lothian Valuation Joint Board  
February 2014

Audit Scotland is a statutory body set up in April 2000 under the Public Finance and Accountability (Scotland) Act 2000. We help the Auditor General for Scotland and the Accounts Commission check that organisations spending public money use it properly, efficiently and effectively.

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# Summary

## Introduction

1. Our audit is focused on the identification and assessment of the risk of material misstatement in the Lothian Valuation Joint Board's financial statements. This report summarises our assessment of the key challenges and risks facing the Lothian Valuation Joint Board ("the Board") and sets out the audit work that we propose to undertake in 2013/14. Our plan reflects:
  - the risks and priorities facing the Board
  - current national risks relevant to local circumstances
  - the impact of changing international auditing and accounting standards
  - our responsibilities under the Code of Audit Practice as approved by the Auditor General for Scotland
  - issues brought forward from previous audit reports.

## Summary of planned audit activity

2. Our planned work in 2013/14 includes:
  - an audit of the financial statements and provision of an opinion on whether:
    - they give a true and fair view of the financial position of the Lothian Valuation Joint Board as at 31 March 2014 and its income and expenditure for the year then ended
    - the accounts have been properly prepared in accordance with the Local Government (Scotland) Act 1973 and the 2013 Code of Practice on Local Authority Accounting in the United Kingdom (the Code)
  - a review and assessment of the Board's governance and performance arrangements in a number of key areas including a review of the adequacy of internal audit and the governance statement

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# Responsibilities

3. The audit of the financial statements does not relieve management or the Board, as the body charged with governance, of their responsibilities.

## Responsibility of the appointed auditor

4. Our responsibilities, as independent auditor, are established by the Local Government (Scotland) Act 1973 and the Code of Audit Practice, and guided by the auditing profession's ethical guidance.
5. Auditors in the public sector give an independent opinion on the financial statements. We also review and report on the arrangements set in place by the audited body to ensure the proper conduct of its financial affairs and to manage its performance and use of resources. In doing this, we aim to support improvement and accountability.

## Responsibility of the Treasurer

6. It is the responsibility of the Treasurer, as the appointed "proper officer", to prepare the financial statements in accordance with relevant legislation and the Code of Practice on Local Authority Accounting in the United Kingdom (the Code). This means:
  - acting within the law and ensuring the regularity of transactions by putting in place appropriate systems of internal control
  - maintaining proper accounting records
  - preparing financial statements timeously which give a true and fair view of the financial position of the Board as at 31 March 2014 and its expenditure and income for the year then ended.

## Format of the accounts

7. The financial statements should be prepared in accordance with the Code which constitutes proper accounting practice.

# Audit Approach

## Our approach

8. Our audit approach is based on an understanding of the characteristics, responsibilities, principal activities, risks and governance arrangements of the Board. We also consider the key audit risks and challenges in the local government sector generally. This approach includes:
  - understanding the business of the Board and the risk exposure which could impact on the financial statements
  - assessing the key systems of internal control, and considering how risks in these systems could impact on the financial statements
  - identifying major transaction streams, balances and areas of estimation and understanding how the Board will include these in the financial statements
  - assessing and addressing the risk of material misstatement in the financial statements
  - determining the nature, timing and extent of the audit procedures necessary to provide us with sufficient audit evidence as to whether the financial statements give a true and fair view.
9. We have also considered and documented the sources of assurance which will make best use of our resources and allow us to focus audit testing on higher risk areas during the audit of the financial statements. The main areas of assurance for the audit come from planned management action and reliance on systems of internal control. Management action being relied on for 2013/14 includes:
  - comprehensive closedown procedures for the financial statements accompanied by a timetable issued to all relevant staff (the Board utilises the financial systems of the City of Edinburgh Council and follows the closedown procedures and timetables of the Council)
  - clear responsibilities for preparation of financial statements and the provision of supporting working papers
  - delivery of unaudited financial statements to agreed timescales with a comprehensive working papers package
  - completion of the internal audit programme for 2013/14.
10. Auditing standards require internal and external auditors to work closely together to make best use of available audit resources. We seek to rely on the work of internal audit wherever possible and as part of our planning process we carry out an early assessment of the internal audit function. Internal audit is provided by the internal audit service within City of Edinburgh Council. Overall, we concluded that the internal audit service operates in accordance with Public Sector Internal Audit Standards (PSIAS) and has sound documentation standards and reporting procedures in place.

11. We plan to place formal reliance on aspects of the work of internal audit in the following areas to support our opinion on the financial statements:
  - City of Edinburgh Council systems operated on behalf of the board, specifically payroll and accounts payable. Where internal audit test controls within the council's systems we expect the sample to include transactions relating to Lothian Valuation Joint Board
  - Audit work carried out in support of the Annual Governance Statement for inclusion with the financial statements.

## Materiality

12. International Standard on Auditing 320 provides guidance on the concept of materiality. We consider materiality and its relationship to audit risk when planning the nature, timing and extent of our audit and conducting our audit procedures. Specifically with regard to the financial statements, we assess the materiality of uncorrected misstatements, both individually and collectively.
13. When considering, in the context of a possible qualification, whether the misstatement of an item, or a number of items taken together, is material in terms of its monetary value, we use professional judgement and experience and internal guidelines from peers. An item may be judged material for reasons other than its monetary value. An inaccuracy, which would not normally be regarded as material, may be important for other reasons. When such an item affects a critical point in the accounts, its materiality has to be viewed in a narrower context (for example the failure to achieve a statutory requirement, or an item contrary to law). Such matters would normally fall to be covered in an explanatory paragraph in the independent auditor's report.

## Reporting arrangements

14. The Local Government (Scotland) Act 1973 requires that unaudited financial statements are presented to the Board and Controller of Audit within three months of the end of the financial year. The Controller of Audit requires audit completion and issue of an independent auditor's report (opinion) by 30 September each year. A high level timetable is included at Appendix A of this plan, which takes account of submission requirements and planned Board meeting dates. A more detailed timetable will be agreed with the Treasurer in due course.
15. Matters arising from our audit will be reported on a timely basis and will include agreed action plans. Draft reports will be issued to the relevant officers to confirm factual accuracy. Responses to draft reports are expected within three weeks of submission. A copy of all final agreed reports will be sent to the Depute Assessor, the Treasurer, Internal Audit and Audit Scotland's Best Value & Scrutiny Improvement Group.
16. We will provide an independent auditor's report to the Board and the Accounts Commission that the audit of the financial statements has been completed in accordance with applicable statutory requirements. After completion of the audit we will provide Members and the Controller of Audit with an annual report on the audit containing observations and



recommendations on significant matters which have arisen during the course of the audit. All annual reports produced are published on Audit Scotland's website: ([www.audit-scotland.gov.uk](http://www.audit-scotland.gov.uk)).

17. Planned outputs for 2013/14 are summarised at Exhibit 1.

**Exhibit 1: Planned outputs**

| Planned outputs   | Final report issued by |
|---|------------------------|
| <b>Governance</b>   |                        |
| Annual Audit Plan   | 28 February 2014       |
| <b>Financial statements</b>   |                        |
| Report to the Board in terms of ISA 260 (Communication of audit matters to those charged with governance) | September 2014 (tbc)   |
| Independent auditor's report on the financial statements  | 30 September 2014      |
| Annual report to Members and the Controller of Audit  | 31 October 2014        |

**Quality control**

18. International Standard on Quality Control (UK and Ireland) 1 (ISQC1) requires that a system of quality control is established, as part of financial audit procedures, to provide reasonable assurance that professional standards and regulatory and legal requirements are being complied with and that the independent auditor’s report or opinion is appropriate in the circumstances. The foundation of our quality framework is our Audit Guide, which incorporates the application of professional auditing, quality and ethical standards and the Code of Audit Practice issued by Audit Scotland and approved by the Accounts Commission. To ensure that we achieve the required quality standards Audit Scotland conducts peer review, internal quality reviews and has engaged the Institute of Chartered Accountants of Scotland (ICAS) to conduct a programme of external review.
19. As part of our commitment to quality and continuous improvement, Audit Scotland will periodically seek your views on the quality of our service provision. We do, however, welcome feedback at any time and this may be directed to the engagement lead, Stephen O'Hagan.

**Independence and objectivity**

20. Auditors appointed by Audit Scotland must comply with the Code of Audit Practice. When auditing the financial statements, auditors must also comply with professional standards issued by the Auditing Practices Board (APB) and those of the professional accountancy bodies. These standards impose stringent rules to ensure the independence and objectivity of auditors. Audit Scotland has in place robust arrangements to ensure compliance with these standards including an annual “fit and proper” declaration for all members of staff. The

arrangements are overseen by the Assistant Auditor General, who serves as Audit Scotland's Ethics Partner.

21. Auditing and ethical standards require the appointed auditor to communicate any relationships that may affect the independence and objectivity of audit staff. We are not aware of any such relationships pertaining to the audit of the Board.

# Audit issues and risks

## Financial Statements Audit

22. Based on our discussions with staff, attendance at Board meetings and a review of supporting information, we have identified the following main financial statements risk areas for your organisation.
23. **Capital Accounting:** The Board's Fixed Asset Register does not individually itemise assets that were owned and controlled by the board prior to 2007/08. The Board has recently carried out a corporate refresh of IT equipment and the absence of a detailed asset register covering all assets increases the risk that the Financial Statements will not reflect the actual assets held.
24. The Board has agreed to carry out work on its fixed asset register to reflect the ICT refresh programme. We will review and perform sample testing of asset register movements as part of our Financial Statements audit work.

## Wider issues and risks

25. **Cost Pressures:** The Board continues to manage the provision of services under a 2011/12 level flat cash budget, which will require to be maintained during 2014/15 following Board approval for a further year of flat cash requisitions for 2014/15. Increases in service demand could adversely affect the Board's ability to maintain a balanced financial position for the year. The Board has an established track record of managing expenditure pressures within its budgetary provision and we will continue to monitor the Board's position through the course of our audit.

# Fees and resources

## Audit fee

26. In determining the audit fee we have taken account of the risk exposure of the Board, the management assurances in place, and the level of reliance we plan to take from the work of internal audit. We have assumed receipt of a complete set of unaudited financial statements and comprehensive working papers package by 18 June 2014.
27. The agreed audit fee for the 2013/14 audit of the Board is £7,020 as summarised in Exhibit 2. Our fee covers:
- all of the work and outputs described in this plan
  - a contribution towards the costs of national performance studies and statutory reports by the Controller of Audit and the work of the Accounts Commission
  - attendance at Board meetings as appropriate
  - access to advice and information on relevant audit issues
  - travel and subsistence costs.

### Exhibit 2: Audit fee

| Description   | Audit fee | Audit fee | Audit fee | Audit fee |
|---|-----------|-----------|-----------|-----------|
|   | 2010/11   | 2011/12   | 2012/13   | 2013/14   |
| Total audit fee                                     | £7,615    | £7,355    | £7,020    | £7,020    |
| % cash reduction on prior year                      | £185      | £260      | £335      | £0        |
| Cumulative % real reduction, including GDP deflator | -4.6%     | -9.2%     | -15.2%    | -16.9%    |

28. Where our audit cannot proceed as planned through, for example, late receipt of the unaudited financial statements or being unable to take planned reliance from the work of internal audit, a supplementary fee may be levied. An additional fee may also be required in relation to any work or other significant exercises outwith our planned audit activity.

## Audit team

29. Stephen O'Hagan, Senior Audit Manager, Audit Services is your appointed auditor. The local audit team will be led by Carol Foster who will be responsible for the day to day management of the audit and who will be your primary contact. Details of the experience and skills of our team are provided at Appendix B. The core audit team will call on other specialist and support staff, as necessary.

# Appendix A - Financial statements audit timetable

| Key stage  | Date                     |
|--|--------------------------|
| Submission of unaudited financial statements with working papers package   | By 18 June 2014          |
| Planned Board approval of unaudited financial statements   | 27 June 2014             |
| Progress meetings with lead officers on emerging issues  | As required during audit |
| Latest date for final clearance meeting with Treasurer   | By 25 August 2014        |
| Agreement of unsigned financial statements for Board agenda, and issue of report to the Board on the audit of financial statements (ISA 260) | By 25 August 2014 (tbc)  |
| Board Meeting date   | 1 September 2014 (tbc)   |
| Independent auditors report signed   | By 30 September 2014     |
| Annual report to Members and the Controller of Audit   | By 30 September 2014     |

# Appendix B - Audit team

A summarised curriculum vitae for each core team member is set out below:

**Stephen O'Hagan, CPFA**

**Senior Audit Manager**

Stephen has over 17 years experience of public sector audit with Audit Scotland, covering local government, central government, health and the education sector. Prior to joining Audit Scotland, Stephen worked in local government finance for 5 years.

**Carol Foster, ACA**

**Senior Auditor**

Carol has over 8 years experience of public sector audit with Audit Scotland, covering local government, central government and the health sector. Previously Carol has worked in internal audit in a Scottish local authority and the private sector on a range of public and private sector audits.

**Ross McDonald**

**Auditor - Professional Trainee**

Ross joined Audit Scotland's Health and Local Government Team in October 2011 and will be embarking on his final year of the ICAS training programme in August 2013.

# ASSESSOR'S QUARTERLY PROGRESS REPORT TO THE JOINT BOARD



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**17 March 2014**

## **1.0 PURPOSE OF REPORT**

To advise and update members as to the service overview and priorities, current issues and the future direction of the Valuation Joint Board.

## **2.0 ELECTORAL REGISTRATION SERVICE OVERVIEW AND PRIORITIES**

### **2.1 Electoral Registration – Service Overview 12<sup>th</sup> November – 7<sup>th</sup> March 2014**

#### **2.1.1 2013/14 Canvass**

The 2013/14 canvass commenced with the delivery of forms by Royal Mail from 9<sup>th</sup> October 2013. As you may recall the canvass period was delayed by Parliament to improve the completeness and accuracy of the register prior to the transition to individual electoral registration.

Reminder canvass forms were delivered to matched households by Royal Mail from 22<sup>nd</sup> November 2013. 176 canvassers were employed to visit approximately 75,000 unmatched households.

A final reminder was issued to all households who had failed to return a completed canvass form on 5<sup>th</sup> February 2014. This reminder although not required by legislation was considered appropriate because of the heightened electoral activity this year.

In line with legislative requirements 22,696 deletion letters have been issued to electors who have failed to return a canvass form and who could not be matched to Council Tax payers data.

I am delighted to say that the door to door canvass visits, added reminder and perhaps media coverage has resulted in an increased return rate this year. The overall hard return increased from 78% to 83%.

The following table gives a break down of the electorate number in each local authority area.

|                   | Canvass Return Rate |         | Number of Electors |               |
|-------------------|---------------------|---------|--------------------|---------------|
|                   | 2012                | 2013/14 | 1 December 2012    | 10 March 2014 |
| City of Edinburgh | 85                  | 88      | 345,150            | 358,653       |
| East Lothian      | 93                  | 94      | 78,226             | 79,880        |
| Midlothian        | 94                  | 94      | 65,064             | 66,962        |
| West Lothian      | 92                  | 93      | 131,149            | 133,906       |
| Lothian Total     | 88                  | 90      | 619,589            | 639,401       |

### 2.1.2 Absent Voters List

As at 1<sup>st</sup> November 2013 the number of postal voters on the list was 100,810.

As a result mainly of request for postal voting applications during the canvass 52,000 postal vote application forms have been issued. There are approx 4,500 which are still to be processed and we continue to receive returned applications on a daily basis. The number of postal voters will continue to increase.

At 7<sup>th</sup> March the number of postal voters on the list is 103,859.

### 2.1.3 European Parliamentary Election 22<sup>nd</sup> May 2014

Preparation towards the European Parliamentary Elections is progressing as planned. Polling district boundary changes have been applied to the electoral management system.

27,000 EU voter registration application forms have been issued to European Union citizens to allow them to register to vote in this country at the European Parliamentary Elections if they choose, rather than their home state. To date just over 6,000 applications have been returned.

The first dispatch of poll cards and postal poll letters are expected to be delivered to electors around 17<sup>th</sup>/18<sup>th</sup> April. Postal vote packs should be delivered around 2<sup>nd</sup> /3<sup>rd</sup> May.

There will be subsequent issues for new and altered electors, postals and proxies.

The following table gives deadline dates when applications **must be received by me**.



| <b>Application deadlines</b>   |                              |
|--|------------------------------|
| Register to vote   | Tuesday 6 May 2014           |
| New postal vote applications (including proxies applying to vote by post)  | 5pm on Wednesday 7 May 2014  |
| To cancel or alter postal and proxy votes, or to change from postal to proxy voting  | 5pm on Wednesday 7 May 2014  |
| New proxy vote applications  | 5pm on Wednesday 14 May 2014 |
| Applications, made after 5pm on 14 May, to vote by proxy on the grounds of a medical emergency or where you learn you cannot go to the polling station because of work reasons | 5pm on Thursday 22 May 2014  |

#### **2.1.4 Scottish Independence Referendum 18<sup>th</sup> September 2014**

Each household received both a household form and a young person's voter registration form during the 2013/14 canvass. The number of young electors, currently on the local government register or young persons polling list, who will be under 18 years on 18<sup>th</sup> September 2014 is 13,306.

Young persons who are not currently registered and where we have names and addresses supplied by education bodies will be issued a further invitation to register during March.

We continue to build up contacts with a view to improve registration rates of young persons, students and transient persons living in Lothian. As well as improving the register for the Scottish Independence Referendum it will ensure a smoother transition to individual electoral registration post Referendum.

#### **2.1.5 Transition to Individual Electoral Registration**

Lothian Valuation Joint Board is well represented by senior staff on the various groups and committees that have been formed to ensure legislation, IT capabilities, training and delivery are fit for purpose.

We have commenced work on job descriptions for call centre staff and canvassers and appropriate furniture, PCs, telephones etc. are being sourced to ensure the team is recruited, trained and ready for duties required during both the referendum period and mainly for the transition to IER which commences on 19<sup>th</sup> September 2014.

Negotiations with printers is well underway and the contract should be in place in the very near future. All household enquiry forms, individual application forms and envelopes are prescribed with the majority of letters either being prescribed or strongly recommended.

Staff continue to be kept informed of progress and are currently undergoing Disclosure Scotland checks as required by the Cabinet Office.

## **2.2 Electoral Registration – Service Priorities March 2014 – June 2014**

### **2.2.1 The service priorities over the next 3 months**

- Distribute the 2014 Electoral Register;
- Carry out reminder issue to young electors;
- Apply all EU citizen European Parliamentary Election application forms;
- Apply absent voting requests as received;
- Update the electoral register to include new electors, amend registration data and delete as required;
- Prepare for European parliamentary Election;
- Continue preparation work for transition to individual electoral registration.

## **3.0 COUNCIL TAX OVERVIEW AND PRIORITIES**

### **3.1 Council Tax – Service Overview 26<sup>th</sup> November 2013 – 7<sup>th</sup> March 2014**

#### **3.1.1 Council Tax – New Dwellings**

As at 11<sup>th</sup> November 2013 there were 397,856 chargeable dwellings in Lothian which has risen very slightly to 399,130 as at 7<sup>th</sup> March 2014, an increase of 1,274 dwellings over 3 months.

#### **3.1.2 Council Tax – Altered Bands**

During the period, as a result of alterations carried out prior to the date of sale and re-appraisal of bandings, the bandings of 93 dwellings have been altered. The number of band changes remains at a low level.

#### **3.1.3 Council Tax – Altered Houses with no sales**

During the period, the records of 489 dwellings have been updated, as a result of alteration work being carried out to existing dwellings. As previously reported the updated information should improve the time taken to alter the bands of any altered dwellings which are subsequently sold and also ensure preparation for any future Council Tax revaluation or property tax.

### **3.1.4 Council Tax – Proposals and Appeals**

The numbers of Council Tax proposals/appeals outstanding continues to stand at reasonable levels. As at 7<sup>th</sup> March 2014 there were 50 cases outstanding. Appeal hearings continue to be arranged regularly to ensure the disposal of cases at least equates to the number received thus maintaining low numbers outstanding.

### **3.2 Council Tax – Service Priorities March 2014 – June 2014**

The main service priorities in Council Tax are as normal:-

- Insertion of the dwelling in the Council Tax List in accordance with performance targets;
- Alteration of Council Tax Bands for sold houses that had been altered prior to sale;
- Update records for subjects which have been altered and not sold;
- Continue to resolve proposals and appeals against Council Tax banding;
- Continue with the transfer of house data from paper to electronic format.

## **4.0 NON DOMESTIC RATING OVERVIEW AND PRIORITIES**

### **4.1 Non-Domestic Rating – Service Overview 26<sup>th</sup> November 2013 – 7<sup>th</sup> March 2014**

#### **4.1.1 Running Roll**

My professional and technical staff have continued to survey and value subjects that have been newly constructed, altered or demolished. From 12<sup>th</sup> November 2013 to 7<sup>th</sup> March 2014, there have been 404 additions, 467 valuation alterations and 246 deletions. This is an increase in activity over previous quarters.

#### **4.1.2 Running Roll Appeals**

As at 11<sup>th</sup> November the number of outstanding running roll appeals stood at 528; the number of appeals outstanding as at 7<sup>th</sup> March was 532. Courts to deal with this type of appeal are scheduled to continue to the end of the calendar year. We are now in a period of continual receipt and disposal of appeals at relatively low numbers.

#### **4.1.3 Lands Tribunal and Lands Valuation Appeal Courts**

I am pleased to say that appellants for a Distribution Warehouse and Exclusive Use Venues are no longer proceeding to the Lands Tribunal. Unfortunately much of the work had already been carried out and legal costs incurred. Subjects awaiting hearing by the Lands

Tribunal for Scotland include, Edinburgh Airport, Clinics & Health Centres, Tennis Centres, Ikea, a Large Industrial unit, and Telecommunication sites. Hearings are expected to re-commence mid-2014.

The Lands Valuation Appeal Court sat during the week commencing 10<sup>th</sup> March with one Lothian appeal heard.

## 4.2 Non-Domestic Rating – Service Priorities March 2014 – June 2014

The service priorities in Non-Domestic Rating are:-

- Prepare cases as may be required by the Valuation Appeal Committee;
- Prepare cases as may be required by the Lands Tribunal for Scotland;
- Schedule and action the disposal of running roll appeals;
- Survey and value new property or alterations to existing properties to ensure the Valuation Roll is as complete and accurate as possible;
- Continue to update databases with rent, cost, turnover and throughput information to ensure analysis is as complete and accurate as possible.

## 5.0 HUMAN RESOURCES

### 5.1 UNISON

Regular JCC meetings continue to be held. Two policies have recently been agreed and further review of policies are under discussion. There are no outstanding issues or concerns.

### 5.2 Staffing

I am pleased to say that we were successful in recruiting a replacement IT Support Manager.

I am preparing job descriptions and hope to advertise for call centre staff and canvass staff to commence work around July 2014.

We have introduced a Policy for the Management of Work Related Stress which has been agreed with Unison and notified to staff. **Appendix 1**

### 5.3 Equalities

I have no equalities issue at present. I continue to work towards reaching appropriate equalities reporting targets.

## **6.0 RISK MANAGEMENT AND INFORMATION TECHNOLOGY**

### **6.1 Risk**

The risk register continues to be updated at appropriate management meetings ensuring that all risks are considered and mitigated as soon as practicable. The strategic risk register continues to be reviewed and updated on a regular basis. Further job specific risk registers continue to be developed to meet audit recommendations.

### **6.2 Information Technology**

My IT team have continued to be heavily involved in hardware, software and premises security measures required by the Cabinet Office for the introduction of individual electoral registration.

Large screen monitors have been purchased to improve processing of A3 forms which will be the main size of form in use under individual electoral registration.

We are currently considering the use of tablets for canvassers to use for individual electoral registration.

An updated internet and email policy has been agreed with Unison and is now on our intranet. Staff have been briefed on the contents and need for compliance.

## **7.0 BUILDING ISSUES**

### **7.1 Repair and Maintenance**

It has been necessary to have a full inspection of the air conditioning, facilities and services as ongoing problems have not been able to be resolved.

Inherent faults have been discovered in the air conditioning system and works to rectify the problems arranged. Likewise the installation of the WCs and WHBs have not been carried out properly and the pipework needs to be repaired and re-aligned.

In preparation for additional staffing we are currently assessing the requirement for additional cabling and power and media outlets.

## **8.0 FINANCIAL IMPLICATIONS**

There are no financial implications within this report.

## **9.0 RECOMMENDATIONS**

The Joint Board is requested to approve the Policy for the Management of Work Related Stress.

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

**Joan M Hewton  
ASSESSOR & ERO**

**10<sup>th</sup> March 2013**



# POLICY FOR THE MANAGEMENT OF WORK-RELATED STRESS

March 2014

POLICY FOR THE MANAGEMENT OF WORK-RELATED STRESS  
(covering all employees)

# CONTENTS

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# POLICY ON MANAGEMENT OF WORK RELATED STRESS

(covering all employees)

## 1 INTRODUCTION

- 1.1 The Joint Board is committed to protecting the health, safety and welfare of our employees. The Lothian Valuation Joint Board recognises that workplace stress is a health and safety issue and acknowledges the importance of identifying and reducing workplace stressors.
- 1.2 This policy will apply to all Lothian Valuation Joint Board employees. Managers are responsible for implementation and Heads of Department are responsible for providing the necessary resources.

## 2 DEFINITION OF STRESS

- 2.1 The Health and Safety Executive define stress as *“the adverse reaction people have to excessive pressure or other types of demand placed on them”*. This makes an important distinction between pressure, which can be a positive state if managed correctly, and stress, which can be detrimental to health. An expanded definition of stress is given in Appendix 1

## 3 AIMS OF THE POLICY

- 3.1 The aim of this policy is to assist in the identification and reduction of stressors in the workplace, especially in the key categories of the HSE risk factors as described in 6.1.
- 3.2 The policy will seek to:
  - a) Raise awareness generally of stress, risk factors and the signs and symptoms of stress in the workplace and how personal stress can be managed. Where necessary appropriate training will be provided;
  - b) Promote a culture that recognises that reactions to stress will vary from person to person, identify those adversely affected and provide appropriate support to those employees at these times;
  - c) Encourage managers to pro-actively deal with stress before it becomes a health issue e.g. by effectively managing and matching employees' abilities, skill levels and workloads; and
  - d) Ensure that risk factors associated with stress are identified by line management using the process of risk assessment.

## 4 POLICY STATEMENT

- 4.1 In seeking to ensure the effectiveness of this policy, the Lothian Valuation Joint Board will:
- a) Identify, as far as is reasonably practicable, all workplace stressors, and conduct risk assessments to eliminate stress, or control the risks from stress. Risk assessments will be regularly reviewed;
  - b) Consult with staff representatives on the implementation of all proposed action relating to the prevention of workplace stress;
  - c) Provide adequate resources to ensure the implementation of this policy; and
  - d) Provide confidential counselling for staff affected by stress caused by either work or external factors.

## 5 LEGAL FRAMEWORK

- 5.1 Although there is currently no specific statutory legislation dealing with stress, under the Health and Safety at Work Act 1974 employers must take all reasonably practicable measures to protect the health, safety and welfare of employees at work. There is, however, a growing legal framework in which the courts and tribunals have adjudicated on stress cases.
- 5.2 Additionally, the Management of Health and Safety at Work Regulations 1999 require employers to assess health and safety risks and to introduce prevention and control measures based on those risk assessments.

## 6 MANAGEMENT STANDARDS

- 6.1 In 2005 the Health and Safety Executive introduced 'Tackling Stress: The Management Standards Approach'. The Management Standards cover six key areas of work design that, if not properly managed, are associated with poor health and well-being, lower productivity and increased sickness absence. In other words, the six Management Standards cover the primary sources of stress at work. These are:
- a) **Demands** – such as workload, work patterns and the work environment.
  - b) **Control** – such as how much say the person has in the way they do their work.
  - c) **Support** – such as the encouragement and resources provided by the organisation, line management and colleagues.
  - d) **Relationships** – such as promoting positive working to avoid conflict and dealing with unacceptable behaviour.
  - e) **Role** – such as whether people understand their role within the organisation and whether the organisation ensures that they do not have conflicting roles.
  - f) **Change** – such as how organisational change (large or small) is managed and communicated in the organisation.

7.1 The roles and responsibilities for the effectiveness of this Policy are set out below. It should be noted that, in each instance, the list is not exhaustive:-

## 7.2 **Manager's Responsibilities**

It is the responsibility of Managers to:

- a) Conduct and implement recommendations of risk assessments within their area of responsibility;
- b) Ensure that staff are fully trained to discharge their duties;
- c) Ensure that staff are provided with meaningful developmental opportunities;
- d) Ensure good communication with employees, particularly where there are, for example, service provision and procedural changes;
- e) Monitor workloads to ensure that people are not overloaded;
- f) In accordance with the Lothian Valuation Joint Board's Managing Attendance Policy, conduct "return to work interviews" immediately after all periods of sickness absence;
- g) Monitor working hours and overtime to ensure that staff are not overworking;
- h) Attend training related to good management practice and health and safety in general;
- i) In accordance with the Lothian Valuation Joint Board's Policy on Fair Treatment at Work, ensure that inappropriate behaviour is not tolerated within their area of responsibility, also ensuring that the provisions of the policy are fully implemented; and
- j) Be vigilant and offer support to an employee who is experiencing both work and/or non work-related stress.

## 7.3 **Employee's Responsibilities**

Employees have a shared responsibility for dealing with the issue of stress, working with managers towards the common aim of ensuring that potential or existing problems are identified and dealt with at an early stage. This will involve both personal and work-related stress.

Therefore, employees should:

- a) Take responsibility for managing their workload;
- b) Raise issues of concern with their safety representative, line manager or with Occupational Health; and
- c) Accept opportunities for counselling when recommended.

## 7.4 **Responding to stress related concerns**

Where it is identified that the stress causing concern has arisen outside the workplace in the employee's domestic life, their attention should be drawn to the support measures available to them. These include information leaflets, Lothian Valuation Joint Board policies and procedures which can support employees with family care or dependency needs. Where necessary, the help of the occupational health service provider can be sought through the assistance of Human Resources staff.

## **8 INDIVIDUAL STRESS RISK ASSESSMENT**

- 8.1 Where managers are concerned about an individual's level of stress, e.g. highlighted by high sickness absence, stress documented as the reason for absence by a General Practitioner, or if an individual identifies that they are under undue stress, they should ensure that an Individual Stress Risk Assessment is completed. A copy is given at Appendix 2.

## **9 PROVIDING SUPPORT**

- 9.1 In considering appropriate support, management will take account of the circumstances surrounding the individual case. Managers will discuss problems and explore possible work-related solutions.
- 9.2 These solutions may include consideration of training and development opportunities where gaining new skills and specialist counselling through management referral (e.g. to the Lothian Valuation Joint Board's occupational health service provider).
- 9.3 It is recognised that some employees may not consider it appropriate to discuss their situation with management. In such circumstances, employees should be encouraged to consult with their own doctor regarding any health concerns they may have. Alternatively, employees may wish to access, on a self-referral basis, any confidential telephone counselling/advisory services operated by the Lothian Valuation Joint Board.

## **10 PROVISION OF INFORMATION**

- 10.1 Heads of Departments will ensure that employees are made aware of this policy and are provided with a range of appropriate information to assist understanding of stress and how it can be relieved.
- 10.2 This information may take the form of leaflets, advice from appropriate internal contacts and policy information which is available on the intranet.

## **11 REVIEW**

- 11.1 This Policy is not a local collective agreement and will be reviewed from time to time. The Lothian Valuation Joint Board reserves the right to make changes to the Policy in light of experience or changing circumstances.

# Appendix 1

The HSE defines stress as:

**“The adverse reaction people have to excessive pressure or other types of demands placed upon them.”**

Stress varies at different times in our lives and can occur in personal or workplace situations.

Individuals will have different tolerance levels in response to escalating pressures. Some people like to work under pressure and some do not. However, it is recognised that there will always be some degree of pressure at work.

Under normal circumstances individuals develop coping strategies. However, some individuals, when subjected to prolonged exposure to raised levels of stress and/or short-term exposure to high stress levels, cannot cope. This can lead to physical, psychological or emotional problems.

Where stress occurs in the workplace it is the joint responsibility of employees and employers to manage it. Where it arises from personal circumstances employees need to take the primary responsibility for resolving it, seeking support where necessary. Employers are required to reduce any stress which arises and adversely affects their employees as a result of work.

It is accepted that any job can cause stress and also that it is not just about overwork. Boredom and monotony can also be stressful. Some of the most common causes of stress are:

- dealing with clients or the public
- reduction in resources, reorganisations and lack of job security
- poor working conditions
- threats of violence, harassment and bullying
- lack of childcare or flexibility
- lack of control over work
- too demanding a job or too high a workload
- monotonous or boring work
- lack of training
- excessive hours and shift work
- working in isolation
- working relationships
- unreasonable expectations

The above list is, however, not exhaustive

## Appendix 2

### THE MANAGEMENT OF STRESS INDIVIDUAL STRESS RISK ASSESSMENT

1. As set out in Lothian Valuation Joint Board's Policy for the Management of Work-Related Stress, it is the responsibility of managers to carry out a stress risk assessment and implement recommendations of risk assessments within their area of responsibility.
2. Where managers are concerned about an individual employee's level of stress, e.g. highlighted as the result of an Occupational Health referral, by high sickness absence, stress documented as the reason for absence by a General Practitioner, or if an individual identifies that they are feeling stressed, they should ensure that the employee is interviewed using the questions in the Individual Stress Risk Assessment (ISRA). A blank ISRA form is included in this document.
3. The individual employee should first be given the form and asked to answer the questions by ticking the most appropriate column. Stress affects people in different ways and what one person finds stressful can be normal to another. Managers should not ask individuals to change any of the information in the columns, even if they personally do not agree.
4. The manager and individual should then meet jointly to complete the "comments" column and to agree who will take what action in order to address the causes of the stress. The hazards should be identified from this risk assessment and the Risk Assessment Action Plan (RAAP) completed.
5. The individual employee may wish to have a friend or trade union representative with her/him when she/he meets with their line manager. Where the individual employee identifies the relationship with their line manager as a stressor, attention is drawn to the facility for the individual to discuss the completed ISRA with a person other than their manager e.g. a human resource staff member or other line manager whose participation has been agreed by the individual and her/his line manager.
6. It is the manager's responsibility to ensure that all agreed actions are followed up by the agreed date. If actions or stressors are beyond the control of that manager, they should ensure that these issues are passed up through the line management structure.
7. Actions to be taken in order to reduce the stressor(s) should be documented on the RAAP and reviewed in accordance with the timescales agreed.
8. On the agreed review date it will be necessary to consider whether all action points have been met. Where they have not, then a further review date and actions should be agreed.
9. Once all actions have been completed, the individual may choose to complete the ISRA again to see whether the stressors have been effectively reduced.
10. All documents should be retained in the individual's personal file.

**Individual stress risk assessment**

| Statement  | Never | Seldom | Sometimes | Often | Always | Comments |
|--|-------|--------|-----------|-------|--------|----------|
| I am clear what is expected of me at work                                    |       |        |           |       |        |          |
| I can decide when to take a break  |       |        |           |       |        |          |
| Different groups at work demand things from me that are hard to combine      |       |        |           |       |        |          |
| I know how to go about getting my job done                                   |       |        |           |       |        |          |
| I am subject to personal harassment in the form of unkind words or behaviour |       |        |           |       |        |          |
| I have unachievable deadlines  |       |        |           |       |        |          |
| If work gets difficult, my colleagues will help me                           |       |        |           |       |        |          |
| I am given supportive feedback on the work I do                              |       |        |           |       |        |          |

| Statement  | Never | Seldom | Sometimes | Often | Always | Comments |
|--|-------|--------|-----------|-------|--------|----------|
| I have to work very intensively  |       |        |           |       |        |          |
| I have a say in my own work speed                                      |       |        |           |       |        |          |
| I am clear what my duties and responsibilities are                     |       |        |           |       |        |          |
| I have to neglect some tasks because I have too much to do             |       |        |           |       |        |          |
| I am clear about the goals and objectives for my department            |       |        |           |       |        |          |
| There is friction or anger between colleagues                          |       |        |           |       |        |          |
| I have a choice in deciding how I do my work                           |       |        |           |       |        |          |
| I am unable to take sufficient breaks                                  |       |        |           |       |        |          |
| I understand how my work fits into the overall aim of the organisation |       |        |           |       |        |          |
| I am pressured to work long hours                                      |       |        |           |       |        |          |



| Statement   | Never | Seldom | Sometimes | Often | Always | Comments |
|---|-------|--------|-----------|-------|--------|----------|
| I have a choice in deciding what I do at work                             |       |        |           |       |        |          |
| I have to work very fast  |       |        |           |       |        |          |
| I am subject to bullying at work  |       |        |           |       |        |          |
| I have unrealistic time pressures   |       |        |           |       |        |          |
| I can rely on my line manager to help me out with a work problem          |       |        |           |       |        |          |
| I get help and support I need from colleagues                             |       |        |           |       |        |          |
| I have some say over the way I work                                       |       |        |           |       |        |          |
| I have sufficient opportunities to question managers about change at work |       |        |           |       |        |          |
| I receive the respect at work I deserve from my colleagues                |       |        |           |       |        |          |
| Staff are always consulted about change at work                           |       |        |           |       |        |          |

| <b>Statement</b>  | <b>Never</b>                     | <b>Seldom</b> | <b>Sometimes</b> | <b>Often</b> | <b>Always</b>                | <b>Comments</b> |
|---|----------------------------------|---------------|------------------|--------------|------------------------------|-----------------|
| I can talk to my line manager about something that has upset or annoyed me about work |                                  |               |                  |              |                              |                 |
| My working time can be flexible   |                                  |               |                  |              |                              |                 |
| My colleagues are willing to listen to my work-related problems                       |                                  |               |                  |              |                              |                 |
| When changes are made at work, I am clear how they will work out in practice          |                                  |               |                  |              |                              |                 |
| I am supported through emotionally demanding work                                     |                                  |               |                  |              |                              |                 |
| Relationships at work are strained  |                                  |               |                  |              |                              |                 |
| My line manager encourages me at work   |                                  |               |                  |              |                              |                 |
| <b>Date Completed</b>   | <b>Signature of Line Manager</b> |               |                  |              | <b>Signature of Employee</b> |                 |
|   |                                  |               |                  |              |                              |                 |
|   | <b>Print Name</b>                |               |                  |              | <b>Print Name</b>            |                 |
|   |                                  |               |                  |              |                              |                 |

## RISK ASSESSMENT ACTION PLAN

This Action Plan must be completed where any risk assessment activity highlights a potential stress hazard for the individual employee interviewed. Support is available in this process from your line manager. The Lothian Valuation Joint Board as a whole, and you as a line manager, have a statutory responsibility to identify, assess, and resolve any stress issue which may, if reasonably foreseeable, result in a member of staff suffering from significant harm as a result of any stress related illness.

| Hazard Identified<br>(from risk assessment) | Remedial Action Required | Person Responsible | Review/Completion<br>Date |
|---|--------------------------|--------------------|---------------------------|
|   |                          |                    |                           |
|   |                          |                    |                           |
|   |                          |                    |                           |
|   |                          |                    |                           |
|   |                          |                    |                           |

If you are not the person responsible for any action noted above, then you must discuss with and get agreement from the named person before completing this form. A copy of this completed form must then be passed to the person responsible.

| Date Completed | Signature of Line Manager | Signature of Employee |
|----------------|---------------------------|-----------------------|
|                |                           |                       |
|                | Print Name                | Print Name            |
|                |                           |                       |