

BUDGET REPORT

2016 - 2017



1 INTRODUCTION

The proposed budget provision for the year 2016/17 has been agreed with the Treasurer and his report reflects expected costs, income and risk to the Board.

I will continue with the existing staffing policy where any vacancies that arise are fully considered by the senior management team and take into account the existing financial restrictions and expected workload.

I will endeavour to manage the services within the organisation to meet appropriate performance standards while making every effort to maximise efficiencies. In line with the proposed budget, anticipated staffing levels and expected workload I have prepared Corporate and Service plans and identified performance targets.

The intention for the years 2016/17 is to try to attain good performance within the valuation roll and council tax services, and closely monitor output with reduced staffing levels. Electoral registration continues to progress with individual registration and work will be closely monitored to ensure the electoral register remains as complete and accurate as possible. It is unknown what funding will be provided by the Cabinet Office for 2016/17 and it may be necessary, in line with the agreement reached at the November 2015 meeting, to utilise funds from reserves held by the Board. It should be noted that almost all processes and procedures are statutorily defined and it is therefore essential that I carry them out in line with legislative requirements. I again ask you to note that the processes involved under IER are estimated to cost an extra £468,000 per annum which, after mitigation by reducing other costs remains at £364,000, which is an extremely large amount unfunded at this present time.

The following is a brief overview of the main items within the budget with the Treasurer also providing information in his report

2 PROPOSED BUDGET 2016/17

In line with the Local Government Finance Settlement, the Valuation Joint Board has been asked to maintain revenue spending for 2016/17 at 2012/13 level of £6,118,000 for the fifth year. The Board has no capital budget.

2.1 Unavoidable Budget Increases

There are several budget pressures as a result of unavoidable financial costs relating to pay awards, salary increments, rates payments, and telephony costs.

Additional costs required to provide IER service of approximately £468,000 are not largely included in the 2016/17 budget. As already stated if funding is not provided by the Cabinet Office the Board has agreed the use of reserve funds as a one year temporary measure.

2.1.1 April 2016 Pay Award

Budget provision of 1% has been included for a pay award for the 2016/17 year. The pay award together with increments is estimated to cost £44,000 and is included in the proposed budget.

2.1.2 Rates Costs

The proposed rates cost budget for 2015/16 shows an estimated overall increase of £5,000 which allows for expected and unavoidable increase in rates poundage. The increase is partly as a result of the standard rate poundage increasing by 0.8% but is largely due to the large business supplement increasing from 1.3p to 2.6p.

2.1.4 Supplies and Services Costs

Telephony costs have risen substantially as a result of greater use of this means of communication particularly with the electorate. For 2016/17 telephony costs are estimated to increase by £18,000.

2.2 Unfunded Budget Increases

2.2.1 Individual Electoral Registration

Individual electoral registration is entering its second year of operation and, based on additional costs incurred in 2015/16, the anticipated additional costs for the electoral service is estimated at £468,000. This cost has been mitigated by reducing electoral staff numbers with 3 administration staff leaving during 2015/16 under voluntary early release. £364,000 remains as presently unfunded. Agreement was reached at the November Board meeting to use the creditor balance to address any budget shortfall for 2016/17 and if an IER grant is subsequently received the grant will be used to reduce the level of any drawdown required from the creditor balance.

3 POSSIBLE BUDGET RISKS

3.1 Overview

As the proposed budget reflects only known pressures on an estimated basis, and does not reflect any probable changes in legislation, the risk associated with meeting each line of the

proposed budget for 2016/17 is again high. I will endeavour to meet the proposed budget but will be required to exercise a degree of flexibility in the virement of monies between various headings.

3.2 Electoral Registration

There will almost certainly be a referendum on membership of the European Union. If the experience is similar to that of the Scottish Independence Referendum there was a huge increase in workload with associated costs involved in postage, printing and overtime. Unlike the Returning Officer, the ERO is not specifically funded for duties at elections and referendums.

3.3 Revaluation 2017

The completeness and accuracy of the 2017 Revaluation is largely dependent on good quality information being ingathered with the process of ingathering information having commenced in April 2015, the tone date for the revaluation. A large number of questionnaires and reminders have continued to be issued to a vast array of properties throughout Lothian during 2016/17. It is important to maximise the return of completed forms to minimise the cost of printing and postage and maximise efficiency. Public sector and government bodies in particular should be encouraged to submit responses timeously to minimise expense.

3.4 Local Tax Commission Report

The Local Tax Commission reported on the need to replace Council Tax and put forward three options for consideration. The possibility of a reviewed local property taxation base has now increased significantly. It is hoped that the Scottish Assessors' Association will be included in any consultations and analysis of options that relate to the valuation of land and property. Close involvement throughout the scoping of the project will ensure that potential costs involved for assessors to carry out duties required for any new tax will be estimated with good knowledge and appropriate funding allocated.

3.5 Ongoing Consultations and probable Legislative Changes

The consultation on the Non-Domestic Rating Valuation Appeals System has concluded and a report is expected to be published in the near future. Proposed changes would probably take effect for the 2017 Revaluation but will probably require financial expenditure during 2016/17.

The Land Reform (Scotland) Bill is progressing through Parliament and is expected to re-introduce shootings and deer forests in to the revaluation roll after exemption of more than 20 years. This should not have a significant effect on Lothian although there will probably be some related expenditure during 2016/17. Amendments to the Bill continue to be discussed, some of which could have a significant affect on Lothian.

I have been advised that the Scottish Government intend publishing a consultation on a review of business rates. As the contents are unknown at this stage it is not possible to consider any possible effect.

4 CORPORATE AND SERVICE PLANS

Lothian Valuation Joint Board compiles and maintains the Valuation Roll, Council Tax List and a Register of Electors for each of the constituent Councils which are represented on the Board. Almost all the duties and responsibilities relating to the above are defined in statutory terms and require to be undertaken within strict statutory timetables.

I attach the 2016-2017 Corporate and Service Plans which will be used to ensure that management and monitoring systems are in place to make certain that all functions are carried out efficiently and effectively.

5 KEY PERFORMANCE INDICATORS FOR THE WORK OF ASSESSORS

Key Performance Indicators for the work of Assessors are in place for Valuation Roll and Council Tax performance.

5.1 Valuation Roll

The principal indicator in this area relates to the length of time taken to amend the Valuation Roll to reflect changes which have taken place. The number of amendments is shown and also the change in the total annual value of the Valuation Roll in each year.

In general terms, stakeholders prefer the Valuation Roll to be amended as quickly as possible after a change has taken place in order to facilitate stable financial planning and improve the cash flow to the rating pool.

Valuation Roll	No of changes	Rateable Value 1/4	Rateable Value 31/3	0 – 3 months %		3 – 6 months %		> 6 months %	
				Target	Actual	Target	Actual	Target	Actual
2009/10	3,792	1,056,910,140	1,068,384,758	80	78.1	15	11.1	5	10.8
2010/11	3,476	1,259,913,732	1,274,347,293	82	78.02	14	13.55	4	8.43
2011/12	3,114	1,274,347,293	1,277,889,313	80	71.77	15	15.35	5	12.88
2012/13	3,188	1,277,889,313	1,275,905,939	75	74.09	13	12.30	12	13.61
2013/14	3,275	1,275,905,939	1,269,386,086	75	74.32	15	13.07	10	12.61
2014/15	3,489	1,269,386,086	1,277,094,790	78	75.78	12	13.44	10	10.78
2015/16		1,277,094,790		75		13		12	
2016/17				50		25		25	

Unfortunately I did not manage to meet the ambitious target performance figures for 2014/15 and hence reflected targets to a more attainable level from 2015/16. 2016/17 will be an extremely busy year preparing for the 2017 Revaluation with the draft revaluation figures to be completed by end September 2016 for Scottish Government financial planning. This shorter period to complete the revaluation has required all professional staff resources to be allocated to the revaluation project. In light of staff reductions and the requirement to revalue all lands and heritages in Lothian I have significantly reduced the performance targets for 2016/17.

5.2 Council Tax

The criteria used in establishing Council Tax indicators are derived in a similar way to those for the Valuation Roll.

Council Tax payers require notification of their banded valuation, and hence their financial liability, as soon as possible after they have taken occupation of the new property. Cash flow to the authority, arising from insertions of new entries is also affected by how quickly entries are made on the Valuation List.

Valuation List	No of Dwellings added	0 – 3 months %		3 – 6 months %		Over 6 months %	
		Target	Actual	Target	Actual	Target	Actual
2009/10	3,984	92	95.3	6	2.5	2	2.2
2010/11	3,768	94	94.98	4	4.06	2	0.96
2011/12	3,410	94	96.72	4	2.35	2	0.94
2012/13	3,171	95	95.52	3	3.09	2	1.39
2013/14	4,315	96	94.9	3	3.01	1	2.09
2014/15	4,049	96	95.73	3	2.77	1	1.50
2015/16		95		3		2	
2016/17		95		3		2	

Staff almost managed to meet the ambitious target performance. The performance level remains within the middle of achievements across Scotland. I have maintained the target for 2016/17 at the same level as 2015/16.

6 PERFORMANCE STANDARDS FOR THE WORK OF ELECTORAL REGISTRATION OFFICERS

Performance standards for the work of EROs are monitored by the Electoral Commission. Because of the transition to Individual Electoral Registration the Electoral Commission have altered their methods of measuring performance to an ongoing audit. I am pleased to say that to date we have attained accepted levels of performance.

7 **BEST VALUE**

In anticipation of difficulties surrounding local government finance over the coming years and in the continuing pursuance of Best Value I will review current work practices focusing on creating efficiencies through any available improvements.

8 **CONCLUSION**

The Joint Board is a small organisation and provides a range of services that are statutorily defined. I am of the opinion that the proposed budget can be met for 2016/17 provided that unallocated funds are forthcoming for IER additional duties but the number of risks to adherence to the budget are many. I will endeavour to monitor expenditure, ensure efficient working and provide the services within the allocated budget. It is important to note that as the risks to provision of the service are great it may be necessary to concentrate on statutory duties as opposed to non-statutory service delivery.

Joan Hewton
ASSESSOR & ERO

SERVICE MISSION & VISION

Lothian Valuation Joint Board's **mission** is to ensure best value and provide equitable, customer focussed, quality, professional valuation and electoral registration services for all its stakeholders.

Our **vision** is to provide valuation and electoral registration services in accordance with statute at levels of excellence which meet expectations.

AIMS & OBJECTIVES

In order that we fulfil our Mission and achieve our Vision we will:-

- Ensure that our services are delivered in accordance with all statutory requirements.
- Plan service development and delivery in accordance with the principles of Best Value.
- Take individual and collective responsibility for the services provided by LVJB.
- Monitor and report performance levels to stakeholders.
- Integrate Equalities issues into all aspects of our service provision.
- Ensure good governance in all aspects of our service provision.
- Build on our achievements to date.

Key goals of the service

1. To ensure timeous publication and maintenance of the **Valuation Roll**.
2. To ensure timeous publication and maintenance of the **Council Tax List**.
3. To ensure timeous publication and maintenance of the **Electoral Register** and registration services at elections.
4. To develop, prepare and publish reports to improve customer knowledge and ensure attainment of good **Community Focus**.
5. To set standards and undertake corporate improvement in **Service Delivery Arrangements** and review the performance management and planning framework to ensure continuous improvement.
6. To review roles, responsibilities, **Structures and Processes** to ensure effective balance of responsibility and authority.
7. To review, monitor and maintain organisational **Risk Management and Internal Controls** to ensure efficient and effective delivery of service.
8. To develop, adopt and review formal documentation and systems to ensure **Standards of Conduct** are adhered to.
9. To plan and deliver an **organisational development strategy** considering corporate initiatives to ensure efficiency and quality of service delivery.
10. To engage in **key partnership working** to ensure the integrated delivery of efficient government.

EXECUTIVE RESPONSIBILITIES

No	Task/Project	Responsibility	Performance Measures
1	To ensure statutory duties are carried out for maintenance of the Valuation Roll and ensure timeous publication of the 2017 Revaluation Roll.	Executive	<ol style="list-style-type: none"> 1. Maintain Valuation Roll in line with statutory requirements. 2. Dispose of appeals within statutory time frame including LTS & LVAC appeals. 3. Continue preparation of the 2017 Revaluation Roll 4. Audit processes, procedures and values. 5. Further develop IT systems, applications and communications. 6. Maintain performance.
2	To ensure statutory maintenance of the Council Tax List .	Executive	<ol style="list-style-type: none"> 1. Maintain CT List in line with statutory requirements. 2. Dispose of proposals & appeals. 3. Audit processes, procedures and Bands. 4. Further develop IT systems, applications and communications. 5. Maintain performance.
3	To ensure timeous publication and maintenance of the Electoral Register and registration services at elections.	Executive	<ol style="list-style-type: none"> 1. Prepare and publish ER by 1st December 2016 and annually thereafter. 2. Maintain ER for update statutory date each month. 3. Dispose of any registration appeals. 4. Prepare and ensure refresh of AV personal identifiers in January 2017. 5. Prepare for and ensure effective management of registration duties for SP Election 5 May 2016 and any other elections or referendums as required. 6. Audit processes, procedures and accuracy to ensure quality registration delivery. 7. Further develop IT systems, applications and communications. 8. Maintain performance.
4	To develop, prepare and publish reports to improve customer knowledge and ensure attainment of good Community Focus .	Executive	<ol style="list-style-type: none"> 1. Prepare and publish statutory reports. 2. Prepare and present reports to LVJB. 3. Maintain customer targeted policies. 4. Maintain appropriate public participation schemes. 5. Maintain, update and improve website.

5	To set standards and undertake corporate improvement in Service Delivery Arrangements and review the performance management and planning framework to ensure continuous improvement.	Executive	<ol style="list-style-type: none"> 1. Maintain VR key and internal performance indicators. 2. Maintain CT key and internal performance indicators. 3. Meet new Electoral performance indicators set by the Electoral Commission. 4. Preparation, monitoring and review of Service Planning.
6	To review roles, responsibilities, Structures and Processes to ensure effective balance of responsibility and authority.	Executive	<ol style="list-style-type: none"> 1. Review Standing Orders, Scheme of Delegation and Financial Regulations; 5 yearly. 2. Adhere to Standing Orders, Scheme of Delegation and Financial Regulations; 5 yearly. 3. Consider structure and responsibilities with staff changes and new tasks regularly.
7	To review, monitor and maintain organisational Risk Management and Internal Controls to ensure efficient and effective delivery of service.	Executive	<ol style="list-style-type: none"> 1. Identify risks. 2. Mitigate risks. 3. Monitor and review risks. 4. Maintain task specific, strategic and rolling risk registers. 5. Report risks to LVJB and review risk strategy framework as required.
8	To develop, adopt and review formal documentation and put in place appropriate systems to ensure Standards of Conduct are adhered to.	Executive	<ol style="list-style-type: none"> 1. Maintain a PRD process to monitor compliance to legislation and LVJB policies and procedures. 2. Monitor and review compliance to Records management, FOI, Data Protection and Equalities. 3. Report on Whistle Blowing. 4. Provide management, guidance and support timeously.
9	To plan and deliver an organisational development strategy considering corporate initiatives to ensure efficiency and quality of service delivery.	Executive	<ol style="list-style-type: none"> 1. Maintain annual service plan for each sector of the organisation. 2. Deliver corporate improvement. 3. Comply with corporate goal, LVJB mission, vision, aims & objectives.
10	To engage in key partnership working to ensure the integrated delivery of efficient government.	Executive	<ol style="list-style-type: none"> 1. Encourage partnership working with constituent authorities. 2. Encourage partnership working with public and civil servants e.g. VOA, SAA, Scottish Government, Electoral Commission, Cabinet Office, EMB etc. 3. Maintain partnership working with external professional bodies e.g. RICS, IRRV, AEA etc.

Strategic Aims & Operational Objectives 1

To ensure statutory duties are carried out for maintenance of the **Valuation Roll** and ensure timeous publication of the 2017 Revaluation Roll.

No	Performance Measures	Strategic Aims / Operational Objectives	Key Task Owner(s)
1.1	Maintain Valuation Roll in line with statutory requirements.	Maintain and update survey records in line with relevant guidance and practice.	Head of Valuation
		Consider planning and building warrants and take appropriate action to maintain records	Head of Valuation
		Prepare valuations in line with practice notes and 'tone' evidence.	Head of Valuation
		Update VR daily, issue Valuation Notices daily; provide update to constituent authorities Finance weekly.	Head of Valuation
		Continue to update rental, cost and turnover analysis to ensure accuracy of the Roll	Head of Valuation
1.2	Dispose of appeals within statutory time frame including LTS & LVAC appeals.	Correspond with appellants in line with legal requirements and LVJB standards.	Head of Valuation
		Ensure appeals are allocated to appropriate number of court dates.	Head of Valuation
		Monitor loss on appeal and reasons for loss.	Head of Valuation
		Monitor and ensure amendments are processed timeously.	Head of Valuation
		Ensure compliance with LTS and quality preparation of cases	Head of Valuation
1.3	Continue preparation of the 2017 Revaluation Roll.	Ingather and analyse rents, costs, turnover and other relevant information.	Head of Valuation
		Review methods & commence preparation of practice notes and guidance.	Head of Valuation
		Review and further develop IT applications and property information systems.	Head of Valuation/Head of ICT
1.5	Audit processes, procedures and values.	Audit valuation processes procedures and issued values.	Audit Manager
		Audit appeal processes, procedures and outcomes.	Audit Manager
		Consider presented audit reports.	Executive

1.6	Further develop IT systems, applications and communications	Review and further develop valuation applications.	Head of Valuation/Head of ICT
		Develop new classes of information for summary valuation purposes.	Head of Valuation/Head of ICT
1.7	Maintain performance.	Maintain efficiency in survey procedures.	Head of Valuation
		Maintain quality of valuations by reference to appeal loss.	Head of Valuation
		Maintain performance in terms of KPIs and internal indicators.	Head of Valuation

Strategic Aims & Operational Objectives 2

To ensure statutory maintenance of the **Council Tax List**.

No	Performance Measures	Strategic Aims / Operational Objectives	Key Task Owner(s)
2.1	Maintain CT List in line with statutory requirements	Ingather and analyse sales evidence.	Head of Valuation
		Maintain and update survey records.	Head of Valuation
		Prepare reviewed bandings and amend for sold houses.	Head of Valuation
		Ensure accuracy of all amended and new bands.	Head of Valuation
		Update CT daily, issue band change notices daily and notify councils weekly.	Head of Valuation
2.2	Dispose of proposals & appeals	Correspond with appellants in line with legal requirements and LVJB standards.	Head of Valuation
		Ensure appeals are allocated to appropriate number of court dates.	Head of Valuation
		Monitor band reductions.	Head of Valuation
		Ensure amendments are processed timeously.	Head of Valuation
2.4	Audit processes, procedures and Bands	Audit banding processes, procedures and issued bands	Audit Manager
		Audit appeal processes, procedures and outcomes.	Audit Manager
		Consider presented audit reports.	Executive
2.5	Further develop IT systems, applications and communications	Consider workflow and work improvements	Head of Valuation
		Ensure all new and altered records are saved in electronic format	Head of Valuation
2.6	Maintain performance	Maintain efficiency in survey procedures.	Head of Valuation
		Maintain quality of bandings by reference to band reductions on appeal.	Head of Valuation
		Maintain performance in terms of KPIs and internal indicators.	Head of Valuation

Strategic Aims & Operational Objectives 3

To ensure timeous publication and maintenance of the **Electoral Register** through full Individual Electoral Registration.

No	Performance Measures	Strategic Aims / Operational Objectives	Key Task Owner(s)
3.1	Prepare and publish ER by 1 st December 2016 and annually thereafter	Publish Electoral Register in paper format and electronic format by 1 st December 2016 and each year thereafter.	Assessor
		Carry out postal and door to door canvass in line with legislation and to maximise registration.	Head of Administration
		Ensure appropriate advertising/publicity initiatives are in place in conjunction with EC public engagement strategy.	Head of Administration
		Action all postal vote applications received during and outside the canvass period.	Head of Administration
		Distribute register in requested format to persons as defined by statute	Head of Administration
		Actively encourage recipients to accept the register in electronic format to reduce costs	Head of Administration
		Liaise with external contractors and manage/mitigate risks	Head of Administration
3.2	Maintain ER for statutory updates each month.	Update ER monthly updates per legislative requirements	Head of Administration
		Issue Notices in line with statutory requirement	Head of Administration
		Improve contact with hard to reach groups through partnership working initiatives.	Head of Administration
		Identify and improve appropriate advertising/publicity channels re registration.	Head of Administration
		Refresh AVPIs as required in January 2016.	Head of Administration
3.3	Dispose of any registration appeals	Correspond with appellants in line with statutory requirements.	Head of Administration
		Ensure hearings are set up and conducted timeously.	Assessor/Head of Administration
3.4	Prepare for refresh of AV personal identifiers in January 2016	Identify quantities and additional required expenditure.	Head of Administration
		Establish required processes, timetable for collection and processing.	Head of Administration
		Provide reports as required to Executive and Board.	Head of Administration

3.5	Prepare for and ensure effective management of registration duties for SP Election 5 May 2016 and any other elections or referendums as required.	Ensure all applications for registration are processed accurately and timeously.	Head of Administration
		Ensure all AVPI applications for registration are processed accurately and timeously.	Head of Administration
		Prepare and maintain all necessary timetables including the identification of all key risks associated with election preparation requirements	Head of Administration
		Ensure staff are trained and available to answer all telephone and email enquiries.	Head of Administration
		Ensure staffing resource in place at all peak periods and as required during polling hours.	Head of Administration
3.6	Audit processes, procedures and accuracy to ensure quality registration delivery.	Develop and monitor audit reports for ER updates.	Audit Manager
		Audit personal identifiers with canvass signatures.	Audit Manager
		Audit name changes to ensure accuracy.	Audit Manager
		Consider all audit reports for appropriate actions.	Executive
3.7	Further develop IT systems, applications and communications.	Improve address data management to maximise data matching, IER confirmation and IER verification.	Depute Assessor/Head of ICT
		Deliver electorate statistics to NRoS. (RPF 29)	Head of Administration
3.8	Maintain performance	Improve efficiency in the delivery of the canvass processes and procedures.	Head of Administration
		Review performance reports and consider targets new electoral tasks.	Head of Administration
		Deliver performance standards self-assessment and data returns to Electoral Commission.	Head of Administration

Strategic Aims & Operational Objectives 4

To systematically develop, prepare and publish reports to improve customer knowledge & ensure attainment of improved **Community Focus**

No	Performance Measures	Strategic Aims / Operational Objectives	Key Task Owner(s)
4.1	Prepare and publish statutory reports	Annual assessor's report to LVJB and staff re service planning, performance & target setting.	Assessor
		Annual treasurer's un-audited accounts.	Treasurer
		Annual Audit reports to LVJB.	Treasurer
		Report on equalities April 2015 and two yearly thereafter.	Depute Assessor
		Annual proposed Revenue Report to LVJB.	Treasurer
4.2	Prepare and present reports to LVJB	Quarterly progress report to LVJB.	Assessor
		Reports as required.	Executive
4.3	Develop and improve customer targeted policies	Oversee development of performance statistical analysis and monitoring.	Executive
		Monitor adherence to equality principles.	Senior Management Team
		Quarterly progress report to LVJB.	Assessor
		Liaise with the Electoral commission to ensure a robust public engagement strategy is in place for the introduction of IER	Assessor
4.4	Maintain appropriate public participation schemes	Liaise with universities, further education establishments and schools to maximise student registration	Head of Administration
		Liaise with care homes to maximise registration for residents	Head of Administration
		Identify improvements to LVJB internet site and review contents.	Senior Management Team
		Maintain and update the internet site to ensure current and accurate especially at key electoral events during 2015.	Executive/Senior Management Team
		Identify improvements to LVJB intranet site and review contents.	Senior Management Team
4.5	Maintain, update and improve websites	Maintain and update the intranet site to ensure current and accurate	Senior Management Team
		Maintain and update the internet site to ensure current and accurate	Senior Management Team
		Integrate Sharepoint to improve records management	Senior Management Team

Strategic Aims & Operational Objectives 5

To set standards and undertake corporate improvement in **Service Delivery Arrangements** and review the performance management and planning framework to ensure continuous improvement

No	Performance Measures	Strategic Aims / Operational Objectives	Key Task Owner(s)
5.1	Maintain VR key and internal performance indicators	Agree and set KPIs for VR.	Assessor/ Head of Valuation
		Agree and set a suite of internal indicators for VR performance.	Assessor/ Head of Valuation
		Monitor, analyse and report on VR performance quarterly.	Assessor/ Head of Valuation
5.2	Maintain CT key and internal performance indicators	Agree and set KPIs for CT.	Assessor/ Head of Valuation
		Agree and set a suite of internal indicators for CT performance.	Assessor/ Head of Valuation
		Monitor, analyse and report on CT performance quarterly.	Assessor/ Head of Valuation
5.3	Meet new ER key and internal performance indicators	Agree and set Internal PIs for ER.	Executive/Head of Admin
		Produce and submit targets for ER performance to Electoral Commission.	Executive/Head of Admin
		Produce and submit statistical monitoring & indicators for ER performance to Electoral commission.	Executive/Head of Admin
		Monitor, analyse and report on ER performance monthly.	Executive/Head of Admin
5.4	Prepare, monitor and review service plan	Monitor Corporate and Service Plans.	Assessor/Senior Management Team
		Ensure adherence to Service Plan and Performance Indicators.	Assessor/Senior Management Team
		Review Performance & Development Review procedure to meet staff comments and meet organisational requirements.	Assessor/Senior Management Team

Strategic Aims & Operational Objectives 6

To review roles, responsibilities, **Structures and Processes** to ensure effective balance of responsibility and authority.

No	Performance Measures	Strategic Aims / Operational Objectives	Key Task Owner(s)
6.1	Review Standing Orders, Scheme of Delegation and Financial Regulations 5 yearly	Review contents of Standing Orders 5 yearly; Reviewed Feb 2016.	Assessor/LVJB
		Review contents of Scheme of Delegation 5 yearly; Reviewed Feb 2016.	Assessor/LVJB
		Review contents of Financial Regs 5 yearly; Reviewed Feb 2016.	Assessor/Treasurer/LVJB
6.2	Adhere to Standing Orders, Scheme of Delegation and Financial Regulations	Report to LVJB re review of contents of Standing Orders 5 yearly.	Assessor
		Report to LVJB re review of contents of Scheme of Delegation 5 yearly.	Assessor
		Report to LVJB re review of contents of Financial Regs 5 yearly.	Assessor/Treasurer
6.3	Consider structure and responsibilities with staff changes and new tasks	Review PRD to ensure compliance with Standing Orders, Scheme of Delegation and Financial Regs for executive and managers.	Executive
		Annually monitor through PRD, compliance with Standing Orders, Scheme of Delegation and Financial Regs for executive and managers.	Executive
		Review staffing and post requirements when staff leave, reduce hours or alter posts.	Executive

Strategic Aims & Operational Objectives 7

To review, monitor and maintain organisational **Risk Management and Internal Controls** to ensure efficient and effective delivery of service.

No	Performance Measures	Strategic Aims / Operational Objectives	Key Task Owner(s)
7.1	Identify risks	Consider new risks for addition to risk registers at all management meetings.	Executive
		Consider new risks to be added to the strategic business risk register on a 6 monthly basis at senior management meetings.	Executive
		Consider risks within each service delivery planning timetable on an ongoing basis.	Executive
		Consider risks as legislative changes are considered.	Executive
7.2	Mitigate risks	Ensure mitigation strategy is considered timeously.	Executive
		Implement mitigation decisions effectively.	Executive
7.3	Monitor & review risks	Monitor budget spend and variances quarterly at senior management meetings.	Depute Assessor
		Monitor budget spend and variances and include in quarterly progress report.	Executive
		Monitor actions resulting from audit reports at all management meetings.	Executive
		Liaise with the treasurer to the Board to ensure appropriate monitoring and accounting.	Executive
		Review strategic risk register at senior management meetings	Executive
7.4	Maintain task specific and strategic risk registers.	Maintain work timetables with corresponding risk management monitoring regularly at all relevant meetings.	Senior Management Team
		Consider new risks to be added to timetables/risk registers on an ongoing basis	Executive
		Mitigate all risks on timetables/risk registers on an ongoing basis	Executive

7.5	Report risks to LVJB and review risk strategy framework as required	Report to Board on identified key risks on quarterly basis as part of progress report.	Assessor
		Report to Board on budget variances, past and proposed, on quarterly basis as part of progress report.	Assessor/Treasurer
		Submit external & internal auditors' reports and actions carried out resulting from recommendations to the Board.	Assessor

Strategic Aims & Operational Objectives 8

To develop, adopt and review formal documentation and put in place appropriate systems to ensure **Standards of Conduct** are adhered to.

No	Performance Measures	Strategic Aims / Operational Objectives	Key Task Owner(s)
8.1	Maintain a PRD process to monitor compliance to legislation and LVJB policies and procedures.	Review PRD scheme to monitor compliance with LVJB standards.	Executive
		Ensure compliance with LVJB employment legal requirements on a day to day basis and assess at annual PRD.	Managers
		Ensure compliance with LVJB policies on a day to day basis and assess at annual PRD.	Managers
8.2	Monitor and review compliance to FOI, Data Protection and, Equalities.	Ensure compliance with legal requirements e.g. Records management, FOI, Data Protection, Equal Opportunities etc. on a day to day basis and assess at monthly management meetings.	Management Teams
		Ensure Complaints policy and procedure meet required standards	Executive
		Ensure Records management policy and procedures meet required standards	Executive
8.3	Report on Whistle Blowing	Ensure the policy and procedures are reviewed as appropriate to ensure staff concerns are addressed.	Assessor
		Report on items raised as appropriate.	Assessor
8.4	Provide management, guidance and support timeously	Ensure that policies are reviewed regularly, advised to the Board and staff briefed	Assessor
		Monitor adherence to Policy review timetable and encourage Unison input and agreement	Executive
		Ensure that appropriate guidance is developed and training given for new tasks introduced	Executive and Heads of Service
		Ensure that policies are available, preferably on the LVJB intranet	Executive
		Ensure an appropriate support structure is in place for all employees	Assessor

Strategic Aims & Operational Objectives 9

To plan and deliver an **organisational development strategy** considering corporate initiatives to ensure efficiency and quality of service delivery

No	Performance Measures	Strategic Aims / Operational Objectives	Key Task Owner(s)
9.1	Maintain annual service plan	Prepare annual service plan and present to LVJB.	Assessor
		Ensure staff awareness, guidance, monitoring and assessment of compliance procedures.	Executive & Heads of Service
		Monitor compliance with the service plan on a day to day basis and assess at senior management meeting.	Executive & Heads of Service
9.2	Deliver corporate improvement.	Develop & review a suite of internal performance indicators and update KPIs to ensure improvement.	Executive & Heads of Service
		Monitor performance improvement and report at management meetings & LVJB.	Executive & Heads of Service
		Monitor and report absence levels to measure improvement.	Depute Assessor
		Discuss & develop corporate improvement strategies at executive meetings.	Executive & Heads of Service
9.3	Comply with corporate goal, LVJB Mission, vision, aims & objectives	Review corporate goals at senior management meeting.	Executive & Heads of Service
		Ensure that corporate goal is communicated to all staff and included in PRD process.	Executive & Heads of Service
		Communicate and monitor adherence to Mission, vision, aims & objectives.	Executive & Heads of Service

Strategic Aims & Operational Objectives 10

To engage in **key partnership working** to ensure the delivery of efficient government.

No	Performance Measures	Strategic Aims / Operational Objectives	Key Task Owner(s)
10.1	Encourage partnership working with constituent authorities	Continue partnership working with Finance departments of the 4 authorities.	Executive & Heads of Service
		Continue partnership working with the Returning Officer staff of the 4 authorities.	Executive & Heads of Service
		Continue partnership working with the Treasurer to LVJB.	Executive
		Improve partnership working with Planning and Building departments of the 4 authorities.	Executive & Heads of Service
10.2	Encourage partnership working with public and civil servants e.g. VOA, SAA, Scottish Executive, Electoral Commission etc.	Continue partnership working with the SAA.	Executive
		Continue partnership working with the VOA.	Executive
		Continue partnership working with the National Register of Scotland.	Executive
10.3	Maintain partnership working with external professional bodies e.g. RICS, IRRV, AEA, etc.	Continue partnership working with the RICS, IRRV & AEA professional bodies.	Executive