

## Notice of Meeting and Agenda

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**10.00am Monday, 3rd February, 2020**

Dunedin Room - City Chambers

### 1. Order of Business

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

### 2. Declaration of Interests

- 2.1 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. Minutes

- 3.1 Minute of the Lothian Valuation Joint Board of 4 November 2019 – submitted for approval as a correct record 5 - 8

### 4. Reports

- 4.1 Annual Treasury Management Strategy – Report by the Treasurer 9 - 10
- 4.2 Revenue Budget 2020/21 – Report by the Treasurer 11 - 22

<b>4.3</b>	Budget 2020-21 – Report by the Assessor and Electoral Registration Officer	23 - 58
<b>4.4</b>	Period 9 Financial Statement 2019/20 – Report by the Treasurer	59 - 60
<b>4.5</b>	Recruitment of a New Assessor and Electoral Registration Officer – Report by the Treasurer	61 - 64
<b>4.6</b>	Future Meeting Arrangements June 2020 to June 2021 – Report by the Chief Executive and Clerk	65 - 66

## **Andrew Kerr**

Chief Executive

## **Membership**

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

Councillor Gavin Corbett

Councillor Phil Duggart

Councillor Karen Doran

Councillor David Key (Convener)

Councillor George Gordon

Councillor Gillian Gloyer

Councillor Ricky Henderson

Councillor Jason Rust

Councillor Norman Work

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

Councillor Kieran Munro

Councillor Margot Russell

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

Councillor Dave King

Councillor Andrew McGuire (Vice-Convener)

Councillor Damian Timson

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

Councillor Jeremy Findlay

Councillor Jim Goodfellow

**Notes:**

- (1) If you have any questions about the agenda or meeting arrangements, please contact Lesley Birrell | Committee Services | Strategy and Communications | Chief Executive | 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) .



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## Lothian Valuation Joint Board

Edinburgh, 4 November 2019

**Present:**

**City of Edinburgh Council** – Councillors Key (Convener), Corbett, Doggart, Gloyer, Henderson and Work.

**Midlothian Council** – Councillor Russell.

**West Lothian Council** – Councillor McGuire (Vice-Convener).

### 1 Minute

**Decision**

To approve the minute of the Lothian Valuation Joint Board of 2 September 2019 as a correct record.

### 2 Assessor's Progress Report to the Joint Board

The Assessor presented an update on the service overview and priorities, current issues and the future direction of the Joint Board.

The report noted that the 2019 annual canvass was ongoing and was due to conclude in advance of the Register publication on 1 December 2019. However, a General Election had since been called and the Assessor and Electoral Registration Officer provided an update to members on the preparations which were underway, including the publication date of the Register being brought forward.

Information was also provided on the reforms to the 2020 annual household canvass, engagement activities, council tax, non-domestic rating and the financial statement.

**Decision**

To note the report.

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

### **3 Business Strategy 2020-21 to 2022-23**

Information was provided on the development of a 3 year business strategy which stemmed from a number of issues which had been identified. One of the key outcomes of the Strategy was the creation of a 3 year budget forecast that should illuminate potential funding shortfalls allowing mitigation options to be considered by the Board.

#### **Decision**

- 1) To note the report.
- 2) To note that an update report outlining Business Strategy progress would be provided as a standing agenda item for future Board meetings.

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

### **4 Update on Non-Domestic Rates Reform**

An update was given on the progress being made at national and local levels in respect of the implementation of non-domestic rates reform.

Draft regulations providing detail on the proposal and appeal process were anticipated by the end of 2019 with a consultation period to conclude before summer 2020. The report included information on the implementation and the Board's business strategy.

#### **Decision**

To note the report.

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

### **5 Period 6 Financial Statement 2019-20**

Information was submitted of the projected revenue budget outturn position to 31 March 2020 based on the position at the period ending 30 September 2019.

The forecast variance was an overspend of £0.017m which was a reduction of £0.072m to the overspend reported in September 2019. A Business Strategy was being developed by the Assessor and ERO and further updates would be provided to the Board Governance Group in December 2019 and the Board in February 2020.

**Decision**

- 1) To note the projected outturn position for 2019/20.
- 2) To note that a further 2019/20 budget update would be presented in February 2020.
- 3) To note the development of a Business Strategy for the Board by the Assessor and ERO.
- 4) To note that the 2020/21 budget would also be presented in February 2020 when a further update on risk would be presented to the Board.

(Reference – report by the Treasurer, submitted).

**6 Mid Term Review Treasury Management Strategy**

A report was presented which reviewed the investment activity undertaken on behalf of the Board during the first half of the 2019/20 Financial Year.

Net end of month balance figures were presented for each month and the interest rate averaged at 0.565%.

**Decision**

To note the investment activity undertaken on the Board's behalf.

(Reference – report by the Treasurer, submitted)

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## **Annual Treasury Management Strategy**

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**3rd February 2020**

### **1. Introduction**

- 1.1 The purpose of this report is to propose a Treasury Management Strategy for 2020/21.

### **2. Annual Treasury Management Strategy**

- 2.1 The Board currently maintains its funds 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 former 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 Board approves the Annual Treasury Management Strategy in Appendix 1.

**Hugh Dunn**  
Treasurer

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#### **Appendix**

Appendix 1 – Annual Treasury Management Strategy

#### **Contact/tel**

Innes Edwards, Tel: 0131 469 6291  
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# APPENDIX 1

## Annual Treasury Management 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.

**10.00am, Monday 3rd February 2020**

## **Revenue Budget 2020/21**

### **1. Recommendations**

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The Board is recommended to:

- 1.1 approve the proposed core budget for 2020/21, based on Option 2, as detailed at paragraph 4.10.2 and the issue of 'flat-cash' core budget requisition requests from the Treasurer to constituent councils as detailed at paragraph 4.27;
- 1.2 recommend that funding included in the Local Government Finance Settlement for implementing the recommendations of the Non-Domestic Rates Review be fully passed onto the Board. This may mean a supplementary requisition during 2020/21, dependent on confirmation of funding;
- 1.3 Note the indicative financial planning estimates included at Appendix 1, Option 2 and that these estimates will be subject of further update to the Board during 2020/21 and beyond, as the Board's Transformation Programme is progressed.

**Hugh Dunn,**

**Treasurer**

Contact: Iain Shaw, Principal Accountant,

Finance Division, Resources Directorate, City of Edinburgh Council

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## Revenue Budget 2020/21

### 2. Executive Summary

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- 2.1 Revenue budget options have been developed in line with the Board's Transformation Programme, with a recommendation to approve a 'flat-cash' council requisition revenue budget for 2020/21. A further requisition will be issued to meet the additional costs of Non-Domestic Rates Reform in 2020/21; this in line with funding allocated in the Local Government Finance Settlement in 2020/21.
- 2.2 Indicative budget estimates are provided for 2021/22 to 2023/24. These will be subject of ongoing review and development as the Board's Transformation Programme is progressed.

### 3. Background

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- 3.1 This report seeks approval of a revenue budget for 2020/21. The report was prepared in consultation with the Assessor and Electoral Registration Officer (ERO).

### 4. Main Report

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- 4.1 On 4<sup>th</sup> February 2019, the Board approved a one-year core budget for 2019/20 of £5.847m. This represented no change in council requisition from 2018/19.
- 4.2 The Board also approved requisition of additional funding of £0.154m, which was included in the 2019/20 Local Government Finance Settlement for costs of Non-Domestic Rates Reform; this requisition in line with Scottish Government expectations.
- 4.3 Typically by mid-December, the draft Local Government Finance Settlement would be issued by the Scottish Government as part of its draft Budget proposals. This year, UK Government spending plans were put on hold pending the outcome of the UK Parliamentary Election on 12 December 2019. The UK Budget is now scheduled to take place on 11 March 2020.
- 4.4 On 13 January 2020, the Cabinet Secretary for Finance, Economy and Fair Work advised the Scottish Government Finance Committee that budget plans will be announced in advance of the formal UK Government Spending Plans, with a draft Scottish Government Budget announced on 6 February 2020. It is anticipated that a Finance Circular will also be issued on 6 February setting out the draft individual local authority grant allocations.

- 4.5 At the date of issuing this report, it is not known whether draft individual local authority grant allocations will be for one year or whether indicative allocations will be issued for future years.
- 4.6 The proposed budget is for 2020/21. Indicative financial plans are provided for the period 2021 – 2024.
- 4.7 In a report to the Board on 4 November 2019, Business Strategy 2020/21 – 2022/23, the Assessor and ERO provided an update on development of the Board’s Business Strategy. The proposed budget is developed following the assumptions in the Strategy, including a ‘flat cash’ settlement from constituent councils for 2020/21, together with anticipated costs and financial benefits from the Board’s Transformation Programme Phase 2, which take effect in 2020/21.
- 4.8 Revenue budget 2020/21 makes provision for £0.175m of inescapable employee cost pressures for pay award (estimated at 3%), increments and removal of 2019/20 employee turnover savings target of £0.163m.
- 4.9 A list of potential employee severance releases through the Board’s Voluntary Early Release Arrangement Policy have been identified through the Board’s Transformation Programme. All estimates are indicative at this stage and will be subject to future business case evaluation. It is anticipated business cases will be progressed on a phased basis, with updates to the Board by the Assessor and ERO on a regular basis, as part of Transformation Programme updates.
- 4.10 The 2020/21 revenue budget was developed, considering the following options:
- 4.10.1 Option 1: a ‘flat cash’ council requisition, with inescapable employee cost growth funded by a drawdown from the Board’s unallocated reserve. No costs or financial benefits from Transformation Programme;
- 4.10.2 Option 2: Phased implementation of the Board’s Transformation Programme between 2020 to 2024, with a ‘flat cash’ council requisition in 2020/21. Costs and financial benefits from potential 2020/21 leavers through the Board’s Transformation Programme included, with the balance of the Board’s requirement to fund inescapable employee cost pressure and severance costs met by drawdown from the Board’s unallocated reserve;
- 4.10.3 Option 3: Implementation of the Board’s Transformation Programme, with contractual commitment given to all employees at 1<sup>st</sup> April 2020 for severance release between 2020 and 2024. This would result in an increase in council requisition of c£1.375m to fund employee severance cost commitments, with the balance of the Board’s requirement to fund inescapable employee cost pressure and severance costs met by full drawdown of the Board’s unallocated reserve.
- 4.11 The following assumptions were applied:
- 4.11.1 The financial impact on future years were assessed, with indicative estimates made for the period 2021/22 – 2023/24;

- 4.11.2 The Board maintains its minimum unallocated Reserve balance of £0.180m (3%) for the period 2020 - 2024;
- 4.11.3 Local Government Finance Settlement 2019/20 included a national allocation of £2.5 million for Non-Domestic Rate Reform implementation costs, with the Scottish Government's expectation that constituent local authorities pass on their share of these amounts to the Assessor service. The estimates assume the same position will apply to 2020/21 and future years. Additional Barclay Review implementation funding from the Scottish Government for the Board is forecast to be £0.360m for 2020/21;
- 4.11.4 Following process change, the Assessor and ERO anticipates the additional cost incurred on Individual Electoral Registration (IER) will reduce from 2020/21 and be met from the Board's core budget from 2021/22. A phased reduction in cost is estimated for Options 2 and 3;
- 4.11.5 Options 2 and 3 assume a reduction in employee numbers through the Board's Transformation Programme of 19.94 Full Time Equivalent (FTE) – a reduction from 105.05 FTE to 85.11 FTE by 2023/24.
- 4.12 A financial analysis of each option is shown in Appendix 1.
- 4.13 The impact of each option on the Board's budget is summarised below. Options 1 and 2 are based on no increase in council requisition.

**Table 1: Analysis of Budget Development Options**

Option	Unallocated Reserve	FTE by 2023/24	2020/21 Requisition	Indicative Maximum Funding Shortfall
1	Reduced to minimum of £0.180m by 31/03/22	105.05	No change from 2019/20	£1.191m (in 2023/24)
2	Reduced to minimum of £0.180m by 31/03/22	85.11	No change from 2019/20	£1.036m (in 2022/23)
3	Reduced to minimum of £0.180m by 31/03/22	85.11	Increase by £1.375m	£1.375m (in 2020/21)

- 4.14 Option 1 requires no change in council requisition in 2020/21. There would be no financial benefits arising through the Board's Transformation Programme. It is estimated there would be an indicative funding shortfall of £1.191m by 2023/24.
- 4.15 Option 2 requires no change in council requisition in 2020/21. Financial benefits from the Board's Transformation Programme are estimated from 2020/21. It is estimated there would be an indicative funding shortfall of £1.036m by 2022/23.
- 4.16 Option 3 requires an increase of £1.375m in council requisition in 2020/21, due to the Code of Practice on Local Authority Accounting in the United Kingdom requirement to account for severance cost liabilities at the time contractual commitment is given to the employee. Financial benefits from the Board's Transformation Programme are estimated from 2020/21.

- 4.17 Option 1 presents a scenario where no future financial benefits will flow from the Board's Transformation Programme, resulting in an ever-increasing funding shortfall as inescapable employee cost pressures arise.
- 4.18 Option 2 permits the Transformation Programme to be progressed on a phased basis, with a planned release of staff in 2020/21 being progressed and the Assessor providing progress updates to the Board on a regular basis. Option 2 requires no increase in council requisition in 2020/21.
- 4.19 On the basis of adopting a phased approach to the Transformation Programme and the consequent effect on the indicative funding shortfall, it is recommended that the 2020/21 budget is progressed in accordance with Option 2. This approach will allow Board Members to consider progress on the Transformation Programme on a phased basis and detailed Voluntary Early Release Arrangement business cases as they are developed and progressed.
- 4.20 An analysis of change for Option 2 is shown in Appendix 2, with a cost analysis at Appendix 3.
- 4.21 Based on the analysis set out in Appendix 1, it is unlikely that the past eight years of no increase in council requisition can be sustained over the period 2021 to 2024. It is expected that details of future Local Government Finance Settlements will be provided during 2020/21, which will help to determine the future level of resources available and in turn, also enable the Assessor and ERO to determine the future staffing structure of the Service.
- 4.22 The Board's General Reserve balance is estimated to be £0.890m at 1<sup>st</sup> April 2020. The Board has approved maintaining a minimum General Reserve level of 3% of annual requisition - £0.180m. The uncommitted General Reserve balance would therefore be £0.710m.
- 4.23 Subject to Board approval, the proposed revenue budget at Option 2 assumes drawdown of unallocated General Reserve of £0.657m in 2020/21.
- 4.24 The key financial risks facing the Board are summarised in Appendix 4.
- 4.25 The Board will be provided with updates on the financial risks detailed in Appendix 4 throughout 2020/21.
- 4.26 The requisition for 2020/21 may require to be a two-stage process. Initial requisitions will be issued to constituent councils to cover the cost of the core service for 2020/21. If sufficient information is available in the Local Government Finance Settlement, the requisition will also include the additional Scottish Government funding for the costs of implementing Non-Domestic Rates Reform in 2020/21; otherwise an additional requisition for this funding will be issued at a later date and the Board advised of this requisition. Heads of Finance within the constituent councils will be notified as soon as this information is available.
- 4.27 The apportionment of the core budget 2020/21 requisition is based on the constituent councils share of GAE lines in the Scottish Government's 2019/20 Green Book. The 2020/21 figures are not currently available.

<b>COUNCIL</b>	<b>CORE REQUISITION 2020/21</b>	<b>ESTIMATED NON-DOMESTIC RATES REFORM COSTS REQUISITION</b>	<b>TOTAL REQUISITION</b>	<b>%</b>
EDINBURGH	£3,583,799	£220,917	£3,804,716	61.29%
MIDLOTHIAN	£534,441	£32,945	£567,386	9.14%
EAST LOTHIAN	£625,659	£38,568	£664,227	10.70%
WEST LOTHIAN	£1,103,382	£68,016	£1,171,398	18.87%
<b>TOTAL</b>	<b>£5,847,281</b>	<b>£360,446</b>	<b>£6,207,727</b>	<b>100.00%</b>

## **5. Background reading/external references**

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- 5.1 [Business Strategy 2020/21 – 2022/23 – report by the Assessor and ERO - Lothian Valuation Joint Board 4 November 2019](#)

## **6. Appendices**

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- 6.1 Appendix 1 – Analysis of 2020/21 Budget Options
- 6.2 Appendix 2 – Analysis of 2020/21 Budget Change
- 6.3 Appendix 3 - Revenue Budget 2020/21 – Subjective Analysis



## Appendix 1 - Analysis of 2020/21 Budget Options

Option 1 - Flat cash' council requisition. Inescapable employee cost pressure funded by drawdown from reserve	2020/21 £'000	2021/22 £'000	2022/23 £'000	2023/24 £'000
Core	6,112	6,313	6,518	6,822
IER	204	208	212	216
Total Requisition	(5,847)	(5,847)	(5,847)	(5,847)
<b>Operating shortfall</b>	<b>468</b>	<b>673</b>	<b>882</b>	<b>1,191</b>
VR - one-off severance/pension strain	0	0	0	0
<b>NET TOTAL COSTS</b>	<b>468</b>	<b>673</b>	<b>882</b>	<b>1,191</b>
<b>Use of Reserves</b>				
IER grant carried forward	(204)	(93)	0	0
General Reserve	(264)	(445)	0	0
<b>Net Shortfall/(Surplus)</b>	<b>0</b>	<b>135</b>	<b>882</b>	<b>1,191</b>
<b>FTE at 31 March</b>	<b>105.05</b>	<b>105.05</b>	<b>105.05</b>	<b>105.05</b>
<b>Reserve Balances</b>				
General Reserve – opening balance	(890)	(538)		
IER carry forward – opening balance	(297)			
Approved Minimum Reserve Balance (3%)	180			
IER grant drawdown	204	93		
General Reserve Drawdown	265	445		
Unallocated General Reserve – closing	(538)	0	0	0
<b>Approved Minimum Reserve Balance (3%)</b>	<b>(180)</b>	<b>(180)</b>	<b>(180)</b>	<b>(180)</b>

Option 2 - Phased implementation of the Board's Transformation Programme, with 'flat cash' council requisition in 2020/21	2020/21 £'000	2021/22 £'000	2022/23 £'000	2023/24 £'000
Core	6,036	5,933	5,995	5,628
IER	109	0	0	0
Total Requisition	(5,847)	(5,847)	(5,847)	(5,847)
<b>Operating shortfall</b>	<b>298</b>	<b>86</b>	<b>148</b>	<b>(220)</b>
VR - one-off severance/pension strain	467	324	888	216
<b>NET TOTAL COSTS</b>	<b>765</b>	<b>410</b>	<b>1,036</b>	<b>(4)</b>
<b>Use of Reserves</b>				
IER grant carried forward	(109)	(188)	0	0
General Reserve	(657)	(53)	0	0
<b>Net Shortfall/(Surplus)</b>	<b>0</b>	<b>169</b>	<b>1,036</b>	<b>(4)</b>
<b>FTE at 31 March</b>	<b>98.47</b>	<b>93.93</b>	<b>96.93</b>	<b>85.11</b>
<b>Reserve Balances</b>				
General Reserve – opening balance	(890)	(241)		
IER carry forward – opening balance	(297)			
Approved Minimum Reserve Balance (3%)	180			
IER grant drawdown	109	188		
General Reserve Drawdown	657	53		
Unallocated General Reserve - closing	(241)	0	0	0
<b>Approved Minimum Reserve Balance (3%)</b>	<b>(180)</b>	<b>(180)</b>	<b>(180)</b>	<b>(180)</b>

## Appendix 1 - Analysis of 2020/21 Budget Options (continued)

Option 3 - Phased implementation of the Transformation Programme, with contractual commitment to all employee severances at 1 <sup>st</sup> April 2020	2020/21 £'000	2021/22 £'000	2022/23 £'000	2023/24 £'000
Core	6,036	5,933	5,995	5,628
IER	109	0	0	0
Total Requisition	(5,847)	(5,847)	(5,847)	(5,847)
<b>Operating shortfall</b>	<b>298</b>	<b>86</b>	<b>148</b>	<b>(220)</b>
VR - one-off severance/pension strain	1,896			
<b>NET TOTAL COSTS</b>	<b>2,194</b>	<b>86</b>	<b>148</b>	<b>(220)</b>
<b>Use of Reserves</b>				
IER grant carried forward	(109)	(86)	(102)	0
General Reserve	(710)	0	0	0
<b>Net Shortfall/(Surplus)</b>	<b>1,375</b>	<b>0</b>	<b>46</b>	<b>(220)</b>
<b>FTE at 31 March</b>	<b>98.47</b>	<b>93.93</b>	<b>96.93</b>	<b>85.11</b>
<b>Reserve Balances</b>				
General Reserve – opening balance	(890)	(188)	(102)	
IER carry forward – opening balance	(297)			
Approved Minimum Reserve Balance (3%)	180			
IER grant drawdown	109	86	102	
General Reserve Drawdown	710			
Unallocated General Reserve - closing	(188)	(102)	0	0
<b>Approved Minimum Reserve Balance (3%)</b>	<b>(180)</b>	<b>(180)</b>	<b>(180)</b>	<b>(180)</b>

## Appendix 2 - Analysis of Budget Change – Core, Non-Domestic Rates Reform and Individual Electoral Registration

	£'000	£'000	£'000	% Change
<b>BUDGET 2019/20 (Core and Non-Domestic Rates Reform funding)</b>			<b>6,001</b>	
<b><u>1. Core Budget Movement</u></b>				
<b><u>Employee budget - annual pressures</u></b>				
Pay Award	122			
Increments / Inflation	32			
Pension rate increase	10			
NI increase	11			
Remove 3 vacant posts	(137)			
Remove 19/20 turnover factor	163			
Other growth/(reduction)	<u>(12)</u>			
		<b>189</b>		<b>3.15%</b>
Transformation Change – estimated severance costs		<b>467</b>		<b>7.78%</b>
General Reserve drawdown		<b>(656)</b>		<b>(10.93%)</b>
<b><u>2. Non-Domestic Rates Reform funding</u></b>				
Increase in Council funding per Local Government Finance Settlement			<b>206</b>	<b>3.43%</b>
<b>TOTAL CORE BUDGET MOVEMENTS</b>			<b>206</b>	<b>3.43%</b>
<b><u>3. IER Budget</u></b>				
<b><u>Employee budget - changes</u></b>				
Remove 1.58FTE canvassers	(43)			
Reduce postage/printing costs by 50%	<u>(108)</u>			
		<b>(151)</b>		<b>(2.52%)</b>
Remove Cabinet Office grant funding		<b>260</b>		<b>4.33%</b>
IER grant carry forward drawdown		<b>(109)</b>		<b>(1.82%)</b>
<b>TOTAL IER BUDGET CHANGE</b>			<b>0</b>	<b>0.00%</b>
<b>PROPOSED BUDGET 2020/21</b>			<b>6,207</b>	<b>3.43%</b>

### Appendix 3 – Core Revenue Budget 2020/21 – Subjective Analysis

Subjective analysis	Budget 2020/21
<b>Employee Costs</b>	<b>£'000</b>
Wages and Salaries	3,265
National Insurance	336
Superannuation	707
Canvassing costs	127
Early retirement pension costs	120
Estimated severance costs	467
Agency Staff (cleaning)	6
Allowances	3
Pension deficit repayment	3
<b>Premises Costs</b>	
Rents	305
Rates	116
Cleaning & Domestic Supplies	35
Energy Costs	48
Water Services	16
Building Repairs, Alterations & Maintenance	11
Premises Insurance	5
Grounds Maintenance Costs	4
<b>Transport Costs</b>	
Car Allowances	43
Staff transport costs (canvassing, surveys etc)	23
Transport Insurance	10
<b>Supplies &amp; Services</b>	
Postages, ICT and Telephony	566
Printing, Stationery & Gen Office Expenditure	87
Miscellaneous Expenses (incl. Insurance and Audit fee)	31
Legal fees	30
Equipment, Furniture & Materials	14
Training and conferences	11
Convener/Vice Convener remuneration	9
Subscriptions	2
<b>Third Party Payments</b>	
Valuation Appeals Committee fees	50
Facilities costs (security, maintenance etc)	30
Private Contractors (medical fees etc)	2
<b>Support Services</b>	
CEC support Service Level Agreement	67
<b>Income/Funding</b>	
Customer and Client Receipts	(43)
Interest on revenue balances	(3)
General Reserve Drawdown	(656)
<b>Total core services</b>	<b>5,847</b>

## Appendix 4 – Financial Risk Analysis

Risk	Detail	Mitigation
Funding for Additional costs of Non-Domestic Rates Reform	The estimate provided to the Scottish Government for additional cost for the Board is £0.360m for 2020/21. Failure to receive Scottish Government funding shall impact on the ability to deliver the required changes.	Ongoing liaison with Scottish Assessor's Association, Scottish Government and constituent councils.
Cost of Individual Electoral Registration (IER)	Following process change, the Assessor and ERO anticipates the additional cost incurred on Individual Electoral Registration (IER) will reduce from 2020/21 and be met from the Board's core budget from 2021/22. A risk remains that additional costs shall continue to be incurred following the formal introduction of the new annual canvass procedure and the removal of Cabinet Office grant funding.	Ongoing tracking of cost throughout 2020/21.
Pension deficit and annual employer pension rate contributions	A risk exists that this will change following the next actuarial valuation. The next actuarial valuation is due on 31 March 2020. The financial risk will therefore apply to the 2021/22 budget.	Ongoing review of three-year indicative budget plans.
Elections/Referendums – budget risk £0.050m	The possibility of either elections or referendums being called within short timetables, or dual electoral events occurring within a year is a financial risk in terms of staff overtime or the use of short-term temporary staff to meet the demand placed on the electoral registration process at this time.	Ongoing tracking of cost throughout 2020/21.
Costs of Transformation Change	The cost of the Transformation Programme exceeding current cost estimates.	Ongoing tracking and review of cost estimates.
Economic Changes	Annual values achieved within the non-domestic property sector may fall. Should the fall be significant, this may give rise to the right of appeal against rateable values. The receipt of large volumes of appeals would have significant impact on staff resources.	Ongoing tracking of throughout 2020/21.
Council Tax Reform	Any major legislative change to Council Tax that impacted on the Board is unlikely to be managed within current budgetary provision.	Ongoing liaison with Scottish Assessor's Association and Scottish Government.

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## **BUDGET REPORT 2020 – 2021**

**3<sup>rd</sup> February 2020**

### **1.0 INTRODUCTION**

- 1.1 This report provides information that aligns budget provision with service delivery during 2020/2021.
- 1.2 Additional information on service activities is provided in the 2020/2021 Corporate and Service Plans at Appendix 1.
- 1.3 Information is also provided on the development of the 2020/2023 Business Strategy and the implications arising.

### **2.0 PRINCIPAL SERVICE DELIVERY ACTIVITIES FOR 2020/2021**

#### **2.1 Valuation Roll**

- 2.1.1 Focus remains on the successful disposal of all 2017 Revaluation Appeals. To date 11,436 (87.86%) revaluation appeals have been disposed of or are currently under citation. A programme of further citation is in place which shall aim to have dealt with all revaluation appeals by October/November 2020. The statutory disposal date is 31<sup>st</sup> December 2020.
- 2.1.2 In addition to revaluation appeals there are currently 962 running roll appeals, lodged following annual maintenance activities in connection with the Roll, which require disposal by year end. These are also timetabled with a completion date of November/December 2020.
- 2.1.3 Annual maintenance activities (running roll) shall continue during 2020/21. This takes the form of making entries for new subjects, amending existing entries to reflect material changes of circumstance and making appropriate deletions.
- 2.1.4 During 2020/21 and subject to approval by the Board a short term project shall be initiated that assists the introduction during the year of the Valuation Services Team (VST) as part of the phased introduction of the 2020/2023 Business Strategy.
- 2.1.5 The VST shall provide a more efficient use of existing resources while creating opportunities for improved performance with NDR requirements.

2.1.6 Existing preparations in respect of legislative change currently drafted under the NDR Reform agenda shall continue in accordance with project timetables. In particular, and subject to the enactment of relevant legislation, the necessary processes shall be developed to allow for the issue of Civil Penalties during 2020/21 following the non-return of information.

## **2.2 Council Tax**

2.2.1 During 2020/2021 the emphasis shall continue to focus on the insert of new domestic dwellings to the List.

2.2.1 Significant improvement to the new house insert process has been achieved through the increased use of IT and it is intended that throughout 2020/2021 this is further developed to maximise improvements and process efficiencies.

## **2.3 Electoral Registration**

2.3.1 Electoral Registration continues to operate within a period of significant change. This is reflected in the proposed alterations to the annual household canvass and by ongoing legislative amendment.

2.3.2 The 2020 Annual Household Canvass shall be carried out adopting the required process changes. Following its completion a review shall be undertaken to reflect on its success, impact on the register, and the cost implications that arise.

2.3.3 The 2019 snap General Election has provided insight on required changes to both internal process and procedures, but also to the existing electoral management system operated within the organisation. These requirements shall be further defined and initiated during 2020/2021.

2.3.4 As a result standing implementation plans for major electoral events shall be reviewed and amended. Headline information relating to the General Election is attached at Appendix 2.

2.3.5 Throughout 2020/21 all required maintenance activities connected to the Electoral Register such as inserts, amendments, deletions, absent vote applications, and absent vote refresh shall be carried out.

## **3.0 BUDGET 2020/21 – BUSINESS STRATEGY**

### **3.1 Introduction**

3.1.1 At the Board meeting of 3<sup>rd</sup> September 2018, Scott-Moncrieff external auditors, advised at page 1 of their annual audit report to the Board that,

- “The Board has arrangements in place for short term (1 Year) financial planning, with budgets aligned to its Corporate and Service Plan. However, the Board does not prepare medium to long-term financial plans due to the uncertainty over future funding allocations.”



- “At present, the longer term strategic direction has not been formally documented and presented to the Board. We recommend that the Board develops a strategic plan which documents the Board’s future plans and key challenges.”
- 3.1.2 At page 21 of the same report while recognising the steps that had been taken through the Transformation Programme during 2017/18 the audit report went on to say “.....the Board should progress this through the development of a medium to long-term strategy which includes an outline of the financial outlook”.
- 3.1.3 The Treasurer’s Revenue Budget Report presented to the Board on the 4th February 2019 at paragraph 6.6.6 states,
- “The Transformation Programme is ongoing, with further investigation into key processes and service methodology in progress. This may facilitate further opportunities to review staffing levels in the years ahead, with a potential for further employee severance costs.”
- 3.1.4 At the Board meeting held on the 23<sup>rd</sup> April 2019 the Treasurer’s Report titled Medium Term Financial Plan 2019/20 to 2022/23 – Progress Update stated at paragraph 4.1,
- “Development of a medium-term financial plan ought to be fully aligned with the future strategic direction and priorities of the Board.”
  - In the same report at paragraph 4.10 the report states, “Savings in employee costs will only be achieved through the Transformation Programme, as it essential that any changes in staffing is made in the context of successful delivery of the second phase of activities. Cost savings achieved will be required to address the future cost pressures shown in paragraph 4.4.”
  - At paragraph 4.15 of the same report a potential funding gap of £0.949m by 2022/23 was indicated.
  - Paragraph 5.1 states,“ The Board is facing competing pressures over the short and medium term. There is a requirement to introduce major legislative changes to key functions, set against unavoidable budget pressure unlikely to be met through sustainable additional funding.”
- 3.1.5 In answer to the various issues raised in the reports quoted above, the Assessor on 4<sup>th</sup> November 2019, presented to the Board a report titled “Business Strategy 2020/21 – 2022/23”. This provided information on the challenges facing the organisation, the way in which these challenges were to be met, and the progress underway.
- 3.1.6 This report now builds on that position and indicates how over the Business Strategy period opportunities for organisational change can be identified which meet the emerging service delivery demands while securing significant efficiencies.

## 3.2 Challenges

- 3.2.1 The Business Strategy aims to meet the following challenges;
- Responding to the ongoing fiscal constraint by identifying efficiencies and savings.
  - Ensuring the changes required under the NDR Reform agenda are delivered.
  - Ensuring the changes to electoral registration annual household canvass are delivered.

- Ensuring continuance of all business as usual services, especially those associated with major electoral events.
- To continue and accelerate the process of Transformation and change within the organisation.

### **3.3 Transformation Phase 1**

3.3.1 The organisation commenced a Transformational Change programme during 2017.

3.3.2 This resulted in a number of significant structural, cultural and procedural changes. In addition an annual 4.4% budgetary saving was achieved.

3.3.3 Structural Changes

- Re-structuring of Corporate and Senior Management Team.
- Introduction of a Governance Team.
- Recruitment to trainee and technical support posts.
- Reduction in additional IER funding requirement through absorption of posts.

3.3.4 Cultural Changes

- Introduction of a structured training regime.
- Introduction of a performance framework.
- Introduction of focused staff discussion groups.

3.3.5 Procedural Changes

- Rationalisation of key internal processes.
- Introduction of structured audit activity.
- Introduction of field devices to external property survey.

### **3.4 Transformation Phase 2 - Budget and Service Delivery**

3.4.1 There exists an ongoing requirement to establish new and adapted practices and approaches to service delivery in order to create improvements and efficiencies.

3.4.2 It is vital however that the ability to meet the key challenges reflecting legislative changes to service requirements and the ongoing provision of service during key events is not placed at risk as a result of efficiency savings being conceded as the primary driver during the Transformation process.

3.4.3 The organisation faces considerable service challenges in the shape of the NDR Reform agenda, the introduction of new Electoral Registration annual canvass procedures, and the very specific challenges that arise during major election and referendum events.

3.4.4 These challenges represent the shape and form of future service delivery models.

3.4.5 The satisfactory meeting of these challenges must be reflected in the balance established between budget requirement and service delivery.

3.4.6 Transformation Phase 2 in the guise of the Business Strategy 2020- 2023 aims to provide the platform upon which the balance between budget and service delivery could be established.

3.4.7 In order to achieve this balance and to allow on ongoing process of monitoring and review of the effectiveness of changes being introduced, it is recommended that a phased approach be adopted.

3.4.8 This phased approach allows for the proper implementation of new working practices and procedures while ensuring ongoing service delivery. It provides for maximum opportunity for the new approaches to be effective, supporting the creation of efficiencies, and minimising the risk of budget provision versus service delivery imbalance.

3.4.9 It shall also allow for appropriate Board scrutiny at the commencement of each phase giving the opportunity for proper reflection on the balance between service delivery and efficiency savings.

### **3.5 Business Strategy – Proposed Structural Changes Phase 1 – Valuation Services Team**

3.5.1 Structural changes within the NDR and Council Tax resource are proposed that build on the changes already underway.

3.5.2 These changes involve the creation of a Valuation Services Team (VST) within which a range of support and direct service provision activities shall be undertaken. For example,

- Council Tax service provision.
- Identification and monitoring of NDR building warrant completion.
- Inspection of NDR properties within value and complexity parameters.
- Assisting in the valuation and associated administration of properties for NDR within value and complexity parameters.
- Assisting in the disposal and administration of NDR appeals within value and complexity parameters.
- Administrative processing of NDR forms issue/return.
- Administrative processing of Civil Penalties.
- Administrative support to the NDR appeal processes.
- Administrative support to NDR appeal court production creation.

3.5.3 This Team shall be created by pooling the existing staff resource identified as Council Tax Manager, Technician, Property Assistant and Technical Support Officer.

3.5.4 The Team shall have responsibility for direct service provision and providing support to other activities. This shall allow qualified valuation staff to focus on more complex and specialised valuation cases and allow review of the required resource at this level.

3.5.5 A more concentrated resource application to various workloads shall be achieved allowing improved assessment of performance, in addition to encouraging further review and refinement to processes that support these activities.

3.5.6 The VST shall act as a filter/syphon for all but the more complex NDR workloads which shall be passed to the Valuation Units for action.

3.5.7 The creation of the VST shall enable knowledge spread allowing increased flexibility and the ability to deal effectively with high workloads as they emerge.

3.5.8 This approach represents a positive move forward, an increased level of specialisation and a better division and balance of work between the VST and the Valuation Units from which performance benefits can be derived.

- 3.5.9 Given the specific challenges which the NDR Reform agenda represents such an approach is essential to ensure continuance of service delivery under the new NDR model.
- 3.5.10 The VST shall be implemented during 2020/21 following the conclusion of a short-term project management process during which roles and responsibilities, procedures and processes, system enhancements, work activity parameters, and training requirements have been considered and action taken.
- 3.5.11 Following consultation with the Trade Union there is broad agreement to the Phase 1 proposals with further discussion to take place as operational detail is developed.

### **3.6 Business Strategy – Proposed Structural Changes Phase 2 – Valuation Services Team**

- 3.6.1 Throughout 2021/22 the development of the VST and the internal processes adopted shall continue, in conjunction with ongoing performance review.
- 3.6.2 Appendix 5 provides a stylisation of the manner in which the VST shall operate and interact with other areas in the organisation.
- 3.6.3 The Venn diagram identified as compiling the VST indicates a number of intersection areas which diagrammatically shows the flexibility the VST shall bring to dealing with workloads.
- 3.6.4 These intersections represent areas of resource flexibility and shall allow certain work activities and specific workloads to be shared and supported within the Team as a whole.

### **3.7 Business Strategy - Proposed Structural Changes Phase 3 - Electoral Registration**

- 3.7.1 Within the Business Strategy period electoral registration faces two key challenges,
- The introduction of a revised annual household canvass process.
  - Ensuring the resource and ability exists to provide essential registration processes during major elections and referendums.
- 3.7.2 Work is ongoing to assess the impact of the new canvass process. This involves the creation of new process requirements allowing the various options surrounding elector engagement to be considered. This in turn provides the information necessary to make financial projections, the expectation being that the current requirement for annual additional funding shall cease.
- 3.7.3 The risk associated with the loss of additional annual funding during 2020 is expected to be significantly reduced if not removed.
- 3.7.4 The altered annual canvass process shall introduce greater use of data matching activities and build on existing electronic engagement with electors. This in turn shall allow resources to be more focused on specific process requirements.
- 3.7.5 Out with the annual canvass period ongoing maintenance activities continue to be refined through the use of enhancements to the electoral systems and the ability to undertake bulk actions electronically.
- 3.7.6 The reassessment of required staff resource which these changes allow must be balanced against an assessment of the impact that a major electoral event has on available resources when significant workloads require to be dealt with in very short timescales.

- 3.7.7 In the longer term this balance shall be maintained by the use of flexible staff resources who are suitably trained and able to be applied effectively to the workload pressures with minimum delay.
- 3.7.8 This approach has a proven track record with the use of Property Assistants during the 2019 General Election, and shall be extended to include Customer Support Assistants through the expansion of their skills sets.
- 3.7.9 Appendix 5 provides an indication of how these flexible resources shall operate and interact.
- 3.7.10 Due to the following it is recommended that any organisational changes within the Electoral Registration area are commenced during 2022/23 as Phase 3 of Transformation;
- Changes to annual canvass during 2020.
  - The Scottish Parliamentary Elections in 2021 which are anticipated to be of major significance.
  - The possibility of other major electoral events during this period.
  - The introduction of significant legislative changes.
  - The time required to develop enhanced skills within the flexible resource.
  - The time required to undertake system and process enhancement.
- 3.7.11 To introduce changes prior to this time would place delivery of electoral services under undue pressure and risk of failure.
- 3.7.12 To support this period of significant change and provide the necessary effective management and support it is intended to make minor adjustments to the senior staff structure which supports the electoral process. These shall be implemented during Phase 1 of the Business Strategy.

### **3.8 Business Strategy – ICT**

- 3.8.1 Delivery of services within the organisation are entirely dependent on the development and application of IT services. Due to the specialised nature of the services provided bespoke software developed in-house is the most efficient and cost effective approach to adopt.
- 3.8.2 An exciting programme of development is underway to support the successful delivery of one of the key NDR changes, namely the introduction of 3 yearly revaluations.
- 3.8.3 To assist this additional funds allocated as part of the NDR Reform agenda have been used to increase the development capabilities within the LVJB ICT team.
- 3.8.4 As the legislation supporting the Reform agenda becomes increasingly granular it is clear that further demands require to be made of IT capabilities. In particular this is around the introduction of civil penalties, the administration of revaluation delivery, and enhanced internal processes supporting the introduction of the VST.
- 3.8.5 It is intended therefore to recruit one additional system analyst using funding provided for under the NDR Reform agenda as part of Phase 1.

3.8.6 Investment in ICT represents a “spend to save” approach where improving and expanding ICT capability reduces resource requirement elsewhere in the organisation.

### **3.9 Business Strategy – Organisational Structure**

3.9.1 The existing organisational structure is depicted at Appendix 3.

3.9.2 Appendix 4 and 5 provide a traditional depiction of the proposed Phase 1 organisational structure and a chart indicating process and activity flow with the interaction and flexibility of resources.

3.9.3 Phase of 1 of Business Strategy proposes a net reduction in resource requirement of 6 FTE posts.

3.9.4 The phased approach being recommended allows for a proper balance being achieved between the introduction of the various organisational changes while ensuring service delivery continues, reflecting new requirements, and the potential release of efficiency savings.

### **3.10 Business Strategy – Financial Implications**

3.10.1 The Phased approach being recommended allows for the identification of possible efficiency savings within the main areas of the organisation.

3.10.2 These efficiency savings would be realised over the Strategy period in a staged and managed fashion that is balanced with ongoing service delivery pressures.

3.10.3 These efficiency savings are also supported by the introduction of revised and improved work practices and the increased application of ICT.

3.10.4 The implementation of Year 1/Phase 1 in conjunction with the application of Reserve funds maintains the flat cash position for 2020/2021 subject to the award of additional funding secured through the NDR Reform agenda.

3.10.5 The Treasurer’s Budget Report as provided elsewhere on the agenda provides full detail on the financial implications and recommendations for 2020/2021.

3.11.6 During 2020/2021 the implications of the revised electoral registration annual canvass changes shall be known. In addition the legislation and supporting regulations which deliver the NDR Reform (Scotland) Bill shall be enacted. Following the achievement of this level of granularity the Board may wish to consider the re-introduction of a 3 year budgeting process commencing 2021/22. This in conjunction with the phased introduction of the Business Strategy shall provide the opportunity to achieve a degree of fiscal and service delivery sustainability moving forward.

### **3.11 Business Strategy – Outcomes**

3.11.1 The Strategy provides opportunities for financial savings throughout its period and ongoing thereafter.

- 3.11.2 These savings shall be provided in a phased fashion which would allow for the proper balance between budget reductions and the continuance of service delivery.
- 3.11.3 The service delivery provided shall reflect the demands and challenges presented by significant changes to both NDR and Electoral Registration.
- 3.11.4 The Phased approach allows for proper Board scrutiny on each Phase ensuring service delivery and efficiency savings are kept in proper balance and allow full consideration of fiscal and budgetary implications that arise.
- 3.11.5 The Strategy builds significantly on the ongoing Transformation Programme by creating new and improved ways of working, the organisational deployment of flexible resources and the continuance of a culture of review, reflection and improvement.

#### **4.0 KEY RISKS**

- 4.1 The successful delivery of the NDR Reform agenda is dependent on the ongoing provision of additional annual funding. Failure to secure these funds shall seriously undermine the successful delivery of the required reforms.
- 4.2 Since the introduction of IER in 2014 EROs have received direct additional funding from the Cabinet Office to support the electoral registration process. Changes to the annual household canvass are to be introduced during 2020 with one of the aims being a major impact on the requirement to provide this ongoing financial support. As a result it is expected that the funding support shall cease in 2020. While modelling of the proposed changes give every indication that the need for this funding shall be significantly reduced if not removed the proposed 2020/2021 budget provides for a £100k allocation to support the change to the new process. As this provision is not sustainable a risk remains should the level of expected savings in the canvass process not be realised.
- 4.3 Short notice elections and referendums place the organisation under considerable pressure in terms of both resources and budgetary provision. While every effort is taken to minimise budgetary pressure during such times significant electoral events are likely to require the provision of additional funding to ensure their successful delivery
- 4.4 Council Tax reform remains a subject of ongoing debate. Any major legislative change that impacts on the Board is unlikely to be managed within current budgetary provision.

#### **5.0 RECOMMENDATIONS**

- 5.1 The Board is asked to note the content of this report.
- 5.2 The Board is requested to note the recommendation of a Phased approach to organisational changes over the Business Strategy period.

- 5.3 The Board is specifically requested to approve Phase 1 implementation of the proposed structure and the associated reduction in staff resources.
- 5.4 The Board is requested to note that further reports and recommendations shall be provided by the Assessor over the Strategy period.

**Graeme Strachan**  
**ASSESSOR & ERO**

*Attached:*

*Appendix 1 LVJB Corporate and Service Plans*

*Appendix 2 Electoral Registration Statistics*

*Appendix 3 LVJB Existing Organisation Chart*

*Appendices 4 & 5 LVJB Proposed Organisation Charts*



## 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 deliver changes and improvements identified under the Transformation Programme and through the ongoing process of **Structure and Process** review.
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.
11. To review and develop the necessary policies to support the **Health, Safety and Welfare** of all LVJB employees.

## EXECUTIVE RESPONSIBILITIES

No	Task/Project	Responsibility	Performance Measures
1	To ensure statutory duties are carried out for maintenance of the <b>Valuation Roll</b> .	Executive	<ol style="list-style-type: none"> <li>1. Maintain Valuation Roll in line with statutory requirements.</li> <li>2. Continue the programme of 2017 Revaluation and Running Roll appeal disposal.</li> <li>3. Monitor appeal disposal progress against statutory requirement and programme timetable.</li> <li>4. Dispose of LTS and LVAC appeals as appropriate.</li> <li>5. Audit processes, procedures and values.</li> <li>6. Further develop IT systems, applications and communications.</li> <li>7. Continue with project planning/implementation in respect of changes required under the Barclay Review of NDR.</li> <li>8. Commence preparations and timetable for Revaluation 2022.</li> <li>9. Continue to develop opportunities for stakeholder engagement.</li> <li>10. Review and seek improved annual running roll performance.</li> </ol>
2	To ensure statutory maintenance of the <b>Council Tax List</b> .	Executive	<ol style="list-style-type: none"> <li>1. Maintain CT List in line with statutory requirements.</li> <li>2. Dispose of proposals &amp; appeals.</li> <li>3. Audit processes, procedures and Bands.</li> <li>4. Further develop IT systems, applications and communications.</li> <li>5. Continue with development of improved processes for new house inserts to CT List.</li> <li>6. Continue to develop opportunities for stakeholder engagement.</li> <li>7. Review &amp; maintain performance.</li> </ol>

3	To ensure timeous publication and maintenance of the <b>Electoral Register</b> and registration services at elections.	Executive	<ol style="list-style-type: none"> <li>1. Prepare and publish the Electoral Register by 1<sup>st</sup> December 2020.</li> <li>2. Maintain ER for update statutory date each month.</li> <li>3. Undertake the newly modelled annual household canvass.</li> <li>4. Dispose of any registration appeals.</li> <li>5. Prepare and ensure refresh of AV personal identifiers in January 2021.</li> <li>6. Prepare for and ensure effective management of registration duties for any elections or referendums called during the year.</li> <li>7. Audit processes, procedures and accuracy to ensure quality registration delivery.</li> <li>8. Further develop IT systems, applications and communications.</li> <li>9. Continue to undertake engagement activities.</li> <li>10. Maintain performance.</li> </ol>
4	To develop, prepare and publish reports to improve customer knowledge and ensure attainment of good <b>Community Focus</b> .	Executive	<ol style="list-style-type: none"> <li>1. Prepare and publish statutory reports.</li> <li>2. Prepare and present reports to LVJB.</li> <li>3. Maintain customer targeted policies.</li> <li>4. Maintain and develop appropriate public engagement schemes.</li> <li>5. Maintain LVJB website.</li> </ol>
5	To set standards and undertake corporate improvement in <b>Service Delivery Arrangements</b> and review the performance management and planning framework to ensure continuous improvement.	Executive	<ol style="list-style-type: none"> <li>1. Maintain VR key and internal performance indicators.</li> <li>2. Maintain CT key and internal performance indicators.</li> <li>3. Maintain new Electoral performance indicators set by the Electoral Commission.</li> <li>4. Prepare, implement, monitor and review of Corporate and Service Plans.</li> <li>5. Prepare, maintain and review Work Plans and Service Performance.</li> </ol>
6	To review roles, responsibilities, <b>Structures and Processes</b> to ensure effective balance of responsibility and authority.	Executive	<ol style="list-style-type: none"> <li>1. Review Standing Orders, Scheme of Delegation and Financial Regulations; 5 yearly.</li> <li>2. Adhere to Standing Orders, Scheme of Delegation and Financial Regulations; 5 yearly.</li> <li>3. Implement and progress the objectives of the Transformation Programme.</li> </ol>
7	To review, monitor and maintain organisational <b>Risk Management and Internal Controls</b> to ensure efficient and effective delivery of service.	Executive	<ol style="list-style-type: none"> <li>1. Review the activities of the Governance, Best Value and Risk Group</li> <li>2. Identify, mitigate and monitor risks.</li> <li>3. Maintain Quality Assurance audit activity and undertake joint working with external audit.</li> <li>4. Review all audit recommendations and implement recommendations as appropriate.</li> <li>5. Maintain task specific, strategic and rolling risk registers.</li> <li>6. Report risks to LVJB and review risk strategy framework as required.</li> </ol>

8	To develop, adopt and review formal documentation and put in place appropriate systems to ensure <b>Standards of Conduct</b> are adhered to.	Executive	<ol style="list-style-type: none"> <li>1. Monitor and review compliance to the General Data Protection Requirements, Records Management, FOI, and Equalities.</li> <li>2. Report on Whistle Blowing.</li> <li>3. Provide management, guidance and support timeously.</li> </ol>
9	To plan and deliver an <b>organisational development strategy</b> considering corporate initiatives to ensure efficiency and quality of service delivery.	Executive	<ol style="list-style-type: none"> <li>1. Continue the implementation and development of the Transformation Programme objectives.</li> <li>2. Implement, monitor and review Corporate Plans.</li> <li>3. Implement, monitor and review Service Plans.</li> <li>4. Implement Phase 1 of the Business Strategy 2020/23</li> <li>5. Continue development of Phases 2 &amp; 3 of the Business Strategy</li> </ol>
10	To engage in <b>key partnership working</b> to ensure the integrated delivery of efficient government.	Executive	<ol style="list-style-type: none"> <li>1. Encourage partnership working with constituent authorities.</li> <li>2. Encourage partnership working with public and civil servants e.g. VOA, SAA, Scottish Government, Electoral Commission, Cabinet Office, EMB etc.</li> <li>3. Maintain partnership working with external professional bodies e.g. RICS, IRRV, AEA etc.</li> </ol>
11	To review and develop the necessary policies to support the <b>Health, Safety, and Wellbeing</b> of all LVJB employees.	Executive	<ol style="list-style-type: none"> <li>1. To review HR Policies in accordance with established timetable.</li> <li>2. To schedule regular Health &amp; Safety Committee meetings.</li> <li>3. To consider Mental Health initiatives.</li> </ol>

*Strategic Aims & Operational Objectives 1*

To ensure statutory duties are carried out for maintenance of the *Valuation Roll*.

Performance Measures		Strategic Aims / Operational Objectives	
1.1	Maintain Valuation Roll in line with statutory requirements.	Maintain and update survey records in line with relevant guidance and practice.	Assistant Assessor
		Consider planning and building warrants and take appropriate action to maintain records	Assistant Assessor
		Prepare valuations in line with practice notes and 'tone' evidence.	Assistant Assessor
		Update VR daily, issue Valuation Notices daily; provide update to constituent authorities Finance weekly. Continue to develop processes to support the introduction of the BGA.	Assistant Assessor
		Commence a rolling programme to update rental, cost and turnover analysis to ensure accuracy of the Roll and support the move to 3 yearly revaluations.	Assistant Assessor
1.2	Dispose of Revaluation 2017 and running roll appeals within statutory time frame including LTS & LVAC appeals.	Correspond with appellants in line with legal requirements and LVJB standards.	Principal Surveyor/Assistant Assessor
		Create, maintain and review an appeal disposal timetable and ensure appeals are allocated to appropriate number of court dates.	Principal Surveyor/Assistant Assessor
		Monitor disposal progress, reduction levels and reasons for reduction.	Principal Surveyor/Assistant Assessor
		Monitor and ensure amendments are processed timeously.	Principal Surveyor/Assistant Assessor

		Ensure compliance with LTS and quality preparation of cases.	Principal Surveyor/Assistant Assessor
1.3	Commence preparations for Revaluation 2022	Develop the necessary timetable and implementation plan.	Assistant Assessor/Principle Surveyors
		Initiate the ingathering of relevant information and the Civil Penalty process.	
		Commence a review of valuation practices.	
1.3	Audit processes, procedures and values.	Audit valuation processes procedures and issued values.	Head of Governance
		Audit appeal processes, procedures and outcomes.	Head of Governance
		Consider presented audit reports.	Executive
1.4	Further develop IT systems, applications and communications	Review and further develop valuation applications with particular attention to the successful delivery of 3 yearly revaluations.	Assistant Assessor/ ICT
		Consider new classes of subjects for summary valuation purposes.	Assistant Assessor/ICT
1.5	Maintain performance.	Maintain efficiency in survey procedures.	Assistant Assessor
		Maintain fairness and accuracy of valuations.	Assistant Assessor
		Review and improve performance in terms of KPIs and internal indicators.	Assistant Assessor

*Strategic Aims & Operational Objectives 2*

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

2.1	Maintain CT List in line with statutory requirements	Ingather and analyse sales evidence.	Assistant Assessor
		Maintain and update survey records as necessary.	Assistant Assessor

		Prepare reviewed bandings and amend for sold houses.	Assistant Assessor
		Ensure accuracy of all amended and new bands.	Assistant Assessor
		Update CT daily, issue band change notices daily and notify councils weekly.	Assistant Assessor
2.2	Dispose of proposals & appeals	Correspond with appellants in line with legal requirements and LVJB standards.	Assistant Assessor
		Administer properly all proposals and appeals and commence the process of timetabled disposal in association with the Valuation Appeal Committee.	Assistant Assessor
		Monitor band reductions.	Assistant Assessor
		Ensure amendments are processed timeously.	Assistant Assessor
2.3	Audit processes, procedures and Bands	Audit banding processes, procedures and issued bands	Head of Governance
		Audit appeal processes, procedures and outcomes.	Head of Governance
		Consider presented audit reports.	Executive
2.4	Further develop IT systems, applications and communications	Continue changes to the processes associated with new houses entering the CT List.	Assistant Assessor/ICT
		Ensure all new and altered records are saved in electronic format	Assistant Assessor/ICT
2.5	Maintain performance	Maintain efficiency in survey procedures.	Assistant Assessor
		Maintain quality of bandings by reference to band reductions on appeal.	Assistant Assessor
		Maintain performance in terms of KPIs and internal indicators.	Assistant Assessor

### Strategic Aims & Operational Objectives 3

To ensure timeous publication and maintenance of the *Electoral Register*.



Performance Measures		Strategic Aims / Operational Objectives	
3.1	Prepare and publish ER by 1 <sup>st</sup> December 2020 and annually thereafter	Publish Electoral Register in paper format and electronic format by 1 <sup>st</sup> December 2020 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 2021.	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 2021	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 any election or referendum called during 2020/21.	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 and related mitigation associated with election preparation requirements.	Head of Administration
		Undertake engagement activities and 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.	Assess and implement altered scanning processes for receipted paper applications.	Head of Administration
		Deliver electorate statistics to <del>NRoS</del> . (RPF 29)	Head of Administration
		Review and continue to maximise UPRN matching process to electoral address data base.	
3.8	Maintain performance	Improve efficiency in the delivery of the canvass processes and procedures.	Head of Administration
		Review performance reports and consider new targets.	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*

Performance Measures		Strategic Aims / Operational Objectives	
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.	Audit/Head of Governance
		Report on equalities April 2020 and two yearly thereafter.	Head of Governance
		Annual proposed Revenue Report to LVJB.	Treasurer
4.2	Prepare and present reports to LVJB	Quarterly progress report to LVJB.	Assessor

		2020/21 LVJB Business Strategy	Assessor
		Annual Governance Report	Head of Governance
		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.	Head of Governance
		Quarterly progress report to LVJB.	Assessor
		Ensure a robust public engagement strategy is in place for general registration and focused electoral events.	Head of Administration
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
		Maintain and update the internet site to ensure currency and accuracy especially at key events.	Executive/Senior Management Team
		Continue to identify, implement and evaluate stakeholder engagement activities in respect of VR and CT.	Assistant Assessor
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
		Continue to 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

Performance Measures		Strategic Aims / Operational Objectives	
5.1	Maintain VR key and internal performance indicators	Agree and set KPIs for VR.	Assessor/ Assistant Assessor
		Agree and set a suite of internal indicators for VR performance.	Assessor/ Assistant Assessor
		Monitor, analyse and report on VR performance quarterly.	Assessor/ Assistant Assessor
5.2	Maintain CT key and internal performance indicators	Agree and set KPIs for CT.	Assessor/ Assistant Assessor
		Agree and set a suite of internal indicators for CT performance.	Assessor/ Assistant Assessor
		Monitor, analyse and report on CT performance quarterly.	Assessor/ Assistant Assessor
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 <u>meet</u> organisational requirements.	Assessor/Senior Management Team
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### Strategic Aims & Operational Objectives 6

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

Performance Measures		Strategic Aims / Operational Objectives	
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 <u>Regs</u> 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 <u>Regs</u> 5 yearly.	Assessor/Treasurer
6.3	Continue ongoing change process under the Transformation Programme.	Review process and procedures seeking efficiencies and improvements.	Executive
		Continue to develop and implement a strategic training policy and continue with cultural change identified under the Transformation programme.	Principal Surveyor/Executive
		Continue to develop and implement a Performance Framework across the organisation, seeking efficiencies and effective delivery of services.	Assistant Assessor/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.

Performance Measures		Strategic Aims / Operational Objectives	
7.1	Identify risks	Consider new risks for addition to risk registers at all management meetings.	Executive/Head of Governance
		Review presentational aspects of risks registers including effectiveness of providing accurate information of “progress on mitigation and status of risk”	Head of Governance
		Consider new risks to be added to the strategic business risk register on a 6 monthly basis at senior management meetings.	Executive/Head of Governance
		Consider risks within each service delivery planning timetable on an ongoing basis.	Executive/Head of Governance
		Consider risks as legislative changes are considered.	Executive/Head of Governance
7.2	Mitigate risks	Ensure mitigation strategies are considered timeously.	Executive/Head of Governance
		Plan, implement and review mitigation decisions effectively.	Executive/Head of Governance
7.3	Monitor & review risks	Monitor budget spend and variances quarterly at senior management meetings.	Assessor
		Monitor budget spend and variances and include in quarterly progress report.	Assessor

		Monitor actions resulting from audit reports at all management meetings.	Executive
		Liaise with the treasurer to the Board to ensure appropriate monitoring and accounting.	Assessor
		Review strategic risk register at senior management meetings	Executive/Head of Governance
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/Head of Governance
		Mitigate all risks on timetables/risk registers on an ongoing basis	Executive/Head of Governance
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
		Provide Board with Annual Governance Report	Head of Governance
		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.

Performance Measures		Strategic Aims / Operational Objectives	
8.1	Maintain internal processes to monitor compliance to legislation and LVJB policies and procedures.	Review processes to monitor compliance with LVJB standards.	Executive/Head of Governance
		Ensure compliance with LVJB employment legal requirements on a day to day basis.	Managers
		Ensure compliance with LVJB policies on a day to day basis.	Managers
8.2	Monitor and review compliance to Records Management, 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.	Head of Governance
		Ensure Complaints policy and procedure meet required standards	Head of Governance
		Ensure Records management policy and procedures meet required standards	Head of Governance
8.3	Report on Whistle Blowing	Ensure the policy and procedures are reviewed as appropriate to ensure staff concerns are addressed.	Assessor/Head of Governance
		Report on items raised as appropriate.	Assessor/Head of Governance
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
	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

Performance Measures		Strategic Aims / Operational Objectives	
9.1	Maintain annual service plan	Prepare annual service plan and present to LVJB.	Assessor
		Ensure staff awareness of service plans and their role.	Executive
		Monitor compliance with the service plan on a day to day basis and assess at senior management meeting.	Executive
9.2	Deliver corporate improvement.	Develop & review a suite of internal performance indicators and update KPIs to ensure improvement.	Executive
		Monitor performance improvement and report at management meetings & LVJB.	Executive
		Monitor and report absence levels to measure improvement.	Head of Governance
		Implement LVJB Business Strategy 2020/23	Assessor

		Discuss & develop corporate improvement strategies at executive meetings.	Executive
9.3	Comply with corporate goal, LVJB Mission, vision, aims & objectives	Review corporate goals at senior management meeting.	Executive
		Ensure that corporate goal is communicated to all staff and included in PRD process.	Executive
		Communicate and monitor adherence to Mission, vision, aims & objectives.	Executive

### Strategic Aims & Operational Objectives 10

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

Performance Measures		Strategic Aims / Operational Objectives	
10.1	Encourage partnership working with constituent authorities	Continue partnership working with Finance departments of the 4 authorities.	Executive
		Continue partnership working with the Returning Officer staff of the 4 authorities.	Executive
		Continue partnership working with the Treasurer to LVJB.	Executive
		Improve partnership working with Planning and Building departments of the 4 authorities.	Assistant Assessors
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
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**City of Edinburgh**

Ward Number and Name	HEF Return% 2019	No. of valid registration applications received 30/10-26/11	No. of duplicate registration applications received 30/10-26/11	Total registered electorate as at 1 July 2019 (start of canvass)	Total registered electorate as at 14 December 2019 (revised register publication)	Total registered electorate as at 3 January 2020
1 Almond	78.79	936	947	26647	26839	27351
2 Pentland Hills	71.97	1137	773	23372	23655	24424
3 Drum Brae/Gyle	82.27	727	651	18633	18653	19076
4 Forth	66.93	1351	954	23750	23864	24764
5 Inverleith	77.08	1568	924	24177	24529	25475
6 Corstorphine/Murrayfield	83.49	847	723	19431	19539	20020
7 Sighthill/Gorgie	64.66	2081	1119	22058	22623	23979
8 Colinton/Fairmilehead	81.97	716	568	19095	19110	19598
9 Fountainbridge/Craiglockhart	75.04	1699	853	17187	17582	18712
10 Morningside	78.10	2899	1168	24092	24666	26529
11 City Centre	58.04	3699	1136	20251	21285	23813
12 Leith Walk	67.20	2933	1560	24532	25152	27084
13 Leith	65.70	1589	1091	18111	18521	19514
14 Craightinny/Duddingston	69.20	1553	1008	23293	23473	24450
15 Southside/Newington	71.79	3334	1030	22277	23450	25635
16 Liberton/Gilmerton	73.84	1211	800	26357	26641	27464
17 Portobello/Craigmillar	74.14	1151	882	23701	24044	24866
<b>Totals</b>	<b>72.24</b>	<b>29431</b>	<b>16187</b>	<b>376964</b>	<b>383626</b>	<b>402754</b>

## Midlothian

Ward Number and Name	HEF Return% 2019	No. of valid registration applications received 30/10-26/11	No. of duplicate registration applications received 30/10-26/11	Total registered electorate as at 1 July 2019 (start of canvass)	Total registered electorate as at 14 December 2019 (revised register publication)	Total registered electorate as at 3 January 2020
1 Penicuik	78.17	308	259	11177	11125	11290
2 Bonnyrigg	83.68	474	331	13929	13852	14178
3 Dalkeith	76.10	428	318	10779	10844	11153
4 Midlothian West	81.17	508	318	12509	12629	12932
5 Midlothian East	76.41	385	317	12040	12016	12254
6 Midlothian South	78.44	471	319	11707	11777	12086
<b>Totals</b>	<b>79.13</b>	<b>2574</b>	<b>1862</b>	<b>72141</b>	<b>72243</b>	<b>73893</b>

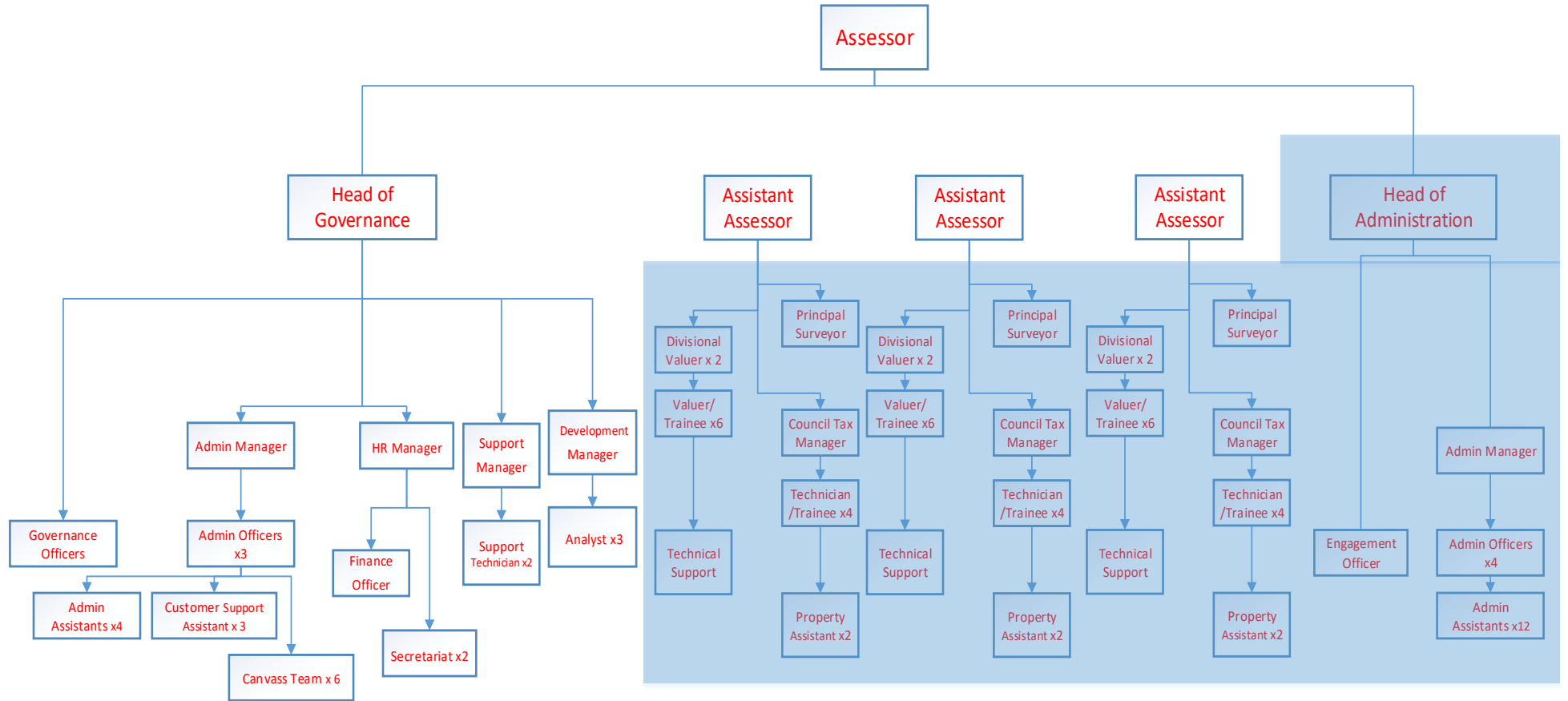
## East Lothian

Ward Number and Name	HEF Return% 2019	No. of valid registration applications received 30/10-26/11	No. of duplicate registration applications received 30/10-26/11	Total registered electorate as at 1 July 2019 (start of canvass)	Total registered electorate as at 14 December 2019 (revised register publication)	Total registered electorate as at 3 January 2020
1 Musselburgh	77.49	861	512	16117	16320	16940
2 Preston, Seton and Gosford	77.27	451	366	14652	14693	14969
3 Tranent, Wallyford and Macmerry	73.87	493	380	14627	14761	15090
4 North Berwick Coastal	82.27	523	297	11056	11278	11598
5 Haddington and Lammermuir	79.50	588	357	14505	14768	15195
6 Dunbar and East Linton	77.94	518	298	11429	11587	11931
<b>Totals</b>	<b>77.91</b>	<b>3434</b>	<b>2210</b>	<b>82386</b>	<b>83407</b>	<b>85723</b>

## West Lothian

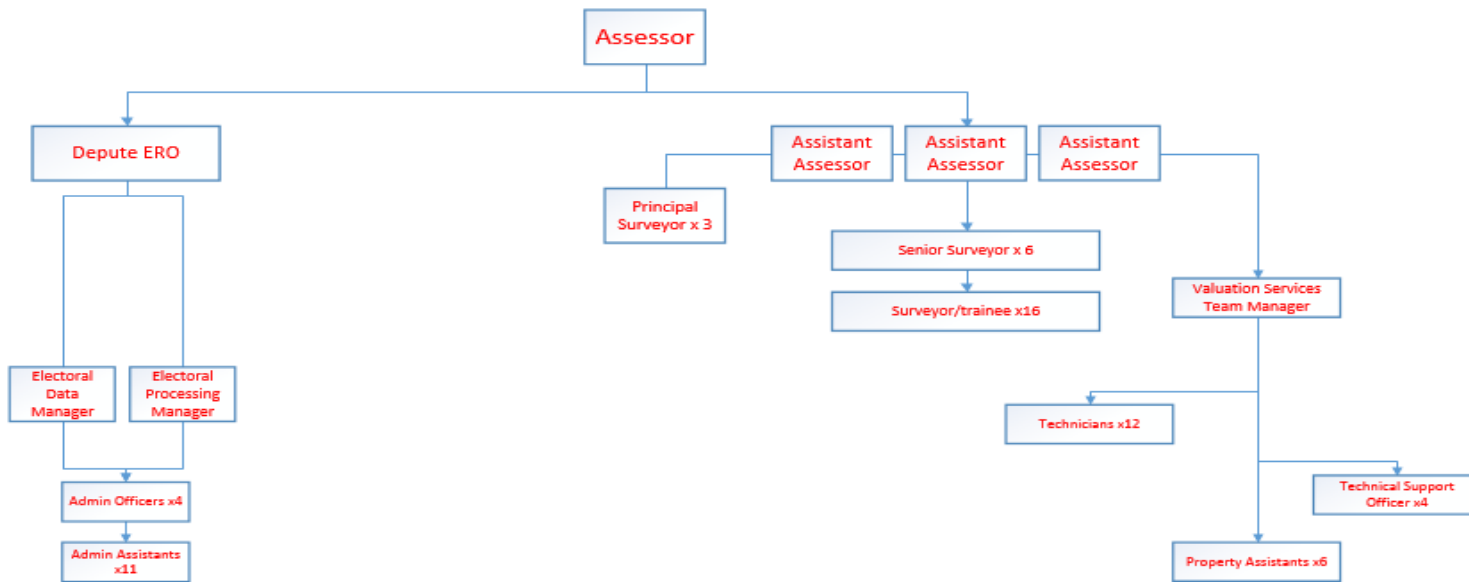
Ward Number and Name	HEF Return% 2019	No. of valid registration applications received 30/10-26/11	No. of duplicate registration applications received 30/10-26/11	Total registered electorate as at 1 July 2019 (start of canvass)	Total registered electorate as at 14 December 2019 (revised register publication)	Total registered electorate as at 3 January 2020
1 Linlithgow	84.66	347	317	12446	12332	12548
2 Broxburn, Uphall and Winchburgh	77.18	542	432	15801	15878	16245
3 Livingston North	73.55	550	515	17903	17879	18225
4 Livingston South	74.25	575	555	18400	18393	18779
5 East Livingston and East Calder	74.83	603	503	16732	16819	17237
6 Fauldhouse and the Breich Valley	70.44	357	342	12256	12257	12510
7 Whitburn and Blackburn	70.76	570	472	16041	16138	16535
8 Bathgate	77.41	562	556	17800	17647	18037
9 Armadale and Blackridge	78.68	405	360	12592	12595	12878
<b>Totals</b>	<b>75.49</b>	<b>4511</b>	<b>4052</b>	<b>139971</b>	<b>139938</b>	<b>142994</b>

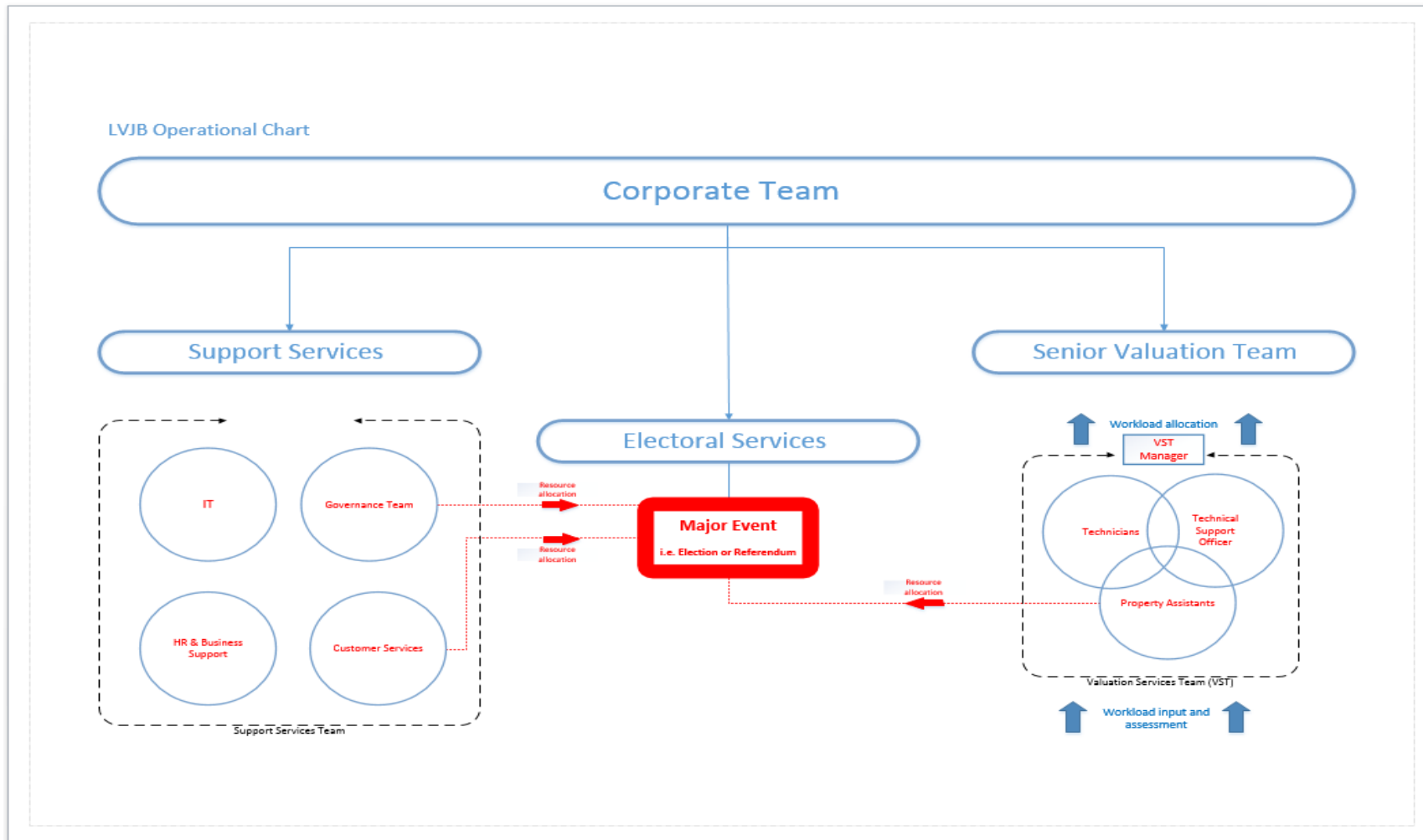
LVJB Organisational Chart





LVJB Organisational Chart – Proposed Phase 1





## Period 9 Financial Statement 2019/20

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3<sup>rd</sup> February 2020

### 1 Purpose of report

This report summarises the projected revenue budget outturn position to 31<sup>st</sup> March 2020, based on the position at period ending 31<sup>st</sup> December. The report has been prepared in consultation with the Assessor.

### 2 Main Report

#### Projected Revenue Outturn 2019/20 – Core Budget

- 2.1 The table below compares projected revenue outturn 2019/20 with the budget. The forecast variance, based on the position at 31<sup>st</sup> December, is an over spend of £0.007m. This is a reduction of £0.010m from that reported to the Board in November 2019.

	Core Budget			IER Budget			Total		
	Budget £'000	Forecast £'000	Variance £'000	Budget £'000	Forecast £'000	Variance £'000	Budget £'000	Forecast £'000	Variance £'000
<b>Expenditure</b>									
Employee costs	4,532	4,527	(5)	44	87	43	4,576	4,614	38
Premises costs	540	521	(19)	0	0	0	540	521	(19)
Transport costs	76	78	2	0	0	0	76	78	2
Supplies & Services	750	776	26	216	216	0	966	992	26
Third Party Payments	82	85	3	0	297	297	82	382	300
Support Services	67	67	0	0	0	0	67	67	0
<b>Gross Expenditure</b>	<b>6,047</b>	<b>6,054</b>	<b>7</b>	<b>260</b>	<b>600</b>	<b>340</b>	<b>6,307</b>	<b>6,654</b>	<b>347</b>
<b>Income</b>									
Sales, Fees & Charges	(43)	(43)	0	0	0	0	(43)	(43)	0
IER Grant	0	0	0	(260)	(600)	(340)	(260)	(600)	(340)
Interest	(3)	(3)	0	0	0	0	(3)	(3)	0
<b>Total income</b>	<b>(46)</b>	<b>(46)</b>	<b>0</b>	<b>(260)</b>	<b>(600)</b>	<b>(340)</b>	<b>(306)</b>	<b>(646)</b>	<b>(340)</b>
<b>Net Expenditure</b>	<b>6,001</b>	<b>6,008</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,001</b>	<b>6,008</b>	<b>7</b>

#### Forecasts to 31<sup>st</sup> March 2020 – Core Budget

- 2.2 At this stage, the projected outturn indicates a forecast over spend of £0.007m.
- 2.3 Forecast underspends against general premises budget headings pertaining to maintenance and repairs have been off-set by a minor forecast over spend in supplies and services. This is mainly in relation to additional printing and postage costs which have previously been highlighted to the Board as a cost risk. Wherever possible the Assessor will continue to try to manage costs down to budget level prior to the end of the financial year.

- 2.4 Cost impact of VR Severance and Pension Strain. The forecasts included in this report do not include potential severance and pension strain costs that may require to be accrued to financial year 2019/20 as a result of the Business Strategy being progressed by the Assessor. No business cases have been approved at this stage and the Board will be updated separately on this agenda. Whilst the accrual of any such costs would increase the over spend considerably, the Board's General Reserve would be expected to mitigate these costs in-line with its approved use.

### **Individual Electoral Registration (IER)**

- 2.5 Grant of £0.228m has been received for 2019/20 from the Cabinet Office and unspent grant of £0.372m was carried over from 2018/19. Total grant of £0.600m is therefore currently available to fund IER costs 2019/20. It is currently forecast that £0.297m of unspent grant will be carried forward to 2020/21. The Board should note that the Assessor has allocated the overtime costs (£0.043m) incurred as a result of the December 2019 General Election against this budget heading.
- 2.6 The IER process remains under review and a funding commitment until 2019/20 was agreed by the Cabinet Office previously. The funding of these costs beyond this period and options to reduce costs through procedural change remain subject to further discussion. The Assessor will provide updates to the Board when they become available.

### **3. General Reserve / Risk**

- 3.1 The Board's general reserve balance currently stands at £0.897m. This does not include the forecast over spend of £0.007m for 2019/20m reported above.
- 3.2 The Board requires to maintain a minimum general reserve level of 3% based on the annual requisition to mitigate against risk. A minimum reserve balance of £0.180m must therefore be retained at 31<sup>st</sup> March 2020 with the Board assessing balances held in excess of this as part of this report.
- 3.3 The Board previously approved the use of the reserve to fund staff VR/Strain costs. The outcome of the Business Strategy prepared and presented by the Assessor separately on this agenda and the impact of VR Severance/Pension Strain will be covered in more detail in both that report and in the Revenue Budget 2020/21 Report which is also presented separately on this agenda.

### **4 Conclusions and Recommendations**

- 4.1 At this stage, there is a projected net over spend of £0.007m relating to Financial Year 2019/20.
- 4.2 The Board is recommended to note the projected outturn position for 2019/20.

**Hugh Dunn,  
Treasurer.**



## Recruitment of a new Assessor and Electoral Registration Officer

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**10.00am, Monday, 3 February 2020**

### Purpose of report

1. The current Assessor and Electoral Registration Officer has indicated that he plans to retire on 19<sup>th</sup> June 2020. This report asks the Lothian Valuation Joint Board ('The Board') to set up an appointment committee in line with its Standing Orders.

### Main report

2. On 17th December 2019 the current Assessor and Electoral Registration Officer formally advised of his intention to retire on 19th June 2020.
3. This report outlines the process for selecting an appointment committee in line with the Board's Standing Orders.
4. A provisional timeline for the recruitment process is attached as appendix 1.
5. In line with the Board's Standing Orders the membership of the appointment committee should be made as follows:

The City of Edinburgh Council	2 Members
East Lothian Council	1 Member
Midlothian Council	1 Member
West Lothian Council	1 Member

6. At its first meeting the appointment committee will be asked to agree:
  - a) the job specification;
  - b) the person specification;
  - c) the advert, choice of media and advertising schedules;
  - d) the recruitment procedure for long list interviews, which are optional, and short list interviews; and
  - e) interview format

## Financial implications

7. The costs of recruitment will be contained within current LVJB budget.

## Recommendations

8. The Board selects an appointment committee in line with its current Standing Orders.
9. The Board notes the provisional recruitment timetable in appendix 1

**Hugh Dunn**

**Treasurer**

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**Appendices**      Appendix 1; Provisional timeline

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**Background  
Papers**

Appendix 1 **Proposed Assessor & ERO Recruitment Timeline**

<b>Key Activity / Milestones</b>	<b>Proposed Timescales</b>	<b>Length of time required</b>	<b>Lead /Owner</b>
<b>LVJB meet and agree to form a recruitment panel</b>	<b>Monday 3<sup>rd</sup> February City Chambers</b>	<b>Meeting already scheduled</b>	<b>Joint Board Appointment Committee</b>
<b>Appointment committee meets and agrees recruitment campaign</b>	<b>Thursday 27<sup>th</sup> February City Chambers</b>	<b>1 Hour</b>	<b>Joint Board Appointment Committee</b>
Search period commences	Friday 28 <sup>th</sup> February	-----	Steven Wright Resources & Talent Manager
Search period ends	Friday 13 <sup>th</sup> March	-----	Steven Wright Resources & Talent Manager
<b>Short list agreed with the appointment committee</b>	<b>Wednesday 18<sup>th</sup> March City Chambers</b>	<b>1 Hour</b>	<b>Joint Board Appointment Committee</b>
<b>Short list interviews</b>	<b>23 March AM 24 March AM Waverley Court</b>	<b>2 x ½ Day</b>	<b>Joint Board Appointment Committee</b>
<b>Ratification of appointment committee's recommendation at LVJB meeting</b>	<b>Monday 20<sup>th</sup> April City Chambers</b>	<b>Meeting already scheduled</b>	<b>Joint Board Appointment Committee</b>

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## Future Meeting Arrangements June 2020 to June 2021

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**3 February 2020**

### **Purpose of Report**

- 1 To advise members of the proposed schedule of meetings for the Lothian Valuation Joint Board for the period to June 2021 and arrangements for meetings of the Joint Consultative Group.

### **Main report**

- 2 The meetings of the Lothian Valuation Joint Board have been arranged on an approximate twelve-week cycle adjusted, as far as possible, to take into account the meeting schedules of the constituent authorities represented on the Board.
- 3 It has been normal practice to schedule meetings of the Joint Consultative Group (JCG) approximately two weeks in advance of the Board. However, as these meetings have been infrequent, agreement has been reached with the trade union (UNISON) that meetings will be arranged on an "on request" basis.
- 4 Proposed dates for meetings of the Joint Board for the period to June 2021 are shown below. Specific meetings are included to consider the Joint Board's Revenue Budget for 2020/21 as well as the Unaudited Accounts for 2019/20 and 2020/21.

<b>Proposed Date</b>	<b>Time</b>
Monday 15 June 2020 (Unaudited Accounts)	10:00am
Monday 7 September 2020	10:00am
Monday 9 November 2020	10:00am
Monday 1 February 2021 (Revenue Budget)	10:00am
Monday 19 April 2021	10:00am
Monday 14 June 2021 (Unaudited Accounts)	10:00am

## Recommendations

- 5 The Board is asked:
- 5.1 To approve the schedule of meetings as detailed for the period June 2020 to June 2021.
  - 5.2 To agree that meetings of the Joint Consultative Group would be held on an “on request” basis.

**Andrew Kerr**  
Chief Executive and Clerk

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<b>Appendices</b>	None
<b>Contact</b>	Rachel Gentleman, Office of the Chief Executive and Clerk ☎ 0131 529 4107; ✉ <a href="mailto:rachel.gentleman@edinburgh.gov.uk">rachel.gentleman@edinburgh.gov.uk</a>
<b>Background Papers</b>	None