

Notice of Meeting and Agenda

10.00 am Monday, 15th April, 2024

Hybrid Meeting - Dean of Guild Court Room, City Chambers / Microsoft Teams

1. Order of Business

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

2. Declaration of Interests

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

3. Minutes

- 3.1 Minute of the Lothian Valuation Joint Board of 5 February 2024 – 3 - 6
submitted for approval as a correct record

4. Reports

- 4.1 Assessors Progress Report to Lothian Valuation Joint Board 7 - 40
- 4.2 Lothian Valuation Joint Board - External Audit Plan 2023-24 41 - 58
- 4.3 Recruitment of a new Assessor and Electoral Registration Officer 59 - 62

Andrew Kerr
Chief Executive

Membership

The City of Edinburgh Council (9)

Councillor Alan Beal (Vice-Convener)

Councillor Jack Caldwell

Councillor James Dalgleish

Councillor Denis Dixon

Councillor Catherine Fullerton

Councillor Fiona Glasgow

Councillor Stephen Jenkinson

Councillor Max Mitchell

Councillor Alex Staniforth

East Lothian Council (2)

Councillor Carol McFarlane

Councillor John McMillan

Midlothian Council (2)

Councillor Douglas Bowen

Councillor Margot Russell

West Lothian Council (3)

Councillor Alison Adamson

Councillor Tony Boyle

Councillor Tom Conn (Convener)

Notes:

- (1) If you have any questions about the agenda or meeting arrangements, please contact Rachel Gentleman | Committee Services | Legal and Assurance | City of Edinburgh Council | Business Centre 2:1 | Waverley Court | 4 East Market Street | Edinburgh | EH8 8BG | tel 0131 529 4107 | email rachel.gentleman@edinburgh.gov.uk
- (2) The agenda, minutes and public reports for this meeting can be viewed online by going to www.edinburgh.gov.uk/meetings .

Lothian Valuation Joint Board

5 February 2024

Hybrid Meeting held in the Dean of Guild Court Room, City Chambers, High Street, Edinburgh and virtually by Microsoft Teams

Present:

City of Edinburgh Council – Councillors Beal (Vice-Convener), Caldwell, Councillor Dalgleish, Dixon, Glasgow, Jenkinson and Mitchell and Staniforth.

East Lothian Council – Councillor McFarlane and McMillan

Midlothian Council – None

West Lothian Council – Councillors and Adamson, Boyle and Conn (Convener).

1 Minute

Decision

To approve the minute of the Lothian Valuation Joint Board of 6 November 2023 as a correct record.

2 Assessor's Progress Report to the Lothian Valuation Joint Board

An overview of current service delivery, priorities, risks, and future direction was provided with reference being made to Electoral Registration, Postal and Proxy votes, Electoral Registration, Canvass, the UK General Election, the Valuation Role, Council tax appeals. Council tax maintenance, the revenue budget 2023-27, the Governance Strategy group. the Continual improvement programme and the Corporate Service Plan.

Decision

- 1) To note the report; and
- 2) To approve the recommendation in Appendix 2

Lothian Valuation Joint Board
5 February 2024

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

3 Appointment of Depute Electoral Registration Officer

The purpose of the report was to seek the boards approval for the appointment of Niall MacGalloway as Depute Electoral Registration Officer with immediate effect.

Decision

To agree the appointment of Niall MacGalloway as Depute ERO with immediate effect.

(Reference – report by the Assessor and ERO, submitted)

4 Revenue Budget 2024/25 and Indicative Financial Plan 2025/26 - 2026/27

A revenue budget has been developed for 2024/25 with a recommendation to approve an increase of £0.426m in core council requisition for 2024/25. This represented the first increase in core Council requisition since 2009/10.

A separate requisition to meet additional costs of £0.385m for Non-Domestic Rates Reform fully reflects funding included in the Local Government Finance Settlement.

Indicative financial planning estimates were provided for 2025/26 to 2026/27. These will be the subject of ongoing review and development during 2024/25 as the Board's Continual Improvement Programme is progressed.

Decision

- 1) To agree the proposed core budget for 2024/25 and the issue of the core budget requisitions detailed at paragraph 4.28 to constituent councils;
- 2) To agree the requisition of funding of £0.385m included in the Local Government Finance Settlement as detailed at paragraph 4.28 to implement the recommendations of the Non-Domestic Rates Review;
- 3) To note the indicative financial planning estimates for the period 2025/26 to 2026/27 included at Appendix 1 and;
- 4) To note the indicative financial planning estimates for 2025/26 to 2026/27 will be the subject of further update to the Board during 2024/25, as the Board's Continual Improvement Programme is progressed.

(Reference – report by the Treasurer, submitted)

5 Period 9 Financial Statement 2023/24

The forecast for a Reserve drawdown of £0.765m based on the position at 31st December 2023 was outlined. This represented an increase of £0.187m from the drawdown approved for the 2023/24 revenue budget and reflected the increased cost of the Local Government pay award for 2023/24.

Decision

- 1) To note the projected outturn position for 2023/24;
- 2) To note the forecast of a reserve drawdown of £0.765m required to achieve a balanced Core budget for 2023/24; and
- 3) To note the final outturn will be reported when the Annual Accounts are reported to the Board during 2024.

(Reference – report by the Treasurer, submitted)

6 Annual Treasury Management Strategy

The proposed Treasury Management Strategy for 2024/25 was presented.

Decision

To agree the Annual Treasury Management Strategy in Appendix 1 of the report.

(Reference – report by the Treasurer, submitted)

7 Future Meeting Arrangements August 2024 to June 2025

Members were advised of the proposed schedule of meetings for the Lothian Valuation Joint Board for the period from August 2024 to June 2025 and arrangements for meetings of the Joint Consultative Group.

Decision

- 1) To agree the schedule of meetings as detailed for the period August 2023 to June 2024.
- 2) To agree that meetings of the Joint Consultative Group would be held on an “on request” basis.

(Reference - report by Chief Executive and Clerk, Submitted)

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ASSESSOR'S PROGRESS REPORT TO LOTHIAN VALUATION JOINT BOARD



15 April 2024

1. PURPOSE

- 1.1. To provide members with an overview of current service delivery, priorities, risks, and future direction.

2.0 ELECTORAL REGISTRATION – MAINTENANCE

- 2.1 Since the last progress report to the Board in February all maintenance tasks supporting the registration process have continued.
- 2.2 Processing volumes continue to be steady. The number of additions/deletions by council area is shown in Appendix 1. From publication of the last Electoral Register on 1 December 2023, the electorate has increased by a total of 10,613 electors.

3.0 POSTAL VOTES/PROXY VOTES

- 3.1 The number of electors currently electing to vote by post remains consistent overall. See Appendix 1.
- 3.2 There have been changes to postal vote and proxy vote provisions which will impact on UK Parliamentary elections. These changes have resulted in a divergence in the legislation governing devolved and reserved elections as laid out in Appendix 1.

Niall MacGalloway, Depute ERO, will now speak to some of the main issues.

4.0 ELECTORAL REGISTRATION ENGAGEMENT

- 4.1 We continue to engage with electors and promote the functions of the Electoral Registration Office to include home movers, prisoners, and foreign nationals. This includes regularly attending British citizenship ceremonies and data mining of new Council Taxpayer lists provided by constituent councils.
- 4.2 During the reporting period, data mining of education data from constituent councils resulted in the issue of Invitation to Register forms to all eligible school pupils not already registered to vote. Additionally, this office worked in partnership with West Lothian CLD Youth Services to deliver 'The Democracy Challenge' in West Lothian schools.
- 4.3 We engaged with university and college students through email communications, encouraging voter registration and providing information on student's eligibility to be registered to vote at both term-time and home addresses.

5.0 ELECTORAL REGISTRATION – VOTER AUTHORITY CERTIFICATES

5.1 The volumes are still at a minimal level and have not increased significantly since the last Board Report.

6.0 UK PARLIAMENTARY ELECTION

6.1 Preparations are in place for the UK Parliamentary Election expected to be held at some point this year. Training of staff who will provide additional resource at periods of peak workflow has commenced and will continue throughout the year.

7.0 CANVASS

7.1 Canvass preparations will commence in the coming months, involving the request of Council Tax data from constituent councils, planning with our printers and scheduling national and local data matching.

8.0 VALUATION ROLL – MAINTENANCE

8.1 Since the last report to the Board, the cumulative total of key value changes made to the Valuation Roll for the period 1 April 2023 to 31 March 2024 was 2785. That compares with a total of 2510 changes over the same period last year. The breakdown of the nature of the 2785 changes is 748 amendments to existing entries, 1170 deletions from the roll and 867 inserts onto the roll. That has been split down further and is shown by county in the table below.

	Edinburgh	Midlothian	W. Lothian	E. Lothian	Total
Inserts	513	75	159	120	867
Deletions	833	52	190	95	1170
Amendments	413	86	172	77	748
Totals	1759	213	521	292	2785

In terms of performance, 46% of running roll changes (which excludes any changes to the Valuation Roll made as result of an appeal/proposal) have been actioned within 3 months of them becoming effective. That compares with 35% within 3 months for the equivalent period in the previous valuation year. The KPI target set by the Assessor for the 2023/24 valuation year was 60%. While performance has improved on the previous year, it is disappointing that this year's KPI target has not been met. I do however believe that mitigating factors noted below will have contributed to that, so it does enable it to be put into context.

8.2 Self-Catering Annual Audit

Last year saw the first annual self-catering audit being carried out as a result of changes made to the legislation in terms of how these should be assessed. As of 1/4/2022, there are new qualifying reasons for these subjects to remain on the valuation with the addition of a minimum period of actual days let within a valuation year. The first of those audits took place between April and October 2023. As it was the first of its kind throughout Scotland, much liaison across all the valuation authorities was required to ensure consistency. It did prove to be procedurally difficult to implement quickly. Furthermore, as the rules for entering any new self-catering units onto the roll now require a prescribed 70 days of actually letting to have taken place, in most cases the Assessor will not be able to enter them on the Roll within the 3-month KPI target date.

- 8.2/ Within the last valuation year, around 550 of all changes made to the Lothian roll (approximately 20%) related to self-catering subjects. As most of the changes will be beyond the 3 month KPI period for the reasons given above, they will inevitably skew the overall Valuation Roll performance of the organisation. Excluding self catering changes made to the roll, the performance figure rises to a far more encouraging 57%.

It is hoped that as the annual audits become more common, the awareness of ratepayers will become more heightened and return the information more quickly and that our internal processing will become far slicker. As Lothian has a large number of these subjects, we are at a comparative disadvantage from the regulation changes and that this annual audit now constitutes a substantial regular business event that requires a dedicated resource of staff to be deployed to manage it.

8.3 The New Local Taxation Tribunal

Commencing on the 1 April 2023, much time has been spent migrating proposals to the new tribunal, processing new proposals for the 2023 revaluation and then dealing with both non-domestic and domestic proposals that have been cited for hearing.

With particular regard to domestic proposals, the Assessor has had to deploy members of technical team from Technicians to Assistant Assessors to service with the vast backlog of proposals that had built up at the Valuation Appeal Committee during the covid affected years 2020 and 2021. There is considerably more administration and preparation of casework in advance of hearings and those statutory demands have had to be balanced with our other statutory duties.

With the move to agile working groups across all of technical from the 17 February 2024, a dedicated team will now be concentrating on non-domestic running roll work throughout the year. Like all our agile teams, the composition of that team will vary over the valuation year due to the competing demands of appeal and revaluation work. What is important however, is that running roll will continue to be serviced throughout the year by a dedicated team led by a Divisional Valuer who will make use of the various grades within technical in keeping with the ethos of 'right person, right job'.

9.0 VALUATION ROLL – APPEALS

9.1 R2017 Valuation Roll Appeals Update

Over recent weeks, we have received further confirmation from the SCTS Local Taxation Chamber as to those appellants who did not indicate that they wish to maintain their pursuit of the outstanding R17 Covid appeals following their write-out in June 2023. In addition, a number of Covid appeals which were set for a First Tier Tribunal Hearing in April, have been withdrawn after discussion with the professional agents. As has been outlined in previous reports, we remain hopeful that the final numbers of these appeals will not be significant and we continue to monitor this situation closely.

- 9.2 That leaves approximately 655 non Covid Revaluation 2017 appeals that must be disposed of by 31st December 2024. In respect of these appeals, First Tier Tribunal Hearings continue to be set by the SCTS Local Taxation Chamber with Hearings set for 17th April, 16th May and 11th June. A team of staff are working exclusively on the resolution of these appeals, both those which have already been cited for Hearing by the FTT, and those outstanding R17 appeals which are uncited by the FTT at the moment. It remains our intention to dispose of as many of these appeals as we can over the next two months with a view to then moving the staff resource over to dealing with R23 Proposals.

- 9.3 LVJB were involved in non-domestic R17 appeal cases which proceeded to FTT Hearing on 8th and 29th February. We are currently awaiting the decisions on these appeals.

10.0 2023 REVALUATION PROPOSAL UPDATE

- 10.1 In respect of the c3,500 R23 Revaluation Proposals which were received, we are now working in accordance with the national timetable of Proposal Determination Dates (PDDs) which has been set by the Scottish Assessors' Association. This timetable has been based around the broad notion that the particular Assessors office, which is responsible for writing the national Practice Note, takes the lead on discussions nationally.
- 10.2 Legislation now directs us to issue formal Decision Notices in respect of the Proposals which have been lodged and we are obliged to give at least 70 days' notice of the PDD (that date being the date on or before which the Assessor intends to issue the Notice of Decision). Furthermore, we are also obliged to provide written responses to the proposals which have been lodged at least 70 days prior to the PDD.
- 10.3 Interestingly, Lothian is one of the first to be involved in this process, having issued around 275 Proposal Determination Date Notices for Schools in late January 2024. Whilst Lothian is not the Practice Note author for Schools, we do have the most complex and detailed proposal submissions from the professional agents and, given that I am the Chair of the SAA Public Buildings Committee, it was felt that we should take the lead on this category. We have been working collaboratively with our Assessor colleagues in other areas as the grounds of the school proposals cover more than one national Practice Note. The PDD for these schools is 15th May 2024 and our reflection from the process so far is that this is a complex, resource intensive task, particularly when considering the detail which must be provided in our written responses to the proposal grounds, which were issued in early March. We are taking the learning from this exercise into the resource planning for dealing with our outstanding R23 proposals.
- 10.4 Lothian has also issued PPDNs for Showhouses and a Lighthouse, in keeping with the national timetable. We are set to issue for Hotels and Accommodation Subjects and Supermarkets in late May/early June.
- 10.5 Aside from those proposals for which we have issued PDDs we are continuing to engage with professional agents and ratepayers in respect of other subject categories for which there is no PDD as yet, with a view to resolving as many of the proposals as we can without the need to issue formal PDDs. So far, we have been in a position to resolve around 50 proposals in this manner, mostly with unrepresented ratepayers. The overall success of this exercise will be largely dependent on the progress which can be made on resolving the outstanding R17 appeals, as detailed above, as set against the staff resource available.

11.0 COUNCIL TAX APPEALS

- 11.1 Council Tax appeal cases have continued to proceed before the First Tier Tribunal with hearings having taken place in February and March – I am pleased to say that we have been successful in each of the cases for which we have had the decisions up to this point. Board members will also have been in receipt of some papers recently which are redacted copies of the Assessors submissions in a typical case which proceeded before the First Tier Tribunal earlier this year. This gives a flavour of the detail, and degree of preparation, associated with cases which proceed to hearing.

12.0 COUNCIL TAX – MAINTENANCE

Over the previous valuation year 5826 dwellings were added to the list. That compares with 5951 for the same period in the year 2022/2023. The breakdown of those inserts in terms of local authority and band are detailed below.

CT Inserts By Council and Band

Count of Council Tax Inserts, by Council and Band for the period requested.

Period requested 01/04/2023 to 31/03/2024

Band	Edinburgh	Midlothian	West Lothian	East Lothian	Total
A	311	3	18	2	334
B	358	84	62	43	547
C	300	115	254	157	826
D	539	128	207	252	1,126
E	481	135	111	248	975
F	334	189	248	255	1,026
G	410	185	143	187	925
H	49	5	6	7	67
Total	2,782	844	1,049	1,151	

In terms of all activity to the Valuation List, the total figure was 6739 compared to 6718 for the year 22/23. The full breakdown is as follows:

	Edinburgh	Midlothian	W. Lothian	E. Lothian	Total
Inserts	2782	844	1049	1151	5826
Deletions	299	12	60	39	410
Amendments	207	18	23	255	503
Totals	3288	874	1132	1445	6739

In terms of appeal, there are currently in the region of 200 outstanding Council Tax appeals or proposals. This is continually being worked through with appeals being cited before the First Tier Tribunal on a regular basis. Prior to the first hearings before the FTT the total was believed to have stood at around 275. As we continue to receive new proposals each month following new dwellings being added to the list or new taxpayers acquiring an interest in existing properties, it will be difficult to fully reduce the total as any that are resolved, are topped up with new ones. But the important thing to note is that overall figure has come down and a task is underway to accord our understanding of what has been resolved with what the FTT have shown following our original data transfer of cases when the tribunal was created. We are also now in a position where our total should not increase given that we have a dedicated team servicing existing and new proposals as business as usual, irrespective of whether they are cited for hearing.

As was previously noted in the Valuation Roll Maintenance, there has been further regulation laid with regard to Self Catering Units and the movement from those between the Valuation List and the Roll.

One important point to note from the new regulation is that if the recipient of a SCU does not make a return as part of the annual audit timeously, the Assessor now has the power to remove it from the roll and add it back to the list for the previous valuation year. That may see more changes occurring between the two registers depending on that compliance.

13.0 GOVERNANCE STRATEGY GROUP

Our latest Governance Strategy Group meeting was held on the 22nd of March 2024. In attendance were myself, my Assistant Assessors, Head of Administration and Head of Governance. Councillors Conn, Beal and Russell also attended. The topics for discussion were our Business Continuity Plan (BCP) and recent annual test, postal vote divergence challenges, and SCTS proposal progress. Due to the interest on the two latter subjects, I have already referenced these in more detail in my report.

I have decided to increase my senior staff attendance numbers at GSG to further increase visibility on the range of tasks that go on “behind the scenes” in the organisation. It also provides the group with the opportunity to directly engage with the individuals who are primarily responsible for the delivery of core service objectives.

14.0 CONTINUAL IMPROVEMENT PROGRAMME

14.1 CIP update

The CIP group continues to meet monthly with steady progress being made across a range of issues.

The next stage of developing the consistent use of our Management of Capability Procedure is underway. As we head toward the end of our latest annual My Path cycle, we will reflect on the data held within the system, particularly the quality of identified objectives and management comment, to establish where specific areas of improvement can be achieved. The next CLT session on performance will focus on the findings from this analysis and be linked directly back into the framework.

We are in the final stages of reviewing contractual documentation on our electric car salary sacrifice scheme. It is anticipated that we will commence implementation of the scheme over the next few months.

We are looking to create an LVJB “Green Team” to consider and promote ways in which we can reduce our carbon footprint and become a more sustainable organisation. Several staff have already indicated an interest in participating. We are in the process of arranging an audit with Change Waste to monitor our recycling rates and provide insight on how we can reduce costs and increase our recycling capability.

We continue to promote and develop our digital messaging presence. Our next podcast will cover forthcoming Elections Act legislation changes.

We are commencing a first phase implementation review of our agile working project. This review will help determine how efficiently the project has been run, provide lessons learned for the next phase and ensure that we are obtaining maximum benefits from delivered outcomes. This will provide a solid foundation as we evolve the agile way of working further into the organisation.

We have been rationalising and prioritising our current range of IT developments and considering ways in which we can alleviate internal scheduling and co-ordination overheads. The outcome of this has necessitated the creation of a new 1 year fixed term project manager post which we intend to commence recruitment for directly. The post is designed to provide support and dedicated expertise for our current internal group of project managers and deliver improvements in requirements gathering, timetabling and objective delivery. Successful operation of the role will directly relieve some of the considerable pressure on staff tasked with these responsibilities and help provide our IT team with the specific information needed to drive the organisation forward. This will equip us with the necessary systems and applications to continue to effectively deliver our core services.

15.0 GOVERNANCE STATEMENT

This statement conveys assurance that our organisation continues to provide key valuation and electoral registration services under an appropriate governance and internal control framework (see Appendix 2).

Corporate, service and project risk registers undergo continual maintenance and review by the LVJB Governance Committee, with items of significant risk being considered at Corporate Leadership Team meetings and reported to the Board where required.

The Governance Strategy Group (GSG) convenes regularly to discuss matters of organisational strategy and risk. Annual internal and external audit work plans with the City of Edinburgh Council and Audit Scotland continue to be progressed.

As requested by Audit Scotland the report now includes annual performance statistics for Council Tax, Valuation Roll & Electoral Registration.

Alongside other workstreams, the report details successful delivery of voter authority certificate processes and procedures, our first phase of agile working, our inaugural staff contribution award presentation and the essential progress being made with our new proposal system.

16.0 LEAVER POLICY AND PROCEDURE

A Leaver Policy and Procedure has been created to provide guidance to managers and employees in relation to process for either an employee resignation or the forthcoming end of a fixed term contract. This policy intends to ensure that all employees are dealt with consistently and fairly in respect of notice periods, annual leave, leaving presentations and collections, handover of information and references. The policy will also ensure that correct procedure and legal obligations are followed in respect of fixed term contract extensions or terminations, alongside support from the HR Manager.

A draft of the policy can be found at Appendix 3.

17.0 RECOMMENDATION

17.1 The Board is asked to note the content of this report and to approve the paper at Appendix 2.

Michael Wilkie
ASSESSOR & ERO

Attached:

Appendix 1 - Electoral Statistics
Appendix 2 - Annual Governance Statement
Appendix 3 - Leaver Policy and Procedure

ELECTORAL STATISTICS

Registration Changes by month – February 2024 to April 2024 inclusive

Update Date	Council	Additions	Deletions
1.2.24	City of Edinburgh	2702	1792
1.3.24	City of Edinburgh	5290	2066
1.4.24	City of Edinburgh	4432	1737
1.2.24	East Lothian	482	385
1.3.24	East Lothian	586	339
1.4.24	East Lothian	766	308
1.2.24	Midlothian	231	204
1.3.24	Midlothian	341	174
1.4.24	Midlothian	478	188
1.2.24	West Lothian	646	494
1.3.24	West Lothian	757	425
1.4.24	West Lothian	1278	406

Postal Voters and Total Electorate at 1 April 2024

Council Area	Devolved Postal Voters	Reserved Postal Voters	Electorate
City of Edinburgh	89,591	82,650	401,265
East Lothian	21,006	20,558	89,589
Midlothian	17,069	16,580	76,887
West Lothian	29,101	27,923	147,545
Totals	156,767	147,711	715,286

Absent Vote Divergence

Devolved (SPE & Local Council)	Reserved (UKPE)
No identity check required	Identity check required (NINO)
PI Refresh after 5 years	No PI refresh – new application required
Can be permanent, between dates or for a specific election.	Valid for a maximum period of 3 years
Cannot apply online	Applications can be made online & paper
Processed through EMS	Processed through the gov.uk portal
16 & 17 year olds eligible vote	Only 18+ year olds eligible to vote
Foreign nationals eligible to vote	Only British, Irish & Commonwealth citizens eligible to vote

Leaver Policy and Procedure

LEAVER POLICY AND PROCEDURE	
Approved By	Lothian Valuation Joint Board
Date of Approval	CLT: 25/10/2023 Unison: 07/02/2024 Board: TBC 15/04/2024
Owner	Hannah Carruthers, HR Manager
Issue	1
Identity	Leaver Policy and Procedure
Location of electronic copy	SharePoint
Location of paper copy	Human Resources
Change Authority	Human Resources, Corporate Leadership Team and Trade Unions
Review Frequency	Annual or as required by legislation
Next Review Date	April 2025

Issue	Author	Date	Details of Change
1	Hannah Carruthers	April 2025	New Policy.

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1.0 Aims and Objectives

1.1 This policy provides managers and employees with guidance in respect of the relevant procedures for termination of employment in the following circumstances:

- Resignation by the employee
- Termination of the fixed term contract

1.2 This policy does not cover terminations arising from the application of the LVJB Disciplinary Procedure, Management of Capability Procedure, VERA Policy, Sickness Absence Management Policy and Procedure or Retirement Policy.

1.3 The main aims of the policy are:

- To ensure the provision of fair and consistent treatment to employees upon the termination of their employment with LVJB.
- To ensure that employees and managers are aware of their responsibilities in respect of the termination of employment.
- To ensure that LVJB meets its obligations to its employees under their contract of employment and appropriate legislation.

2.0 Scope of the Policy

2.1 This policy relates to all employees of LVJB.

3.0 Monitor and Review

3.1 This policy has been created and will be maintained in accordance with the LVJB Policy Approval Framework. It has been agreed by CLT (and the Board as required), in consultation with the Trade Union where appropriate.

3.2 Human Resources is responsible for monitoring the effectiveness of this policy and supporting procedures and will conduct reviews at appropriate intervals.

3.3 Anyone who feels they have been unfairly treated or discriminated against as part of acting up arrangements should contact the HR Manager.

4.0 Equal Opportunities

4.1 LVJB is committed to equality of opportunity for all its employees and the terms of this policy and its supporting procedures and guidance notes are designed to ensure the fair and transparent treatment for all staff irrespective of age, race, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, sexual orientation, religion or belief, gender or contractual status. An Equality Impact Assessment is undertaken on this policy each time it is reviewed and updated.

5.0 Responsibility for this Policy

- 5.1 Human Resources. Any changes to this policy and supporting procedures will be made in consultation with appropriate bodies.
- 5.2 LVJB reserves the right to update HR Policies in line with new or updated Employment Legislation.

6.0 Termination of Employment by Employee

- 6.1 Where an employee decides to resign from their position, they should confirm this in writing to their line manager by letter or email. A copy should also be sent to the HR Manager.

6.2 Notice Arrangements

- 6.2.1 Upon receipt of a resignation letter the line manager should agree an end date with the employee considering the period of notice in the employee's Statement of Particulars.
- 6.2.2 Should an employee wish to work a shorter notice period than their contractual notice, this should be discussed with their line manager. The line manager may require to seek approval from a CLT member or the Assessor before agreeing a leaving date with the employee.
- 6.2.3 Agreement on an early leaving date must be captured in writing to ensure the employee understands they are agreeable to working a shorter period of notice than their Statement of Particulars states.
- 6.2.4 In the event of an early leaving date being agreed or the employee decides not to work their full contractual notice, the employee will only be paid for the portion of the notice period that is worked.
- 6.2.5 Once a leaving date has been agreed, the HR Manager will complete a leaver form for submission to Payroll. Payroll will ensure the final pay is accurate and notify external authorities such as HMRC and Lothian Pension Fund.

6.3 Annual Leave Arrangements

- 6.3.1 Upon resignation the employee should check the number of days holiday entitlement they have outstanding. Pro-rated entitlement during the annual leave year can be found in the [Annual Leave Policy](#). Further advice can be sought from [Personnel and Finance](#).
- 6.3.2 In exceptional circumstances, for operational reasons, if an employee who is leaving LVJB is unable to take their remaining annual leave entitlement before their leaving date, then this annual leave will be paid to the employee, via the payroll, in their final pay. This is at the discretion of the line manager, with approval from the relevant CLT member.

6.4 Staff Leaving Card and Collection

- 6.4.1 When notification of an employee resigning is received, a collection for a gift will normally be circulated via an online link to enable colleagues to contribute to a leaving gift.
- 6.4.2 A leaving card will also normally be arranged, within which goodwill messages from colleagues will be collated.

6.4.3 A presentation to thank the employee for their service and contribution will be led by a CLT member. All staff will normally be invited to attend.

6.5 Handover Arrangements

6.5.1 The line manager must ensure that they plan in enough time with the employee to capture any handover information and subsequently consult on redistribution of work with any affected team members or colleagues.

6.5.2 The following should be considered:

- ✓ Key knowledge and responsibilities.
- ✓ Record of software platforms utilised.
- ✓ Login details and passwords of any key systems or new login details created.
- ✓ IT user guidance for any key and useful systems.
- ✓ Report of any outstanding work and ongoing matters.
- ✓ Index of records management on SharePoint.
- ✓ Document a calendar of upcoming and annual events and deadlines.
- ✓ List of key and useful contacts. Colleagues should be introduced to key contacts in advance where appropriate and possible.

6.6 ICT Access

6.6.1 The ICT leaver form should be completed by the HR Manager and submitted to ICT.

6.6.2 All access to LVJB systems will be terminated on the leaving date.

6.6.3 Only in exceptional circumstances will access to systems be extended beyond the leaving date, in such cases the extension must be for a specific reason and be authorised by the Assessor.

6.7 Exit Interview

6.7.1 The HR Manager will arrange to meet with the employee to undertake an exit interview prior to the employee's leaving date. See Appendix A.

6.7.2 Information gained from the exit interview will be used to make improvements to the LVJB workplace, enhance our employee experience and progress the service LVJB provides to all staff and stakeholders. Responses will be confidential, unless agreed between the HR Manager and the employee.

7.0 HR Actions

7.1 The HR Manager will circulate the Staff Leaver Checklist to BSU colleagues to ensure the following actions are completed:

/...

LEAVER ACTIONS		
Action	Date	Actioned By
Payroll Notified (Leaver Form)		Hannah Carruthers
Submit ICT Leaver Form		Hannah Carruthers
Staff Collection and Card circulated		Myra Ebner
Exit Interview		Hannah Carruthers
Input to Amity		Hannah Carruthers
Input to Imperago		Scott Barclay
LVJB Property Returned: <ul style="list-style-type: none"> • Keys • Fobs (including Lone Worker if appropriate) • Staff ID Pass • Car Park Fob • ICT Equipment/Phone 		Myra Ebner
Staff File archived		Hannah Carruthers
Staff List Updated		Myra Ebner

8.0 References

- 8.1 If a reference request is received following the departure of an employee, the HR Manager will complete and return a Certificate of Service (Appendix B).
- 8.2 Occasionally, it may be appropriate for the line manager to provide additional factual information to the Certificate of Service. Line managers must take care to ensure that the information they are providing is factually accurate, fair and not misleading.

9.0 Termination of a Fixed Term Contract

9.1 Relevant Legislation

- 9.1.1 The Fixed Term Employees (Prevention of Less Favourable Treatment) Regulations 2002 came into force on 1 October 2002 to ensure that employees on fixed term contracts are not treated less favourably than staff on similar permanent contracts.
- 9.1.2 The Fixed Term Employees (Prevention of Less Favourable Treatment) Regulations confirm that the expiry or non-renewal of a fixed term contract is a dismissal in law on the grounds of redundancy. Therefore, statutory dismissal procedures apply to employees on fixed term contracts.

9.1.3 Employment Rights Timescales

Duration of Contract	Employment Rights of Fixed Term Worker
Less than two years	No impact.
Two years or over	<p>Employees have the right to bring an unfair dismissal claim if they have been employed for two years or more when their employment ends. Although the reason for the dismissal will often be potentially fair (for example for redundancy or 'some other substantial reason'), employers also need to follow a fair procedure before the contract expires.</p> <p>They may be entitled to statutory redundancy payments after 2 years' service if the reason for non-renewal is redundancy.</p>
Four years or over	<p>Employees who have been continuously employed for four years or more on a series of successive fixed-term contracts are automatically deemed to be permanent employees, unless the continued use of a fixed-term contract can be objectively justified. This is relevant where the original contract has been renewed or extended, or where a different contract has been entered into after the expiry of the original contract.</p> <p>Allowing a gap in time between one fixed-term contract ending and another starting will not necessarily break continuity or prevent there being a deemed renewal.</p>

9.1.4 Fixed employment contracts will normally end automatically when they reach the agreed end date. They may come to an end for one of the following reasons. This list is indicative and not exhaustive:

- The funding for the post was limited to a specified period and there is no foreseeable prospect of securing further funding to extend the duration of the post.
- The appointment has been made to undertake a specific project which has been completed.
- The appointment was made for a fixed term to cover maternity/sickness leave and either the fixed term has come to an end or the person on maternity/sick leave is planning to return to work.
- The work is seasonal, eg election time.

9.1.5 Any issues that arise in relation to an employee's capability, performance or conduct should be dealt with through the relevant procedure and advice may be sought from the HR Manager. Managers should not rely on the duration of an employment contract as a method of termination on the grounds of conduct or capability.

9.2 Procedure to End a Fixed Term Contract

9.2.1 When a fixed-term contract is coming to an end, the HR Manager will discuss with the line manager and the Assessor to conclude if the contract is likely to be extended or if it will end on the scheduled date.

- 9.2.2 If the employee is not likely to have their contract extended, the line manager should meet with the employee to:
- Confirm the expected end of the fixed term contract,
 - Clarify the reasons for the potential non-renewal of the contract,
 - Give the employee the opportunity to make representations regarding the termination of their contract, ask questions or raise any relevant issues,
 - Discuss the feasibility of any action to avoid the dismissal, e.g. the likelihood of additional budget becoming available thus permitting the employment to be continued.
 - Discuss the support that is available to the employee, such as, the right to time off to seek alternative employment, relevant training opportunities and access to careers advice.
 - Where relevant, entitlement to a statutory redundancy payment should also be discussed.
 - Employees should be reminded that they can apply for any LVJB vacancies during their notice period. Vacancies can be found on [SharePoint](#). Where the employee meets the essential criteria for a vacancy they would like to be considered for, the vacancy will normally be ringfenced to them, subject to a satisfactory interview.
- 9.2.3 Any potential alternative courses of action identified during the meeting, or new points raised, should be investigated promptly and thoroughly. It may be necessary to meet again depending on the outcome of any issues raised or investigated.
- 9.2.4 Confirmation of the above discussion should be provided in writing. HR will write to the employee, placing them at risk of redundancy due to the potential non-renewal of a fixed term contract, confirm the employment will terminate at the end of the fixed term contract.
- 9.3 Notice of Termination**
- 9.3.1 Employees on fixed term contracts will be given their notice of termination in line with their contractual notice period. If the consultation period has taken longer than expected the end date of the contract may need to be extended to accommodate this.
- 9.3.2 It will normally be expected that the employee will work their full contractual notice however there may be exceptional cases where LVJB will pay in lieu of notice (PILON). This is at the discretion of the Assessor.
- 9.4 Statutory Redundancy Payment**
- 9.4.1 A statutory redundancy payment will be payable for those employees that have two years continuous service at the end of their fixed term contract.
- 9.4.2 The redundancy payment is not subject to tax and NI.
- 9.4.3 Information regarding the calculation of the statutory redundancy payment will be given to the employee during the consultation and confirmed to them in their notice of termination letter.
- 9.4.4 The redundancy payment will be paid to the employee in their final salary together with any payment for outstanding leave in agreement with their line manager.
- 9.5 Appeals against the End of a Fixed Term Contract**
- 9.5.1 Employees who wish to appeal against the decision to end their fixed term contract must submit notice of their appeal in writing to the HR Manager within five working days of receiving their notice of termination letter. This notice of appeal should clearly set out the grounds of the appeal.

- 9.5.2 On receipt of the employees appeal letter, arrangements will be made for an appeal hearing to take place as soon as is reasonably practicable, and wherever possible prior to the proposed end date of the contract. The member of staff will be notified of the date and place of the appeal hearing within five working days of HR Manager receiving the appeal letter.
- 9.5.3. The appeal will be heard by a senior manager who has not previously been involved in the case. The senior manager will be a manager identified by the HR Manager in consultation with the line manager and the Assessor.
- 9.5.4 The employee will have the right to be accompanied at the appeal meeting by a trade union representative or work colleague.
- 9.5.5 The employee will normally be notified of the outcome of the appeal orally within one working day, and in writing within five working days of the hearing.
- 9.5.6 The decision reached following the appeal hearing is final.
- 9.5.7 If the appeal is upheld, the employee's continuity of service will be preserved and arrangements made for their employment to continue.
- 9.5.8 If the appeal is not upheld, the employee's contract will terminate as detailed in the termination letter and notice will be deemed to have been given on the date on which the employee was informed of the termination of their contract in the notice of termination letter.

9.6 Ending a Fixed Term Contract Early

9.6.1 To end a fixed-term contract before the scheduled end date, there must be a valid reason for doing so and appropriate notice must be provided. This may vary depending on dates of continuous service.

9.6.2 Minimum Notice Periods:

Length of continuous service	Minimum notice period
Four weeks but less than two years	One week
Two years but less than 12 years	One week for each year of continuous service

These are the minimum periods. Additional notice should be given if reasonably practical to do so.

10.0 Retention of Employee Information

10.1 After an employee has left LVJB, the following information is retained for a period of six years:

- Paper personnel file.
- Electronic personnel file.
- Employee data contained within the Payroll system.

10.2 All employee data and information is destroyed six years after the leaving date.

10.3 Further information can be found in our [Privacy Statement](#).

11.0 Related Policies

VERA Policy
Retirement Policy
Sickness Absence Management Policy and Procedure
Disciplinary Procedure
Management of Capability Procedure

12.0 Local Agreement

- 12.1 This document is a local collective agreement between the Board and the recognised Trade Unions. Every effort will be made by both parties to ensure that this document will be maintained as a local collective agreement and adjusted by agreement to meet changing future needs. In the event of failure to reach agreement, both parties reserve the right to terminate this local agreement by giving four months' notice in writing. In such circumstances the terms of the local agreement will cease to apply to existing and future employees.

Appendix A - Exit Interview Form

Responses will be confidential, unless agreed between the HR Manager and the employee. The results will be used to make improvements to the LVJB workplace, enhance our employee experience and progress the service LVJB provides to all staff and stakeholders.



Name:	
1. Start Date:	
2. Termination Date:	
3. Positions Held: (with approximate dates)	
4. Line Manager:	
5. Did your Manager:	(1 = strongly disagree and 5 = strongly agree)
<i>Communicate well</i>	
<i>Listen</i>	
<i>Provide recognition on the job</i>	
<i>Demonstrate fair and equal treatment</i>	
<i>Develop team work</i>	
<i>Resolve problems/ issue or complaints</i>	
<i>Provide training</i>	
<i>Provide manageable workload</i>	
6. Do you feel:	(1 = strongly disagree and 5 = strongly agree)
<i>You were part of a team</i>	
<i>Received sufficient variety of work</i>	
<i>Understood the role you played in delivering the Board's services</i>	
<i>You would be listened to and trusted</i>	
<i>Valued</i>	
7. What did you like most about your employment with the LVJB?	
8. What did you like least about your employment with the LVJB?	
9. Why did you seek alternative employment?	
10. Do you have any comments or suggestions of how the Board could improve?	

Appendix B – Template Certificate of Service



CERTIFICATE OF SERVICE

NAME:

DATES OF EMPLOYMENT:

REASON FOR LEAVING:

THIS SPACE MAY BE USED FOR ADDITIONAL COMMENTS IF APPROPRIATE:

2023/24

Annual Governance Statement



Assessor & Electoral Registration Office

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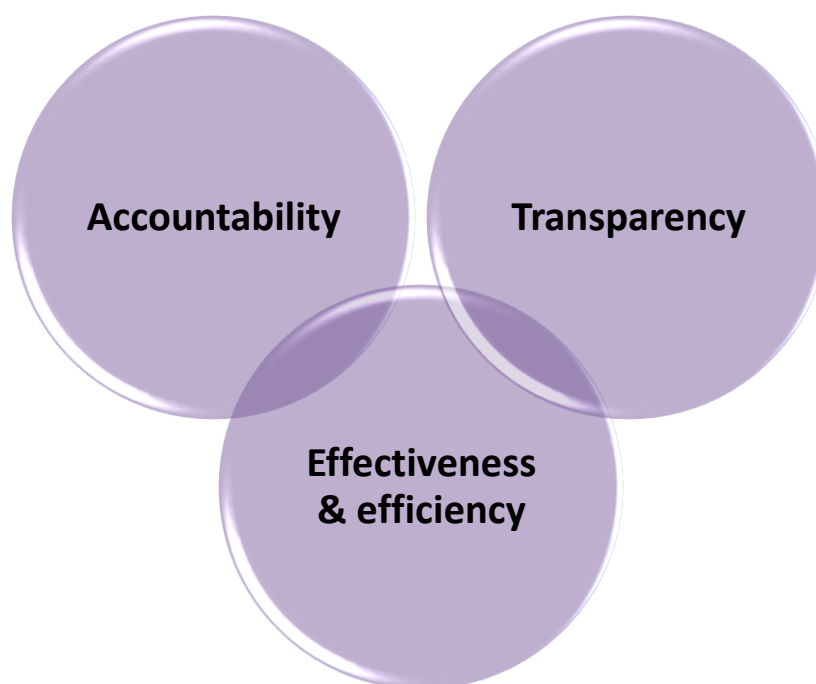
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Introduction

Lothian Valuation Joint Board (LVJB) has responsibility for ensuring that it conducts its business in accordance with legislation and proper standards, and that public money is properly accounted for and expended to achieve maximum value. LVJB are committed to pursuing continuous improvement in the way in which services are delivered to attain organisational efficiency.

In discharging this responsibility, LVJB have established comprehensive arrangements for the governance of its activities and the operational exercise of its functions, which includes arrangements for the management and oversight of risk.

LVJB acknowledges its duty for ensuring that there is effective governance within the organisation and as such has developed a Code of Corporate Governance defined by three main principles.



LVJB's internal Governance Committee provides assurance and quality control over the primary functions and services of the organisation. The Governance Strategy Group meets regularly to ensure consistency in respect of governance and service assurance matters. The responsibility for leading and directing the annual reviews of the effectiveness of LVJB's governance arrangements and providing ongoing oversight and robust challenge are City of Edinburgh Council (CEC) Internal Audit and external auditors, Audit Scotland.

Another challenging year

We have continued to face a series of challenges on several fronts over the 2023 to 2024 period. Ongoing budget challenges, a common trend across the Local Government landscape, have necessitated our request for an increase of 7.3% in total council requisition. Our first such request since 2009/10. This increase has been moderated by cost savings, identified from our Continual Improvement Programme (CIP), the deletion of a senior role and removal of a further 3 posts by use of the voluntary early release scheme. This realised sustainable budget savings of circa £300K.

CIP work continues to evolve and the recent introduction of agile working in the organisation enables us to deploy and allocate staff resource and tasks in a flexible manner to meet peak activity periods and deal with major events. It is also an essential tool in enabling us to continue to meet the required service delivery levels with a reduced workforce. The next phase of this project will extend this model further into the organisation. We are actively investigating ways in which we can reduce our accommodation costs, this includes subletting options and considering relocating to a more modest office space if exiting lease options allow.

This year has also seen many legislative changes which have incurred the requirement to design, create and implement a range of new systems and procedures. These have included the necessity to produce Voter ID's, transition to the new Scottish Courts Tribunal Service, adjusting to the demands of Postal Vote divergence and preparing for the forthcoming General Election.

It is acknowledged that through continued modernisation and organisational transformation, ever increasing pressure and dependability will be applied on a leaner staffing resource. Although some of these demands are proving testing to manage and may potentially impact staff morale, the repeated adaptability, positive attitude and performance of LVJB employees must be highly commended. The positive health, safety and mental wellbeing of the organisation is of paramount importance and the further development of HR strategies will help motivate and support staff through this period of change.

Governance Assurance Framework

Our governance framework comprises the culture, values, systems and processes by which the organisation is directed and regulated. It enables the LVJB to monitor the attainment of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate services in an efficient manner.

Internal control is a significant part of the framework and is designed to manage risk to a reasonable level. It assures that in conducting its business, LVJB reflects the principles of the CIPFA/SOLACE framework Delivering Good Governance in Local Government.

Principle 1	Behave with integrity, has strong ethical values and respects the rule of law
Evidence	The Corporate Leadership Team (CLT) actively promote a culture of integrity and core values. We have a code of conduct for Board members which complements our existing employee code. This, combined with other internal policies such as public interest disclosure, scheme of delegation, anti-bribery, disciplinary codes, etc. all falling under a regular review framework, ensures a well-defined understanding of the importance of exemplary behaviour and ethics in every area of the Joint Board's activities.
Improvement plan	<ol style="list-style-type: none"> 1) Continue to expand internal equality and diversity awareness across the organisation 2) Continued review and creation of new policies and procedures where required by the organisation

Principle 2	Ensure openness and comprehensive stakeholder engagement
Evidence	We continue to assess and develop new ways of engaging with our stakeholders to ensure the service we provide is of a high quality and readily understood. We are increasing our use of digital communications and promote our social media presence. Clearer messaging within our key services continues to be developed and promoted. Our website contains information relating to the new Tribunal proposal process and we have streamlined access to our Historical Rateable value service.
Improvement plan	<ol style="list-style-type: none"> 1) Continue to assess and develop new ways of engaging with stakeholders 2) Consider what additional information can be made available to stakeholders particularly from a digital accessibility perspective

Principle 3	Seek outcomes in terms of sustainable economic, social, and environmental benefits
Evidence	We continue to develop our Continual Improvement Programme (CIP) which seeks to encourage organisational change and provide cost and operational efficiencies. We are looking to introduce an electric vehicle salary sacrifice scheme to provide staff benefit and improve our green credentials. We intend to create a "Green Team" who will look at new initiatives for reducing our carbon impact. These could include undertaking a waste recycling audit, expanding ICT and electrical equipment disposal for staff to bring in items from home for recycling and considering making contact with the climate intelligence service for access to local government schemes.
Improvement plan	<ol style="list-style-type: none"> 1) Seek mitigation strategies for the forecasted 2024/25 financial shortfall 2) Continue to investigate opportunities to reduce our carbon footprint

Principle 4	Determine interventions necessary to optimise the achievement of intended outcomes
Evidence	Our performance management system, My Path, is now fully embedded within the organisation. It provides a clear pathway between our Corporate and Service plan goals and the core staff objectives that support their delivery. We have commenced a series of management workshops to enable the successful implementation of our recently approved Management of Capability Procedure. This procedure is a key element in supporting our staff

	in the achievement of expected performance levels. Project oversight continues to be an essential aspect of successful objective delivery. We are considering a fixed term appointment of a dedicated project manager role to further support internal project delivery and outcome.
Improvement plan	<ol style="list-style-type: none"> 1) Undertake a series of corporate workshops to promote and fully integrate the Management of Capability Procedure across the organisation 2) Consider a fixed term project manager role and continued implementation of the LVJB Project Management Framework to monitor and evaluate effective project outcomes

Principle 5	Develop capacity, including the capability of its leadership and the individuals within it
Evidence	As part of our CIP, we have successfully trialled and implemented agile working in our technical division. This mode of working enables improved flexibility in how work is allocated and resourced allowing us to adapt to peak activity periods and maximise the effectiveness of a leaner workforce. We intend to further expand the agile working approach across the organisation. Corporate team members continue to develop their leadership, communication and influencing skills by attending coaching and mentoring sessions. Our Training Framework Group continue to assess, monitor and deliver internal training courses. This is supplemented by continued investment in relevant third party training to boost staff confidence and expertise.
Improvement plan	<ol style="list-style-type: none"> 1) Continue to provide training and personal development opportunities to all staff. 2) Extend the agile working model across the organisation

Principle 6	Manage risk and performance through robust internal control and strong financial management
Evidence	Risk is a standing item on the bi-monthly LVJB Governance Committee agenda and any identified risks of significance are escalated for review and mitigation at CLT. Corporate risk is discussed at the Governance Strategy Group (GSG) and, when required, presented at Joint Board meetings. LVJB's internal Governance team are responsible for ensuring all information compliance and statutory obligations are met.
Improvement plan	<ol style="list-style-type: none"> 1) Continue to promote risk management as an integral part of all organisational activities 2) Maintain rigorous oversight of our Corporate, Service and Project risk registers

Principle 7	Implement good practice in transparency, reporting, and audit to deliver effective accountability
Evidence	LVJB produce and publish a suite of reports on its external website. These include statements on annual corporate & service plans, financial regulations, records management, standing orders, annual corporate assurance statements, etc. The organisation is subject to annual internal and external audit review with the identification of any control weaknesses and provision of assurance recommendations. We actively rotate our senior staff who engage with the auditors to ensure the importance of the audit process and knowledge and capabilities of those staff are developed and fully understood. Ongoing specific KPI and overall performance statistics are now included in this statement and will be published on our website. A suite of audit and QA reports is presented at Governance Committee meetings, delivering assurance over key service provision.
Improvement plan	<ol style="list-style-type: none"> 1) Publish annual performance statistics in an easily accessible and readily understood manner 2) Ensure that management recommendations for corrective action made by internal/external audit are acted upon appropriately

The role of Quality Assurance

We continue to maintain and promote the role of quality assurance within the organisation. Emphasis is placed on providing stakeholder confidence that the level of service provided meets expectation and offers additional protection against inaccuracies. The Governance Committee has overall scrutiny of all reported actions and recommendations. The current suite of QA activity checks is shown below.

Council Tax

- Weekly interface audit reports are produced, checked and emailed weekly to the four constituent councils.
- Point of sale reports are checked to confirm the accuracy of sales date which is applied as the effective and liability date for any change in banding.
- Senior staff carry out a 10% check of all self-verified transactions. QA will carry out a further assurance check on 10% of all self-verified and verified transactions. Any anomalies or transactions incorrectly processed are reported and rectified.

Valuation Roll

- Weekly interface audit reports are produced, checked and emailed weekly to the four constituent councils.
- Senior staff carry out 100% checks on any business growth accelerator entries and a 10% check on self-verified transactions. QA carry out follow up checks on these to provide second line assurance. Any anomalies or transactions incorrectly processed are reported and rectified.
- Valuation Roll names updates processed by Technical & Support staff receive a 10% check by QA.

ER support processing

- Examine system reports to ensure that electors are correctly processed, absent voting arrangements are applied correctly and ensure the accuracy of the register. A QA check takes place on 10% of the transactions in reports produced for electoral activities.

Miscellaneous

- Produce monthly KPI stats for review and follow up by CLT & the Technical Management Team.
- QA carry out a 10% check on a sample of building warrants and planning permissions each quarter. A full end to end check is carried out. Filtered cases on sample Planning Permissions are checked to ensure that they are removed in accordance with procedure.
- Validate the quarterly return of appeal/proposal stats provided to Scottish Government.
- Assurance carried out on all domestic and commercial sales data received from the RoS where there is a matched entry on the Valuation Roll or Council Tax List.

Annual Performance Statistics

The statistical performance information provided reflects upon the statutorily defined elements of the Assessor and ERO's key service delivery areas. The principal indicators in these areas relate to the length of time taken to amend the Council Tax list or Valuation Roll to reflect changes which have taken place.

Council Tax KPI Comparisons (number of transactions processed by timescales).

Year	<3 Months	%	3-6 Months	%	>6 Months	%	Total
01/04/2023 to 31/03/2024	4,671	75.09	1,214	15.56	854	9.35	6739
01/04/2022 to 31/03/2023	5,589	86.26	816	10.84	313	2.89	6718

Point of Sale Comparison (where a property has been altered and subsequently sold, this table provides updates by timescales).

Year	<3 Months	%	3-6 Months	%	>6 Months	%	Total
01/04/2023 to 31/03/2024	56	26.42	106	50.00	50	23.58	212
01/04/2022 to 31/03/2023	85	31.84	104	38.95	78	29.21	267

Valuation Roll KPI Comparisons (number of transactions processed by timescales).

Year	<3 Months	%	3-6 Months	%	>6 Months	%	Total
01/04/2023 to 31/03/2024	1,263	45.65	729	26.00	793	28.36	2785
01/04/2022 to 31/03/2023	883	35.51	710	27.24	917	37.25	2510

Electoral Registration by Council area comparison

Council Area	Year	Additions	Deletions	Modifications
Edinburgh	01/04/2023 to 31/03/2024	43217	42925	1482
	01/04/2022 to 31/03/2023	39431	42208	1266
Midlothian	01/04/2023 to 31/03/2024	5048	4364	241
	01/04/2022 to 31/03/2023	4459	4531	217
East Lothian	01/04/2023 to 31/03/2024	5645	4685	214
	01/04/2022 to 31/03/2023	4394	4711	178
West Lothian	01/04/2023 to 31/03/2024	9483	8566	421
	01/04/2022 to 31/03/2023	7857	8392	356
Totals	01/04/2023 to 31/03/2024	63393	60540	2358
	01/04/2022 to 31/03/2023	56141	59842	2017

Current Postal Vote counts

Council Area	Totals
Edinburgh	90994
Midlothian	21272
East Lothian	17275
West Lothian	29544
Total	159,085

What have we delivered?

Voter Authority Certificates

Successfully implemented all systems and processes to enable elector requests for photo ID to be met.

Agile working

Following an effective trial, we have introduced agile working in our technical area, greatly increasing our ability to make maximum use of our leaner workforce to enable service delivery and adapt to new ways of working.

Staff contribution awards

Introduction of a contribution award policy to recognise staff or teams who have contributed to areas of sustained or single excellence. The first award presentation took place in Oct 2023 and was well received by staff and attending Board members.

Non Domestic Proposals

Deployed a new IT system and adapted staff working practices and procedures to enable the transition to the requirements of the new Scottish Courts and Tribunal Service appeal process.

Boundary Reviews

Significant boundary changes were required in Edinburgh, East & West Lothian. These have been successfully applied in accordance with identified timetables.

Self- Catering regulations

Adapting to new legislation affecting the way in which self- catering accommodation is identified and entered in the Valuation Roll.

Corporate and service plan



Maintenance and publication of the Valuation Roll, Council Tax List & Electoral Register



Community focus, reporting, partnership working and engagement



Risk management, accountability and adhering to standards



Continual improvement and supporting the wellbeing of staff

Corporate and Service plan – achievements

Our Continual Improvement Programme continues to produce key components in enabling the organisations management of change. Introducing the ability to undertake internal job evaluations has considerably streamlined the process of structural and role adjustments. This has invoked an annual review of job descriptions to ensure they are relevant and current, accurately reflecting the tasks that staff undertake. Our first annual staff contribution award ceremony was a great success. Recognition of staff instances of single or continued excellence was well received by attending Board members and the staff involved. In a period where there is extensive change and the challenge for the organisation to do more with less, initiatives of this nature go a long way in maintaining and improving confidence and morale.

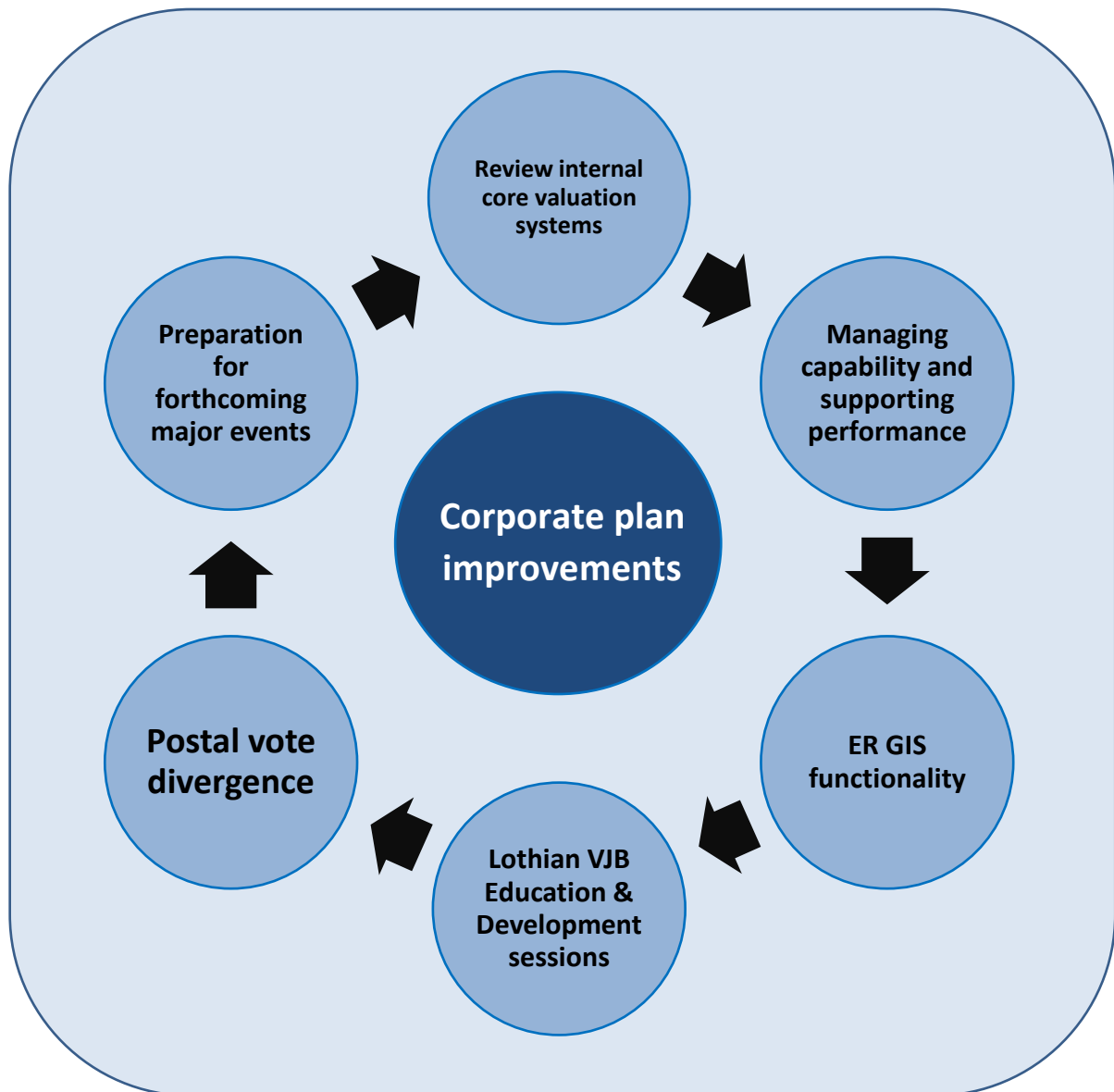
The change in legislation to how we handle self-catering accommodation, moving from 140 days of letting availability to include 70 days of actual letting, required significant change to internal processes in how we obtain the evidence of this activity and decide on the property's status. Lothian has circa 1600 of these types of property which now require to be canvassed annually.



Corporate and Service plan – work in progress

LVJB recognises the importance of seeking new ways in which to deliver improvements in organisational efficiency and performance. We acknowledge that the organisation must continue to challenge traditional ways of working and regularly reflect on how well we function, both internally, and when engaging with stakeholders.

The activities below are targeted at supporting this process of improvement and enabling the business to adapt to forthcoming legislative change.



LEADS

Following a successful introduction of Lothian VJB, Education and Development Sessions (LEADS), continue to identify informative topics to be communicated to all staff and stakeholders.

Postal Vote Divergence

Develop all necessary procedures and protocols to deal with the different methods required for dealing with absent votes depending on the type of election being handled. This also impacts on the length of validity for refreshing personal identifiers.

Dealing with major events

Ensure that all ancillary staff have been fully trained and are prepared to participate when required to deal with the forthcoming General Election.

GIS ER functionality

Investigate the opportunity of making our ER data spatially aware so the bespoke iDox Atlas GIS product can be used for the maintenance of boundary and polling district information. If this goes ahead, devise the necessary procedures to maintain the accuracy and currency of this data.

Managing Capability

Following Board approval of our Management of Capability procedure, hold a series of corporate workshops to enable the efficient implementation and adoption of this framework to support and maintain high levels of workplace performance.

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10.00am, Monday 15th April 2024

2023/24 External Audit Annual Plan

1. Recommendations

1.1 The Board is recommended to note the External Audit Annual Plan 2023/24.

Richard Lloyd-Bithell,

Treasurer

Contact: Iain Shaw, Principal Accountant,

Finance and Procurement, Corporate Services Directorate, City of Edinburgh Council

E-mail: iain.shaw@edinburgh.gov.uk | Tel: 0131 469 3117

2023/24 External Audit Annual Plan

2. Executive Summary

- 2.1 The Annual Audit Plan 2023/24 summarises the work plan for the external audit of Lothian Valuation Joint Board.

3. Background

- 3.1 Audit Scotland has been appointed as the Board's external auditor for the five-year term from 2022/23 to 2026/27. The External Audit Annual Plan for 2023/24 outlines the proposed areas of scrutiny and timescales for the 2023/24 audit.

4. Main Report

External Audit Plan 2023/24

- 4.1 The External Audit Plan 2023/24 is appended at Appendix 1. The Plan includes:
- 4.1.1 the responsibilities of Audit Scotland as the external auditor;
 - 4.1.2 the planned audit work and how Audit Scotland will approach it; and
 - 4.1.3 the proposed audit reporting arrangements, audit fee and timetable.

5. Background reading/external references

None

6. Appendices

- 6.1 Appendix 1 – Annual Audit Plan to members of Lothian Valuation Joint Board

Lothian Valuation Joint Board

Annual Audit Plan



 AUDIT SCOTLAND

Prepared for Lothian Valuation Joint Board
April 2024

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Introduction

Summary of planned audit work

1. This document summarises the work plan for our 2023/24 audit of Lothian Valuation Joint Board (LVJB). The main elements of the audit include:

- an audit of the financial statements and an opinion on whether they give a true and fair view and are free from material misstatement
- an audit opinion on other statutory information published with the financial statements in the annual accounts, including the Performance Report, the Annual Governance Statement, and the Remuneration Report
- consideration of arrangements in relation to wider scope areas: concluding on the financial sustainability of Lothian Valuation Joint Board and a review of the Annual Governance Statement
- consideration of Best Value arrangements
- provision of an Independent Auditor's Report expressing an opinion on the different elements of the annual accounts and an Annual Audit Report setting out conclusions on the wider scope areas.

Respective responsibilities of the auditor and Lothian Valuation Joint Board

2. The [Code of Audit Practice](#) sets out in detail the respective responsibilities of the auditor and the Lothian Valuation Joint Board. Key responsibilities are summarised below.

Auditor responsibilities

3. Our responsibilities as appointed auditor are established by the Local Government (Scotland) Act 1973 and the Code of Audit Practice (including [supplementary guidance](#)) and guided by the Financial Reporting Council's Ethical Standard.

4. Auditors in the public sector give an independent opinion on the financial statements and other information within the annual accounts. We also review and report on the wider scope arrangements in place at the Lothian Valuation Joint Board. In doing this, we aim to support improvement and accountability.

5. The appointed auditor, and engagement lead, for Lothian VJB is Christopher Gardner, Senior Audit Manager.

Lothian Valuation Joint Board's responsibilities

6. Lothian Valuation Joint Board is responsible for maintaining adequate accounting records and internal controls, and preparing financial statements for audit that give a true and fair view. They are also required to produce other reports in the annual accounts in accordance with statutory requirements.

7. The Lothian Valuation Joint Board has the primary responsibility for ensuring the proper financial stewardship of public funds, compliance with relevant legislation, and establishing effective arrangements for governance, propriety, and regularity that enable them to deliver their objectives.

Adding Value

8. We add value by: tailoring audit work to the circumstances of the Lothian Valuation Joint Board and the audit risks identified; being constructive and forward looking; providing independent conclusions; attending meetings of the Board; and by recommending and encouraging good practice. In so doing, we will help the Lothian Valuation Joint Board promote improved standards of governance, better management and decision making, and more effective use of resources.

9. The Code of Audit Practice included provisions relating to the audit of less complex bodies. Where the application of the full wider scope is judged by auditors not to be appropriate to an audited body, then the annual audit work can focus on the appropriateness of the disclosures in the governance statement and the financial sustainability of the body and its services.

10. We plan to apply the less complex body provision of the Code to the 2023/24 audit of Lothian Valuation Joint Board. This is based on our assessment of LVJB complying with both the quantitative and qualitative criteria for defining less complex bodies.

Annual accounts

Introduction

11. The annual accounts are an essential part of demonstrating the Lothian Valuation Joint Board's stewardship of resources and its performance in the use of those resources.

12. Appointed auditors are required to perform an audit of the financial statements, consider other information within the annual accounts, and express a number of audit opinions in an Independent Auditor's Report in accordance with International Standards on Auditing (ISAs) in the UK, Practice Note 10 from the Public Audit Forum which interprets the ISAs for the public sector, and guidance from Audit Scotland.

13. We focus our work on the areas of highest risk. As part of our planning process, we perform a risk assessment highlighting the audit risks relating to each of the main financial systems relevant to the production of the financial statements.

Materiality

14. The concept of materiality is applied by auditors in planning and performing the audit, and in evaluating the effect of any uncorrected misstatements on the financial statements. We are required to plan our audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The assessment of what is material is a matter of professional judgement over both the amount and the nature of the misstatement.

Materiality levels for the 2023/24 audit

15. We assess materiality at different levels as described in [Exhibit 1](#). The materiality values for Lothian Valuation Joint Board are set out in [Exhibit 1](#).

Exhibit 1

2023/24 Materiality levels for Lothian Valuation Joint Board

Materiality	Amount
Planning materiality – This is the figure we calculate to assess the overall impact of audit adjustments on the financial statements. Materiality has been set based on our assessment of the needs of the users of the financial statements and the nature of the Lothian Valuation Joint Board's operations. For the year ended 31 March 2024, we have set our materiality at 1.5% of gross cost of services expenditure based on the audited financial statements for 2022/23.	£110,000

Performance materiality – This acts as a trigger point. If the aggregate of errors identified during the financial statements audit exceeds performance materiality, this could indicate that further audit procedures are required. Using our professional judgement, we have assessed performance materiality at 65% of planning materiality. £71,000

Reporting threshold (i.e. clearly trivial) – We are required to report to those charged with governance on all unadjusted misstatements more than the 'reporting threshold' amount. £5,500

Source: Audit Scotland

Significant risks of material misstatement to the financial statements

16. Our risk assessment draws on our cumulative knowledge of the Lothian Valuation Joint Board, its major transaction streams, key systems of internal control, and risk management processes. It is informed by our discussions with management, meetings with internal audit, attendance at committees, and a review of supporting information.

17. Audit risk assessment is an iterative and dynamic process. Our assessment of risks set out in this plan may change as more information and evidence becomes available during the progress of the audit. Where such changes occur, we will advise management, and where relevant, report them to those charged with governance.

18. Based on our risk assessment process, we identified the following significant risks of material misstatement to the financial statements. These are risks which have the greatest impact on our planned audit procedures. [Exhibit 2](#) summarises the nature of the risks, management's sources of assurance over these risks, and the further audit procedures we plan to perform to gain assurance over the risks.

Exhibit 2

2023/24 Significant risks of material misstatement to the financial statements

Significant risk of material misstatement	Management's sources of assurance	Planned audit response
<p>1. Risk of material misstatement due to fraud caused by management override of controls</p> <p>As stated in ISA (UK) 240, management is in a unique position to perpetrate fraud because of management's ability to override controls that</p>	<p>Owing to the nature of this risk, assurances from management are not applicable in this instance</p>	<ul style="list-style-type: none"> • Test journal entries with a focus on significant risk areas. • Consider any unusual material transactions identified through our audit testing for any evidence of management override of controls.

Significant risk of material misstatement	Management's sources of assurance	Planned audit response
otherwise appear to be operating effectively.		<ul style="list-style-type: none"> • Substantive testing of income and expenditure transactions around the year-end to confirm they are accounted for in the correct financial year. • Review accounting estimates for evidence of management bias including assessing any changes to the methods and underlying assumptions used.

Source: Audit Scotland

19. As set out in ISA (UK) 240: *The auditor's responsibilities relating to fraud in an audit of financial statement*, there is a presumed risk of fraud over the recognition of revenue. There is a risk that revenue may be misstated resulting in a material misstatement in the financial statements.

20. We have rebutted this risk as while the possibility of fraud exists, we assess the risk of the financial statements being materially misstated as a result of fraud to be low. This is due to the nature of the joint board's revenue streams and key sources of income, namely government grants and the constituent councils' contributions. These are clearly communicated and can be readily agreed to third party confirmations. We have concluded there is limited opportunity or incentive to manipulate the recognition of income in the financial statements.

21. In line with Practice Note 10: *Audit of financial statements and regularity of public sector bodies in the United Kingdom*, as most public-sector bodies are net spending bodies, the risk of material misstatement due to fraud related to expenditure recognition may in some cases be greater than the risk relating to revenue recognition.

22. We have rebutted this risk for the joint board as expenditure consists predominantly of staff costs, property costs and supplies and services. These are lower-risk areas which can be predicted due to their recurring nature, individual transactions can be controlled and mainly comprise low value items. We consider there to be limited incentive and opportunity for the manipulation of expenditure recognition.

23. We have not, therefore, incorporated specific work into our audit plan in these areas over and above our standard audit procedures.

Wider Scope and Best Value

Introduction

24. The Code of Audit Practice sets out the four areas that frame the wider scope of public sector audit. These are: financial management; financial sustainability; vision, leadership and governance; and use of resources to improve outcomes.

25. The Code of Audit Practice includes provisions relating to the audit of less complex bodies. Where the application of the full wider scope is judged by auditors not to be appropriate to an audited body, then the annual audit work can focus on the appropriateness of the disclosures in the governance statement and the financial sustainability of the body and its services.

26. We plan to apply the less complex body provision of the Code to the 2023/24 audit of Lothian Valuation Joint Board. Our wider scope work will therefore focus on the financial sustainability of the Board and the services that it delivers over the medium to long term, and the arrangements in place for securing best value.

Wider scope risks

27. We have identified significant risks in the wider scope areas set out in [Exhibit 4](#). This exhibit sets out the risks, management's sources of assurance for the risks, and the further audit procedures we plan to perform to gain assurances over the risks.

Exhibit 4

2023/24 wider scope risks

Description of risk	Management's sources of assurance	Planned audit response
<p>Financial sustainability</p> <p>Funding from constituent councils has remained at the same level for several years and there is an increasing reliance on reserves to deliver a balanced budget.</p> <p>It is forecast that the unallocated general reserve will be reduced to nil at the end of 2024/25 and available reserves are not</p>	<ul style="list-style-type: none"> The joint board has requested an increased requisition from constituent councils as part of its 2024/25 budget. The joint board has a transformation programme in place which is identifying some cost savings. Sound budgetary control and monitoring arrangements. 	<ul style="list-style-type: none"> Ongoing review of financial budget monitoring and reporting arrangements in place to achieve a balanced budget. Review of Lothian VJB's strategy to seek additional funding in the short to medium term. Continue to monitor the financial position throughout the year and provide an

Description of risk	Management's sources of assurance	Planned audit response
<p>anticipated to increase in future years (2025/26) and (2026/27).</p> <p>Shortfalls in the core budget in 2024/25, 2025/26 and 2026/27 are estimated to be £426k, £248k and £180k respectively.</p> <p>There is a risk that in the medium term, the joint board is not able to secure further funding to fully meet cost pressures as they arise.</p>		<p>update in our 2023/24 Annual Audit Report</p>

Source: Audit Scotland

28. Our planned work on the wider scope areas is risk based and proportionate, and in addition to local risks, we may be asked by the Accounts Commission to consider specific risk areas which are impacting the public sector as a whole. We have not been asked to consider specific risks for 2023/24 audits, but we will remain cognisant of challenges identified in prior years such as climate change.

Best Value

29. Auditors have a duty to be satisfied that bodies that fall within section 106 of the Local Government (Scotland) Act 1973 have made proper arrangements to secure Best Value. We will consider how the Lothian Valuation Joint Board demonstrates that it is meeting its Best Value responsibilities, and we will report our findings as part of our Annual Audit Report.

Reporting arrangements, timetable, and audit fee

Reporting arrangements

30. Matters arising from our audit will be reported on a timely basis and will include agreed action plans. Draft reports will be shared with the relevant officers to confirm factual accuracy.

31. We will provide:

- an Independent Auditor's Report to the Lothian Valuation Joint Board and the Accounts Commission setting out our opinions on the annual accounts
- the Lothian Valuation Joint Board and the Accounts Commission with an Annual Audit Report containing observations and recommendations on significant matters which have arisen during the audit and conclusions on wider scope areas.

32. [Exhibit 5](#) outlines the target dates for our audit outputs set by the Accounts Commission. In determining the target reporting date, due regard is paid to the dates for approving the annual accounts set out in regulations of 30 September 2024.

Exhibit 5 2023/24 Audit outputs

Audit Output	Board Meeting Date
Annual Audit Plan	15 April 2024
Independent Auditor's Report	16 September 2024
Annual Audit Report	16 September 2024

Source: Audit Scotland



33. All Annual Audit Plans and the outputs detailed in [Exhibit 5](#), and any other outputs on matters of public interest, will be published on our website: www.audit-scotland.gov.uk.

Timetable

34. To support an efficient audit, it is critical that the timetable for producing the annual accounts for audit is achieved. We have included a proposed timetable for the audit at [Exhibit 6](#) that has been discussed with management. We will continue to work closely with management to keep timeframes and logistics for the completion of the audit under review. Progress will be discussed with management and finance officers over the course of the audit.

Exhibit 6

Proposed annual accounts timetable

 Key stage	 Provisional Date
Consideration of the unaudited annual accounts by those charged with governance	24 June 2024
Latest submission date for the receipt of the unaudited annual accounts with complete working papers package	30 June 2024
Issue of Annual Audit Report to those charged with governance	16 September 2024
Signed Independent Auditor's Report	16 September 2024

Source: Audit Scotland

Audit fee

35. In determining the audit fee, we have taken account of the risk exposure of the Lothian Valuation Joint Board and the planned management assurances in place. Fee levels are also impacted by inflation which increases the cost of audit delivery. The proposed audit fee for 2023/24 is £9,330 as set out in [Exhibit 7](#).

Exhibit 7

Audit fees (including VAT)

Fee component	Fees (£)
External Auditor Remuneration	21,410
Pooled costs	780
Sectoral Cap Adjustment	(12,860)
Total 2023/24 fee	9,330

Source: Audit Scotland

36. In setting the fee for 2023/24, we have assumed that the Lothian Valuation Joint Board has effective governance arrangements and will prepare a comprehensive and accurate set of annual accounts for audit in line with the agreed timetable for the audit. The audit fee assumes there will be no major change in respect of the scope of the audit during the year and where our audit cannot proceed as planned, a supplementary fee may be levied.

Other matters

Internal audit

37. It is the responsibility of the Lothian Valuation Joint Board to establish adequate internal audit arrangements. We will review the internal audit plan and the results of internal audit's work. While we are not planning to place formal reliance on the work of internal audit in 2023/24, we will review internal audit reports and assess the impact of the findings on our financial statements and wider scope audit responsibilities.

Independence and objectivity

38. The appointed auditor for Lothian VJB is Christopher Gardner, senior audit manager. He was appointed by the Accounts Commission as external auditor of Lothian Valuation Joint Board for the period from 2022/23 until 2026/27. The appointed auditor is independent of the Lothian Valuation Joint Board in accordance with relevant ethical requirements, including the Financial Reporting Council's Ethical Standard. This standard imposes stringent rules to ensure the independence and objectivity of auditors.

39. Audit Scotland has robust arrangements in place to ensure compliance with Ethical Standards including an annual '*fit and proper*' declaration for all members of staff. The arrangements are overseen by the Executive Director of Innovation and Quality, who serves as Audit Scotland's Ethics Partner.

40. The Ethical Standard requires auditors to communicate any relationships that may affect the independence and objectivity of the audit team. We are not aware of any such relationships pertaining to the audit of the Lothian Valuation Joint Board.

Audit Quality

41. Audit Scotland is committed to the consistent delivery of high-quality public audit. Audit quality requires ongoing attention and improvement to keep pace with external and internal changes. A document explaining the arrangements for providing assurance on the delivery of high-quality audits is available from the [Audit Scotland website](#).

42. The International Standards on Quality Management (ISQM) applicable to Audit Scotland for 2023/24 audits are:

- ISQM (UK) 1 which deals with an audit organisation's responsibilities to design, implement and operate a system of quality management (SoQM) for audits. Our SoQM consists of a variety of components, such as: our governance arrangements and culture to support audit quality, compliance with ethical requirements, ensuring we are dedicated to

high-quality audit through our engagement performance and resourcing arrangements, and ensuring we have robust quality monitoring arrangements in place. Audit Scotland carries out an annual evaluation of our SoQM and has concluded that we comply with this standard.

- ISQM (UK) 2 which sets out arrangements for conducting engagement quality reviews, which are performed by senior management not involved in the audit to review significant judgements and conclusions reached by the audit team, and the appropriateness of proposed audit opinions of high-risk audit engagements.

43. To monitor quality at an individual audit level, Audit Scotland also carries out internal quality reviews of a sample of audits. Additionally, the Institute of Chartered Accountants of England and Wales (ICAEW) carries out independent quality reviews.

44. Actions to address deficiencies identified by internal and external quality reviews are included in a rolling Quality Improvement Action Plan which is used to support continuous improvement. Progress with implementing planned actions is regularly monitored by Audit Scotland's Quality and Ethics Committee.

45. Audit Scotland may periodically seek your views on the quality of our service provision. The team would also welcome feedback more informally at any time.

Lothian Valuation Joint Board

Annual Audit Plan 2023/24

Audit Scotland's published material is available for download on the website in a number of formats. For information on our accessibility principles, please visit:

www.audit-scotland.gov.uk/accessibility

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Recruitment of a new Assessor and Electoral Registration Officer

10.00am, Monday, 15 April 2024

Purpose of report

1. The current Assessor and Electoral Registration Officer has indicated that he plans to retire on 30th November 2024. This report asks the Lothian Valuation Joint Board ('The Board') to set up an appointment committee in line with its Standing Orders.
2. The report also outlines the different recruitment options and recommends the Board seek an interim solution.

Main report

3. The current Assessor and Electoral Registration Officer (ERO) formally advised of his intention to retire on 30th November 2024.
4. In normal circumstances the Board would seek to recruit a permanent Assessor and ERO, however, as South Lanarkshire and Dundee have both recently undertaken recruitment campaigns the board is asked to consider other options:

Option 1 - 18-month interim appointment from June 2024 (recommended)

An interim appointment has been used successfully in the past by the Board and allows the team within the LVJB to "grow our own" through internal succession planning.

Appointing an internal candidate in June 2024 will give the successful individual the opportunity to work alongside the current Assessor and ERO for up to six months before they retire. This handover period should mitigate significant risks to the organisation in an Election year.

Should there be no suitable internal candidate then the Board will still have sufficient time to explore the external recruitment market in time for the Assessor and ERO retiring.

Option 2 - 18-month interim appointment from November 2024

A similar approach to Option 1, however this option asks the Board to delay the interim recruitment process and consider a later start date for the interim Assessor and ERO.

Whilst the benefits of “growing our own” remain the same, adopting a later start date means there will be a limited handover period between the current and interim Assessor and ERO.

Should there be no suitable internal candidate then there will also be limited scope to recruit an external candidate before the current Assessor and ERO retires.

Option 3 – Permanent Recruitment

The Board has undertaken six interim and permanent recruitment campaigns since 2017 and on each occasion has appointed an internal candidate.

The main reason for this is that due to the significant knowledge, skills and experience, required to undertake the role of Assessor and ERO there is a limited pool of potential candidates available.

As noted above, South Lanarkshire and Dundee are currently recruiting for a permanent Assessor and ERO which further reduces the potential candidate pool.

It is therefore recommended that the Board delays a permanent recruitment campaign until market conditions change and there are more experienced Assessors and EROs potentially available.

5. Irrespective of which option the Board select an appointment committee will require to be appointed. 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

Financial implications

6. Any additional cost of recruitment will be contained within current LVJB budget.

Recommendations

7. The Board agrees to appoint an interim Assessor and ERO from June 2024.

8. The Board selects an appointment committee in line with its current Standing Orders.

Richard Lloyd Bithell

Treasurer

Appendices

Contact/tel

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**Background
Papers**

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