



Ayrshire Valuation Joint Board's Governance and Performance Framework

Title	Valuation Joint Board's Governance and Performance Framework
Who should use this	SMT
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1.0 Introduction

The purpose of this document is to illustrate the commitment of Ayrshire Valuation Joint Board to the principles of sound governance and good management.

The Assessor's office functions are governed by the Lands Valuation Acts and this body of legislation can be traced back to the Lands Valuation (Scotland) Act of 1854 and includes the Valuation and Rating (Scotland) Act of 1956 and the Local Government (Scotland) Act of 1975 and soon to be the Non-Domestic Rates (Scotland) Act 2020.

These Acts concern the rating valuation of non-domestic property.

In relation to Council Tax valuation the principal Act is the Local Government Finance Act 1992.

The functions of the Electoral Registration Officer are carried out in terms of The Representation of the People Acts and Regulations.



The business **mission** of the office is:-

*'As an independent Local Government organisation, Ayrshire Valuation Joint Board's **Mission** is to provide equitable, customer focused, best value, high quality, professional valuation and electoral services for all its stakeholders.'*

Our **Vision** is to provide a range of valuation and electoral services to the stakeholders of the Valuation Joint Board in accordance with statute and at levels of excellence which exceed their expectations.

In order that we fulfill our Mission and achieve our **Vision** we are committed to the following **aims and objectives**.

- Ensure that our services are delivered in accordance with all statutory requirements.
- Plan service development and delivery in accordance with the principles of Best Value and improvement.
- Consult our stakeholders about their needs and expectations.
- Recognise our employees as both stakeholders and our most important asset.
- Take individual and collective responsibility for the services provided by AVJB.
- Encourage innovation and recognise achievement within the organisation.
- Monitor and report performance levels to stakeholders.
- Integrate Equalities issues into all aspects of our service provision.
- Build on our achievements to date.

2.0 Corporate Governance



Corporate Governance broadly refers to the mechanisms and processes by which organisations are controlled and directed.

The framework of rules ensures transparency, integrity, accountability and fairness all of which is underpinned by clear leadership.

Transparency is essential to ensure that all stakeholders have confidence in the decision making and the management processes of the Joint Board. Openness involves an inclusive approach, with all stakeholders having the opportunity to engage effectively with the decision making processes.

Integrity is based on honesty, selflessness and objectivity and involves high standards of propriety and probity on the part of those entrusted with the stewardship of public funds and the management of the Joint Board's affairs.

Accountability is the process by which the Joint Board and its elected members and officers, are held responsible for their actions and decisions.

Fairness in the quality of judgments we make and these should be free from discrimination.

Leadership underpins all the principles of good governance. The Joint Board exercises leadership through decision making, other actions provide a vision, all of which is underpinned by elected members and officers acting in accordance with high standards of conduct.

The Joint Board is committed to the integration of the above principles in the conduct of the Joint Board's business. For the purposes of corporate governance the following aspects of the Joint Board's business have been identified:-

- **Structures and Governance**
- **Service Delivery Arrangements**
- **Internal Control and Risk Management**
- **Stakeholder Focus**

3.0 Structures and Governance

The Valuation Joint Board and the posts of Assessor and Electoral Registration Officer are all established by legislation. The Board's statutory role is to provide sufficient resource and administer the functions of the organisation.

The constitution and proceedings of the Joint Board are defined in the Valuation Joint Boards (Scotland) Order 1995, at Schedule 2 Article 3.

Schedule 1, Article 2 of the Order specifies the name of the Joint Board, the constituent authorities which make up the Board and the number of elected members from each of the stated authorities.

Ayrshire Valuation Joint Board consists of 16 members: South Ayrshire Council, 5 members; East Ayrshire Council, 5 members and North Ayrshire Council, 6 members.

The Board meets regularly to deal with its business, review progress and ensure the proper management of its resources. With regard to the annual revenue and capital budgets, the Joint Board approves and monitors these against expenditure. The budget cycle runs from April to the end of the appropriate financial year.

The Board receives and approves the Annual Report and Accounts. The Board also receives all Internal and External Audit Reports, along with Key and other Performance Reports. It approves all relevant actions, policies and significant expenditures.

All Board meetings are open to the public. The Minutes and Reports presented to the Board are made available to the public via the AVJB website.

The Board appoints the Assessor and Electoral Registration Officer and her statutory Depute. The Assessor has direct operational responsibility for the statutory functions of the organization and reports to the Board on all areas of operation as required.

The posts of Treasurer and Clerk to the Board are also statutory posts and held by members of SAC as this is the Board's lead authority. The Treasurer is Head of Finance and ICT in South Ayrshire Council and the Clerk is the Democratic and Governance Manager.

Regularly reviewed Financial Regulations have been implemented to define the roles of the Board, Treasurer and Assessor in the proper management of the Board's financial affairs.

The Board's Scheme of Delegated Powers defines the authority of the Assessor in respect of the administration of the Board's functions.

The Assessor and ERO has established a Corporate Governance Forum and Management Team which have responsibility for all aspects of planning, managing, monitoring and reporting on all aspects of statutory function, service delivery and performance improvement.

The roles of senior officers are defined in Job Descriptions.

4.0 Service Delivery Arrangements



To ensure the efficient and consistent delivery of the statutory functions and high level aims described above, a series of policies, procedures and plans, along with guidance on the operations and functions of the organisation are provided for all officers.

Our Corporate Plan clarifies our strategic objectives and priorities. In addition, it details the planning framework to fulfill the achievement of organisation objectives.

A strategic 3-year Service Plan relates proposed actions to the above aims, provide the work plan for each of the relevant periods. These plans are revised annually, agreed by the CGF and Management Team and made available to staff. Progress against the plans is monitored by the CGF and Management Team.

Performance standards and targets have been identified and agreed in a number of key service areas and, with the above plans, they identify the priority areas.

Performance, both against these specific targets, and in general, is monitored and reported through the reporting framework. Key Performance Indicators are monitored and benchmarked against other similar organisations. These outcomes are used by the Management Team to inform the management planning process.

A Budget is approved on a three year cycle. The first year is approved, with indicative budgets for the following two years, also approved by the Board. Expenditures are monitored and reported to the Management Team and the Board.

A number of personnel related policies are in place. These tend to be aligned to those of the 'lead' authority, South Ayrshire Council, but are amended, where appropriate, to recognise the limited size and differing requirements of the Joint Board.

A number of formal and informal training opportunities are provided and, together with Personal Development Reviews and Induction Procedures, these ensure that all staff are properly trained for their roles in the delivery of service.

A suite of procedural guidance notes and manuals, including a series of Valuation Practice Notes have been produced to assist in the efficient and consistent delivery of service.

The Joint Board's commitment to providing service improvements through the use of Information Technology is communicated in the Information Technology Strategy which is regularly reviewed.

The Joint Board are committed to Equal Opportunities and aims to ensure consistent services to all stakeholders, regardless of their gender, race, disability, colour, nationality, religion, marital status, age, responsibility for dependant's or sexual orientation. These commitments are contained in our Equality Scheme, our published Public Sector Equality Duties report and our Equality Outcomes.

5.0 Internal Controls and Risk Management

The integrity of the Joint Board, and the services provided by it, are maintained by means of a series of strategies and plans and their continued provision is ensured by systems for the identification, evaluation and management of risk. A range of systems and procedures are in place to ensure that members and employees of the Board are not influenced or prejudice by conflicts of interest when dealing with stakeholders.

The Financial Regulations and formal budget processes including monitoring; authorising procedures; payment for goods and services and a Strategy for the Prevention and Detection of Fraud and Corruption ensure the regularity of the Joint Board's financial dealings. Standing Orders provide a framework for procurement by tender.

Members abide by their constituent Council's Members Codes of Conduct and register any interests relevant to the Joint Board in their constituent Council's Registers of Members' Interests. These are available for inspection by members of the public.

Officers' conduct themselves in accordance with the Code of Conduct for Employees which sets out the standards of conduct that are expected of staff as a public employee. The Standards are based on the "Seven Principles of Public Life" identified by the Nolan Committee on Standards in Public Life. Relevant Officers are bound by the professional ethics and standards set by the Royal Institution of Chartered Surveyors.

Disciplinary Procedures exist to enable action to be taken, not only where there is any instance of such wrongdoing, but also where there is any breach of the Delegated Powers, Financial Regulations, Standing Orders, or any other policy or procedure designed to protect the integrity of the Joint Board.

The Valuation Joint Board's finances, operations and processes are subject to regular audit by:

- **External auditors appointed by The Audit Commission, and**
- **The Internal Audit Section of South Ayrshire Council.**

All audit reports are submitted to the Joint Board for approval and added to the Audit Action Plan. The Management Team maintains and regularly monitors actions and progress against an Audit Action Plan.

The statutory functions of the Joint Board are subject to additional scrutiny by way of appeals to the relevant Valuation Appeal Committee, Lands Tribunal, Lands Valuation Appeal Court, Court of Session and Registration Courts. Complaints regarding administrative matters may be referred to the Scottish Public Services Ombudsman.

The Joint Board has developed a Strategic Risk Register aimed at identifying, evaluating and managing all business risk. The Strategic Risk Register is approved by the Board on a 6-monthly basis. The risks are monitored by the CGF and the Strategic Risk Register updated accordingly.

Additionally, the Joint Board has approved and implemented a Business Continuity Plan that identifies the actions taken to minimise the likelihood of loss of service and provides a workable, co-ordinated and effective response to the loss of critical functions.

Risk to Joint Board staff is managed and minimised through the approved Health & Safety Policy and other associated policies, including the Lone Working Policy.

All relevant insurances are maintained through our partnership with South Ayrshire Council.

6.0 Stakeholder Focus

The Valuation Joint Board complies with the principle of openness and engages with stakeholders in a number of ways. The outcomes are reported back to the Management Team and inform the management planning process.

The Valuation Joint Board's Annual Report and Annual Accounts are advertised and made available to the public, including by means of the Joint Board's website (www.ayrshire-vjb.gov.uk). The annual Public Performance Report, containing information in relation to Key Performance Indicators, is made available to stakeholders throughout the three constituent council areas by publication on our website. Together these reports inform stakeholders on our targets, performance and progress in other areas of function.

The Minutes and Reports of all Joint Board meetings are also made available for public scrutiny.

The 'Customer Satisfaction' and 'Customer Comments and Complaints' Procedures allow users of services to contribute and provide direct stakeholder input to the management planning process.

The Joint Board proactively engages with a number of stakeholders including Council Finance Departments, Returning Officers, South Ayrshire Council, as our support services providers, our constituent authorities, the Scottish Government, Scotland Office, the Valuation Office Agency, Association of Electoral Administrators, the Electoral Commission, the Scottish Assessors' Association (SAA), the Cabinet Office and Government Digital Services.

The SAA has established the Scottish Ratepayers' Forum and meets regularly with the Scottish Business Rates Surveyors' Association. These provide the majority of the ratepayer community and their agents with the opportunity to engage directly with Assessors and provide input into policy formulation.

The Joint Board recognises its staff as major stakeholders and seeks formal feedback from them on an annual basis. Staff also have the opportunity to feed into policy through the various working groups and suggestions box, all of which are reported to the Management Team.

The Joint Board is committed to openness and accountability and this is reflected in its Freedom of Information Policy, and associated documents, all of which are made available through its Publication Scheme.

7.0 Conclusion

The foregoing framework outlines the Joint Board's Governance and Performance Framework to meet management and audit requirements.

Although the Framework 'pigeon holes' policies and plans etc. these tend to cover a number of areas of business in which the Board operates. The Framework is supported by a number of strategic and operational policies and procedures, some of which are mentioned in the diagram below.

This is a living document which is likely to require review as the organisation modernises and transforms to meet the challenges we will face in the future.

Corporate Governance

- Fairness
- Transparency
- Integrity
- Accountability

CLEAR LEADERSHIP

- Governance & Performance Framework
- Corporate Plan
- Code of conduct
- Fraud & financial Regulations
- Records Management
- Scheme of Delegation
- Standing Orders
- Annual Report
- Performance Publication

Structure & Governance

- Service Plan
- Business Continuity
- Complaints Procedure
- Freedom of Information
- Service Level Agreement
- Workforce Plan
- IT Strategy
- In House forums
- Working with External Partners
- Valuation /Electoral Guidance & Practice Notes
- Performance Management

Service Delivery

Controls & Risk Management

- Data Protection Policy
- Business Continuity Plans
- Strategic Risk Register
- Internal & External Audit
- Conflicts of Interest
- Valuation Courts and Committees
- Electoral Registration Appeals
- Partnership Working

Stakeholder Focus

- Colleague Centered Policies
- Health & Safety Policy
- Consultation
- Feedback
- Communication Strategy
- Equal Opportunities
- Openness & Transparency
- Training Policy
- Stakeholder Engagement
- Staffing Reports
- Internal & External KPIs
- PDRs
- Service Delivery & KPIs