



Grampian Valuation Joint Board

Friday, 07 February 2020

NOTICE IS HEREBY GIVEN that at a Meeting of the **Grampian Valuation Joint Board** is to be held at **Woodhill House, Aberdeen** , on **Friday, 07 February 2020** at **10:30**.

BUSINESS

1. **Sederunt**
2. **Declaration of Group Decisions and Members Interests ***
3. **Minute of the meeting of 1 November 2019** **5 - 8**
4. **Revenue Budget Monitoring Statement Q3** **9 - 14**
5. **Revenue Budget and Future Years** **15 - 24**
6. **Internal Audit Plan** **25 - 26**
7. **Register of Electors** **27 - 30**
8. **Valuation Roll and Council Tax Report** **31 - 38**
9. **Governance Report** **39 - 70**
10. **Question Time *****

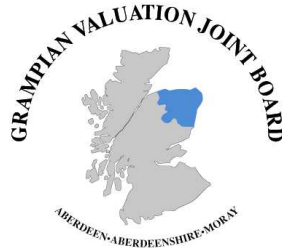
Consider any oral question on matters delegated to the Committee in terms of the Council's Scheme of Administration.

GUIDANCE NOTES

- * **Declaration of Group Decisions and Members Interests** - At the beginning of the meeting, immediately following the Sederunt, the Convener will, in terms of Standing Order 25, seek declarations from individuals on any financial or other interests.

- ** **Written Questions** - Any member can put one question to the Convener about relevant and competent business not already on the Agenda for a meeting of the Board. No member can put more than one question at any meeting. The member must give notice in writing of their question to the Clerk 4 working days prior to the meeting. A copy of any written answer provided by the Convener will be tabled at the start of the relevant meeting. The member who has put the question may, after the answer has been given, ask one supplementary question directly related to the subject matter but no discussion will be allowed.

- *** **Question Time** - At each ordinary meeting of the Board, 10 minutes will be allowed for question time when any member can put one question to the Convener regarding any matter within the remit of the Board. The Member who has put the question may, after the answer has been given, ask one supplementary question directly related to the subject matter, but no discussion will be allowed. In the event of further information/investigation being required in order to answer the question, the Clerk will arrange for a written answer to be provided within 7 working days.



Grampian Valuation Joint Board

SEDERUNT

Councillor Graham Leadbitter (Chair)
Councillor Bill Cormie (Depute Chair)
Councillor Charles Buchan (Member)
Councillor Marion Buchan (Member)
Councillor Neil Copland (Member)
Councillor Gordon Graham (Member)
Councillor Andy Kille (Member)
Councillor Neil MacGregor (Member)
Councillor Ron McKail (Member)
Councillor John Reynolds (Member)
Councillor Brian Topping (Member)
Councillor Judy Whyte (Member)
Councillor Frank Brown (Member)
Councillor Theresa Coull (Member)

Clerk Name: Tracey Sutherland
Clerk Telephone: 01343 563014
Clerk Email: tracey.sutherland@moray.gov.uk



Minute of Meeting of the Grampian Valuation Joint Board

Friday, 01 November 2019

Council Chambers, Council Office, High Street, Elgin, IV30 1BX

PRESENT

Councillor Frank Brown, Councillor Marion Buchan, Councillor Neil Copland, Councillor Bill Cormie, Councillor Theresa Coull, Councillor Alan Donnelly, Councillor Andy Kille, Councillor Graham Leadbitter, Councillor Neil MacGregor, Councillor Ron McKail, Councillor Brian Topping, Councillor Judy Whyte

APOLOGIES

Councillor Charles Buchan, Councillor Gordon Graham, Councillor John Reynolds

IN ATTENDANCE

Also in attendance at the above meeting were Ian Milton, Assessor and Electoral Registration Officer, Lorraine Paisey, Treasurer to the Board and Tracey Sutherland, Committee Services Officer.

1. Chair

The meeting was chaired by Councillor Graham Leadbitter.

2. Welcome

The Chair welcomed Councillor Marion Buchan to her first meeting of the Board. Councillor Buchan replaced Councillor Michael Roy, who resigned from the Board. The Board joined the Chair in thanking Councillor Roy for his contribution to the Board over the last couple of years.

The Board joined the Chair in wishing Councillor Ron Shepherd (Moray Council) a long and health retirement. Councillor Shepherd was previously chair of the Board.

3. Declaration of Group Decisions and Members Interests *

In terms of Standing Order 25 and the Councillor's Code of Conduct, there were no declarations from group leaders or spokesperson in regard to any prior decisions taken on how Members will vote on any item on the agenda or any declarations of Member's interests in respect of any item on the agenda.

4. Minutes of the meeting of 23 August 2019

The minute of the meeting of the Board dated 23 August 2019 was submitted and approved by the Board.

5. Revenue Budget Monitoring Statement

A report by the Treasurer asked the Board to consider the Revenue Budget Monitoring Statement for the 1 April to 30 September 2019.

The Treasurer updated the Board on the report to caution them that following the announcement that a General Election is going to take place on 12 December 2019 the forecast is now out of date.

During a lengthy discussion, Councillor Topping sought an update on the current vacancies within the service and information on any incentive schemes which could be used to attract successful candidates to the vacancies. In response the Assessor and Electoral Registration Officer agreed to write a report for a future meeting on possible solutions.

Following consideration, the Board agreed to note:-

- i) the revenue monitoring statement for the period 1 April to 30 September 2019; and
- ii) the estimated outturn forecast for the financial year 2019/20.

6. 3 Year Financial Planning

A report by the Treasurer asked the Board to consider different scenarios that will form the three year Revenue Budget from 2020/21 onwards and to discuss the operational issues facing the Assessor and Electoral Registration Officer (ERO) in the medium to long term.

During consideration, Councillor Kille proposed to amend recommendation 2.1 (i) to include the word 'estimated'. As there was no one otherwise minded the Board agreed to note the:

- i) estimated three year core budget for 2020/21;
- ii) various scenarios where the outturn is unpredictable, and the range of upper and lower limits;
- iii) operational issues facing the service; and
- iv) course of action to be taken ahead of the budget setting meeting in February 2020.

7. Valuation Roll and Council Tax Valuation

A report by the Assessor and Electoral Registration Officer advised the Board of the current activities and performance levels achieved during the period 1 April to 30 September 2019.

The Board joined the Chair in commending the work carried out by all the staff.

Following consideration, the Board agreed to note the current position.

8. Register of Electors Annual Canvass

A report by the Assessor and Electoral Registration Officer informed the Board of progress with the annual canvass.

Following consideration the Board agreed to note the content of the report.

9. Public Performance Report

A report by the Assessor and Electoral Registration Officer sought approval for the publication of the eighteenth public performance report.

Following consideration the Board agreed to note the content and agree to the publication of the Public Performance Report provided as an appendix to this report.

10. IRRV Scottish Conference

A report by the Assessor and Electoral Registration Officer advised the Board on the attendance at the Institute of Revenues, Rating and Valuation Scottish Conference.

Councillor Kille in agreement with Councillor Topping urged any Board members to attend the conference in the future as they both found it a worthwhile and interesting conference.

Following consideration the Board agreed to note the content of the report.

11. Question Time ***

No further questions were raised.



REPORT TO: GRAMPIAN VALUATION JOINT BOARD ON 7 FEBRUARY 2020

SUBJECT: REVENUE BUDGET MONITORING STATEMENT FOR THE PERIOD 1 APRIL TO 31 DECEMBER 2019

BY: TREASURER TO THE BOARD

1. REASON FOR REPORT

- 1.1 To consider the Revenue Budget Monitoring Statement for the period 1 April to 31 December 2019.
- 1.2 To consider the Estimated Outturn position for the year 2019/20.

2. RECOMMENDATION

2.1 It is recommended that the Board considers and notes:

- (i) Considers and notes the Revenue Monitoring Statement for the period 1 April 2019 to 31 December 2019;
- (ii) Considers and notes the estimated outturn forecast for the financial year 2019/20; and
- (iii) approves establishing an ear-marked reserve for NDR reform, with any unspent budget relating to NDR reform from the current year transferred to the ear-marked reserve at the year end.

3. CURRENT POSITION

- 3.1 At its meeting on 1 February 2019 the Board agreed the Revenue Budget for 2019/20 and approved that the requisitions from constituent authorities be set at £4,463,000.
- 3.2 **APPENDIX 1** shows the monitoring position to 31 December 2019. It gives details of the 2019/20 revenue budget, the actual to date and the variance to date. It also shows the estimated outturn and the estimated variance for the year. Total net expenditure to 31 December 2019 is £3,134,000 which results in an underspend against budget to date of £155,000.

- 3.3 To date there is £115,000 of an under spend within employee costs. Salaries, including on costs, are £111,000 under spent which directly relates to vacant posts and the interval that arises between filling posts. A temporary resolution to covering some vacancies has been the secondment of personnel from other posts. However this results in the substantive post then being unfilled, which is not workable in the long term. Recruitment is continuing to prove difficult due to the competitive salaries available in the private sector.
- 3.4 Property Costs to date are £4,000 under budget; which relates to a service charge adjustment for 2018/19 for Woodhill House. Energy costs at the Banff office are over budget to date.
- 3.5 Transport costs are slightly over budget to date but at a lower level to last year at the same point, and should come back in line with budget.
- 3.6 The total expenditure on Supplies and Services is £484,000 which is £21,000 underspent against budget to date.
- 3.7 Text & Reference books are over budget due to a five year subscription to a RICS online service, and will be adjusted to account for this prepayment.
- 3.8 Postages expenditure is over budget by £24,000, which includes costs incurred for the General Election in December 2019. The Postage budget was reduced this year by £60,000 down to the current budget of £220,000 after taking into account trends in previous years.
- 3.9 The IT maintenance and support budget shows an overspend to date of £6,000. As part of the Procurement Action Plan (PAP) being developed by the Assessor and Moray Council Procurement team, it was recommended that the IT category undergoes a detailed assessment as there are a number of IT suppliers delivering different technical aspect of the service requirements. This will be reported as any savings are identified.
- 3.10 Budget underspends to date include Printing and Stationery (£8,000), Canvass Expenses (£32,000) which is the Electoral Registration bulk printing costs, and Specialist Services (£17,000).
- 3.11 There are other minor overspends and underspends within Supplies and Services.
- 3.12 The support services charge is processed at 31 March as part of the year end closedown.
- 3.13 Government funding towards the cost of Individual Electoral Registration (IER) has been received since the last Board meeting; an allocation of £151,811. A justification-led bid for additional IER grant funding is not merited for 2019/20.
- 3.14 Other income received includes sales of electoral registers.
- 3.15 There are no other significant variances to report at this stage.

4. ESTIMATED OUTTURN 2019/20

- 4.1 The revenue budget is expected to be underspent by the year end and at this point in the year the variance is estimated to be an underspend of £212,000.
- 4.2 The largest underspend anticipated is in employee costs, with a projected variance of £213,000 by year end. Overtime from election is still to be administered, but an estimate of these costs has been included.
- 4.3 The budget for 2019/20 included provision to meet the preparations in terms of workforce and system developments necessary to deliver the NDR reforms, following the Barclay review. This budget was for additional staff and for IT costs. The Assessor intended to recruit part-time undergraduate students during 2019/20, with a view to offering them full-time employment from 2020/21, when the reforms will come on stream, following the enactment of the NDR Bill currently being debated in Holyrood. Budget provision of £37,000 was made in 2019/20 to cover four part-time student posts. The Assessor has been successful in appointing to one of the posts and is planning how to attract candidates going forward (e.g. school leavers, university students and graduates). Other budgeted costs were for upgrading the Scottish Assessors Association portal (£10,000) and other IT systems (£50,000). There have been delays in spend on IT due to staff being focussed on the unscheduled May and December 2019 elections. To mitigate this, the Assessor has brought forward expenditure on the civil penalty system, which is being progressed by Moray Council taxation staff, and as a result expenditure on NDR reform is currently estimated at £90,000. Actual expenditure could be less than this. To cover the slippage in spend into 2020/21, it is proposed that an earmarked reserve is created, allocating unspent budget on NDR reform to cover the implementation of the reform in future years. Any balance on this earmarked reserve, when NDR reform is fully implemented, would be returned to the constituent authorities.
- 4.4 Any unspent budget will be treated as with other requisitions by the constituent authorities; any surplus goes to the General Fund up to the permitted limit and any remaining balance would be refunded to the authorities.
- 4.5 Property costs are expected to be below budget. The insurance tender was recently evaluated through the PAP and a three year agreement reached, with savings of £5,000 in the first year and further discounts the following two years; this has been reflected in the estimated actual figures.
- 4.6 Transport costs, currently over budget to date, are forecast to be back in line with budget by year end.
- 4.7 Supplies and Services are estimated to be £39,000 over budget. Text & Reference books expenditure is expected to be back on budget after the prepayment adjustment.

- 4.8 It was reported at budget time that in a 'normal' year i.e. with no major election or referendum taking place, total postage costs are estimated at £200,000. There are still election postage costs being processed but it is estimated that the total postage costs this year will be £34,000 over budget.
- 4.9 Valuation appeals are estimated to be on budget.
- 4.10 Specialist Services was increased this year, and for the next four years, for the NDR portal costs. This heading also includes the external audit fee, pension fund fees and other portal costs, and is forecast to be on budget by year end.
- 4.11 Income from sales of the electoral register is difficult to predict with most sales occurring in the second half of the year. The outturn has been estimated below the budgeted level.
- 4.12 As stated in paragraph 3.13 the IER grant allocation awarded to Grampian VJB this year is £151,811.
- 4.13 The estimated outturn as shown in Appendix 1 is an underspend of £212,000.

5. CONCLUSION

- 5.1 The total net expenditure as at 31 December 2019 is £3,134,000; an underspend against budget to date of £155,000.
- 5.2 The estimated outturn is an underspend of £212,000.
- 5.3 The Assessor and his Senior Management Team closely monitor and control budgets in order to keep within agreed levels and generate savings wherever possible throughout the year.

Author of Report:	Susan Souter, Accountant.
Background papers:	Held within Accountancy Section, Moray Council

**GRAMPIAN VALUATION JOINT BOARD REVENUE MONITORING STATEMENT
FOR PERIOD 1 APRIL TO 31 DECEMBER 2019**

Line No.	2019-20 Total Budget £'000	2019-20 Budget to Date £'000	Actual 31 Dec 2019 £,000	Variance 31 Dec 2019 £'000	2019-20 Estimated Outturn	2019-20 Estimated Variance
<u>Employee Costs</u>						
1 Salaries	2,645	1,981	1,909	72	2,488	157
2 National Insurance	271	203	192	11	251	20
3 Superannuation	509	381	353	28	473	36
4 Additional Pensions	23	17	17	0	23	0
5 Other Employee Costs	3	3	3	0	3	0
6 Training	10	10	6	4	10	0
Total Employee Costs	3,461	2,595	2,480	115	3,248	213
<u>Property Costs</u>						
7 Accommodation Charges	319	261	256	5	298	21
8 Repairs and Maintenance	3	2	1	1	3	0
9 Energy Costs	8	6	8	(2)	11	(3)
10 Cleaning	4	3	3	0	4	0
Total Property Costs	334	272	268	4	316	18
<u>Transport Costs</u>						
11 Staff Travel and Subsistence	73	55	57	(2)	73	0
Total Transport Costs	73	55	57	(2)	73	0
<u>Supplies & Services</u>						
12 Equipment, Furniture & Materials	2	1	0	1	2	0
13 Protective Clothing	1	1	0	1	1	0
14 Text & Reference Books	10	7	15	(8)	10	0
15 Printing & Stationery	34	26	18	8	34	0
16 Postages	220	185	209	(24)	254	(34)
17 Telephones	7	5	5	0	7	0
18 Advertising	7	7	4	3	7	0
19 IT Maintenance & Support	232	158	164	(6)	232	0
20 Canvass Expenses	75	56	24	32	75	0
21 Valuation Appeals	56	23	24	(1)	56	0
22 Members Allowances	0	0	0	0	3	(3)
23 Fees, Charges & Subs	3	3	2	1	3	0
24 Specialist Services	35	33	16	17	35	0
25 Conference Fees and Subsistence	0	0	2	(2)	2	(2)
26 Other Supplies & Services	1	0	1	(1)	1	0
Total Supplies & Services	683	505	484	21	722	(39)
<u>Support Services</u>						
27 Lead Authority Charge	57	0	0	0	57	0
Total Support Services	57	0	0	0	57	0
Gross Expenditure	4,608	3,427	3,289	138	4,416	192
<u>Income</u>						
28 Sales and Other Income	(13)	(8)	(3)	(5)	(11)	(2)
29 Government Grant and recharges	(130)	(130)	(152)	22	(152)	22
30 Interest on Revenue balances	(2)	0	0	0	(2)	0
Total Income	(145)	(138)	(155)	17	(165)	20
31 Net Expenditure	4,463	3,289	3,134	155	4,251	212
32 Requisitions	(4,463)	(3,350)	(3,350)	0	(4,463)	0
33 (Surplus)/Deficit for Year	0	(61)	(216)	155	(212)	212



REPORT TO: GRAMPIAN VALUATION JOINT BOARD ON 7 FEBRUARY 2020

SUBJECT: REVENUE BUDGET FOR 2020/21 AND FUTURE YEARS

BY: TREASURER TO THE BOARD

1. REASON FOR REPORT

- 1.1 To consider the three year Revenue Budget from 2020/21 and to agree the requisitions to the three constituent authorities.

2. RECOMMENDATION

- 2.1 It is recommended that the Board approves the:

- (i) Three year budget from 2020/21;
- (ii) Requisitions to the constituent authorities to be set at £4,833,000 as detailed in the table at paragraph 6.2.

- 2.2 It is recommended that the Board notes the:

- (i) Various scenarios where the outturn is unpredictable and the operational issues facing the service.
- (ii) Requirement for a Repairs and Renewals Fund as an earmarked reserve to provide for the upkeep of accommodation, to be discussed in future reports as certainty develops around accommodation.

3. BACKGROUND

- 3.1 The main issues for the Assessor's service to be addressed in setting the budget are:

- Increased duties and workload for the services arising from implementation of the Non Domestic Rates (Scotland) Bill;
- Level of staff turnover/challenges in recruiting and retaining staff

- Key areas of financial uncertainty; in particular, accommodation and government funding of Individual Electoral Registration
- 3.2 Emerging issues for the medium term include accommodation costs, with repairs and maintenance considered necessary at the Elgin and Banff offices. No provisions for these have been made in the 2020/21 budget at this stage, until costs have been obtained.
 - 3.3 The Annual Audit Plan 2018/19 was presented to the Board at the meeting on 1 February 2019 by the external auditors to the Board; Audit Scotland. The Plan highlighted the risk of the service not planning for various scenarios, especially when there are so many indefinite variables behind the statutory functions of the service. Medium to long term financial planning for the Assessor's service requires to be developed, taking the emerging issues to the fore and deciding all possible scenarios. Board members should decide which of these should be built into the budget, whilst remaining aware that the nature of the service can have unforeseen pressures.
 - 3.4 At the Board meeting on 1 November 2019, a report was presented including a draft three year core budget from 2020/21 for discussion, with a separate column for the NDR reforms budget. The report outlined various scenarios for budget areas where the financial implication is not certain, using a range of upper and lower limits in each case, with the recommended scenario built into the draft budget. The scenarios included salaries and recruitment, accommodation, IT and procurement, and the occurrence of an unplanned election and/or referendum.

4. CURRENT POSITION

Non-Domestic Rates Reform

- 4.1 The Non Domestic Rates (Scotland) Bill was introduced in the Scottish Parliament in March 2019, with an amended version of the Bill being published in December 2019 following Stage 2 amendments. Stage 3 is due to take place in February 2020. There are three main reforms, two of which have significant implications for the Assessors; the move to a three yearly revaluation cycle from a five year cycle, and the need to resolve all revaluation appeals within the same timeframe. These changes have a significant operational impact on the service.
- 4.2 Funding to cover the cost of implementing NDR reform was included in the local government settlement for 2019/20 and is expected to be included for 2020/21 onwards. These figures have been shown in APPENDIX 1, alongside the core budget, to distinguish between movements in the current core budget from proposed increases resulting from additional duties from the reform of NDR.
- 4.3 The Assessor intended to recruit undergraduates on a temporary basis in 2019/20 with a view to offering them full time employment from 2020/21. These salary costs have been included in the NDR reform budget. As previously

reported, take up of this opportunity has been disappointing and the Assessor is considering alternative strategies to address the expertise requirements for successful implementation of the NDR reforms. Additional IT and portal development work is also required and there will be ongoing costs to meet the additional demands.

- 4.4 The NDR reform budget reported in November 2019 has been increased by £27,000 up to £364,000. APPENDIX 1 shows the revised budget, which has been adjusted to include annual civil penalty system costs in 2020/21.

Salaries and Recruitment

- 4.5 Salaries, including on costs, make up on average 77% of the net expenditure budget of the service. The service is reliant on recruiting and retaining professionals in order to carry out its statutory functions. It is frequently reported that the recruitment of staff is an issue for the service, and a temporary resolution to covering some vacancies has been the secondment of personnel from other posts. However this results in the substantive post then being unfilled, which is not workable in the long term. Recruitment is continuing to prove difficult due to the competitive salaries available in the private sector.
- 4.6 The 2020/21 employee costs budget includes the pay award of 3% agreed by COSLA. The subsequent two years were budgeted at various scenarios, with a 3% pay award being selected and included in the core budget in APPENDIX 1.
- 4.7 A 5% recruitment and vacancy adjustment has been taken from the budget figures, to incorporate an average level of vacancies and the interval that arises between filling posts. This has been reviewed with Senior Management and has been increased since the report in November.

Accommodation

- 4.8 As reported in November, Moray Council is currently investigating works at the Elgin Office situated on High Street which is shared with the Assessor. At this time there has been no consultation with the Assessor over potential costs. The office is also in need of general repairs and maintenance, including decoration, for which costs are currently being sought. The Banff office is also in need of general decoration, both internal and external, along with some minor structural alterations to increase the capacity for the premises to accommodate disaster recovery IT servers. When quotes are available the Assessor will update.
- 4.9 One option for funding these works, and future property maintenance costs, is to set up a Repairs and Renewal Fund, which would be an earmarked usable reserve that provides for the upkeep of office accommodation, rather than overspending when incurring unplanned expenditure.
- 4.10 Discussions are still ongoing regarding the Woodhill House reconfiguration with a view to reducing office space and thus costs, although one off costs of furniture and IT may be incurred to achieve this. The core budget includes existing budgets in place for the next three years. Insurance savings have been

confirmed and are reflected in the budget. As matters progress they will be reported separately to the Board with full cost implications.

IT and Procurement

- 4.11 The Procurement Action Plan (PAP) that has been drawn up by the Moray Council Procurement team and the Assessor has identified an estimated contracted spend by the service of around £300,000 per annum, calculated on the basis of past expenditure. Priorities have been set for the coming year and savings have already been achieved in insurance. The IT category is undergoing more detailed assessment, but at this juncture the potential for savings in this budget are to be clarified.

Unplanned Election and Referendum

- 4.12 The postage budget was previously reduced in 2019/20 to £220,000. The scenarios considered in November for the postage budget looked at trends in recent years, specifically quantifying the increase in outgoing mail, and the amount of staff overtime involved during an election period.
- 4.13 The core budget in APPENDIX 1 includes the optimistic budget at £200,000. When an election or referendum is planned, the service would attempt to build this into the financial planning and anticipate the additional budget requirement, along with any other additional costs such as overtime. This leaves an expectation that the service would have to cope with any spend in excess of this, for an unplanned election or referendum, from the general fund.

Income

- 4.14 The Cabinet Office has given the Board £1,259,000 of funding for the implementation of Individual Electoral Registration (IER) since 2014/15. The Cabinet Office previously indicated that funding would be made available until 2019/20. As no confirmation has been given for any funding allocation beyond 2019/10 it is prudent to assume a nil level of funding going forward, but the staff are still essential to maintain the IER requirements, as required by legislation. This is reflected in the APPENDIX.

5. 2020/21 REVENUE BUDGET PROPOSALS

- 5.1 The proposed 2020/21 Revenue Budget is shown in APPENDIX 1. The proposed budget is an increase of £370,000 (8.3%) from 2019/20, of which £105,000 is an increase in the core budget, and £265,000 for the NDR reform budget, as detailed above in paragraphs 4.1 to 4.4. The total net increase is summarised below, and is separated into core budgets that are controlled by the Board, loss of grant income, and the additional budget for the NDR Reform requirements.

Budget movements 2020/21	£000s
Impact on core budget	
<u>Increases</u>	
Staffing budget – pay awards	90
Property costs	9
Other increases	3
<u>Decreases</u>	
Staffing budget - vacancy management, staff advertising	(106)
Postages	(20)
Other decreases	(1)
Net decrease in core budget	(25)
Budgets not controlled by the Board	
Loss of IER income budget	130
Net increase in budget prior to NDR Reform	105
NDR reform - additional staffing	261
NDR reform – IT and portal costs	4
Total increase in budget from 2019/20 to 2020/21	370

6. REQUISITIONS

- 6.1 The table below shows the requisition for each constituent authority, in order to fund the Board's revenue budget for 2020/21 of £4,833,000.
- 6.2 The constituent authorities have previously agreed that expenditure by the Board should be apportioned between authorities pro rata to the population figures for each council. The population figures used are the latest published by the National Records of Scotland in their Mid-Year Population Estimates, for mid-2018.

	Population	Requisition %	Proposed Requisition 2020/21 £	Requisition 2019/20 £	Increase on 2019/20 Requisition %
Aberdeen City	227,560	38.93	1,881,487	1,741,463	8.0%
Aberdeenshire	261,470	44.73	2,161,801	1,992,730	8.5%
Moray	95,520	16.34	789,712	728,807	8.4%
Total	584,550	100.00	4,833,000	4,463,000	8.3%

6.3 The proposed requisitions of £4,833,000 have decreased from the draft requisitions in November, which totalled £4,880,000.

7. GENERAL FUND

7.1 It was agreed by the Board at its meeting on 28 January 2011 (paragraph 4 of the Minute refers) that transfers to the General Fund would be restricted to 3% of the total budget in any one year and that the cumulative balance of the fund would not exceed 5% of the total budget.

7.2 The balance of the General Fund at 31 March 2019 was £215,000.

7.3 The estimated outturn for 2019/20 is an underspend of £212,000, of which £8,000 would increase General Fund to £223,000, the maximum permitted, at 31 March 2020. The remaining surplus would be refunded to constituent authorities on approval of the audited accounts.

7.4 The proposal to create an NDR Reform Reserve has been presented to this Board at this meeting, in the Revenue Monitoring Statement for the period 1 April to 31 December 2019. The earmarked reserve would cover slippage across the financial years. Any balance on this reserve, when NDR reform is fully implemented, would be returned to the constituent authorities.

7.5 Going forward we would seek to create a Repairs and Renewals Fund as an earmarked reserve to provide for the upkeep of accommodation. This will be discussed with the Board at a future date, as certainty develops around accommodation.

8. RISKS

8.1 Accommodating the professional teams that provide the valuation and registration services along with provision of secure and resilient IT facilities is a key aspect of service delivery. The multi-centre approach with low cost devolved centres in Banff and Elgin and a strategy of reducing the more costly

floorplate in Aberdeen seeks to maximise resilience, efficiency and benefit from a workforce drawn from the entire Grampian area and beyond. There are emerging budget pressures relating to accommodation repairs and maintenance, which will be reported on as they crystallise.

- 8.2 Two of the three statutory service strands delivered by the Assessor and the ERO are subject to high levels of uncertainty through active reform agendas being pursued in Westminster and Holyrood. The Non-Domestic Rates (Scotland) Bill is currently at stage 2 in Holyrood and secondary legislation that will have a major bearing on the service with effect from 1 April 2020 has yet to be drafted. The Scottish Elections (Franchise and Representation) Bill, Referendums (Scotland) Bill and Scottish Elections (Reform) Bill are all in Committee stages in the Scottish Parliament and will impact significantly on the registration service. Similarly whilst the UK Government has the Representation of the People (Annual Canvass) (Amendment) Regulations 2019 in place, similar provisions have yet to be made in Holyrood. Provisions are also anticipated requiring the registration service to renew postal voting arrangements on a three year cycle as opposed to the existing five year cycle. All of these legislative measures will impact on the service and represent risks to service delivery that the Assessor and ERO must meet.
- 8.3 Finally, one recurring risk that is embedded in the current and future systems of non-domestic property valuation is the reactive nature of the appeals system.

9. CONCLUSION

- 9.1 **Preparing the proposed Revenue Budget for 2020/21 has been a challenging task, trying to balance the increasing demands made upon the service against the financial constraints imposed on the public sector.**
- 9.2 **The Assessor has proposed savings where possible and, by looking staffing resources and trends, has increased the vacancy management factor within the core staffing budget. They will continue to look for efficiencies and savings in the budget.**
- 9.3 **The Assessor will manage the service, including the resources required to maintain IER and new burdens on the service with NDR reforms, within the proposed budget and if necessary, the flexibility afforded by the General Fund balance.**

Author of Report:	Susan Souter , Accountant
Background papers:	Held within Accountancy Section, Moray Council

GRAMPIAN VALUATION JOINT BOARD BUDGET

Line No.	2019-20 Total Budget	2019-20 Estimated Outturn	2020-21 Core Budget	2020-21 NDR Budget	2021-22 Core Budget	2021-22 NDR Budget	2022-23 Core Budget	2022-23 NDR Budget
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<u>Employee Costs</u>								
1 Salaries	2,645	2,488	2,607	230	2,770	271	2,863	281
2 National Insurance	271	251	268	21	280	25	293	26
3 Superannuation	509	473	501	44	530	50	548	53
4 Additional Pensions	23	23	23	-	24	-	24	-
5 Other Employee Costs	3	3	1	-	1	-	1	-
6 Training	10	10	10	1	10	1	10	1
Total Employee Costs	3,461	3,248	3,410	296	3,616	347	3,739	361
<u>Property Costs</u>								
7 Accommodation Charges	319	298	327	-	310	-	310	-
8 Repairs and Maintenance	3	3	3	-	4	-	4	-
9 Energy Costs	8	11	9	-	10	-	10	-
10 Cleaning	4	4	4	-	4	-	4	-
Total Property Costs	334	316	343	-	328	-	328	-
<u>Transport Costs</u>								
11 Staff Travel and Subsistence	73	73	70	Item 54	70	4	70	4
Total Transport Costs	73	73	70	4	70	4	70	4
<u>Supplies & Services</u>								
12 Equipment, Furniture & Materials	2	2	2	-	2	-	2	-
13 Protective Clothing	1	1	1	-	1	-	1	-
14 Text & Reference Books	10	10	10	-	10	-	10	-
15 Printing & Stationery	34	34	34	-	34	-	34	-
16 Postages	220	254	200	-	200	-	200	-
17 Telephones	7	7	7	-	7	-	7	-
18 Advertising	7	7	7	-	7	-	7	-
19 IT Maintenance & Support	232	232	182	55	182	93	182	13
20 Electoral Registration Bulk Printing	75	75	75	-	75	-	75	-
21 Valuation Appeals	56	56	56	-	56	-	56	-
22 Members Allowances	-	3	-	-	-	-	-	-
23 Fees, Charges & Subs	3	3	3	-	3	-	3	-
24 Specialist Services	35	35	25	9	25	9	25	9
25 Conference Fees and Subsistence	-	2	2	-	2	-	2	-
26 Other Supplies & Services	1	1	-	-	-	-	-	-
Total Supplies & Services	683	722	604	64	604	102	604	22
<u>Support Services</u>								
27 Lead Authority Charge	57	57	57	-	58	-	58	-
Total Support Services	57	57	57	-	58	-	58	-
Gross Expenditure	4,608	4,416	4,484	364	4,676	453	4,799	387
<u>Income</u>								
28 Sales and Other Income	(13)	(11)	(13)	-	(13)	-	(13)	-
29 Government Grant and recharges	(130)	(152)	-	-	-	-	-	-
30 Interest on Revenue balances	(2)	(2)	(2)	-	(2)	-	(2)	-
Total Income	(145)	(165)	(15)	-	(15)	-	(15)	-
31 Net Expenditure	4,463	4,251	4,469	364	4,661	453	4,784	387
32 Requisitions	(4,364)	(4,364)	(4,469)	-	(4,661)	-	(4,784)	-
33 NDR Requisitions	(99)	(99)	-	(364)	-	(453)	-	(387)
34 (Surplus)/Deficit for Year	-	(212)	-	-	-	-	-	-



REPORT TO: GRAMPIAN VALUATION JOINT BOARD ON 7 FEBRUARY 2020

SUBJECT: INTERNAL AUDIT PLAN FOR 2019/20

BY: THE TREASURER

1. REASON FOR REPORT

- 1.1 This report advises the Board of the planned internal audit coverage of the Assessor's Service for the financial year ended 31st March 2020.

2. RECOMMENDATION

- 2.1 **That the Board considers the proposed internal audit coverage, seeks clarification on any points arising, and otherwise notes the report.**

3. BACKGROUND

- 3.1 In terms of the Public Sector Internal Audit Standards applicable to local government and joint boards, an internal audit plan is a requirement for each financial year. The plan takes account of risk and is presented to the Board to enable it to consider and comment on the proposed audit coverage.
- 3.2 It is recognised that whilst the Assessor's Service is subject to considerable operational challenges as a consequence of service demands, the costs of the service do not change materially from year to year, with funding predominantly met by requisition from the constituent authorities. The main expenditure continues to relate to staffing costs with other outlays covering annually recurring items including office rentals and service charges, ICT infrastructure and licencing, and postage outlays.
- 3.3 Additionally, as in prior years, the main financial systems of the Assessor's Service mirror those of the Moray Council hence audit assurances provided in terms of the controls within the Council systems can be relied upon as being applicable to financial systems relating to the Service. This mitigates the risks associated with the audit and influences the nature and extent of audit work required. Any changes in council main systems, e.g. the planned combining of HR and payroll functions, are scheduled for audit to ensure suitable systems of internal control are maintained.

- 3.4 The audit work proposed will provide the Assessor and the Treasurer with an opinion on the adequacy and effectiveness of the internal control systems and procedures. This informs the assurance statement relative to governance matters the Assessor prepares for inclusion with the Board's annual accounts.
- 3.5 In this context, it is expected that the work to be undertaken by Internal Audit in relation to the Service's activities will involve:
- Seeking confirmation that the Assessor continues to monitor and evaluate the principal risks facing his Service;
 - Analytical review of staff payroll costs and non pay expenditure for the current and prior years and review of any material variances, including assessment of procurement issues where applicable;
 - Verification of other sources of income to include government contributions in support of service delivery and developments;
 - Confirmation of the controls relative to collection and submission of changes to the valuation rolls and council tax lists to the constituent Authorities;
 - Review of the draft annual governance statement to ensure compliance with published best practice guidance
 - Follow up of any prior year audit recommendations.
- 3.6 Completion of this work will provide the necessary coverage for internal audit purposes. The work is carried out independently of the external auditor for different but complementary purposes.
- 3.7 The outcomes from the audit will be reported to the next scheduled meeting of the Board on 19th June 2020.

4. CONSULTATIONS

- 4.1 The Assessor has been consulted in the preparation of this report.

5. CONCLUSION

- 5.1 Audit planning allows management to inform the audit activity to be undertaken and assists the internal audit team to schedule its work.**
- 5.2 This report provides members of the Board with details the proposed internal audit coverage which will be undertaken to provide independent assurance on the adequacy and effectiveness of the Service's control environment.**

Author of Report:	Atholl Scott, Internal Audit Manager, Moray Council
Background Papers:	Internal Audit files
Ref:	as/gvjb/070220



REPORT TO: Grampian Valuation Joint Board on 7 February 2020

SUBJECT: Register of Electors

BY: The Assessor & ERO

1. Reason for Report

- 1.1 To update the Board on current developments in electoral registration

2. Recommendation

- 2.1 **The Board note the content of this report.**

3. Background

- 3.1 The period November 2019 to January 2020 have been atypical with two by-elections on 21 November 2019, the general election on 12 December 2019 and postponement of publication of revised registers to 1 February 2020.
- 3.2 Electoral reform agendas at both a UK and Scotland level are being implemented and will demand adjustments in service delivery

4. Electoral Registration Developments

4.1 2019 Canvass

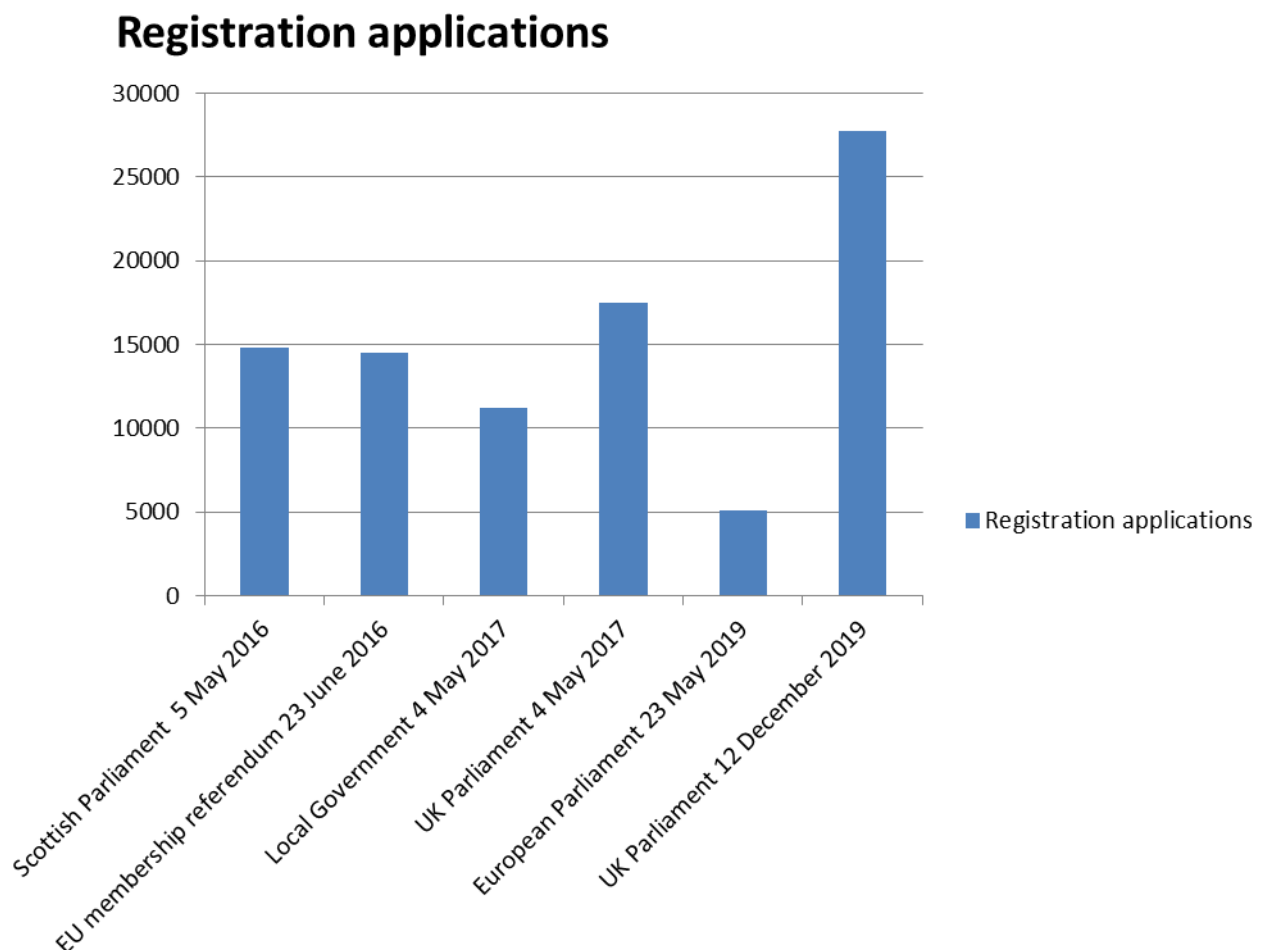
The move away from households completing and returning paper forms has continued with 107,977 households using auto-response channels to make a household return. This compares to 104,597 household returns made via auto-response channels in 2018.

The canvass was interrupted by the by-election on 3 October 2019 in Bridge of Don and by-elections in Aberdeen and Moray on 21 November, this led to the decision to postpone publication of the revised registers until 1 February 2020 which meant that the election updates to the registers for the UK Parliamentary General Election maintained consistent numbering which would not have been the case had they been revised for 1 December.

4.2 Elections

The three by-elections and subsequent General Election provided a challenge to the service that was met through dedication and commitment to deliver. Measures to mitigate the impact of a General Election included pilot updates to registers in October and November. These updates were successful and it is anticipated that this move to 11 monthly updates and an annual revision will become the norm in time.

The snap General Election generated a high level of citizen engagement with the number of registration applications made between 27 October and 26 November reaching 27,223. The relatively high volume of applications is shown in comparison to other recent national electoral events below.



Meeting the demands of the General Election entailed significant volumes of overtime working. Following the election and the receipt of postal vote rejection data from the Returning Officers, rejection notices to electors or their proxies where the Returning Officer rejected a postal vote have been issued.

4.3 Electoral reform

The Referendums (Scotland) Bill completed Stage 3 on 19 December 2019 and is set to come into force once it has Royal Assent. The Bill makes provision for the holding of referendums throughout Scotland.

The Scottish Elections (Franchise and Representation) Bill seeks to widen the

franchise for local government and Scottish Parliamentary elections completed Stage 2 on 16 January.

The Scottish Elections (Reform) Bill reforms aspects of the law relating to Scottish parliamentary and local government elections such as the length of terms. It also formalises the role of the Electoral Commission in relation to those elections and confers functions on the Electoral Management Board for Scotland in relation to Scottish parliamentary elections. This Bill is the least advanced in terms of scrutiny and is currently at Stage 1 within the Parliament.

The Representation of the People (Annual Canvass) (Amendment) Regulations 2019 are now in place on a UK basis but similar provisions necessary for the implementation of the canvass reforms in Scotland this year have yet to be implemented by Holyrood.

5. Conclusion

- 5.1 The last quarter has been particularly demanding at an operational level for the service. The commitment and dedication of the personnel in meeting indeterminate and extremely challenging workloads against hard and fast deadlines is to be commended.
- 5.2 The reform initiatives for the canvass and wider franchise changes continue to be monitored closely as the new legislation and its practical implications take shape.

Author of Report: Ian H Milton
Background Papers:



REPORT TO: Grampian Valuation Joint Board on 7 February 2020

SUBJECT: Valuation Roll & Council Tax Valuation List

BY: The Assessor & ERO

1. Reason for Report

- 1.1 To advise the Board of current activities and performance levels achieved during the period 1 April to 31 December 2019.

2. Recommendation

- 2.1 **It is recommended that the Board note the current position.**

3. Background

- 3.1 The Board's Code of Corporate Governance requires reporting of operational performance by reference to measures set locally and nationally.
- 3.2 The performance thresholds have been set for the performance indicators that have been agreed between the Scottish Government and the Scottish Assessors Association. The Board reviewed the valuation roll and council tax valuation list performance thresholds in September 2018.

4. Current Position

4.1 Valuation Roll

- 4.1.1 Performance levels reported to the Board on 1 November 2019 have largely been maintained.
- 4.1.2 Appendix 1 provides performance information for the first 9 months of 2019/20 and the previous two whole years. The three months from 30 September 2019 was a period of intense Revaluation appeal resolution activity and culminated with a 4-day hearing by the Aberdeen Valuation Appeal Committee on 11, 12, 13 and 20 December. Running roll update to the valuation roll nevertheless continued and overall performance for 2019/20 shows that 69.2% of amendments to the roll were made within the target 3 month time period of their effective date.
- 4.1.3 If the performance measurement is limited to consideration of only how long

the service takes to implement an alteration to the valuation roll from receipt of information to implementation of the amendment, the corresponding performance is 88.6% of amendments implemented within 3 months of receipt of information.

- 4.1.4 The 31 December 2019 is precisely 12 months ahead of the statutory deadline for disposal of Revaluation appeals by the local Valuation Appeal Committees. The corresponding position showing the appeal resolution statistics relative to R2017 and R2010 is provided in the table below

Revaluation 2017		Revaluation 2010	
Total number of appeals	11,234	Total number of appeals	7,530
Total number of VR entries under appeal	10,101	Total number of VR entries under appeal	7,154
Number and % of appeals resolved as at 31/12/2019	8,389 75%	Number and % of appeals resolved as at 31/12/2019	5,872 78%
Number and % of VR entries with appeals resolved as at 31/12/2019	7,441 74%	Number and % of VR entries with appeals resolved as at 31/12/2019	5,530 77%

- 4.1.5 Revaluation appeal resolution will continue as one of the principal priorities during 2020; the complexity and challenge of appeals increases towards the end of the appeal resolution period.

4.2 Council Tax Valuation List

- 4.2.1 Appendix 2 provides the position for the first 9 months of 2019/20 and the previous two whole years. Performance to 31 December 2019 shows that 92.6% of dwellings were added to the list within 3 months of the effective date of addition. This is marginally below the performance target of 94%.

4.3 NDR Reform

- 4.3.1 The Non-domestic Rates (Scotland) Bill has reached Stage 2 in its passage through Parliament and Assessors have been consulted on a number of potential technical amendments that have been implemented at Stage 2 and are also in draft ahead of Stage 3.

- 4.3.2 The anticipated secondary legislation referred to in my report to the Board on 1 November 2019 has yet to take shape. Assuming the Bill continues on its planned progression through Parliament the new powers for Assessors to request information will be in force for 1 April 2020, the tone date of the 2022 Revaluation.

- 4.3.3 Systems and processes are currently being reviewed in order to ensure that the service is ready to deliver the NDR reforms. This includes recruitment of 9FTE valuation and support staff to meet the additional workloads, IT development to improve information gathering and provision and partnership

working with Moray Council to ensure that the Assessor has the necessary systems in place to impose civil penalties under the new information powers contained within the NDR (S) Bill. Resourcing for implementation of the reforms is understood to be £363,729, and is anticipated to be an allocation provided by the Scottish Government in the in the annual distribution of General Revenue Grant.

5. Conclusion

- 5.1 The service is continuing to work extremely hard to deliver on appeal resolution and routine maintenance of the valuation roll and valuation list. During 2020 the focus is firmly on meeting the Valuation Appeal Committees' statutory appeal disposal deadline and ensuring that the Assessor has the resources in terms of systems and personnel in place to deliver the NDR reforms from 1 April 2020.

Author of Report: Ian H Milton

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Appendix 1

Valuation Roll Performance Indicators as at 31 December 2019

	Time period	2019/2020 <i>(part year)</i>	2018/2019	2017/2018
Amendments within time periods	0 - 3 Months	870	1579	1699
The number of amendments made to the valuation roll during the year as a result of material change of circumstances and new subjects.	%	69.2%	59.2%	66.0%
	<i>Threshold %</i>	70.0%	70.0%	77.0%
	3 - 6 Months	221	481	427
The time period is the period between the effective date of the amendment and the date the corresponding Valuation Notice is issued.	%	17.6%	18.0%	16.5%
	<i>Threshold %</i>	15.0%	15.0%	13.0%
	Over 6 Months	167	609	450
	%	13.3%	22.8%	17.5%
	<i>Threshold %</i>	15.0%	15.0%	10.0%
Number of amendments		1,258	2,668	2,576*
Total number of entries	At 1 April	29,714	29,305	26,036
Total Rateable Value	At 1 April	£1,020.16M	£1,005.58M	£978.11M

* Excludes the addition of shooting rights

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Appendix 2

Council Tax Valuation List Performance Indicators as at 31 December 2019

	Time Period	2019/2020	2018/2019	2017/2018
New Entries within Time Periods The time period is the period between the effective date of the amendment and the date the corresponding Banding Notice is issued.	0 - 3 Months	2,448	3,303	2,949
	%	92.6%	93.7%	91.3%
	Threshold %	94.0%	94.0%	94.0%
	3 - 6 Months	122	161	178
	%	4.6%	4.6%	5.5%
	Threshold %	3.0%	3.0%	3.0%
	Over 6 Months	75	60	104
	%	2.8%	1.7%	3.0%
	Threshold %	3.0%	3.0%	3.0%
Number of New Entries Added The Actual number of new dwellings added to the Valuation List during the year.		2,645	3,524	3,231
Total Number of Entries The actual number of properties shown in the Valuation List as at 1 April annually.		292,839	290,004	287,336
Adjusted to Band "D" Equivalent	Original ratios	290,432	287,223	284,132
	2017 ratios	305,654	302,213	298,888



REPORT TO: Grampian Valuation Joint Board on 7 February 2020

SUBJECT: Governance

BY: The Assessor & ERO

1. Reason for Report

- 1.1 To update on policy reviews with particular reference to the Scheme of Delegation, Grievance policy and Standing Orders.

2. Recommendation

- 2.1 **The Board consider and approve the revised policy review schedule and review outcomes for the Scheme of Delegation, Grievance policy and Standing Orders.**

3. Background

- 3.1 The Board's policies are subject to scheduled reviews to ensure that they remain up-to-date in terms of legislative requirements, good practice and operational relevance.

4. Review outcomes

- 4.1 The review schedule provided on 1 February 2019 has been revised to reflect current resource availability. The revised schedule is provided in **Appendix 1**.
- 4.2 The Grievance Policy has been amended to reflect the current position with advice provided by Moray Council HR. The amended policy is provided at **Appendix 2**.
- 4.3 The Scheme of Delegation and Standing Orders were reviewed by the Clerk to the Board. Whilst amendments have been proposed for the Scheme of Delegation (**Appendix 3**), no amendments are proposed for the Standing Orders (**Appendix 4**). It is proposed that the same 3 year review period is adopted for the Standing Orders and Scheme of Delegation as has been approved for the Financial Regulations.

5. Conclusion

- 5.1 The Board's policy review schedule seeks to ensure that the policies remain up to date and relevant based on the Board's priorities. This programme has been revised to reflect current resource availability.
- 5.2 The outcome of the reviews of the Grievance Policy, Scheme of Delegation and Standing Orders reflect the current position.

Author of Report: Ian H Milton

HR Policy	Date	Original review schedule	Revised review schedule
Confidential Reporting	2008	2018/19	2020
Eye Sight Testing	2003	2019	2020
Grievance Procedure	2008	2018/19	2020
Long Service Award and Certification	2009	2019	2020
Relocation Scheme	2010	2019	2020
Special Leave	2009	2019	2020
Staff Review & Development Scheme	2009	2018/19	2020
Adoption Leave	2009	2019	2021
Alcohol and Drug Use affecting work	2009	2019	2021
Career Grade Scheme Overview	2007	2019	2021
Harassment	2009	2020	2021
Health and Safety Management	2009	2020	2021
Time off for Trade Union Duties	2013	2020	2021
Trade Union Officer Group Consultation	2009	2020	2021
Disciplinary	2008	2021	2022
Employee Consultation F/work	2009	2021	2022

HR Policy	Date	Original review schedule	Revised review schedule
Protocol for Consultation	2009	2021	2022
Records Retention, control & management	2016	2021	2022
Maternity leave, pay & benefits	2009	2022	2023
Parental Leave	2009	2022	2023
Parental, maternity support leave & pay	2009	2022	2023
Code of Conduct	2019		2024
Computer Use (various)	2019		2024
Health and Work	2019		2024
Recruitment & Selection:	2019		2024
Smoking	2019		2024

Governance document	Date	Review period	Next review
Staff Handbook and organisation chart	2018	Periodic	As required
Staff Leaving Procedure checklist	2018	Periodic	As required
Overtime Guidance	2019	Periodic	As required
Reporting Senior Officer interests procedure	2019	Periodic	As required
Contingencies Plan	2018	2yr	2020
Records Management Plan	2018	2yr	2020
Complaints Handling	2016	5yr	2021
Equalities Mainstreaming and outcomes	2019	2yr	2021
Unacceptable Actions	2016	5yr	2021
Anti-Fraud and Corruption	2019	3yr	2022
Code of Corporate Governance	2019	3yr	2022
Financial Regulations	2019	3yr	2022
Scheme of Delegation	2020	3yr	2022
Standing Orders	2020	3yr	2022

APPENDIX 2

Grampian Valuation Joint Board Grievance Policy and Procedure

1.0 Statement of Policy

- 1.1 The Grampian Valuation Joint Board recognises that grievances can arise between employees and the Board during the course of employment and the operation of the Board's affairs.
- 1.2 The following procedure has been established to ensure that any grievance which an individual employee of the Board or, a group of employees, may have that relates to their employment with The Board, is dealt with in a fair and consistent manner and within a reasonable timescale.
- 1.3 The procedure has been prepared and issued in consultation and agreement with the appropriate Trade Union.

2.0 Responsibilities

- 2.1 The Assessor is responsible for the management of the Department and has therefore ultimate responsibility for resolving grievances raised by employees in accordance with the procedure.
- 2.2 The Head of Human Resources, Information Communications Technology & Organisational Development (HR, ICT & OD) (Moray Council) will advise the Assessor on the operation of the procedure both generally and in specific cases, in order to achieve a fair and consistent approach in resolving grievances.
- 2.3 The Assessor with assistance from the Head of HR, ICT & OD (Moray Council) will be responsible for arranging appropriate training and briefing on the use of the procedure and the maintenance and updating of appropriate records as detailed under 4.1(d).
- 2.4 The Head of HR, ICT & OD (Moray Council) will be responsible for preparing the papers for the Appeals Committee giving a summary of the facts of the case and highlighting the area(s) of dispute. The Head of HR, ICT & OD (Moray Council) will act as adviser to the Committee, on the operation of the policy and procedure and the implications of any decision.

Comment [EM1]: New title inserted and abbreviated throughout

3.0 Scope

- 3.1 The procedure will apply to all employees of the Board covered by the following National Schemes of Conditions of Service. JNC for Chief Officials of Local Authorities (Scotland) SJC for Local Government employees
- 3.2 In agreeing to this procedure both the Board and the Trade Union have taken account of the provisions of the relevant National Schemes of Conditions of Service, which would take precedence over this procedure, if and insofar as they might be amended so as to make those conditions more favourable for the employee.

- 3.3 Grievances should be lodged as soon as possible but, unless in exceptional circumstances, within a maximum of 3 months of the date of any change or incident or action, which is the subject of the grievance, having taken place. Grievances relating to matters outwith this time period will be inadmissible. The decision as to whether a grievance is admissible under this part of the procedure will rest with the Assessor in consultation with the Head of HR, ICT & OD (Moray Council). There will be no right of appeal against the decision based on timescales.

4.0 General Principles

- 4.1 The operation of the procedure in a satisfactory manner will depend on the adoption of certain general principles, which are in accordance with recognised good Human Resource practice.

- (a) The principal purpose of the grievance procedure is to achieve a satisfactory resolution to a particular problem.
- (b) A thorough investigation of the circumstances leading to the grievance being raised.
- (c) At all stages of the procedure the employee(s) should be given a fair hearing and ample opportunity to explain their case.
- (d) At all stages, the proceedings and any records made should be kept confidential. Records should detail the nature of the grievance raised, the employer's response, any action taken and the reasons for it. Copies of grievance meeting records should be given to the individual and trade union representative concerned. In certain circumstances it may be appropriate for certain information to be retained, for example, where a witness has requested that their evidence is not passed on and there are reasonable grounds for this request to be upheld. The decision as to what information to pass on or not will rest with the Assessor in consultation with the Head of HR, ICT & OD (Moray Council).
- (e) Each step of the procedure will, wherever possible, adhere to the time scales laid down.
- (f) For the purposes of the Policy, the definition of a "grievance" is one which concerns the performance of a duty by the Board in relation to an employee. This may include issues such as terms and conditions of employment; health and safety; relationships at work; new working practices; organisational change and equal opportunities. Care should be taken by line managers to separate minor gripes from grievances.

The procedure set out in paragraph 5 will not apply to the following.

- (i) any matter relating to the grading of an employee's job.
- (ii) any matter dealt with under the disciplinary procedure.
- (iii) administration of the superannuation regulations, Income Tax or NI regulations.

- (iv) any issues arising during the process of formal consultation. Such issues may only be raised once the formal consultation process has been exhausted.
- (g) The grievance procedure may apply to employees who are the subject of disciplinary procedures, so long as the grievance raised is in no way related to the disciplinary proceedings. For clarification on this matter, advice should always be sought from Human Resources (Moray Council) before initiating the grievance procedure.
- (h) In the event of an issue being pursued by an employee(s), it may be requested that the Status Quo be maintained.

The Status Quo shall be maintained where management wish to implement a decision which would mean departing from an existing agreement or established practice (e.g. removal of flexi-time) and the employee(s) concerned objects to that decision. In this situation there shall be an obligation on management to postpone the implementation of the decision until agreement has been reached or the grievance procedure has been exhausted.

Management can continue to implement their decision where the decision is within the framework of an existing agreement or established practice (e.g. an office move). In this situation there shall be no obligation on management to postpone the implementation of the decision until agreement has been reached or the grievance procedure has been exhausted.

5.0 Procedure

5.1 Informal Stage

Most routine complaints and grievances are best resolved informally in discussion with the employee(s)' immediate supervisor. Dealing with grievances in this way can often lead to speedy resolution of problems as many of these problems are able to be resolved directly by the immediate supervisor. Where it is thought helpful an informal meeting may be of benefit, both the supervisor and the employee may find it helpful to keep a note of the meeting.

To this end, supervisors should develop trusting relationships with their employees to encourage them to discuss freely any problems that arise and should endeavour to keep discussions and meetings open and transparent. Wherever possible, problems should be resolved without recourse to the formal procedure. No rights of accompaniment or representation are specified at this stage.

5.2 Formal Stages

5.2.1 Stage 1

- (a) If an individual, or a group are aggrieved on any matter which does not fall within the terms excluded at Para 4(f), and if the grievance has failed to be resolved at the informal stage as detailed above, the matter should initially be raised with the immediate supervisor, either orally or in writing, making it clear that the grievance is now formal.

APPENDIX 2

- (b) The immediate supervisor should acknowledge a formal grievance exists in writing within 2 working days. If it is not possible to respond to the grievance within 5 working days, the employee(s) should be given an explanation for the delay and told when a response can be expected.
- (c) Where a grievance has been lodged in writing, the immediate supervisor may respond to this solely on the basis of the written submission without the requirement to hold a meeting with the employee(s) to discuss the matter. However, where the matter is not straightforward or further information is required, then the supervisor and employee(s) should meet to try to resolve the matter.
- (d) If the matter is of a highly confidential nature or particularly sensitive, (eg: involves the immediate supervisor) the matter can be raised directly with the Assessor (or, where appropriate, Human Resources (Moray Council)) and after any necessary consultation a reply will be given within the above timescale, either by the Assessor, a nominated representative of the department or by Human Resources (Moray Council), whichever is more appropriate in the circumstances. The purpose of Stage 1 is to attempt to deal with the grievance to conclusion through discussion or correspondence. If the matter cannot be resolved and the grievance settled matters will proceed to Stage 2.

Comment [EM2]: Changed to 5 working days as requested.

5.2.2 Stage 2

- (a) If an individual, or a group feels that the matter has not been resolved to their satisfaction, they should report the matter, preferably in writing, to the representative of the appropriate Trade Union of which they are a member. The representative should then raise the matter in writing with the Assessor or other nominated Senior Officer.

Individuals who are not members of a Trade Union should submit the matter, in writing, to the Assessor or other nominated Senior Officer.

The Assessor or nominated Senior Officer will reply to the grievance as soon as possible, in writing, and in any case within 5 working days. If it is not possible to respond to the grievance within 5 working days, the grievance should be acknowledged within this time and the employee/Trade Union given an explanation for the delay and told when a response can be expected.

- (b) The Assessor or nominated Senior Officer will arrange a hearing normally within 21 days with the parties and if desired, the nominated official of the appropriate Trade Union. Such a hearing shall be arranged after consultation with the Head of HR, ICT & OD (Moray Council) or nominated representative who shall also be in attendance. The hearing shall be arranged (but not necessarily take place) within 5 working days. The outcome of the hearing will be confirmed in writing within 5 working days of the hearing taking place.

5.2.3 Stage 3

If the grievance is not satisfactorily resolved at Stage 2 or no decision is reached within the time specified, the matter may be referred by the individual (or representative) to the Assessor within 5 working days (if they have not dealt with the matter at Stage 2) or to the Appeals Committee of the Board for consideration.

APPENDIX 2

A referral to the Appeals Committee should be submitted in writing to the Clerk to the Board, within 14 days of confirmation of the decision at Stage 2 (or the Assessor's decision), specifying the grounds of appeal.

The Clerk to the Board will notify both the Assessor and the Head of HR, ICT & OD (Moray Council) of any appeal lodged, immediately upon receipt of the notification to appeal. The Head of HR, ICT & OD (Moray Council) will then contact both parties involved, ie; the employee(s) or nominated TU Representative and the Assessor to request the submission of the details of their case, in order to prepare the necessary papers for the Appeals Committee Meeting. With the agreement of both parties, the Head of HR, ICT & OD (Moray Council) will arrange for mediation to take place with a view to resolving the grievance without recourse to committee.

The Appeals Committee will hear the appeal in accordance with the agreed procedure.

5.2.4 Stage 4

The grievance procedure shall be exhausted after Stage 3 unless it is agreed by the Committee and yourself and your Trade Union that the matter be referred to the Scottish Council.

Comment [EM3]: Added to reflect the MC policy including a 4th stage.

5.3 Formal Disputes

5.3.1 Definition

In the event of an issue being pursued by an employee(s), it may be requested that the Status Quo be maintained.

- (i) Where notice has been given of the action or proposal which is the cause of the dispute, the status quo before the dispute will be maintained (ie the working arrangements or practices before the formal dispute is declared will not be altered) until the procedure has been followed and exhausted, although agreement need not necessarily have been reached; where no notice of the action or proposal which is the cause of the dispute has been given, the status quo before the dispute will be maintained (ie the working arrangements or practices before the action was taken or the proposal implemented will not be altered) until the procedure has been followed and exhausted, although agreement need not necessarily have been reached.
- (ii) No Trade Union involved in a dispute will cause, or take part in, or authorise its members to take part in any form of industrial action against the Board unless and until the procedure has been followed and exhausted, although agreement need not necessarily have been reached; and similarly no action will be taken by the Board against the employees or Trade Union(s) concerned.
- (iii) Both parties to any dispute should, wherever possible, reach agreement on interim arrangements to allow work to continue while the procedure is being followed.

6.0 Rights of Representation

APPENDIX 2

- 6.1 The Grievance Procedure provides for the right of employees to be accompanied/represented by a trade union representative or any other person other than a Member of the Board at the formal stages of the Procedure.
- 6.2 This satisfies the statutory right provided for by the Employment Relations Act 1999 to be accompanied at grievance hearings.
- 6.3 An employee and/or trade union officer who has been requested to accompany/represent a colleague, should be permitted to take a reasonable amount of paid time off to fulfil this responsibility. This time off should not only cover the hearing but should also allow a reasonable amount of time off for the accompanying person to familiarise themselves with the case and confer with the employee before and after the hearing.
- 6.4 The representative should be allowed to participate as fully as possible in any grievance hearing and should be allowed to address the hearing and ask any questions. However, care should be taken that the representative is putting forward the employee's view of events and that the employee is given the opportunity to answer for themselves whenever possible.
- 6.5 Where a chosen companion is not available to attend on the date proposed for the hearing, the employee can offer an alternative time and date so long as it is reasonable and falls before the end of the period of five working days beginning with the first working day after the day proposed by the employer. Regard should also be had for the availability of the relevant manager(s) and any alternative date and time must be convenient to both employee and employer.

7.0 Timescales

- 7.1 In the interests of fairness to all parties involved in any grievance matter and in order to ensure a speedy resolution to the issues raised, it is important that the timescales outlined in the procedures are adhered to.
- 7.2 However, it is accepted that there may be occasions when, due to sickness absence of any of the parties involved in the grievance matter, that this may not always be possible.
- 7.3 Therefore the following arrangements will apply in these circumstances:

Any meetings and/or the grievance hearing itself must be held within six weeks of the date on which the grievance was first lodged within the formal stages of the procedure.

In the event of the sickness absence of the employee who has raised the grievance, their chosen representative shall represent them at any meeting and/or hearing unless the employee is fit to attend for the purpose of trying to resolve the matter albeit not fit to attend normal duties. Where an employee chooses not to be represented, they will have the opportunity to submit any information in writing to the person responsible for holding the meeting/ hearing.

In the event of the sickness absence of the relevant manager, another manager within the department who is familiar with the issues involved in the grievance shall attend the meeting/ hearing on their behalf.

APPENDIX 2

In the event of the sickness absence of any witness involved in the grievance, a decision will be made by the person responsible for holding the meeting/ hearing as to whether the witness is material to the case. This decision will be taken in consultation with Human Resources. If so, then their evidence/ information should be presented by their chosen representative, or submitted in writing to be considered at the meeting/ hearing. If not, then the meeting/ hearing should proceed in their absence.

Stage	Heard By	Time Limits
1	Immediate Supervisor	Acknowledge within 2 working days 5 working days to respond. Where matter is not straightforward or further information is required, then the supervisor and employee should meet to discuss.
2	Assessor or other nominated Senior Officer	5 working days to respond. 5 working days to arrange a hearing and to be held within 21 days. 5 working days to issue a written response regarding the outcome.
3	Appeals Committee of the Board	Should be submitted within 14 days of the confirmation of the decision at Stage 2.
4*	Scottish Council	

Comment [EM4]: Table inserted

*Generally the grievance procedure will be exhausted after Stage 3 unless it is agreed by the Committee and the employee that the matter be referred to the Scottish Council.

Grampian Valuation Joint Board

Scheme of delegation to officers

Version	Date	Status	By
1	25 August 2017	Approved	GVJB
<u>2</u>	<u>21 January 2020</u>	<u>Draft</u>	<u>IHM</u>

1. Introduction

The Grampian Valuation Joint Board ("the Board") was established as part of the 1996 re-organisation of local government in terms of the Valuation Joint Boards (Scotland) Order 1995 and is vested with the functions of the three valuation authorities (Aberdeen City Council, Aberdeenshire Council and Moray Council) in the area of the former Grampian Region. When the Board was originally established it was agreed that it would also be responsible for electoral registration. The Board comprises 15 members who are appointed by the three councils. Aberdeen City Council and Aberdeenshire Council both appoint six members and Moray Council appoints 3 members.

The Board is required to appoint three officers; a Clerk, a Treasurer and an Assessor & Electoral Registration Officer. The role of Clerk to the Board is discharged by Moray Council's Chief Executive and the role of Treasurer to the Board is discharged by Moray Council's Chief Financial Officer~~Head of Financial Services~~.

This scheme of delegation sets out the matters that are delegated to the officers of the Board.

2. Clerk

The following matters are delegated to the Clerk:

- 2.1 Meetings and proceedings of the Board (s.43 Local Government (Scotland) Act 1973)
- 2.2 Circulating reports and agendas, supplying papers to the press and, where necessary, providing summaries of minutes (s.50B(2); 50B(7)(c) and 50C(2) Local Government (Scotland) Act 1973)
- 2.3 Complying with the Local Government (Access to Information) Act 1985 (s. 50A Local Government (Scotland) Act 1973)
- 2.4 Deciding on members' rights of access to Board documents which disclose 'exempt information' in terms of the Local Government (Access to Information) Act 1985 (s.50(F)(2) Local Government (Scotland) Act 1973)
- 2.5 Acting as 'proper officer' to prepare and maintain a list of politically restricted posts (s.2 of the Local Government and Housing Act 1989)
- 2.6 Accepting tenders in accordance with the Board's financial regulations
- 2.7 On the recommendation of the Assessor and in consultation with the Convener and Depute Vice~~-Convener~~, approving early retirements on the grounds of ill-health,
- 2.8 Approving attendance of Members at conferences/seminars in Great Britain where there is insufficient time for the invitation to be considered by the Board prior to the conference/seminar being held, subject to availability of funds and a report for information being submitted to the

next available meeting of the Board.

2.9 Signing documents on behalf of the Board, including binding missives.

2.10 Advising the Assessor on matters related to governance, legal action and procedure in relation to the Board.

3. Treasurer

3.1 The Treasurer is the 'proper officer' for the Board's financial affairs in terms of Section 95 of the Local Government (Scotland) Act 1973. ~~and~~ The following matters are delegated to the Treasurer:

3.2 Providing financial advice and support to the Clerk, the Assessor & ERO and ~~elected~~ members.

3.3 Discharging the obligations outlined in the Board's Financial Regulations, including the exercise of delegated powers.

3.4 Effecting suitable insurance cover.

4. Assessor and Electoral Registration Officer

The Assessor and ERO has a statutory responsibility to maintain the Valuation Roll, Valuation List and Electoral Register.

The following matters are delegated to the Assessor & ERO

4.1 Discharging the obligations outlined in the Board's financial regulations, including the exercise of delegated powers.

4.2 Management of stocks and equipment.

4.3 Daily administration of property, including maintenance of property and contracts, subject to the Board's standing orders and financial regulations.

4.4 Authorising employees' attendance at meetings, training courses, seminars conferences and other developmental activities including Scottish Assessors Association meetings and meetings of other relevant professional bodies, provided that expenditure is within the approved budget and the location is within Great Britain or Ireland.

4.5 Recruitment and appointment of permanent and temporary staff and authorising minor changes in the staff structures or gradings, provided these can be contained within approved budgets.

- 4.6 Administering all personnel, in accordance with agreed Board policies and national requirements such as Equalities Mainstreaming. In these matters, the Assessor will be guided by the advice of the Head of Human Resources, ICT & Organisational Development for Moray Council.
- 4.7 Conducting disciplinary proceedings in respect of employees within the general terms of employment law and the specific provisions of the Board's disciplinary procedure.
- 4.8 Implementing national circulars where these contain no element of discretion.
- 4.9 Management of Board records held on the Assessor & ERO's operational sites in accordance with the Public Records (Scotland) Act 2011.
- 4.10 Dealing with requests for information made to the Board under the Freedom of Information legislation where the information is held by the Assessor & ERO.
- 4.11 Initiating, entering into, defending and withdrawing from legal proceedings concerning the Board in consultation with the Clerk. This may include engaging private legal advisors and counsel.
- 4.12 If an urgent decision or action is required on a matter which falls out with the delegation contained within this Scheme, and the decision or action cannot wait until the next meeting of the Board, then the Assessor may take such decision or action as is required provided:
 - the consent of the Treasurer, Convener and Depute Convener is obtained; and
 - the matter is reported to the next meeting of the Board for homologation.

5. Other officials

Advice is provided to the Clerk, Treasurer, and Assessor & ERO by The Heads of Legal Services, and Human Resources, and ICT & Organisational Development, ~~and Financial Services of Moray Council. The Head of Legal & Democratic Services is also the Board's Monitoring Officer in terms of s.5 Local Government and Housing Act 1989 and shall act as the proper officer of the Board for the functions described in the following sections of the Local Government (Scotland) Act 1973:~~

~~Section 190 - service of legal proceedings~~
~~Section 191 - claims in sequestration and liquidation~~
~~Section 193 - authorisation of documents~~
~~Section 194 - execution of deeds~~
~~Section 197 - inspection and deposit of documents~~



GRAMPIAN VALUATION JOINT BOARD

STANDING ORDERS

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APPLICATION OF INTERPRETATION ACT

1. The Interpretation Act 1978 applies to the interpretation of these Standing Orders as it applies to the interpretation of an Act of Parliament.

COMMENCEMENT

2. These Standing Orders shall apply and have effect from 7 February 2020 and to be reviewed at least every three years.

DEFINITIONS

3. In these Standing Orders, the following words and expressions have the following meanings:-

"the 1973 Act" means the Local Government (Scotland) Act 1973, as amended;

"the 1985 Act" means the Local Government (Access to Information) Act 1985;

"Order" means The Valuation Joint Boards (Scotland) Order 1995, made under Section 27 (7) to (9) of the Local Government Etc (Scotland) Act 1994;

"Board" means The Grampian Valuation Joint Board established under the Order;

"Constituent Authority" means any of the Councils of Aberdeen City, Aberdeenshire and Moray;

"Sub-Committee" means the appointment of Sub-Committees in terms of Paragraph 3 of Schedule 2 of the Order;

"Convener" means the Convener of the Board appointed under Paragraph 3 of Schedule 2 of the Order, or when used in the context of meetings of the Board or Sub-Committee means the Chair presiding the meeting;

"Depute-Convener" means the Depute-Convener of the Board appointed under Paragraph 3 of Schedule 2 of the Order;

"Member" means a person appointed by any of the Constituent Authorities from their own number to be a member of the Board in terms of Paragraph 1 (3) of Schedule 2 of the Order and, except where the context otherwise requires, includes a Substitute Member as defined below;

"Substitute Member" means a person appointed by any of the Constituent Authorities from their own number to be a substitute member of the Board in terms of Paragraph 1 (4) of Schedule 2 of the Order;

“Assessor” means the official appointed in terms of Section 27 (2) of the 1994 Act;

“Treasurer” means the Treasurer appointed in terms of Paragraph 4 of Schedule 2 of the Order;

“Clerk” means the Clerk appointed in terms of Paragraph 4 of Schedule 2 of the Order;

“Councillors Code of Conduct” means the Councillors Code of Conduct made by Scottish Ministers under the Ethical Standards Public Life (Scotland) Act 2002.

BOARD MEETINGS

4. **First Meeting After Appointment of Members** - In a year in which ordinary elections of Councillors are held, the Board shall hold a meeting as soon as practicable after each Constituent Authority has appointed its members and substitute members to the Board. At this meeting or any adjournment thereof the Board shall appoint the Convener and Depute-Convener from its own number. Where more than one nomination is announced for Convener or Depute-Convener, the Clerk to the Board shall call for a vote to be taken, and the member so nominated shall be appointed Convener or Depute-Convener by a simple majority.
5. **Ordinary Meetings** - Ordinary meetings of the Board shall be held on such dates, at such time and at such place or places as the Board may from time to time determine.
6. **Special Meetings** - A special meeting of the Board may be called at any time:-
 - (a) by the Convener; or
 - (b) on a requisition in writing to the Clerk of at least four members of the Board, which meeting shall be held within 14 days of receipt of such requisition by the Clerk. The requisition should state the business to be transacted.
7. **Sub-Committee Meetings** – At the first meeting of the Board following the ordinary election of its Constituent Authorities, the Board shall establish a General Purposes Sub-Committee which shall have as its members the Convener, the Depute-Convener and three others from among the Constituent Authorities of which at least one shall not be representative of the same Constituent Authority as that of the Convener and Depute-Convener.
8. **Attendance at Meetings** - Members of the Board and Sub-Committee may, if unable to attend such meetings, be represented by a substitute with full voting rights provided the name of that substitute has been intimated to the Clerk not later than the last working day before the appropriate meeting.

QUORUM

9. Subject to the provisions of Schedule 7 to the Local Government (Scotland) Act, 1973, the quorum for a meeting of the Board shall be four members of whom not all those present shall be members of the same Constituent Authority. The quorum for a meeting of the Sub-Committee of the Board shall be three members, one from each Constituent Authority.
10. If, during any meeting of the Board, a quorum is not present, the Convener shall direct that the meeting be adjourned for 5 minutes and if, after a lapse of 5 minutes, the Convener shall find that there is not a quorum present, the meeting shall thereupon terminate; but if, before or upon the lapse of the said 5 minutes, a quorum is present, the Convener shall direct that the business of the meeting be forthwith resumed.
11. The Convener shall have power to direct that a special meeting of the Board be called to transact any business which has not been disposed of at a prior meeting which has terminated because of the lack of a quorum; if a special meeting is not convened in such a case, such adjourned business shall, at the next ordinary meeting of the Board, be considered immediately after the approval of Minutes of the previous meeting or meetings of the Board and shall (subject to the discretion given to the Convener under Standing Order No. 15) be commenced at the point at which it was broken off at the termination of the previous meeting.

NOTICE OF MEETINGS

12. Six clear days at least before a meeting of the Board -
 - (a) notice of the time and place of the intended meeting shall be published at the constituent Council offices and, where the meeting is called by members of the Board, the notice shall name those members and shall specify the business proposed to be transacted thereat; and
 - (b) a summons to attend the meeting, specifying the business to be transacted at the meeting and signed by the Clerk to the Board, shall, subject Standing Order 13 below, be left at or sent by email/post to the usual place of residence of every member of the Board.
13. If a member of the Board gives notice in writing to the Clerk to the Board that he or she desires summonses to attend meetings of the Board to be sent to him or her at some address specified in the notice other than his or her place of residence, any summons addressed to him or her and left at, or sent by email/post to, that address shall be deemed sufficient service of the summons.
14. Failure of receipt of papers by any member of the Board shall not affect the validity of a meeting of the Board.

ORDER OF BUSINESS

15. The business of the Board or any Sub-Committee at any meeting shall proceed in the order of the agenda except that the Convener may, at his or her discretion, alter the order of business at any stage.
16. Except in the case of business required by or under any statutory provision, no item of business shall be transacted at a meeting of the Board unless it is specified in the summons relating thereto or any supplementary notice and copies of the summons and any supplementary notice are open to inspection by members of the public in pursuance of Section 50B(4) of the Local Government (Scotland) Act 1973 or the Convener is of the opinion, by reason of special circumstances which shall be specified in the Minutes, that an additional item should be considered at the meeting as a matter of urgency.

CHAIR

17.
 - (a) At a meeting of the Board, the Convener, if present, shall preside.
 - (b) If the Convener is absent from a meeting of the Board, the Depute-Convener, who failing another member of the Board chosen by a majority of the members present, shall preside.
18. The Convener shall, inter alia, -
 - (a) preserve order and ensure that every member of the Board shall have a fair hearing;
 - (b) if a member of the public interrupts the proceedings at any meeting, warn him or her; if he or she continues to interrupt, the Convener shall order his or her removal from the meeting room; in the case of a general disturbance in any part of the meeting room open to the public, the Convener shall order that part to be closed;
 - (c) decide all matters of order, competency and relevancy;
 - (d) decide between two or more members of the Board indicating a wish to speak by calling on the member who has first caught his or her eye;
 - (e) see that due and sufficient opportunity is given to members of the Board who wish to speak to express their views on the subject under discussion; and
 - (f) ensure that the sense of the meeting is properly ascertained with regard to any matter, which is properly before the meeting.
19. The ruling of the Convener on all matters within his or her jurisdiction shall be final and shall not be open to question or discussion.

GENERAL CONDUCT OF BOARD MEETINGS

20. At meetings of the Board -
- (a) every member of the Board when speaking shall address the Convener;
 - (b) when the Convener indicates he or she is to speak, no other member of the Board shall continue or begin to speak;
 - (c) when the Convener is speaking he or she shall be heard without interruption; and
 - (d) in the event of any person present disregarding the authority of the Convener or being guilty of obstructive or offensive conduct, a motion may thereupon be moved and seconded to suspend such person for the remainder of the sitting; the motion shall be put without discussion and, if it be carried, such person shall leave the meeting room and, if refusing to do so, shall be removed from the meeting room (including the precincts thereof) with such force as may be reasonably necessary.
21. Members of the Board are required to comply with the terms of The Councillors' Code of Conduct.
22. In terms of The Ethical Standards in Public Life etc. (Scotland) Act 2000 (Register of Interest) Regulations 2003 the Board is neither a Council nor a devolved public body and is therefore not under a duty to keep a Register of Members' Interests. The registers of the interests of individual members are however maintained by the Constituent Authorities.
23. Where a member discloses a pecuniary interest, direct or indirect, in any contract or other matter and is present at a meeting of the Board or the Sub-Committee at which the contract or other matter is the subject of consideration, that person shall, after disclosing the fact, withdraw from the meeting while the contract, proposed contract or other matter is under consideration.
24. Where a member discloses a private or personal interest which is not pecuniary, he or she may take part in discussion and vote, unless he or she considers that interest is clear and substantial, in which case he or she shall withdraw as if the interest were pecuniary.

DECLARATION OF FINANCIAL AND OTHER INTERESTS

25. A Member who is present at a meeting where any item of business in which he or she has any financial or other interest (such as described in the Councillors Code of Conduct) is to be dealt with, shall disclose their interest as soon as possible after the start of the meeting.

ADJOURNMENT OF MEETING

26. The Convener shall be entitled, in the event of disorder arising at any meeting of the Board, to adjourn the meeting to a time he or she may then or afterwards fix.
27. The Board may, at any of their meetings as a Board, adjourn the same to such time as the Convener may then or afterwards fix.
28. A motion for the adjournment of the meeting may be made at any time (not being in the course of a speech) and shall have precedence over all other motions. It shall be moved and seconded without speeches or discussions and shall be put at once to the meeting by the Convener. The vote shall be taken by means of a show of hands.
29. When an adjourned meeting is resumed, proceedings shall (subject to the discretion given to the Convener under Standing Order No.15) be commenced at the point at which they were broken off at the adjournment.

APPROVAL OF MINUTES

30. At each ordinary meeting of the Board, the Minutes of the previous ordinary meeting, and (when practicable) of any intervening special meeting or sub-committee, having been printed and previously circulated, shall be submitted and shall be held as read. No motion or discussion shall be allowed in the Board on these Minutes, except as to their accuracy as a record of the meeting to which they relate. Any objection on this ground must be made by motion and, if necessary, the matter shall be decided by vote in the ordinary manner, provided that, for this matter, discussion and voting shall be restricted to those members who were present at the meeting to which the Minute relates.
31. The Minutes of any special meeting of the Board, if not submitted for approval at the next ordinary meeting of the Board, shall be submitted for approval at the earliest subsequent ordinary meeting at which it is practicable so to do.

WRITTEN QUESTIONS

32. Any member can put one question to the Convener about relevant and competent business not already on the Agenda for a meeting of the Board. No member can put more than one question at any meeting. The member must give notice in writing of their question to the Clerk 4 working days prior to the meeting. A copy of any written answer provided by the Convener will be tabled at the start of the relevant meeting. The member who has put the question may, after the answer has been given, ask one supplementary question directly related to the subject matter but no discussion will be allowed.

QUESTION TIME

33. At each ordinary meeting of the Board, 10 minutes will be allowed for question time when any member can put one question to the Convener, regarding any matter within the remit of the Board. The Member who has put the question may, after the answer has been given, ask one supplementary question directly related to the subject matter, but no discussion will be allowed. In the event of further information/investigation being required, in order to answer the question, the Clerk will arrange for a written answer to be provided within 7 working days.
34. The Convener may call upon an official to speak at a meeting of the Board to provide factual information in answer to a question put in terms of Standing Order 33.

NOTICES OF MOTION

35. Not less than 14 days before an ordinary meeting of the Board, notice of motion in writing, duly signed, may be given by any member of the Board for consideration at that meeting of the Board provided that before submitting such notice of motion, the member shall have taken all reasonable steps to have the subject matter dealt with through the normal channels and shall not have been satisfied with the action taken. Such notice, which shall set forth the proposal without argument or reasons, shall be submitted to the Clerk to the Board.
36. The Convener, at the Board meeting, shall decide as to its competence or relevance.
37. If a member of the Board who has given a notice of motion is absent when it falls to be considered by the Board in the first instance, it shall, unless the Board otherwise decides, be put on the agenda of the next ordinary meeting of the Board. If, at the said next ordinary meeting, the member is again absent, the notice of motion shall fall.
38. Any member of the Board submitting a notice of motion shall, if the motion is remitted to the Sub-Committee for consideration and report or with powers, be invited to attend and, where the mover so desires, to address that Committee, if not already a member thereof for the purpose of the remit, he or she shall also be invited to attend and, where the mover so desires, to address that sub-committee for such purpose, if not already a member thereof.
39. Notwithstanding the terms of Standing Order 50 hereof, any notice of motion remitted by the Board to a Committee or Sub-Committee, which is moved but not seconded shall be recorded in the Minutes.

MOTIONS AND AMENDMENTS

40. The following provisions shall apply to motions and amendments directly and competently arising in connection with any subject before the Board:-
- (a) Every motion or amendment on any question shall be moved and seconded and shall, if the Convener so requires, be given to the Clerk to the Board in writing and read to the meeting before the motion or amendment is further discussed.
 - (b) All amendments must be relative to the motion and no member shall be at liberty to move or second (a) more than one amendment to any motion or (b) an amendment if he or she has moved or seconded the motion. If an amendment is withdrawn, the mover and seconder thereof shall be at liberty to move or second another amendment or to speak in support of such amendment.
 - (c) No motion to which an amendment has been moved and seconded shall be altered in substance or withdrawn without the leave of the mover and seconder.
 - (d) After an amendment has been moved and seconded, it shall not be withdrawn or altered in substance without the leave of the mover and seconder.
41. A motion for the approval of a Minute of a meeting of the Board, or of any part of such Minute, shall be considered as the motion and any form of proposal which implies mere negation or otherwise if moved, shall be dealt with as an amendment thereto.
42. If any motion or amendment is, in the opinion of the Convener, irrelevant or incompetent, he or she shall rule the same out of order.
43. No matter in the Minute of a meeting of the Board competently before the Board shall be withdrawn by the Convener except with the consent of the Board.
44. Motions and amendments moved but not seconded shall be recorded in the Minutes.

ORDER OF DEBATE

45. Every member of the Board who indicates a wish to speak at any meeting of the Board shall address the Convener and shall direct his or her speech:-
- (a) to the matter before the meeting by proposing, seconding or supporting the motion or any amendment relative thereto or
 - (b) to a point of order or information. No member shall speak supporting the motion or any amendment until the same shall have been seconded.

46. Subject to the right of reply vested in the mover of a motion, no member shall speak more than once in the same debate at any meeting of the Board except on a point of order.
47. The mover of the motion shall have a right of reply but he or she shall introduce no new matter and, after he or she has commenced his or her reply, no other member shall speak on the question except as provided in the immediately preceding paragraph of this Standing Order.
48. In moving a motion or an amendment, a member shall not speak for more than 5 minutes and every other speaker, and the mover of the motion in reply, shall not speak for more than 3 minutes. The foregoing limits of time may be exceeded with the consent of the majority of the members present and voting, such vote to be by means of a show of hands.

POINTS OF ORDER

49. Any member of the Board may at any time at any meeting of the Board speak upon a point of order suddenly arising if he or she does so as soon as possible and if he or she declares that he or she rises to a point of order and refers to the particular Standing Order which, in his or her opinion, is being infringed.
50. The member who is then addressing the Board shall resume his or her seat and the member who rises on the point of order shall, when he or she has concluded, also resume his or her seat. No other member shall be entitled to speak to the point of order raised except by permission of the Convener.
51. The Convener shall thereupon decide the question and, thereafter, the member who was addressing the Board at the time the point of order was raised shall be entitled (if the ruling permits him or her so to do) to continue his or her speech, giving effect to the ruling of the Convener.
52. The decision of the Convener shall be final on all points of order.

CLOSURE OF DEBATE

53. At any meeting of the Board, any member of the Board who has not spoken on a matter being discussed, may move (without making a speech), "That the question be now put", where at least 4 members (excluding the movers and seconders of the original motion and any amendments) have spoken on the matter.
54. On the motion being seconded, the Convener shall put the same to the meeting without speeches or discussion, and the vote shall be taken by a show of hands. If the motion for closure of debate be carried, the mover of the original motion shall have the right of reply and thereafter the matter under discussion shall be voted on in the ordinary way; if the motion for closure is not carried, the debate shall be resumed.

55. Such a motion may be competently moved a second time after not fewer than 2 additional members have spoken and so on after every 2 additional members have spoken.

VOTING AT MEETINGS OF THE BOARD AND SUB-COMMITTEES

56. Except in the case of filling a staff vacancy or vacancies and of making appointments, the following provisions shall apply as to voting:-
- (a) When there is only one amendment to the motion, the vote shall be taken between the motion and the amendment and whichever is carried shall become the finding of the meeting and the Board shall be deemed to have resolved accordingly.
 - (b) When there are more amendments to the motion than one, then, unless the Convener decides otherwise, in order to avoid inconsistency in voting, the last amendment shall be put against that immediately preceding and then the amendment which is carried shall be put against the next preceding and so on until there remains only one amendment, between which and the motion the Board shall divide, and whichever is carried shall become the finding of the meeting and the Board shall be deemed to have resolved accordingly.
 - (c) If, however, one of a number of amendments is any form of proposal, which clearly indicates negation of the motion, the first division shall be taken between it and the motion. If the amendment is carried, the Board shall proceed to the next business. If the amendment is not carried, it shall be eliminated from the amendments which, with the motion, shall be voted on in the usual way.
 - (d) Where there is an equality of votes, the Convener shall have a casting vote.
57. In the case of filling a staff vacancy or vacancies and of making appointments of members and officers to any particular office, committee or external body, the following provisions shall apply as to voting:-
- (a) Where only one vacancy requires to be filled or appointment made, and two candidates are proposed and seconded for appointment, a vote shall be taken as between these candidates and the candidate who receives the majority of votes shall be declared duly appointed. Where in such a case as aforesaid more than two candidates are proposed and seconded for appointment, a vote shall first be taken as among all these candidates, each member being entitled to vote for one candidate only. If, as a result of this vote, any candidate receives an absolute majority of the votes of the members of the Board present and voting, such candidate shall be declared duly appointed. If no candidate receives such a majority, the name of the candidate receiving the smallest number of votes shall be struck out, provided that, if two or more candidates tie as receiving the smallest number of votes, a vote or votes shall be taken as between or among these candidates and the candidate who

receives the smaller or smallest number of votes shall be dropped. In subsequent votes, the same course shall be followed until one of the candidates receives an absolute majority of votes, when he/she shall be declared duly appointed or until the candidates are reduced to two, when a final vote shall be taken and the candidate receiving the majority of votes shall be declared duly appointed.

- (b) Where more than one vacancy requires to be filled for posts of the same nature and at the same level, or where more than one appointment requires to be made, a vote shall first be taken as among all the candidates proposed and seconded for appointment where these exceed the number of vacancies, each member being entitled to vote for candidates up to the number of vacancies to be filled. The result shall be decided by the first vote except in the case where two or more candidates tie as having received an equal number of votes for the vacancy or vacancies. In such cases an additional vote or votes shall be taken as between or amongst these candidates with the candidate having least votes being eliminated and so on until the number of candidates remaining is equal to the number of vacancies.
- (c) Where in any vote between two or more candidates, or after such additional vote as may be required by (a) and (b) above, there is an equality of votes, the Convener shall have a casting vote, except where the matter which is the subject of the vote relates to the appointment of a member of the Board to any particular office, committee or external body, in which case the decision shall be by lot.
- (d) In the case of any vote relating to the appointment of an officer, the Minute shall record -
 - (i) the names of those candidates proposed and seconded for appointment but not the names of proposers or seconders, and
 - (ii) the name of the candidate who received the votes of a majority of those present and voting but not the names or numbers of those voting for each candidate.

58. Except where otherwise directed by these Standing Orders, the vote shall be taken by calling the roll and the names for and against the motion or amendment shall be taken down in writing and recorded in the Minute.

DISSENT

59. Any member of the Board who at any meeting of the Board has taken part in a vote or has proposed a motion or amendment which has not been seconded may at such meeting enter his or her dissent from the resolution adopted, which dissent shall be recorded in the Minute of the meeting, without giving reasons therefor. A member entering his or her dissent in accordance with this provision may, within fourteen days of such meeting, lodge with the Clerk to the Board a statement containing his or her reasons of dissent.
60. No member shall be entitled to enter his or her dissent from a resolution of the Board except at the meeting at which such resolution is adopted.
61. Except as herein provided, no reservation or qualification by any member with respect to a particular resolution shall be recorded in the Minutes of Meetings of the Board.

ALTERATION OR RESCISSION OF PREVIOUS RESOLUTION

62. No resolution of the Board shall be altered or revoked within six months of its adoption, unless the Board decides that the resolution so taken cannot be implemented or its effect has been substantially altered by subsequent circumstances.

SUSPENSION AND ALTERATION OF STANDING ORDERS

63. Any one or more of the Standing Orders (except Standing Orders numbers 2 and 4) in any case of urgency or upon motion made on a notice duly given may be suspended at any meeting provided that two-thirds of the members of the Board present and voting shall so decide. Any motion to suspend Standing Orders shall be made with a short explanation and, on such motion being seconded, the Convener shall put the same to the meeting without speeches or discussion. Any vote on such motion shall be by a show of hands.
64. No alteration to the Standing Orders shall be made without notice given at one meeting of the Board to be discussed at the following one.

ADMISSION TO MEETINGS

65. By virtue of the provisions of Section 50A of the Local Government (Scotland) Act 1973 meetings of the Board and sub-committees shall be open to the public except to the extent (a) that the public shall be excluded under Section 50A(2) of the 1973 Act during consideration of an item of business whenever it is likely that, if they were present, confidential information, as defined in Section 50A(3) of the 1973 Act, would be disclosed to them, or (b) that the public may be excluded by resolution

under Section 50A(4) of the 1973 Act during consideration of an item of business whenever it is likely that, if members of the public were present, exempt information, as defined in Section 50J of the 1973 Act, would be disclosed to them.

66. On a motion for adoption of such a resolution being duly moved and seconded, the Convener shall put the same to the meeting without speeches or discussion and, on such a motion being carried, all members of the public present (including representatives of the press but not including members of the Board) shall be directed to leave the meeting.
67. Members of the Board remaining in attendance at meetings of sub-committees of which they are not a member in terms of this provision are required to comply with the provisions of Standing Order 25 in relation to disclosure of interest and the provisions of Standing Order 69 as if they were members of the Sub-Committee.
68. Notwithstanding the exclusion of the public as aforesaid, the Board may permit any person to remain in attendance at any meeting for so long as they consider necessary and on the basis that such persons respect the confidentiality of the proceedings.
69. Information as to the proceedings at any meeting from which the public and press are excluded shall not be given to representatives of the press or to any other person except by the Convener or by a person authorised by him so to do.
70. No person or body shall be permitted, without the permission of the Board, to tape record, photograph, video, film or use any other form of electronic, digital or computerised sound or visual recording system during Board or Committee meetings.

EXECUTION OF DOCUMENTS

71. Deeds relating to actions and transactions previously authorised by the Board or Sub-Committee acting with powers, and the discharge of heritable securities where the debt has been repaid shall be validly executed & signed by the Clerk to the Board in order to give effect to previous decisions of the Board without the necessity of prior authorisation for the affixing of the seal, provided that the execution of all such documents is reported to the subsequent meeting of the Board.