



Grampian Valuation Joint Board

Friday, 05 February 2021

NOTICE IS HEREBY GIVEN that at a Meeting of the **Grampian Valuation Joint Board** is to be held at **remote locations via video conference**, on **Friday, 05 February 2021** at **10:30**.

BUSINESS

1. **Sederunt**
2. **GVJB Declaration of Financial and Other Interests**
3. **Minute of Meeting of 6 November 2020** 5 - 8
4. **Revenue Budget Monitoring Statement 1 April to 31 Dec 2020** 9 - 18
5. **Revenue Budget For 2021-22 And Future Years** 19 - 28
6. **GVJB - Annual Audit Plan** 29 - 40
7. **Internal Audit Plan 2020-21** 41 - 44
8. **Valuation Roll and Council Tax Valuation List Report** 45 - 52
9. **Register of Electors Report** 53 - 56
10. **Governance Report** 57 - 104

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 Avril Mackenzie (Member)
Councillor Ron McKail (Member)
Councillor John Reynolds (Member)
Councillor Brian Topping (Member)
Councillor Judy Whyte (Member)
Councillor Frank Brown (Member)
Councillor Derek Ross (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, 06 November 2020

remote locations via video conference,

PRESENT

Councillor Frank Brown, Councillor Charles Buchan, Councillor Marion Buchan, Councillor Neil Copland, Councillor Bill Cormie, Councillor Gordon Graham, Councillor Andy Kille, Councillor Graham Leadbitter, Councillor Neil MacGregor, Councillor Ron McKail, Councillor John Reynolds, Councillor Derek Ross, Councillor Brian Topping, Councillor Judy Whyte

APOLOGIES

Councillor Avril Mackenzie

IN ATTENDANCE

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

1. Chair of Meeting

The meeting was chaired by Councillor Graham Leadbitter.

The Board joined the Chair, following a change of political balance in Moray Council, in welcoming Councillor Derek Ross to his first meeting and thanked Councillor Theresa Coull for her work on the Board.

2. GVJB Declaration of Financial and Other Interests

In terms of Standing Order 25 and the Councillor's Code of Conduct, Councillor Topping declared that he is a Director of Osprey Housing. There were no other declarations from members who were present at the meeting where any item of business in which they have any financial or other interest is to be dealt with.

3. Minute of Meeting of 21 August 2020

The minute of the meeting of 21 August 2020 was submitted and approved by the Board.

4. Revenue Budget Monitoring Statement 1 April to 30 Sept 2020 and Estimated Outturn

A report by the Treasurer to the Board asked the Board to consider the Revenue Budget Monitoring Statement for the period 1 April to 30 September 2020.

Following consideration the Board agreed to note:

- i) the revenue monitoring statement for the period 1 April 2020 to 30 September 2020; and
- ii) the estimated outturn forecast for the financial year 2020/21.

5. Financial Planning For 2021-22 and Future Years

A report by the Treasurer to the Board asked the Board to consider the indicative budgets that will form the three year Revenue Budget from 2021/22 onwards and to discuss the operational issues facing the Assessor and Electoral Registration Officer (ERO) in the medium to long term.

Councillor McKail asked whether the budget could be shared with the Heads of Finance in Aberdeenshire and Aberdeen City Councils.

In response, the Treasurer confirmed that copies of the budget are provided for information only as officers of the constituent authorities as such have no locus standi to comment on Board papers.

Following further consideration the Board agreed to note:

- i) current indicative three year core budget from 2021/22 to 2023/24 and that this will be further adjusted during the preparation of the draft budget for 2021/22;
- ii) various scenarios which would impact on the budget and the range of potential assumptions and risks;
- iii) operational issues facing the service; and
- iv) actions to be taken ahead of the budget setting meeting in February 2021.

6. Valuation Roll and Council Tax Valuation List Report

A report by the Assessor and ERO provided the Board with an update on the valuation services provided by the Assessor and progress on the reforms to non-domestic rates.

Following consideration the Board agreed to note the report.

7. Register of Electors Report

A report by the Assessor and ERO informed the Board on progress with the annual canvass, provided an update on the autumn by-elections and on current developments.

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

8. Public Performance Report

A report by the Assessor and ERO sought approval from the Board for the publication of the nineteenth public performance report.

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



REPORT TO: GRAMPIAN VALUATION JOINT BOARD ON 5 FEBRUARY 2021

SUBJECT: REVENUE BUDGET MONITORING STATEMENT FOR THE PERIOD 1 APRIL TO 31 DECEMBER 2020

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 2020.
- 1.2 To consider the Estimated Outturn position for the year 2020/21.

2. RECOMMENDATION

2.1 It is recommended that the Board considers and notes:

- (i) The Revenue Monitoring Statement for the period 1 April 2020 to 31 December 2020 and;**
- (ii) The estimated outturn forecast for the financial year 2020/21**
- (iii) The additional funding allocated for the Scottish Parliament Election 2021**

3. CURRENT POSITION

- 3.1 At its meeting on 20 March 2020, the Board agreed the Revenue Budget for 2020/21 (paragraph 3 of the Minute refers) and approved that the requisitions to constituent authorities should be set at £4,703,000. The core budget was set at £4,339,000, with an additional £364,000 budgeted for NDR Reform.
- 3.2 The sum of £130,000 was allocated from the General Fund to balance the 2020/21 Revenue budget.

- 3.3 **APPENDIX 1** shows the monitoring position to 31 December 2020. It gives details of the 2020/21 revenue budget, the actual to date and the variance to date. It also shows the estimated outturn and the estimated variance for the year.
- 3.4 Total total net expenditure to 31 December 2020 is £2,863,000, which results in a variance of £750,000 underspend to date across the budgets; including core budget, Scottish Parliament Election 2021 (SPE) and NDR Reform. **APPENDIX 2** gives more detail on the split between the these budgets.
- 3.5 The response and approach of the service to continue delivering its statutory functions has been reported at the last two meetings of the Board. All staff are fully enabled for homeworking with all three offices remaining closed, except for activities such as mail handling and scanning that cannot be handled remotely.

NDR Reform

- 3.6 Funding to cover the cost of implementing NDR reform was included within the local government settlement, and the £364,000 NDR Reform budget is included in the requisitions.
- 3.7 Of the £364,000 of NDR budget included in 2020/21, £296,000 is for staffing; valuers, trainee valuers and clerical staff. Currently there has been no recruitment of the NDR posts, and all posts are still vacant, resulting in a significant underspend to date. There has been expenditure on some NDR developments; £34,000 under ICT for software packages and modules, and £9,000 for the Scottish Assessors Association (SAA) portal contribution.
- 3.8 Under the NDR Reform legislation, the next revaluation was planned for 1 April 2022 but during December 2020 Parliament agreed to postpone the 2022 revaluation by 12 months to 1 April 2023.
- 3.9 The cost of NDR Reform is being monitored by the Scottish Government. Any unspent NDR Reform budget in 2020/21 will be put to the earmarked reserve and will be used to cover expenditure in future years. The NDR Reform Reserve balance sits at £91,000 and has not been included in Appendix 1. The Board will be kept up to date of the NDR Reform expenditure, and the requirement to utilise the reserve.

Scottish Parliament Election

- 3.10 In the run up to the Scottish Parliament Election in May 2021, the Scottish Government has made available additional funding for Electoral Registration Officers to increase capacity to process postal vote applications. The Assessor & ERO submitted a proposal and was successful in being awarded £321,000 in additional funding for costs which will be incurred in this final quarter of 2020/21.
- 3.11 Planning, recruitment and training of additional temporary staff, overtime working, voter engagement activities and an increase in registration and absent vote applications, with their corresponding, resource requirements for

increased mail handling and IT capacity to deal with the anticipated high volumes of online registration applications and paper-based absent vote applications are all areas expected to incur spend.

- 3.12 The service is going to need a full staff complement to deal with the Scottish Parliamentary Elections in May 2021.
- 3.13 The funding will come to Moray Council and be released as and when the spend is incurred. Further funding may be available to cover the expected surge in postal vote applications two weeks before the deadline, depending on how much of the initial allocation has been used.
- 3.14 There is no spend to date but the estimated outturn figures, expected in the final quarter of the year, are included in Appendix 1 and 2.

Variance to Date

- 3.15 There is a total underspend of £750,000 at 31 December 2020.
- 3.16 There is a £546,000 underspend against budget to date within employee costs. The variance arises from vacant posts in the establishment, which includes £296,000 of NDR posts not occupied. It is unlikely that vacant posts will be filled much before the end of the financial year due to recruitment challenges and the focus being on supporting staff for homeworking. Recruitment for the SPE is in progress.
- 3.17 There are small variances within the headings under Property Costs budgets, which will continue to be monitored.
- 3.18 Transport costs continue to be below budget, which is uncommon for this time of year but is a reduction in spend due to the pandemic restrictions. As reported at the last meeting, the introduction of a new facility allows ERA's to contact by telephone in the first instance, which saves time and travel requirement.
- 3.19 Budgets within Supplies and Services are under by £104,000 across the headings. Contributing factors include the effect Covid-19 has had on telephone usage, advertising campaign being cancelled, and there has been delays in receiving invoices from suppliers.
- 3.20 Support charges are processed at 31 March as part of the year end closedown. The actual to date is the balance of an under accrual from the 2019/20 charge.
- 3.21 When the 2020/21 budget was approved, there was no indication that additional funding for Individual Electoral Registration (IER) from the Cabinet

Office would be awarded. In order to balance the budget it was approved that £130,000 would be used from the General Fund.

- 3.22 The Assessor received notification of initial funding for IER this year, with an allocation of £34,000 to cover the additional costs of IER in light of reforms to the annual canvass which come into force this year. This is shown as the government grant under income on Appendix 1.
- 3.23 A further sum of £31,000 was received from the Scottish Government for full reimbursement to EROs for changes to the Elections Management System. The expenditure is shown within IT costs, and the grant is within income.
- 3.24 There are no other significant variances to report.

4. ESTIMATED OUTTURN 2020/21

- 4.1 Appendix 1 shows the total estimated outturn and estimated variance against budget for the year. Appendix 2 splits this into the core budget, the SPE funding and the NDR Reform budget.
- 4.2 There have been no substantial changes in the forecast since the last Board meeting, other than the announcement of the SPE funding. The SPE expenditure is fully funded by this government grant.
- 4.3 The estimated outturn in Appendix 1 shows an underspend of £747,000, of which £426,000 is core budget and £321,000 is the NDR Reform budget.
- 4.4 The significant variance can be attributed to the operational pressures on the service, intensified by the coronavirus outbreak; mainly the recruitment of staff and delays in progressing with NDR Reform. The requirement to shift operations to 100% remote working has resulted in extraordinary expenditure on IT including hardware, software and contractors.
- 4.5 With all resources being focused on delivering the service's business as usual statutory functions, recruitment has been brought to a near standstill, and an estimated variance of £405,000 in the core budget employee costs is expected by year end. A Principal Valuer post has recently been filled internally, the knock on effect creates another vacant post. The NDR posts remain vacant, giving a further variance of £296,000 in employee costs. The service is going to need a full staff complement to deal with the Scottish Parliamentary Elections in May 2021 and it is expected that between recruitment and possible secondments from Aberdeenshire Council, this will be achieved.
- 4.6 Property costs are expected to be within budget.
- 4.7 Travel costs will also continue to be below budget, with an underspend of £31,000 forecast in the core budget. The recent Covid-19 travel restrictions put in place in Scotland have given rise to a lower estimated spend in travel costs since last quarter.

- 4.8 Supplies and services are estimated to be over budget in total by year end, with variances across the headings.
- 4.9 IT Maintenance is forecasting to be £96,000 over budget in total. The core IT budget could be as much as £93,000 over budget. The service's database software requires to be upgraded and future arrangements for a shared service with associated cost benefits are being actively pursued.. There is also £12,000 of additional IT equipment, including laptops for homeworking. Another £31,000 relates to the Elections Management System, which has been funded by government grant, shown under income.
- 4.10 Valuation appeals are forecast to be over budget. Some 11,000 appeals brought about by the coronavirus pandemic have been received and the government has now extended the appeals disposal timetable by 12 months to 31 December 2021, so it is estimated that the same level of Valuation expenses as last year could be incurred.
- 4.11 Income from sales of electoral registers has been received and it is expected to increase in the last quarter, and be on budget.
- 4.12 As stated in paragraph 3.22 government grant income of £34,000 has been received, and no additional allocation is expected this year. Additional funding of £31,000 was also received for the Elections Management System.
- 4.13 The estimated outturn and variances in the core budget, SPE and NDR Reform can be seen in Appendix 2.
- 4.14 Any unspent NDR Reform budget in 2020/21, will be put to the earmarked reserve and will be used to cover expenditure for developments in the coming years. The current NDR Reform reserve balance is £91,000.
- 4.15 With underspends forecast in the core budget, and the receipt of the IER grant allocation this year, it is not expected that use of the General Fund will be needed in 2020/21.

5. CONCLUSION

- 4.1 The total net expenditure as at 31 December 2020 is £2,863,000 giving an underspend against budget to date of £750,000
- 4.2 The estimated outturn is an underspend of £747,000. Of this, £426,000 is a variance from the core budget and £321,000 from the NDR Reform budget.
- Extraordinary expenditure incurred on preparing for the SPE is fully covered by government grant.
- 4.3 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
Date: January 2021

GRAMPIAN VALUATION JOINT BOARD REVENUE MONITORING STATEMENT
FOR PERIOD 1 APRIL TO 31 DECEMBER 2020

Line No.	2020-21	2020-21	Actual	Variance	Estimated	Estimated	Breakdown of Estimated Variance			
	Total Budget	Budget to Date	31 Dec 2020	31 Dec 2020	Outturn 2020/21	Variance 2020/21	Core Budget Variance 2020/21	NDR Budget Variance 2020/21	Total Variance 2020/21	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Employee Costs										
1	Salaries	2,833	2,125	1,712	413	2,478	355	125	230	355
2	National Insurance	289	217	175	42	247	42	21	21	42
3	Superannuation	544	408	323	85	469	75	31	44	75
4	Additional Pensions	23	17	17	-	23	-	-	-	-
5	Other Employee Costs	3	1	-	1	3	-	-	-	-
6	Training	12	6	1	5	-	12	11	1	12
	Total Employee Costs	3,704	2,774	2,228	546	3,220	484	188	296	484
Property Costs										
7	Accommodation Charges	327	269	253	16	306	21	21	-	21
8	Repairs and Maintenance	3	2	2	-	3	-	-	-	-
9	Energy Costs	9	7	9	(2)	11	(2)	(2)	-	(2)
10	Cleaning	4	3	-	3	4	-	-	-	-
	Total Property Costs	343	281	264	17	324	19	19	-	19
Transport Costs										
11	Staff Travel and Subsistence	74	48	29	19	39	35	31	4	35
	Total Transport Costs	74	48	29	19	39	35	31	4	35
Supplies & Services										
12	Equipment, Furniture & Materials	2	1	3	(2)	4	(2)	(2)	-	(2)
13	Protective Clothing	3	1	4	(3)	3	-	-	-	-
14	Text & Reference Books	10	8	3	5	10	-	-	-	-
15	Printing & Stationery	34	25	7	18	10	24	24	-	24
16	Postages	200	150	156	(6)	273	(73)	(73)	-	(73)
17	Telephones	7	5	2	3	2	5	5	-	5
18	Advertising	7	7	-	7	7	-	-	-	-
19	IT Maintenance & Support	237	178	199	(21)	333	(96)	(117)	21	(96)
20	Electoral Registration Bulk Printing	75	56	16	40	75	-	-	-	-
21	Valuation Appeals	56	56	10	46	83	(27)	(27)	-	(27)
22	Members Allowances	-	-	-	-	4	(4)	(4)	-	(4)
23	Fees, Charges & Subs	3	2	1	1	3	-	-	-	-
24	Specialist Services	34	26	9	17	34	-	-	-	-
25	Other Supplies & Services	2	2	3	(1)	4	(2)	(2)	-	(2)
	Total Supplies & Services	670	517	413	104	845	(175)	(196)	21	(175)
Support Services										
26	Lead Authority Charge	57	-	2	(2)	59	(2)	(2)	-	(2)
	Total Support Services	57	-	2	(2)	59	(2)	(2)	-	(2)
	Gross Expenditure	4,848	3,620	2,936	664	4,487	361	40	321	361
Income										

27 Government Grant	-	-	(65)	65	(386)	386	386	-	386
28 Sales and Other Income	(13)	(7)	(8)	1	(13)	-	-	-	-
29 Interest on Revenue balances	(2)	-	-	-	(2)	-	-	-	-
Total Income	(15)	(7)	(73)	66	(401)	386	386	-	386
39 Net Expenditure	4,833	3,613	2,863	750	4,086	747	426	321	747
31 Requisitions	(4,703)	(3,528)	(3,528)	-	(4,703)	-	-	-	-
32 Approved Use of Reserves	(130)	-	-	-	-	-	-	-	-
33 (Surplus)/Deficit for Year	#####	85	(665)	750	(617)	747	426	321	747

GRAMPIAN VALUATION JOINT BOARD BUDGET
FOR PERIOD 1 APRIL TO 31 DECEMBER 2020

APPENDIX 2

APPENDIX 2

Line No.	2020-21 Total Budget	Core Budget				Scottish Parliament Election Budget				NDR Reform Budget				
		2020-21 Core Budget	Actual 31 Dec 2020	2020-21 Estimated Outturn	2020-21 Estimated Variance	2020-21 SPE Budget	Actual 31 Dec 2020	2020-21 Estimated Outturn	2020-21 Estimated Variance	2020-21 NDR Budget	Actual 31 Dec 2020	2020-21 Estimated Outturn	2020-21 Estimated Variance	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Employee Costs														
1	Salaries	2,833	2,603	1,712	2,301	302	-	-	177	(177)	230	-	-	230
2	National Insurance	289	268	175	234	34	-	-	13	(13)	21	-	-	21
3	Superannuation	544	500	323	442	58	-	-	27	(27)	44	-	-	44
4	Additional Pensions	23	23	17	23	-	-	-	-	-	-	-	-	-
5	Other Employee Costs	3	3	-	3	-	-	-	-	-	-	-	-	-
6	Training	12	11	1	-	11	-	-	-	-	1	-	-	1
	Total Employee Costs	3,704	3,408	2,228	3,003	405	-	-	217	(217)	296	-	-	296
Property Costs														
7	Accommodation Charges	327	327	253	306	21	-	-	-	-	-	-	-	-
8	Repairs and Maintenance	3	3	2	3	-	-	-	-	-	-	-	-	-
9	Energy Costs	9	9	9	11	(2)	-	-	-	-	-	-	-	-
10	Cleaning	4	4	-	4	-	-	-	-	-	-	-	-	-
	Total Property Costs	343	343	264	324	19	-	-	-	-	-	-	-	-
Transport Costs														
11	Staff Travel and Subsistence	74	70	29	39	31	-	-	-	-	4	-	-	4
	Total Transport Costs	74	70	29	39	31	-	-	-	-	4	-	-	4
Supplies & Services														
12	Equipment, Furniture & Materials	2	2	3	4	(2)	-	-	-	-	-	-	-	-
13	Protective Clothing	3	3	4	3	-	-	-	-	-	-	-	-	-
14	Text & Reference Books	10	10	3	10	-	-	-	-	-	-	-	-	-
15	Printing & Stationery	34	34	7	10	24	-	-	-	-	-	-	-	-
16	Postages	200	200	156	200	-	-	-	73	(73)	-	-	-	-
17	Telephones	7	7	2	2	5	-	-	-	-	-	-	-	-
18	Advertising	7	7	-	-	7	-	-	7	(7)	-	-	-	-
19	IT Maintenance & Support	237	182	165	275	(93)	-	-	24	(24)	55	34	34	21
20	Electoral Registration Bulk Printing	75	75	16	75	-	-	-	-	-	-	-	-	-
21	Valuation Appeals	56	56	10	83	(27)	-	-	-	-	-	-	-	-
22	Members Allowances	-	-	-	4	(4)	-	-	-	-	-	-	-	-
23	Fees, Charges & Subs	3	3	1	3	-	-	-	-	-	-	-	-	-
24	Specialist Services	34	25	-	25	-	-	-	-	-	9	9	9	-
25	Other Supplies & Services	2	2	3	4	(2)	-	-	-	-	-	-	-	-
	Total Supplies & Services	670	606	370	698	(92)	-	-	104	(104)	64	43	43	21
Support Services														
26	Lead Authority Charge	57	57	2	59	(2)	-	-	-	-	-	-	-	-
	Total Support Services	57	57	2	59	(2)	-	-	-	-	-	-	-	-
	Gross Expenditure	4,848	4,484	2,893	4,123	361	-	-	321	(321)	364	43	43	321
Income														
27	Government Grant	-	-	(65)	(65)	65	-	-	(321)	321	-	-	-	-
28	Sales and Other Income	(13)	(13)	(8)	(13)	-	-	-	-	-	-	-	-	-
29	Interest on Revenue balances	(2)	(2)	-	(2)	-	-	-	-	-	-	-	-	-
	Total Income	(15)	(15)	(73)	(80)	65	-	-	(321)	321	-	-	-	-
30	Net Expenditure	4,833	4,469	2,820	4,043	426	-	-	-	-	364	43	43	321
31	Requisitions	(4,703)	(4,339)	(3,255)	(4,339)	-	-	-	-	-	(364)	(273)	(364)	-

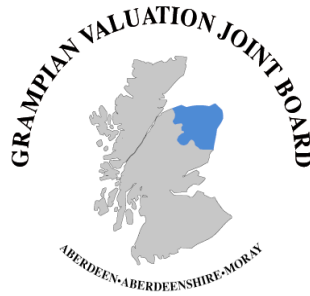
32 Approved Use of Reserves

(130)	(130)	-	-	-
0	0	(435)	(296)	426

-	-	-	-	-
-	-	-	-	-

-	-	-	-	-
-	(230)	(321)	321	

33 (Surplus)/Deficit for Year



REPORT TO: GRAMPIAN VALUATION JOINT BOARD ON 5 FEBRUARY 2021

SUBJECT: REVENUE BUDGET FOR 2021/22 AND FUTURE YEARS

BY: TREASURER TO THE BOARD

1. REASON FOR REPORT

1.1 To consider the three year Revenue Budget from 2021/22 and to agree the requisitions to the three constituent authorities.

2. RECOMMENDATIONS

2.1 It is recommended that the Board approves:

- (i)** Three year Revenue Budget from 2021//22;
- (ii)** Requisitions to the constituent authorities to be set at £4,725,000 as detailed in the table at paragraph 6.3; and
- (iii)** Minimum General Fund balance of 2.5% of estimated annual net expenditure.
- (iv)** The sum of £117,000 to be used from the General Fund to balance the 2021/22 Revenue budget
- (v)** The release of £91,000 from the NDR Reform reserve to cover slippage which will now be incurred in 2021/22.

2.2 It is recommended that the Board notes the:

- (i)** Scenarios where the outturn is unpredictable and consequent financial risk and the operational issues facing the service.
- (ii)** Balance of the NDR Reform reserve currently at £91,000, which is not included in the Revenue budget but may be required to cover slippage from 2019/20.

3. **BACKGROUND**

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

- The pressures that the coronavirus outbreak has had on the operations of the organisation; mainly in recruitment of staff and delays in implementation of NDR reform, and in increased level of valuation appeals;
- The impact that the immediate response to the pandemic will have on the long term operations of the service;
- Level of staff turnover/challenges in recruiting and retaining staff;
- Financial uncertainty in key areas, particularly salaries and accommodation.

3.2 At the Board meeting on 6 November 2020, a report was presented including a draft three year core budget from 2021/22 for discussion. The report included the NDR Reform budget, identified separately in the Appendix, and outlined various scenarios for the pay award, with the mid-point scenario built into the draft budget. Other areas for discussion included salaries and recruitment, accommodation, other costs, and income from grant funding.

3.3 Due to the uncertainty regarding pay awards, and the substantial share employee costs have of the revenue budget, every 1% of pay award has a significant effect on the net expenditure. It is more appropriate that the balance of risk is borne by the constituent authorities than by the Board as they have more resilience to cope with such margins. To illustrate, the figures in the table below show the impact of a 1% pay award (£51,000) as the percentage against the Total Estimated Expenditure (TEE) for each constituent authority, and the GVJB estimated net expenditure in 2020/21. The TEE figures are from Local Government finance circular 12/2020. This highlights the importance of flexibility in requisitions from authorities. Despite this significant elements of risk continue to be borne by the Board and these are highlighted throughout the report. In particular paragraphs 4.4 - 4.6 of this report discuss pay awards in more detail and what is included in the proposed budget.

	Total Estimated Expenditure (TEE) £m	1% pay award 2021/22 £0.051m	% of TEE
Aberdeen City	466.128	0.051	0.01%
Aberdeenshire	582.832	0.051	0.01%
Moray	212.057	0.051	0.02%
GVJB	3.993	0.051	1.28%

4. CURRENT POSITION

Non-Domestic Rates Reform

- 4.1 The Non-Domestic Rates (Scotland) Act 2020 Act received Royal Assent on 11 March 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 is included within the local government settlement, and these have been shown in APPENDIX 1, alongside the core budget, to distinguish between movements in the current core budget.
- 4.3 Any unspent NDR Reform budget goes to the earmarked reserve and is used to cover expenditure in future years. The current balance in the reserve is £91,000. The budget for 2021/22 is the originally planned budget for the year and does not include slippage expected from 2020/21. The release of the £91,000 reserve has been built into the budget for 2021/22 to cover slippage from previous years.

Salaries and Recruitment

- 4.4 Salaries and employers' on-costs make up approximately 76% of the net expenditure budget of the service. The service is reliant on recruiting and retaining professional staff in order to carry out its statutory functions. It is reported in the budget monitoring report to this Board meeting how the Covid-19 pandemic has intensified the staffing pressures, as vacancies lie unfilled for long periods, and recruitment has been brought to a near standstill, although current plans are to return to a full establishment in early 2021, or as near to that as is feasible
- 4.5 Due to the increased level of vacancies this year, and the time it takes to fill posts, the vacancy adjustment for 2021/22 has been increased from 5% to 10%, reducing the core budget by a further £185,000. There is a risk associated with this assumption, as the service aims to get back to a full staffing complement.
- 4.6 Pay awards for 2021/22 and future years have not yet been agreed. The impact of a range of possible awards is noted below. The projected budget includes provision for the mid-point assumption of 2.5% which might have been considered to be the mid-point of the scenarios. However, the recent SJC pay claim received by COSLA casts doubt on that. The pay claim is detailed and complex in what will be an iterative process. As can be seen from the table below a 1% variance in pay award has an impact of approximately £40,000 in salary costs in each successive year. These figures are for core budget posts only, excluding the NDR posts, which are in addition.

Scenario	Impact on 2021/22 budget £000	Impact on 2022/23 budget £000	Impact on 2022/23 budget £000
1% pay award	51	52	52
2% pay award	88	90	92
2.5% pay award	106	109	111
3% pay award	125	129	133
5% pay award	199	209	219

- 4.7 Since the pandemic staff have been working primarily from home, following Scottish Government guidance. As what was a response to an emergency turns into a more settled “new normal,” consideration should be given to whether some form of recompense should be made to employees working from home and incurring additional expenditure such as additional heating during the winter months. This is currently being explored with HR and will be brought back to Board if it progresses.

Accommodation

- 4.8 Prior to the pandemic the Assessor was in discussions with staff from Aberdeenshire Council about a potential re-configuration of Woodhill House, including a reduced footprint for the service. These discussions have recommenced and a draft Heads of Terms for the proposed lease has been received, which would result in a reduced rental charge and associated costs for the service. Even with the restrictions imposed by social distancing requirements, a reduced footprint seems feasible, with additional resilience provided by the lower cost satellite offices in Elgin and Banff. The full year savings, taken by comparing the 2020/21 budget and the proposed budget is shown in the table below.

Woodhill House budgets	Proposed £000	Current £000
Rent	45	125
Service Charge	90	70
Rates	54	73
Total	189	268

- 4.9 The proposed terms would result in a full year budget reduction of £79,000. Although not formalised yet, the proposed budget includes the saving for part of the year, to allow time for decanting to the new office space, and allowing for any part year costs payable to Aberdeenshire Council for the existing offices. Full year savings have been taken from 2022/23.

IT and procurement

- 4.10 As previously reported, the Procurement Action Plan (PAP) that has been drawn up by the Moray Council Procurement team and the Assessor 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, and discussions between the Assessor and Aberdeenshire Council are progressing well but at this juncture the potential for savings in this budget are to be clarified. The service's database software requires to be upgraded and one off software costs of £37,000 will likely fall in April 2021. These have been included in the budget.

Other costs

- 4.11 Postage is a significant cost to the service. The report to the Board in November 2020 stated that the budget would be reviewed for possible savings. Given the hybrid nature of the printing and postage services that are purchased from suppliers, it has been agreed that these budgets lines would be better combined. This will better represent the operations and budget monitoring of the service. The proposed budgets include no additional budget requirement for 2021/22.
- 4.12 Staff travel costs arise from staff travelling to site inspections. Recent changes in working practices to obtaining relevant evidence from sources other than visual inspection – such as building warrants, completion certificates – has led to a reduction in travel costs. The proposed budget shows a reduction of £20,000 relating to this, which also contributes towards Carbon Reduction, at a time when that is a high priority for public bodies.
- 4.13 The service has a minimal budget for furniture and equipment. There is a need to review this as part of the review of support for employees now working at home. It is envisaged that any additional requirement would be covered from savings made elsewhere in the budget. There may also be the requirement to replace furniture in the relocated offices in Woodhill House, which is not currently budgeted for.
- 4.14 There has been a significant increase in valuation appeals following the response to the pandemic. This creates additional workload for staff and also has cost implications. An overspend of £27,000 is forecast for 2020/21 at this stage. No increase is included in the proposed budgets. This is clearly a risk to the Board, but the financial risk is considered to be manageable given the size relative to the Board's total budget.

Income from Grant funding

- 4.16 The Cabinet Office has given the Board a total of £1,327,000 of funding for the implementation of Individual Electoral Registration (IER) during the years from 2014/15 to 2020/21. The Cabinet Office previously indicated that funding would only be made available to 2019/20, and no funding was budgeted for 2020/21. An allocation of £34,000 was later awarded. Once again no allocation has been indicated for future years and so it is prudent to assume a nil level of funding for 2021/22 and beyond.

Reserves

4.17 The budget for 2020/21 included £130,000 funding from general reserves. Due to the impact of the pandemic and to additional grant funding secured, expenditure is forecast to be significantly below budget. Consequently it is not expected that any reserves will be required to balance the spend in 2020/21 and reserves at 31 March 2021 will remain at the maximum approved level of £223,000. At its meeting on 3 March 2020 the Board approved that a minimum general reserve of 2.5% of estimated annual net expenditure would be maintained. The proposed 2021/22 budget shows net core expenditure of £4.2 million, this equates to a minimum general reserve of £106,000. The Board therefore has flexibility to use up to £117,000 to cushion the impact of inflation on its budget for 2021/22. This has been shown in the Appendix. Given the level of uncertainty over pay awards, the quantification of risk summarised in paragraph 4.18 below and the observations on balance of risk referred to in paragraph 3.3 the Board may consider it prudent to reduce the planned use of reserves.

Risks

4.18 Various financial risks have been identified throughout the report and are summarised here for ease of reference. It should be noted that the total risk identified exceeds the maximum general reserve permitted to be held.

Risk	Para ref	Potential impact £000s
Above average vacancy factor	4.5	185
Insufficient allowance for pay award (5%)	4.6	93
Valuation appeals	4.14	27
Total		305

4.19 There are also risks arising from changing service requirements, which can also affect the financial requirements of the service.

5 BUDGET PROPOSALS 2021/22

5.1 The proposed 2021/22 Revenue Budget is shown in Appendix 1. The proposed net expenditure budget is an increase of £22,000 from 2020/21, of which £67,000 is a decrease in the core budget, offset by an increase in NDR Reform budget of £89,000. The total net increase is summarised below, and is separated into core budgets that are controlled by the Board, and the additional budget for the NDR Reform requirements.

Budget movements 2021/22	£000s

Impact on core budget	
Increases	
Staffing budget – pay awards, additional pensions	109
Software - one off costs	37
Other	6
Decreases	
Staffing budget – vacancy management, training, travel	(180)
Property Costs - inc Woodhill House relocation savings	(52)
Funding from reserves reduction	13
Net decrease in core budget	(67)
NDR reform - additional staffing	51
NDR reform – IT costs	38
Total increase in budget from 2020/21 to 2021/22	(22)

6 REQUISITIONS

- 6.1 The table below shows the requisition for each constituent authority, in order to fund the Board’s revenue budget for 2021/22 of £4,725,000.
- 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-2019.
- 6.3 The proposed requisitions of £4,725,000 have increased by £10,000 from the draft requisitions outlined in November, which totalled £4,735,000.

	Population	Requisition %	Proposed Requisition 2021/22 £	Requisition 2020/21 £	Increase on 2020/21 Requisition %
Aberdeen City	228,670	39.04	1,844,640	1,830,878	0.75%
Aberdeenshire	261,210	44.60	2,107,350	2,103,652	0.18%
Moray	95,820	16.36	773,010	768,470	0.59%
Total	585,700	100.00	4,725,000	4,703,000	0.47%

7 CONCLUSION

- 7.1 Preparing the three year Revenue Budget has been a challenging task, trying to balance the increasing demands made upon the service against the financial constraints imposed on the public sector.**
- 7.2 The Assessor has proposed savings and efficiencies where possible, and by looking at staff resources, has increased the vacancy management factor within the core staffing budget. Senior Management will continue to look for efficiencies and savings in the budget.**
- 7.3 The sum of £117,000 is used from the General Fund to balance the 2021/22 Revenue budget and £91,000 is released from the NDR Reform reserve.**
- 7.4 There is potential to use general reserves to cushion the impact of increased budgets, where these cannot be covered by savings. However, this should be balanced against the potential risks to the Board identified in this report.**

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

APPENDIX 1

GRAMPIAN VALUATION JOINT BOARD BUDGET

Line No.	2020-21 Total Budget	2020-21 Estimated Outturn	2021-22 Core Budget	2021-22 NDR Budget	2022-23 Core Budget	2022-23 NDR Budget	2023-24 Core Budget	2023-24 NDR Budget	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
<u>Employee Costs</u>									
1	Salaries	2833	2478	2,566	295	2,650	281	2,736	291
2	National Insurance	289	247	267	25	276	26	285	28
3	Superannuation	544	469	493	55	509	53	526	56
4	Additional Pensions	23	23	24	-	24	-	24	-
5	Other Employee Costs	3	3	1	-	1	-	1	-
6	Training	12	0	10	1	10	1	10	1
	Total Employee Costs	3,704	3,220	3,361	376	3,470	361	3,582	376
<u>Property Costs</u>									
7	Accommodation Charges	327	306	273	-	257	-	258	-
8	Repairs and Maintenance	3	3	3	-	3	-	3	-
9	Energy Costs	9	11	11	-	11	-	11	-
10	Cleaning	4	4	4	-	4	-	4	-
	Total Property Costs	343	324	291	-	275	-	276	-
<u>Transport Costs</u>									
11	Staff Travel and Subsistence	74	39	46	6	46	4	46	4
	Total Transport Costs	74	39	46	6	46	4	46	4
<u>Supplies & Services</u>									
12	Equipment, Furniture & Materials	2	4	2	-	2	-	2	-
13	Protective Clothing	3	3	1	-	1	-	1	-
14	Text & Reference Books	10	10	10	-	10	-	10	-
15	Printing & Stationery	34	10	34	-	34	-	34	-
16	Postages & ER Printing *	275	348	275	-	275	-	275	-
17	Telephones	7	2	7	-	7	-	7	-
18	Advertising	7	7	7	-	7	-	7	-
19	IT Maintenance & Support	237	283	219	143	182	13	182	13
20	Valuation Appeals	56	83	56	-	56	-	56	-
21	Members Allowances	-	4	4	-	5	-	5	-
22	Fees, Charges & Subs	3	3	3	-	3	-	3	-
23	Specialist Services	34	34	25	19	25	9	25	9
24	Conference Fees and	2	-	2	-	2	-	2	-

25	Other Supplies & Services		4	2	-	2	-	2	-
	Total Supplies & Services	670	795	647	162	611	22	611	22
	Support Services								
26	Lead Authority Charge	57	59	59	-	59	-	60	-
	Total Support Services	57	59	59	-	59	-	60	-
	Gross Expenditure	4,848	4,437	4,404	544	4,461	387	4,575	402
	Income								
27	Government Grant and recharges	-	(386)	-	-	-	-	-	-
28	Sales and Other Income	(13)	(13)	(13)	-	(13)	-	(13)	-
29	Interest on Revenue balances	(2)	(2)	(2)	-	(2)	-	(2)	-
	Total Income	(15)	(401)	(15)	-	(15)	-	(15)	-
30	Funded from Reserves	(130)	-	(117)	(91)	-	-	-	-
31	Net Expenditure	4,703	4,036	4,272	453	4,446	387	4,560	402
32	Requisitions	(4,339)	(4,339)	(4,272)	-	(4,446)	-	(4,560)	-
33	NDR Requisitions	(364)	(364)	-	(453)	-	(387)	-	(402)
34	(Surplus)/Deficit for Year	-	(667)	-	-	-	-	-	-

* Postages & ER Printing budgets combined in 2021/22

Grampian Valuation Joint Board

Annual Audit Plan 2020/21



 AUDIT SCOTLAND

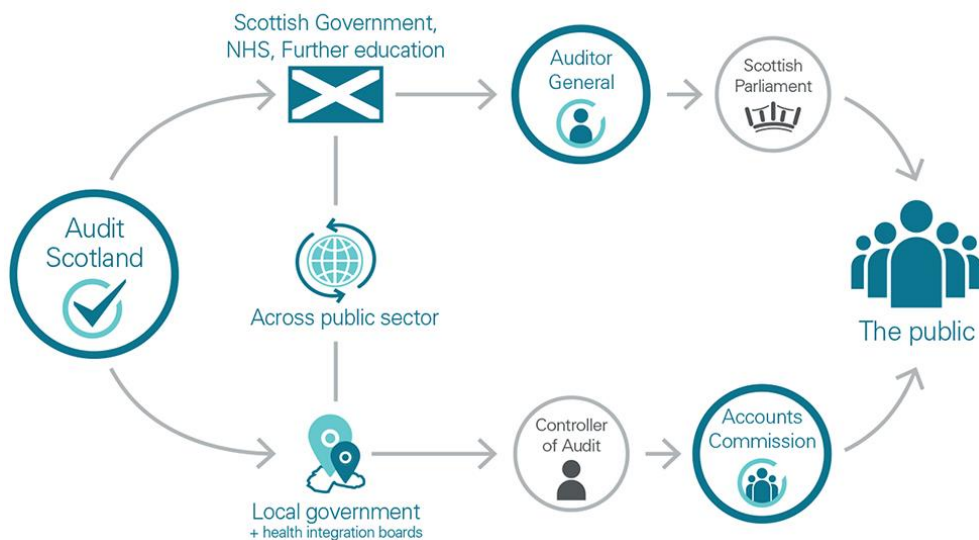
Prepared for by Grampian Valuation Joint Board

05 February 2021

Who we are

The Auditor General, the Accounts Commission and Audit Scotland work together to deliver public audit in Scotland:

- the Auditor General is an independent crown appointment, made on the recommendation of the Scottish Parliament, to audit the Scottish Government, NHS and other bodies and report to Parliament on their financial health and performance
- the Accounts Commission is an independent public body appointed by Scottish ministers to hold local government to account. The Controller of Audit is an independent post established by statute, with powers to report directly to the Commission on the audit of local government
- Audit Scotland is governed by a board, consisting of the Auditor General, the chair of the Accounts Commission, a non-executive board chair, and two non-executive members appointed by the Scottish Commission for Public Audit, a commission of the Scottish Parliament.



About us

Our vision is to be a world-class audit organisation that improves the use of public money.

Through our work for the Auditor General and the Accounts Commission, we provide independent assurance to the people of Scotland that public money is spent properly and provides value. We aim to achieve this by:

- carrying out relevant and timely audits of the way the public sector manages and spends money
- reporting our findings and conclusions in public
- identifying risks, making clear and relevant recommendations.

Contents

Risks and planned work	4
Audit scope and timing	8

Risks and planned work

Introduction

1. This annual audit plan contains an overview of the planned scope and timing of our audit which is carried out in accordance with International Standards on Auditing (ISAs), the [Code of Audit Practice](#), and [guidance on planning the audit](#). This plan sets out the work necessary to allow us to provide an independent auditor's report on the annual accounts and meet the wider scope requirements of public sector audit.

Impact of COVID-19

2. The wider scope of public audit contributes to assessments and conclusions on financial management, financial sustainability, governance and transparency and value for money.

3. The public health crisis caused by the coronavirus disease 2019 (COVID-19) pandemic has had a significant and profound effect on every aspect of Scottish society. Public services have been drastically affected, requiring immediate changes to the way they are provided. The impact on public finances has been unprecedented, which has necessitated both the Scottish and UK governments providing substantial additional funding for public services as well as support for individuals, businesses, and the economy. It is likely that further financial measures will be needed and that the effects will be felt well into the future.

4. In Audit Scotland we continue to manage the impacts of COVID-19 on the audit process. We expect the 2020/21 audit to be more challenging than last year as our current year's resources have been reduced by the extended 2019/20 reporting timescales and the current lockdown restrictions. The well-being of audit teams and the delivery of high-quality audits remain paramount. Our aim is to maintain a pragmatic and flexible approach to enable change at short notice as new issues emerge, or current risks change in significance. Where this impacts on annual audits, an addendum to this annual audit plan may be necessary.

Adding value

5. We aim to add value to the Grampian Valuation Joint Board (the Joint Board) through our external audit work by being constructive and forward looking, by identifying areas for improvement and by recommending and encouraging good practice. In so doing, we intend to help the Joint Board promote improved standards of governance, better management and decision making and more effective use of resources.

Audit risks

6. Based on our discussions with staff, attendance at committee meetings and review of supporting information we have identified the following significant risks for the Joint Board. We have categorised these risks into financial statements risks and wider dimension risks. The key audit risks, which require specific audit testing, are detailed in [Exhibit 1](#).

Exhibit 1

2020/21 significant audit risks

Audit Risk	Source of assurance	Planned audit work
Financial statements risks		
<p>1 Risk of material misstatement due to fraud caused by the management override of controls</p> <p>ISA 240 requires that audit work is planned to consider the risk of fraud, which is presumed to be a significant risk in any audit. This includes consideration of the risk of management override of controls to change the position disclosed in the financial statements.</p>	<p>Owing to the nature of this risk, assurances from management are not applicable in this instance.</p>	<p>Detailed testing of journal entries.</p> <p>Review of accounting estimates.</p> <p>Focused testing of accruals and prepayments.</p> <p>Evaluation of significant transactions that are outside the normal course of business.</p>
<p>2 Estimates and judgements</p> <p>There is a significant degree of subjectivity in the measurement and valuation of the pension liability and non-current asset values included in the annual accounts. This subjectivity represents an increased risk of misstatement in the accounts which is heightened by the impact of the COVID-19 pandemic on property markets.</p>	<p>Use of professional actuaries appointed by the Pension Fund to value pension adjustments required by IAS19.</p> <p>Professionally qualified valuers prepare non-current asset valuations.</p>	<p>Assessment of the scope, independence and competence of the professionals engaged in providing estimates, and the appropriateness of the actuarial assumptions.</p> <p>Focussed testing of IAS19 disclosures and non-current asset valuations.</p> <p>Review of the reports from the valuer and actuary for references to the impact of COVID-19 on property markets and their valuations.</p>
Wider dimension risks		
<p>3 Financial sustainability</p> <p>The Joint Board has yet to approve a medium to longer term financial plan and used £0.13 million (58%) of its general fund reserve to balance its budget for 2020/21. In March 2020, members agreed to set a minimum level to be held in its general fund reserve of 2.5% of annual net expenditure.</p> <p>There is a risk that the Joint Board is unable to agree and implement a sustainable financial plan before it reduces its general fund reserves to the agreed minimum.</p>	<p>Preparation of three year financial plan for 2021 to 2024 and recommendation of three year plan to Board.</p>	<p>Review the three-year financial plan and the 2021/22 budget setting papers.</p> <p>Comment on financial sustainability within our annual audit report.</p>

Source: Audit Scotland

Reporting arrangements

7. Audit reporting is the visible output for the annual audit. All annual audit plans and the outputs as detailed in [Exhibit 2](#), and any other outputs on matters of public interest will be published on our website: www.audit-scotland.gov.uk.

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

9. We will provide an independent auditor's report to Grampian Valuation Joint Board, the Scottish Parliament and the Auditor General for Scotland setting out our opinions on the annual report and accounts. We will also provide the Accountable Officer and Auditor General for Scotland with an annual report on the audit containing observations and recommendations on significant matters which have arisen during the audit.

10. The unique and continuing challenges presented by COVID-19 mean that we are starting the current year's audits later than in previous years and that audits are taking longer to complete. As a result, the timescales set out below are later than in previous years and reflect available audit resources and prioritisation decisions. We will endeavour to meet the timescales set out below but recognise that this may not be possible due to uncertainty resulting from the COVID-19 pandemic.

Exhibit 2

2020/21 audit outputs

Audit Output	Target date	Committee Date
Annual Audit Report	22 October 2021	5 November 2021
Independent Auditor's Report signed	5 November 2021	N/A

Source: Audit Scotland

Audit fee

11. The agreed audit fee for the 2020/21 audit of the Joint Board is £7,610 (2019/20 £7,450). In determining the audit fee, we have taken account of audit risks identified, the planned management assurances in place and the level of reliance we plan to take from the work of internal audit. Our audit approach assumes receipt of the unaudited annual accounts, with a complete working papers package on 18 June 2021.

12. Where our audit cannot proceed as planned through, for example, late receipt of unaudited annual accounts or being unable to take planned reliance from the work of internal audit, a supplementary fee may be levied. An additional fee may also be required in relation to any work or other significant exercises out with our planned audit activity.

Responsibilities

Joint Board and Treasurer

13. Audited bodies have the primary responsibility for ensuring the proper financial stewardship of public funds, compliance with relevant legislation and establishing effective arrangements for governance, propriety and regularity that enable them to successfully deliver their objectives.

14. The audit of the annual accounts does not relieve management or the Joint Board, as those charged with governance, of their responsibilities.

Appointed auditor

15. Our responsibilities as independent auditors are established by the 1973 Act for local government, and the Code of Audit Practice (including supplementary guidance) and guided by the Financial Reporting Council's Ethical Standard.

16. Auditors in the public sector give an independent opinion on the financial statements and other information within the annual accounts. We also review and report on the appropriateness of the disclosures in the governance statement and the financial sustainability of the Joint Board and its services. In doing this, we aim to support improvement and accountability.

17. Membership of our audit team has not changed significantly since last year.

Audit scope and timing

Annual accounts

18. The annual accounts, which include the financial statements, will be the foundation and source for most of the audit work necessary to support our judgements and conclusions. We also consider the wider environment and challenges facing the public sector. Our audit approach includes:

- understanding the Joint Board's business and the associated risks which could impact on the financial statements
- assessing the key systems of internal control, and establishing how weaknesses in these systems could impact on the financial statements
- identifying major transaction streams, balances and areas of estimation and understanding how the Joint Board will include these in the financial statements
- assessing the risks of material misstatement in the financial statements
- determining the nature, timing, and extent of audit procedures necessary to provide us with sufficient audit evidence as to whether the financial statements are free of material misstatement.

19. We will give an opinion on whether the financial statements:

- give a true and fair view, in accordance with applicable law and the Code of Practice on Local Authority Accounting in the United Kingdom 2020/21 (the 2020/21 Code), of the state of affairs of the Joint Board as at 31 March 2020 and of its income and expenditure for the year then ended
- have been properly prepared in accordance with IFRSs, as adopted by the European Union, and interpreted and adapted by the 2020/21 Code
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014 and the Local Government in Scotland Act 2003.



characteristics



responsibilities



principal activities



risks



governance arrangements

Statutory other information in the annual accounts

20. We also review and report on other information published within the annual accounts including the management commentary, annual governance statement and the remuneration report. We give an opinion on whether these have been compiled in accordance with the appropriate regulations and frameworks in our independent auditor's report.

21. In addition, we review the content of the annual report for consistency with the financial statements and with our knowledge. We report any uncorrected material misstatements in statutory other information.

Materiality

22. We apply the concept of materiality in planning and performing the audit. It is used in evaluating the effect of identified misstatements on the audit, and of any uncorrected misstatements, on the financial statements and in forming our opinions in the independent auditor's report.

23. We calculate materiality at different levels as described below. The calculated materiality values for the Joint Board are set out in [Exhibit 3](#).

Exhibit 3 Materiality values



Materiality	Amount
Planning materiality – This is the figure we calculate to assess the overall impact of audit adjustments on the financial statements. It has been set at 2% of gross expenditure for the year ended 31 March 2021 based on the approved revenue budget for 2020/21	£80,000
Performance materiality – This acts as a trigger point. If the aggregate of errors identified during the financial statements audit exceeds performance materiality this would indicate that further audit procedures should be considered. Using our professional judgement, we have calculated performance materiality at 70% of planning materiality.	£56,000
Reporting threshold (i.e., clearly trivial) – We are required to report to those charged with governance on all unadjusted misstatements more than the 'reporting threshold' amount. This has been calculated at 5% of planning materiality.	£4,000

Source: Audit Scotland

Timetable

24. To support the efficient use of resources it is critical that a timetable is agreed with us for the preparation and audit of the annual report and accounts. [Exhibit 4](#) sets out the agreed timetable which takes account of submission requirements and Joint Board meeting dates. We will endeavour to meet the timescales set out below but recognise that this may not be possible due to uncertainty resulting from the COVID-19 pandemic

Exhibit 4 Annual accounts timetable

 Key stage	 Date
Latest submission date of unaudited annual report and accounts with complete working papers package	18 June 2021
Consideration of unaudited annual report and accounts by those charged with governance	18 June 2021
Agreement of audited unsigned annual report and accounts and issue of Letter of Representation and proposed independent auditor's report	22 October 2021
Independent auditor's report signed	5 November 2021

Internal audit

25. Internal audit is provided by Moray Council's internal audit section. As part of our planning process we carried out an assessment of the internal audit function and concluded that, overall, it operates in accordance with the main requirements of the Public Sector Internal Audit Standards (PSIAS). As part of our 2020/21 audit, we will continue to monitor progress made in implementing the action plan resulting from the external quality assessment completed in April 2019.

Using the work of internal audit

26. International Auditing Standards require internal and external auditors to work closely together to make best use of available audit resources. We seek to rely on the work of internal audit wherever possible to avoid duplication. We do not plan to place any formal reliance on the work of internal audit in 2020/21 as we intend to use a substantive approach for the audit of the Joint Board's financial statements. We will consider internal audit's work on the annual governance statement as part of our wider dimension audit responsibilities.

Wider audit dimensions

27. The wider scope of public audit requires auditors to conclude on the appropriateness of the organisation's arrangements for financial management, financial sustainability, governance and transparency, and value for money. The full wider scope audit applies to all bodies unless the auditor judges that it is not appropriate due to the body's size, nature, and audit risks.

28. As in previous years, we plan to apply the small body provisions of the Code of Audit Practice to the Joint Board's 2020/21 audit. This is due to the lack of complexity of the Joint Board's financial transactions. Consequently, our wider scope audit work will focus on the appropriateness of the disclosures in the governance statement and the financial sustainability of the Joint Board and its services. We will also follow up on progress made in implementing the recommendations included in our 2019/20 annual audit report.

Independence and objectivity

29. Auditors appointed by the Accounts Commission or Auditor General must comply with the Code of Audit Practice and relevant supporting guidance. When auditing the financial statements auditors must also comply with professional standards issued by the Financial Reporting Council and those of the professional accountancy bodies. These standards impose stringent rules to ensure the independence and objectivity of auditors. Audit Scotland has robust arrangements in place to ensure compliance with these standards including an annual "fit and proper" declaration for all members of staff. The arrangements are overseen by the Director of Audit Services, who serves as Audit Scotland's Ethics Partner.

30. The engagement lead (i.e. appointed auditor) for the Joint Board is Maggie Bruce, Senior Audit Manager. Auditing and ethical standards require the appointed auditor to communicate any relationships that may affect the independence and objectivity of audit staff. We are not aware of any such relationships pertaining to the audit of the Joint Board.

Quality control

31. International Standard on Quality Control (UK and Ireland) 1 (ISQC1) requires that a system of quality control is established, as part of financial audit procedures, to provide reasonable assurance that professional standards and regulatory and legal requirements are being complied with and that the independent auditor's report or opinion is appropriate in the circumstances.

32. The foundation of our quality framework is our Audit Guide, which incorporates the application of professional auditing, quality and ethical standards and the Code of Audit Practice (and supporting guidance) issued by Audit Scotland and approved by the Auditor General for Scotland. To ensure that we achieve the required quality standards Audit Scotland conducts peer reviews and internal quality reviews. Additionally, the Institute of Chartered Accountants of Scotland (ICAS) have been commissioned to carry out external quality reviews.

33. As part of our commitment to quality and continuous improvement, Audit Scotland will periodically seek your views on the quality of our service provision. We welcome feedback at any time, and this may be directed to the engagement lead.

Grampian Valuation Joint Board

Annual Audit Plan 2020/21

If you require this publication in an alternative format and/or language, please contact us to discuss your needs: 0131 625 1500 or info@audit-scotland.gov.uk

For the latest news, reports and updates, follow us on:



Audit Scotland, 4th Floor, 102 West Port, Edinburgh EH3 9DN
T: 0131 625 1500 E: info@audit-scotland.gov.uk
www.audit-scotland.gov.uk



REPORT TO: GRAMPIAN VALUATION JOINT BOARD ON 5 FEBRUARY 2021

SUBJECT: INTERNAL AUDIT PLAN FOR 2020/21

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 2021.

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 recent acquisition of a combined HR and payroll system, will be a focus of the audit to ensure suitable systems of internal control are maintained.

- 3.4** It is appreciated that the pandemic has had, and will continue to have, significant impacts on the working practices and systems of both the Council and the Assessor's Service. In particular, it is recognised that there will be particular workload pressures for the Service in the lead up to the Scottish Parliamentary elections due to take place in May 2021. As such the timing of the audit will be flexible and responsive to changing circumstances. It should also be noted that, with the pandemic requiring staff to work from home, there is the potential of some limitations to the audit process, although every effort will be made to mitigate any issues arising.
- 3.5** Notwithstanding the impacts outlined above, it is anticipated that the audit work proposed will provide the Assessor and the Treasurer with a 'complete' opinion on the adequacy and effectiveness of the internal control systems and procedures without any need for 'a limitation of scope' in the audit coverage. A 'limitation of scope' arises where Internal Audit is unable to draw on sufficient assurances to issue a 'complete' audit opinion in accordance with the Public Sector Internal Audit Standards. This opinion will inform the assurance statement relative to governance matters the Assessor prepares for inclusion with the Board's annual accounts.
- 3.6** 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.
- 3.7** 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.
- 3.8** The outcomes from the audit will be reported to the next scheduled meeting of the Board on 18th June 2021, or should the audit be delayed an update will be provided to the meeting.

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 of the proposed internal audit coverage which will be undertaken to provide independent assurance on the adequacy and effectiveness of the Service's control environment.**
- 5.3 The Board is also asked to note the possible disruption in the service provided by the Internal Audit Section due to the limitations placed on current and potential future working practices from the impact of the pandemic.**

Author of Report: Dafydd Lewis, Senior Auditor, Moray Council
Background Papers: Internal Audit files
Ref: as/gvjb/050221



REPORT TO: Grampian Valuation Joint Board on 5 February 2021

SUBJECT: Valuation Roll & Council Tax Valuation List

BY: The Assessor & ERO

1. Reason for Report

- 1.1 To provide an operational update on the valuation services provided by the Assessor.
- 1.2 To report on developments in the reform of non-domestic rates (NDR).

2. Recommendation

- 2.1 **It is recommended that the Board note the report.**

3. Background

- 3.1 Maintenance of the valuation roll and council tax valuation list has continued throughout the pandemic albeit subject to the operational restrictions imposed by the requirement to work from home and the limitations on carrying out site visits. .
- 3.2 The Board's Code of Corporate Governance requires annual reporting of operational performance. The performance indicators provided in Appendices 1 and 2 to this report have been agreed between the Scottish Government and the Scottish Assessors Association. Target performance thresholds were last reviewed in 2018/19. The next review is due to take place during 2021/22.
- 3.3 The impact of the pandemic has resulted in changes to the Scottish Government's non-domestic rates reform timetable

4. Current Position

4.1 Valuation Roll

- 4.1.1 Appendix 1 provides performance for running roll updates to the valuation roll during the period from 1 April 2020 to 25 January 2021 and the previous two years. Since September 2020 there has been a 200% increase in the volume of updates that have been made to the valuation roll and whilst the percentage of changes that are made within the 90 day performance threshold remain low due the difficulties in verification of details without the benefit of being able to make site visits, the service is continuing

to maintain the valuation roll through working closely with property occupiers, rating surveyors and other bodies such as local authority planning and building control teams. Commercial activity however remains limited and this will be reflected in the year-end figures.

- 4.1.2 Revaluation 2017 appeal resolution has slowed during the last year as the restrictions impact on both the Valuation Appeal Committee hearing schedules and the capacity of both the appellants' and the Assessor's representatives to resolve the more technically challenging appeals that generally prevail at this stage in the revaluation cycle. In the last three months approximately 150 Revaluation 2017 and 500 running roll appeals have been resolved.
- 4.1.3 The challenges presented by the pandemic and their impact on the courts and tribunals of Scotland has been recognised by the Scottish Government with the deadline for resolution of Revaluation and running roll appeals extended by 12 months to 31 December 2021. Legislation to postpone the next general revaluation of non-domestic subjects from 1 April 2022 by 12 months to 1 April 2023 was approved by Parliament on 2 December 2020. This postponement did however include bringing forward the 12 month tone period which was one of the reforms that had been scheduled for implementation with the 2025 Revaluation. Normally there is a 24 month time period between the tone date for values and the revaluation coming into effect. This tone period was scheduled to be reduced to 12 months for the 2025 revaluation. This change has now been brought forward by 2 years to the 2023 Revaluation.
- 4.1.4 As at 31 December there are 1,222 Revaluation 2017 appeals and 10,562 running roll appeals that remain outstanding. It is difficult to project future appeal disposal rates with the prevailing pandemic-related uncertainty over the survey of properties and the operational considerations of valuation appeal committee hearings. The service is however working with the independent Valuation Appeal Panel that makes up the committees and also ratepayer representatives in order to seek to maximise appeal resolution rates.
- 4.1.5 As part of the NDR reforms, Assessors' wider powers to request information and impose civil penalties on parties that do not respond have come into force and Assessors have launched a new online facility for parties to provide rental information.

4.2 Council Tax Valuation List

- 4.2.1 Appendix 2 provides performance for updates to the council tax valuation list. The data shows a significant improvement on the position that was reported in November with the volume of new dwellings being added to the valuation list increasing by 150% since 6 October.2020. The percentage of updates that we achieve with the 90 day initial performance threshold remains below target for a normal year but again reflects the challenging operational environment that currently prevails.

5. Conclusion

- 5.1 Maintenance activity on the valuation roll and council tax valuation list has increased significantly.
- 5.2 Running roll appeal volumes remain a concern however steps are being taken to seek to address this issue.
- 5.3 The new revaluation framework is gradually taking shape as the revised timetable is set down in law and the new statutory powers for information gathering, along with online developments come on stream.

Author of Report: Ian H Milton

ITEM:

PAGE:

Appendix 1

Valuation Roll Performance Indicators as at 25 January 2021

	Time period	2020/2021 <i>(part year)</i>	2019/2020	2018/2019
Amendments within time periods	0 - 3 Months	180	1176	1579
The number of amendments made to the valuation roll during the year as a result of material change of circumstances and new subjects.	%	36.8%	59.3%	59.2%
	<i>Threshold %</i>	70.0%	70.0%	70.0%
	3 - 6 Months	141	358	481
	%	28.8%	18.0%	18.0%
The time period is the period between the effective date of the amendment and the date the corresponding Valuation Notice is issued.	<i>Threshold %</i>	15.0%	15.0%	15.0%
	Over 6 Months	168	450	609
	%	34.4%	22.7%	22.8%
	<i>Threshold %</i>	15.0%	15.0%	15.0%
Number of amendments		489	1,984	2,668
Total number of entries	At 1 April	29,950	29,714	29,305
Total Rateable Value	At 1 April	£1,019.48M	£1,020.16M	£1,005.58M

ITEM:

PAGE:

Appendix 2

Council Tax Valuation List Performance Indicators as at 25 January 2021

	Time Period	2020/2021 (part year)	2019/2020	2018/2019
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	1049	1,612	3,303
	%	70.8%	92.2%	93.7%
	Threshold %	94.0%	94.0%	94.0%
	3 - 6 Months	357	100	161
	%	24.1%	5.7%	4.6%
	Threshold %	3.0%	3.0%	3.0%
	Over 6 Months	76	64	60
	%	5.1%	2.1%	1.7%
	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.		1,482	1,749	3,524
Total Number of Entries The actual number of properties shown in the Valuation List as at 1 April annually.		295,690	292,839	290,004
Adjusted to Band "D" Equivalent	Original ratios	293,546	290,432	287,223
	2017 ratios	308,992	305,654	302,213



REPORT TO: Grampian Valuation Joint Board on 5 February 2021

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 During the period November 2020 to January 2021 the 2020 canvass was concluded revised registers published, legislation relevant to the Scottish Parliamentary election passed, the postal voter signature refresh has been launched and contingency measures implementation has progressed relative to the Parliamentary election scheduled for 6 May.

4.0 Electoral registration update

4.1. 2020 Canvass

4.1.1 The 2020 canvass was the first canvass that used data to determine the appropriate approach to be taken on a household by household basis. This has been a most welcome and long-awaited development in the delivery of the annual canvass.

4.1.2 By the conclusion of the canvass on 31 November 2020 the service had issued 328,224 canvass communication letters to 286,999 residential addresses in the Grampian area. This compares to 475,153 canvass forms and reminders issued during the 2018 household canvass.

4.1.3 By-elections in Aberdeen and Aberdeenshire were serviced during the canvass period and the Electoral Commission report on the Autumn 2020 by-elections concluded that the administration of elections during a pandemic required additional resources in terms of time and costs. It also identified the potential for an increase in demand for postal voting and also a potential increase in emergency proxy applications due to isolation requirements.¹

4.2 Revised registers published 1 December 2020

4.2.1 During the period from 1 February 2020 to 31 November 2020 48,848 additions and deletions were made to the registers and 21,017 initial invitations to register were issued along with 24,142 first and second reminders. The table below provides summary details for the last three revised registers for local government and Scottish Parliament elections.

Revised registers	1 December 2018	1 February 2020	1 December 2020
Number of electors	432,135	445,690	448,331
Number of postal voters	87,422	91,070	88,494

4.3 The Scottish Parliament (Elections etc.) (Miscellaneous Amendments) Order 2020

4.3.1 This order updates the 2015 Scottish Parliament elections conduct rules and widens the criteria for applications to be made on polling day or up to 6 days beforehand for emergency proxy voting. The new criteria permit applications to be made where an elector suffers a disability before the normal proxy application deadline of 5pm on the sixth day before the poll but could not have reasonably made an application to vote by proxy before that deadline passed. The order also extends the emergency proxy provisions to those electors required to self-isolate following Scottish Government or medical advice. A similar provision was implemented in relation to the by-elections that took place in autumn 2020.

¹<https://www.electoralcommission.org.uk/who-we-are-and-what-we-do/our-views-and-research/our-research/conducting-elections-under-coronavirus-restrictions>

4.4 Scottish General Election (Coronavirus) Bill

4.4.1 This Bill was passed in Holyrood on 23 December 2020 and will come into force the day after Royal Assent is granted, which is expected to be by the first week of February.

4.4.2 The Bill will:

- bring forward the deadline for postal vote applications from 19 April to 6 April to give more time for EROs to process an anticipated high level of requests to vote by post;
- make “dissolution” (the time before the election when MSPs no longer hold office) last 1 day, allowing the Parliament to make decisions if the election needs to be postponed;
- give the Scottish Ministers power to hold an all-postal election and to hold polling over multiple days, if appropriate;
- allow flexible timing for the first meeting of the new Parliament and the election of a new Presiding Officer and First Minister;
- give a reserve power to the current Presiding Officer to postpone the 2021 election by up to 6 months in certain circumstances.

4.5 Postal voter signature refresh

4.5.1 Postal voters are required to provide a refresh to their signature every 5 years. The procedure involves the service sending a signature refresh letter and reply-paid envelope to all postal voters whose signature is due to be refreshed. 21,645 letters were issued to postal voters that required to refresh their signatures on 11 January 2021. Reminders are due to be issued at the start of February and where an elector fails to respond we are obliged to cancel their arrangements to vote by post and provide them with a cancellation notice and fresh application form should they wish to re-apply to vote by post. Cancellation notices are scheduled to be issued on 22 February 2021.

4.6 Contingency measures for the Scottish Parliamentary election – 6 May 2021

4.6.1 Research carried out by the Electoral Commission during November² was used to inform the Convenor to Scotland’s Electoral Management Board’s directions that were issued to Electoral Registration Officers and Returning Officers on 18 December 2020³.

4.6.2 Contingency planning by EROs across Scotland includes the issue of a household notification letter to all households during the first week of February indicating who is registered at their address and whether each elector has a postal vote or not. This ‘write-out’ will also be supported by a jointly funded national campaign on television and seeks to encourage early engagement by electors to ensure that their registration details are up to date and that any applications to vote by post are made as early as possible.

² <https://www.electoralcommission.org.uk/who-we-are-and-what-we-do/our-views-and-research/our-research/public-attitudes-towards-voting-context-covid-19/public-attitudes-towards-voting-scotland-context-covid-19>

4.6.3 Modelling also indicated that additional temporary mail handling and processing capacity would be required with the corresponding technology where home working is now required. Recruitment and secondment arrangements are currently being made with a view to increase processing capacity by up to 24 full time equivalents during the months of March and April.

4.6.4 Funding for these contingency arrangements is being provided by the Scottish Government.

5.0 Conclusion

5.1 Despite the ongoing difficulties of maintaining operations during the pandemic, the service has met all operational requirements and is currently addressing the immense challenges presented by a major election being held during the pandemic.

Author of Report: Ian H Milton
Background Papers:

³ <https://www.emb.scot/downloads/file/482/sp2021-directions>



REPORT TO: Grampian Valuation Joint Board on 5 February 2021

SUBJECT: Governance

BY: The Assessor & ERO

1. Reason for Report

1.1 To update on policy reviews with particular reference to the complaints handling procedure.

2. Recommendation

2.1 **The Board consider and approve the revised policy review schedule and the revised complaints handling procedure.**

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.

3.2 The impact of the pandemic on the business as usual activities of the Assessor & ERO and the supporting services that the Assessor relies upon have been significant with considerable resources diverted into pandemic response activities.

3.3 The Scottish Public Services Ombudsman has revised the local authority model complaints handling procedure that all local authorities are obliged to adopt.

4. Review outcomes

4.1 The review schedule provided on 5 February 2020 has been revised to reflect the impact on resource availability during the current pandemic. The revised schedule is provided in Appendix 1.

- 4.2 The current complaints handling procedure was implemented in 2016 and followed the SPSO model complaints handling scheme that applied at that time. It is scheduled for review during 2021.
- 4.3 The SPSO updated and published a revised and expanded version of the local authority complaints handling procedure in January 2020. Local authorities are required to update their complaint handling procedures to align with the new SPSO version by 1 April 2021.
- 4.4 The proposed revised procedure and supporting guidance that follows the SPSO advice is provided in Appendices 2, 3 4, and 5.

5.0 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 due to the pandemic.
- 5.2 The outcome of the review of the Complaints Handling Procedure is provided for consideration.

Author of Report: Ian H Milton

HR policy governance document review schedule

Item 10.

HR Policy	Date	07/02/2020 review schedule	05/02/2020 review schedule
Confidential Reporting	2008	2020	2021
Eye Sight Testing	2003	2020	2021
Grievance Procedure	2008	2020	2021
Long Service Award and Certification	2009	2020	2021
Relocation Scheme	2010	2020	2021
Special Leave	2009	2020	2021
Staff Review & Development Scheme	2009	2020	2021
Adoption Leave	2009	2021	2022
Alcohol and Drug Use affecting work	2009	2021	2022
Career Grade Scheme Overview	2007	2021	2022
Harassment	2009	2021	2022
Health and Safety Management	2009	2021	2022
Time off for Trade Union Duties	2013	2021	2022
Trade Union Officer Group Consultation	2009	2021	2022
Disciplinary	2008	2022	2023
Employee Consultation F/work	2009	2022	2023

HR policy governance document review schedule

HR Policy	Date	07/02/2020 review schedule	05/02/2020 review schedule
Protocol for Consultation	2009	2022	2023
Records Retention, control & management	2016	2022	2023
Maternity leave, pay & benefits	2009	2023	2024
Parental Leave	2009	2023	2024
Parental, maternity support leave & pay	2009	2023	2024
Code of Conduct	2019	2024	2025
Computer Use (various)	2019	2024	2025
Health and Work	2019	2024	2025
Recruitment & Selection:	2019	2024	2025
Smoking	2019	2024	2025

HR policy governance document review schedule

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	Delayed to 2021
Records Management Plan	2018	2yr	Delayed to 2021
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	2023
Standing Orders	2020	3yr	2023



Grampian Assessor & Electoral Registration Officer Complaints Handling Procedure (CHP)

<i>Version</i>	<i>Description</i>	<i>Date</i>
1	CHP approved by Grampian Valuation Joint Board	26 August 2016
2	Updated CHP for approval of Grampian Valuation Joint Board	January 2021

Contents

What is a complaint?	5
What can I complain about?	5
What can't I complain about?	5
Who can complain?	6
How do I complain?	6
Our contact details	7
How long do I have to make a complaint?	7
Stage 1: Frontline response	7
Stage 2: Investigation	8
What if I'm still dissatisfied?	8
Getting help to make your complaint	9
Our contact details	10

1. Introduction

The Grampian Assessor & Electoral Registration Officer (ERO) is an independent public official responsible for valuing non-domestic properties for rating, allocating dwellings to council tax bands and maintaining the Electoral Register.

The Assessor & ERO is appointed and funded by the Grampian Valuation Joint Board. The Board is a public body that exists to provide the local taxation assessment service to the three councils within the Grampian area (Aberdeen City, Aberdeenshire and Moray). By agreement with these councils, the Board is also responsible for the appointment and funding of the Electoral Registration Officer.

The Assessor & ERO has a small workforce distributed between offices in Aberdeen, Banff & Elgin. The Board and the Assessor & ERO are committed to providing a first class, effective and efficient service to the citizens of the North East of Scotland and appreciate that we can improve our services by considering feedback, both positive and negative from our service users.

This complaints handling procedure (CHP) reflects our commitment to valuing complaints. It seeks to resolve customer dissatisfaction as close as possible to the point of service delivery and to conduct thorough, impartial and fair investigations of customer complaints so that, where appropriate, we can make evidence-based decisions on the facts of the case.

The procedure has been developed by the Scottish Public Services Ombudsman (SPSO) which promotes a standard approach to handling complaints across the public sector.

2. Grampian Assessor & ERO

The Grampian Assessor and Electoral Registration Officer is an independent statutory official appointed by the Grampian Valuation Joint Board to value non-domestic properties for rating purposes, allocate dwellings to council tax bands and provide an electoral registration service for the Aberdeen, Aberdeenshire and Moray council areas. These councils lie in the North East of Scotland and their collective area is known as Grampian. The local councils collect non-domestic rates and council tax and their Returning Officers are usually responsible for conducting any elections.

3. The Grampian Valuation Joint Board

The Grampian Valuation Joint Board is the statutory valuation authority established by the Valuation Joint Boards (Scotland) Order 1995. The Board comprises 15 members; Aberdeen City Council appoints six Members, Aberdeenshire Council appoints six Members and The Moray Council appoints three Members. The three councils fund the Board on a pro-rata basis.

The role of the valuation authority is to appoint the Assessor and deposes as necessary for the purposes of the Valuation Acts. The Assessor and any deposes must be chartered surveyors and the Valuation Acts place the duty to assess properties on the Assessor rather than the Board thus ensuring that the assessments are arrived at in an independent manner. Through local arrangements, the Board appointed the Assessor as Electoral Registration Officer to the three councils.

How to use this Complaints Handling Procedure

This document explains to staff how to handle complaints. Our complaints form provides information for customers on the complaints procedure.

When using this document, please also refer to the 'SPSO Statement of Complaints Handling Principles' and best practice guidance on complaints handling from the Complaints Standards Authority at the SPSO.

<http://www.valuingcomplaints.org.uk>

We value complaints and use information from them to help us improve our services.

1. If something goes wrong or you are dissatisfied with our services, please tell us. This leaflet describes our complaints procedure and how to make a complaint. It also tells you about how we will handle your complaint and what you can expect from us.

What is a complaint?

2. We regard a complaint as any expression of dissatisfaction about our action or lack of action, or about the standard of service provided by us or on our behalf.

What can I complain about?

3. You can complain about things like:
 - failure or refusal to provide a service
 - inadequate quality or standard of service, or an unreasonable delay in providing a service
 - dissatisfaction with one of our policies or its impact on the individual
 - failure to properly apply law, procedure or guidance when delivering services
 - failure to follow the appropriate administrative process
 - conduct, treatment by or attitude of a member of staff or contractor (**except** where there are arrangements in place for the contractor to handle the complaint themselves); or
 - disagreement with a decision, (**except** where there is a statutory procedure for challenging that decision, or an established appeals process followed throughout the sector).
4. Your complaint may involve more than one of our services or be about someone working on our behalf.

What can't I complain about?

5. There are some things we can't deal with through our complaints handling procedure. These include:
 - a routine first-time request for a service
 - a first-time report of a fault such as an error on our website
 - a request for compensation only
 - issues that are in court or have already been heard by a court or a tribunal (if you decide to take legal action, you should let us know as the complaint cannot then be considered under this process)
 - disagreement where a statutory procedure for challenging a decision (such as for freedom of information and subject access requests), or an established

- appeals process followed throughout the sector – such as council tax or non-domestic rating and the electoral register
- a disagreement where a statutory right of appeal, complaint or challenge exists – such as a disagreement, challenge or objection concerning an information notice or its related civil penalty, the valuation roll, the valuation list or the electoral register and its associated absent voter and overseas elector lists.
 - a request for information under the Data Protection or Freedom of Information (Scotland) Acts
 - a grievance by a staff member or a grievance relating to employment or staff recruitment
 - a concern raised internally by a member of staff (which was not about a service they received, such as a whistleblowing concern)
 - an attempt to reopen a previously concluded complaint or to have a complaint reconsidered where we have already given our final decision
 - abuse or unsubstantiated allegations about our organisation or staff where such actions would be covered by our Unacceptable Actions policy; or
 - a concern about the actions or service of a different organisation, where we have no involvement in the issue (**except** where the other organisation is delivering services on our behalf).
6. If other procedures or rights of appeal can help you resolve your concerns, we will give information and advice to help you.

Who can complain?

7. Anyone who receives, requests or is directly affected by our services can make a complaint to us. This includes the representative of someone who is dissatisfied with our service (for example, a relative, friend, advocate or adviser). If you are making a complaint on someone else's behalf, you will normally need their written consent. Please also read the section on **Getting help to make your complaint** below.

How do I complain?

8. You can complain
1. By visiting one of our offices when they are open
 2. by phone (01224 068400),
 3. by writing to Grampian Assessor & ERO, Woodhill House, Westburn Road, Aberdeen, AB16 5GE
 4. by sending an email to assessor@grampian-vjb.gov.uk
9. It is easier for us to address complaints if you make them quickly.
10. When complaining, please tell us:

- your full name and contact details
- as much as you can about the complaint
- what has gone wrong; and
- what outcome you are seeking.

Our contact details

Correspondence to Grampian Assessor & ERO, Woodhill House, Westburn Road, Aberdeen, AB16 5GE

Phone 01224 068400

Email assessor@grampian-vjb.gov.uk

Web www.grampian-vjb.gov.uk

You can visit us at our offices at Woodhill House in Aberdeen, Mitchell Burnett House, Colleonard Raod, Banff or 234 High Street, Elgin. You should telephone or email in advance to make an appointment so that we can ensure that someone is available.

How long do I have to make a complaint?

11. Normally, you must make your complaint within six months of:

- the event you want to complain about; or
- finding out that you have a reason to complain.

12. In exceptional circumstances, we may be able to accept a complaint after the time limit. If you feel that the time limit should not apply to your complaint, please tell us why.

What happens when I have complained?

13. We will always tell you who is dealing with your complaint. Our complaints procedure has two stages.

Stage 1: Frontline response

14. We aim to respond to complaints quickly (where possible, when you first tell us about the issue). This could mean an on-the-spot apology and explanation if something has clearly gone wrong, or immediate action to resolve the problem.

15. We will give you our decision at Stage 1 in five working days or less, unless there are exceptional circumstances.

16. If you are not satisfied with the response we give at this stage, we will tell you what you can do next. If you choose to, you can take your complaint to Stage 2. You must normally ask us to consider your complaint at Stage 2 either:

- within six months of the event you want to complain about or finding out that you have a reason to complain; or
- within two months of receiving your Stage 1 response (if this is later).

17. In exceptional circumstances, we may be able to accept a Stage 2 complaint after the time limit. If you feel that the time limit should not apply to your complaint, please tell us why.

Stage 2: Investigation

18. Stage 2 deals with two types of complaint: those that have not been resolved at Stage 1 and those that clearly require investigation, and so are handled directly at this stage. If you do not wish your complaint to be handled at Stage 1, you can ask us to handle it at Stage 2 instead.

19. When using Stage 2:

- we will acknowledge receipt of your complaint within three working days
- we will confirm our understanding of the complaint we will investigate and what outcome you are looking for
- we will try to resolve your complaint where we can (in some cases we may suggest using an alternative complaint resolution approach, such as mediation); and
- where we cannot resolve your complaint, we will give you a full response as soon as possible, normally within 20 working days.

20. If our investigation will take longer than 20 working days, we will tell you. We will tell you our revised time limits and keep you updated on progress.

What if I'm still dissatisfied?

21. After we have given you our final decision, if you are still dissatisfied with our decision or the way we dealt with your complaint, you can ask the Scottish Public Services Ombudsman (SPSO) to look at it.

The SPSO are an independent organisation that investigates complaints. They are not an advocacy or support service (but there are other organisations who can help you with advocacy or support).

You can ask the SPSO to look at your complaint if:

- you have gone all the way through our complaints handling procedure

- it is less than 12 months after you became aware of the matter you want to complain about; and
- the matter has not been (and is not being) considered in court.

The SPSO will ask you to complete a complaint form and provide a copy of our final response to your complaint. You can do this online at www.spsso.org.uk/complain/form or call them on Freephone 0800 377 7330.

You may wish to get independent support or advocacy to help you progress your complaint. See the section on **Getting help to make your complaint** below.

The SPSO's contact details are:

SPSO
Bridgeside House
99 McDonald Road
Edinburgh
EH7 4NS
(if you would like to visit in person, you must make an appointment first)

Their freepost address is:

FREEPOST SPSO

Freephone: 0800 377 7330
Online contact www.spsso.org.uk/contact-us
Website: www.spsso.org.uk

22. There are some complaints that have an alternative route for independent review. We will tell you how to seek independent review when we give you our final response on your complaint.

Getting help to make your complaint

23. We understand that you may be unable or reluctant to make a complaint yourself. We accept complaints from the representative of a person who is dissatisfied with our service. We can take complaints from a friend, relative, or an advocate, if you have given them your consent to complain for you.
24. You can find out about advocates in your area by contacting the Scottish Independent Advocacy Alliance:

Scottish Independent Advocacy Alliance

Tel: 0131 510 9410 Website: <http://www.siaa.org.uk>

25. You can find out about advisers in your area through Citizens Advice Scotland:

Citizens Advice Scotland

Website: <http://www.cas.org.uk> or check your phone book for your local citizens advice bureau.

26. We are committed to making our service easy to use for all members of the community. In line with our statutory equalities duties, we will always ensure that reasonable adjustments are made to help you access and use our services. If you have trouble putting your complaint in writing, or want this information in another language or format, such as large font, or Braille, please tell us.

Our contact details

27. Please contact us by the following means:

Correspondence to Grampian Assessor & ERO, Woodhill House, Westburn Road, Aberdeen, AB16 5GE

Phone 01224 068400

Email assessor@grampian-vjb.gov.uk

Web www.grampian-vjb.gov.uk

You can visit us at our offices at Woodhill House in Aberdeen, Mitchell Burnett House, Colleonard Road, Banff or 234 High Street, Elgin. You should telephone or email in advance to make an appointment so that we can ensure that someone is available.

We can also give you this leaflet in other languages and formats (such as large print, audio and Braille).

Quick guide to our complaints procedure

Complaints procedure

You can make your complaint in person, by phone, by email or in writing.

We have a **two-stage complaints procedure**. We will always try to deal with your complaint quickly. But if it is clear that the matter will need investigation, we will tell you and keep you updated on our progress..

Stage 1: Frontline response

We will always try to respond to your complaint quickly, within **five working days** if we can.

If you are dissatisfied with our response, you can ask us to consider your complaint at stage 2.

Stage 2: Investigation

We will look at your complaint at this stage if you are dissatisfied with our response at stage 1. We also look at some complaints immediately at this stage, if it is clear that they need investigation.

We will acknowledge your complaint within **three working days**.

We will confirm the points of complaint to be investigated and what you want to achieve.

We will investigate the complaint and give you our decision as soon as possible. This will be after no more than **20 working days** *unless* there is clearly a good reason for needing more time.

Scottish Public Services Ombudsman

If, after receiving our final decision on your complaint, you remain dissatisfied with our decision or the way we have handled your complaint, you can ask the SPSO to consider it.

There are some complaints that have an alternative route for independent review. We will tell you how to seek independent review when we give you our final response on your complaint.

We will tell you how to do this when we send you our final decision.



The SPSO Local Authority Model Complaints Handling Procedure as adapted for Grampian Assessor & ERO

Part 1: Introduction and overview

<i>Version</i>	<i>Description</i>	<i>Date</i>
1	Local Authority MCHP published on SPSO website	March 2012
2	Combined and revised version published on SPSO website	January 2020
3	Adapted and approved by Grampian Valuation Joint Board	

Contents	Page
Foreword	3
Structure of the Complaints Handling Procedure.....	4
Overview of the CHP.....	5
Expected behaviours.....	6
Maintaining confidentiality and data protection	7

Foreword

Our Complaints Handling Procedure reflects the organisation's commitment to valuing complaints. It seeks to resolve customer dissatisfaction as close as possible to the point of service delivery and to conduct thorough, impartial and fair investigations of customer complaints so that, where appropriate, we can make evidence-based decisions on the facts of the case.

The local authority procedure was first developed by local government complaints handling experts, working closely with the Scottish Public Services Ombudsman (SPSO).

All staff across the organisation must cover this procedure as part of their induction and must be given refresher training as required, to ensure they are confident in identifying complaints, empowered to resolve simple complaints on the spot, and familiar with how to apply this procedure (including recording complaints).

Complaints give us valuable information we can use to improve service provision and customer satisfaction. Our Complaints Handling Procedure will enable us to address a customer's dissatisfaction and may help us prevent the same problem from happening again. For our staff, complaints provide a first-hand account of the customers' views and experience, and can highlight problems we may otherwise miss. Handled well, complaints can give our customers a form of redress when things go wrong, and can also help us continuously improve our services.

Handling complaints early creates better customer relations. Handling complaints close to the point of service delivery means we can deal with them locally and quickly, so they are less likely to escalate to the next stage of the procedure. Complaints that we do not handle swiftly can greatly add to our workload and are more costly to administer.

The Complaints Handling Procedure will help us provide better services, improve relationships with our customers and enhance public perception of the organisation. It will help us keep the user at the heart of the process, while enabling us to better understand how to improve our services by learning from complaints.

Structure of the Complaints Handling Procedure

This Complaints Handling Procedure (CHP) explains to staff how to handle complaints.

The CHP consists of:

- Part 1 - Overview and structure
- Part 2 - When to use the procedure - Guidance on identifying what is and what is not a complaint, handling complex or unusual complaint circumstances, the interaction of complaints and other processes, and what to do if the CHP does not apply
- Part 3 - The complaints handling process - Guidance on handling a complaint through stages 1 and 2, and dealing with post-closure contact
- Part 4 - Governance of the procedure – Staff roles and responsibilities and guidance on recording, reporting, publicising and learning from complaints
- Part 5 - The customer-facing CHP - Information for customers on how we handle complaints

When using the CHP, please also refer to the 'SPSO Statement of Complaints Handling Principles' and good practice guidance on complaints handling from the SPSO. www.spsso.org.uk

Overview of the CHP

1. Anyone can make a complaint, either verbally or in writing, including face-to-face, by phone, letter or email.
2. We will try to resolve complaints to the satisfaction of the customer wherever this is possible. Where this isn't possible, we will give the customer a clear response to each of their points of complaint. We will always try to respond as quickly as we can (and on the spot where possible).
3. Our complaints procedure has two stages. We expect the majority of complaints will be handled at stage 1. If the customer remains dissatisfied after stage 1, they can request that we look at it again, at stage 2. If the complaint is complex enough to require an investigation, we will put the complaint into stage 2 straight away and skip stage 1.

Stage 1 Frontline response	Stage 2 Investigation	Independent external review (SPSO or other)
<p>For issues that are straightforward and simple, requiring little or no investigation</p> <p>'On-the-spot' apology, explanation, or other action to put the matter right</p> <p>Complaint resolved or a response provided in five working days or less (unless there are exceptional circumstances)</p> <p>Complaints addressed by any member of staff, or alternatively referred to the appropriate point for frontline response</p> <p>Response normally face-to-face or by telephone (though sometimes we will need to put the decision in writing)</p> <p>We will tell the customer how to escalate their complaint to stage 2</p>	<p>Where the customer is not satisfied with the frontline response, or refuses to engage at the frontline, or where the complaint is complex, serious or 'high-risk'</p> <p>Complaint acknowledged within three working days</p> <p>We will contact the customer to clarify the points of complaint and outcome sought (where these are already clear, we will confirm them in the acknowledgement)</p> <p>Complaint resolved or a definitive response provided within 20 working days following a thorough investigation of the points raised</p>	<p>Where the customer is not satisfied with the stage 2 response from the service provider</p> <p>The SPSO will assess whether there is evidence of service failure or maladministration not identified by the service provider</p> <p>In relation to social work decisions the SPSO can also look at professional decisions</p> <p>Some complaints may also have an alternative route for independent external review</p>

4. For detailed guidance on the process, see **Part 3: The complaints handling process**.

Expected behaviours

- 1 We expect all staff to comply with our code of conduct and behave in a professional manner and treat customers with courtesy, respect and dignity. We also ask customers bringing a complaint to treat our staff with respect. We ask customers to engage actively with the complaint handling process by:
 - telling us their key issues of concern and organising any supporting information they want to give us (we understand that some people will require support to do this);
 - working with us to agree the key points of complaint when an investigation is required; and
 - responding to reasonable requests for information.
- 2 We have our Unacceptable Actions policy in place for when these standards are not met.
- 3 We recognise that people may act out of character in times of trouble or distress. Sometimes a health condition or a disability can affect how a person expresses themselves. The circumstances leading to a complaint may also result in the customer acting in an unacceptable way.
- 4 Customers who have a history of challenging or inappropriate actions, or have difficulty expressing themselves, may still have a legitimate grievance, and we will treat all complaints seriously. However, we also recognise that the actions of some customers may result in unreasonable demands on time and resources or unacceptable behaviour towards our staff. We will, therefore, apply our policies and procedures to protect staff from unacceptable actions such as unreasonable persistence, threats or offensive behaviour from customers. Where we decide to restrict access to a customer under the terms of our Unacceptable Actions policy, we have a procedure in place to communicate that decision, notify the customer of their right of appeal, and review any decision to restrict contact with us.
- 5 If we decide to restrict a customer's contact, we will be careful to follow the process set out in our policy and to minimise any restrictions on the customer's access to the complaints process. We will normally continue investigating a complaint even where contact restrictions are in place (for example, limiting communication to letter or to a named staff member). In some cases, it may be possible to continue investigating the complaint without contact from the customer. Our policy allows us in limited circumstances to restrict access to the complaint process entirely. This would be as a last resort, should be as limited as possible (for a limited time, or about a limited set of subjects) and requires Depute Assessor. Where access to the complaint process is restricted, we must signpost the customer to the SPSO (see **Part 3: The complaints handling process**).
- 6 The SPSO provides [guidance on promoting positive behaviour and managing unacceptable actions](#).

Maintaining confidentiality and data protection

- 1 Confidentiality is important in complaints handling. This includes maintaining the customer's confidentiality and confidentiality in relation to information about staff members, contractors or any third parties involved in the complaint.
- 2 This should not prevent us from being open and transparent, as far as possible, in how we handle complaints. This includes sharing as much information with the complainant (and, where appropriate, any affected staff members) as we can. When sharing information, we should be clear about why the information is being shared and our expectations on how the recipient will use the information.
- 3 We must always bear in mind legal requirements, for example data protection legislation, as well as internal policy on confidentiality and the use of customer information.
- 4 Investigating and reporting on complaints may lead to conflicts between the desire to be open & transparent and data protection and other confidentiality considerations. For example where a complaint has been raised against a staff member and has been upheld – we will advise the customer that their complaint is upheld, but would not share specific details affecting staff members, particularly where disciplinary action is taken.



The SPSO Local Authority Model Complaints Handling Procedure as adapted for Grampian Assessor & ERO

Part 2: When to use this procedure

Version	Description	Date
1	Local Authority MCHP published on SPSO website	March 2012
2	Combined and revised version published on SPSO website	January 2020
3	Adapted and approved by Grampian Valuation Joint Board	

Contents	Page
What is a complaint?	3
Who can make a complaint?.....	5
Supporting the customer.....	5
How complaints may be made.....	6
Time limit for making complaints.....	7
Particular circumstances	8
Complaints by (or about) a third party	8
Serious, high-risk or high-profile complaints.....	8
Anonymous complaints.....	8
What if the customer does not want to complain?	9
Complaints involving more than one area or organisation.....	9
Complaints about contracted or commissioned services	9
Complaints about senior staff.....	10
Complaints and other processes.....	10
<i>Complaints and service requests.....</i>	<i>10</i>
<i>Complaints and disciplinary or whistleblowing processes</i>	<i>10</i>
<i>Contact from MPs, MSPs, councillors or board members</i>	<i>11</i>
<i>Complaints and compensation claims.....</i>	<i>11</i>
<i>Complaints and legal action.....</i>	<i>11</i>
What to do if the CHP does not apply	12
Appendix 1 – Complaints	13
Appendix 2 – What is not a complaint?	14

What is a complaint?

1. *Our definition of a complaint is: '*

'An expression of dissatisfaction by one or more members of the public about our action or lack of action, or about the standard of service provided by or on behalf of the Grampian Assessor and Electoral Registration Officer.'

2. For clarity, where an employee also receives a service from the organisation as a member of the public, they may complain about that service.

3. A complaint may relate to the following, but is not restricted to this list:

- failure or refusal to provide a service
- inadequate quality or standard of service, or an unreasonable delay in providing a service
- dissatisfaction with one of our policies or its impact on the individual
- failure to properly apply law, procedure or guidance when delivering services
- failure to follow the appropriate administrative process
- conduct, treatment by or attitude of a member of staff or contractor (**except** where there are arrangements in place for the contractor to handle the complaint themselves: see **Complaints about contracted services on p.11**); or
- disagreement with a decision, (**except** where there is a statutory procedure for challenging that decision, or an established appeals process followed throughout the sector).

4. **Appendix 1** provides a range of examples of complaints we may receive, and how these may be handled.

5. A complaint **is not**:

- a routine first-time request for a service (see **Complaints and service requests on p.11**)
- a first-time report of a fault or error such as an error on our website.
- a request for compensation only (see **Complaints and compensation claims on p.12**)
- issues that are in court or have already been heard by a court or a tribunal (see **Complaints and legal action on p.13**)
- a disagreement where there is a statutory procedure for challenging a decision (such as for freedom of information and subject access requests),
- a disagreement where a statutory right of appeal, complaint or challenge exists – such as a disagreement, challenge or objection concerning an information notice or its related civil penalty, the valuation roll, the valuation list or the electoral register and its associated absent voter and overseas elector lists.
- a request for information under the Data Protection or Freedom of Information (Scotland) Acts
- a grievance by a staff member or a grievance relating to employment or staff recruitment
- a concern raised internally by a member of staff (which was not about a service they received, such as a whistleblowing concern)
- an attempt to reopen a previously concluded complaint or to have a complaint reconsidered where we have already given our final decision

- abuse or unsubstantiated allegations about our organisation or staff where such actions would be covered by our Unacceptable Actions policy; or
- a concern about the actions or service of a different organisation, where we have no involvement in the issue (**except** where the other organisation is delivering services on our behalf: see **Complaints about contracted services on p.11**).

We will not treat these issues as complaints, and will instead direct customers to use the appropriate procedures. Some situations can involve a combination of issues, where some are complaints and others are not, and each situation should be assessed on a case-by-case basis.

6. If a matter is not a complaint, or not suitable to be handled under the CHP, we will explain this to the customer, and tell them what (if any) action we will take, and why. See **What if the CHP does not apply on p.14**.
7. **Appendix 2** gives examples of more complex complaints.

Who can make a complaint?

8. Anyone who receives, requests, or is affected by our services can make a complaint. This is not restricted to 'service users' and their relatives or representatives, but may also include people who come into contact with or are affected by these services, for example people who live near our offices may wish to complain about aspects of our use of the premises.
9. We also accept complaints from the representative of a person who is dissatisfied with our service. See **Complaints by (or about) a third party**.

Supporting the customer

10. All members of the community have the right to equal access to our complaints procedure. It is important to recognise the barriers that some customers may face complaining. These may be physical, sensory, communication or language barriers, but can also include their anxieties and concerns. Customers may need support to overcome these barriers.
11. We have legal duties to make our complaints service accessible under equalities and mental health legislation. For example:
 - the Equality Act 2010 – gives people with a protected characteristic the right to reasonable adjustments to access our services (such as large print or BSL translations of information); and
 - the Mental Health (Care and Treatment) (Scotland) Act 2003 – gives anyone with a 'mental disorder' (including mental health issues, learning difficulties, dementia and autism) a right to access independent advocacy. This must be delivered by independent organisations that only provide advocacy. They help people to know and understand their rights, make informed decisions and have a voice.
12. Examples of how we will meet our legal duties are:
 - Whilst we are a small organisation we work with partners in local government and the third sector to provide translation support, large print and access to independent advocacy.
13. In addition to our legal duties, we will seek to ensure that we support vulnerable groups in accessing our services and our complaints procedure by
 - helping vulnerable customers identify when they might wish to make a complaint through training our frontline staff; and
 - helping customers access independent support or advocacy to help them understand their rights and communicate their complaints.
14. These activities are not exhaustive, and we must always take into account our commitment and responsibilities to equality and accessibility.

How complaints may be made

15. Complaints may be made verbally or in writing, including face-to-face, by phone, letter, email or online.
16. Where a complaint is made **verbally**, we will make a record of the key points of complaint raised. Where it is clear that a complex complaint will be immediately considered at stage 2 (investigation), it may be helpful to complete a complaint form with the customer's input to ensure full details of the complaint are documented. However, there is no requirement for the person to complete a complaint form, and it is important that the completion of a complaint form does not present a barrier to people complaining.
17. We do not operate interactive digital channels such as social media and as a matter of policy and will not accept complaints made in online public forums or digital channels not controlled or managed by us.

Time limit for making complaints

18. The customer must raise their complaint within six months of when they first knew of the problem, unless there are special circumstances for considering complaints beyond this time (for example, where a person was not able to complain due to serious illness or recent bereavement).
19. Where a customer has received a stage 1 response, and wishes to escalate to stage 2, unless there are special circumstances they must request this either:
 - within six months of when they first knew of the problem; or
 - within two months of receiving their stage 1 response (if this is later).
20. We will apply these time limits with discretion, taking into account the seriousness of the issue, the availability of relevant records and staff involved, how long ago the events occurred, and the likelihood that an investigation will lead to a practical benefit for the customer or useful learning for the organisation.
21. We will also take account of the time limit within which a member of the public can ask the SPSO to consider complaints (normally one year). The SPSO have discretion to waive this time limit in special circumstances (and may consider doing so in cases where we have waived our own time limit).

Particular circumstances

Complaints by (or about) a third party

22. Sometimes a customer may be unable or reluctant to make a complaint on their own. We will accept complaints from third parties, which may include relatives, friends, advocates and advisers. Where a complaint is made on behalf of a customer, we must ensure that the customer has authorised the person to act on their behalf. It is good practice to ensure the customer understands their personal information will be shared as part of the complaints handling process (particularly where this includes sensitive personal information). This can include complaints brought by parents on behalf of their child, if the child is considered to have capacity to make decisions for themselves.
23. The provision of a signed mandate from the customer will normally be sufficient for us to investigate a complaint. If we consider it is appropriate we can take verbal consent direct from the customer to deal with a third party and would normally follow up in writing to confirm this.
24. In certain circumstances, a person may raise a complaint involving another person's personal data, without receiving consent. An example that sometimes arises relates to when a parent or guardian contacts us regarding a member of their household who is a young elector who may be as young as 14 years old. The complaint should still be investigated where possible, but the investigation and response may be limited by considerations of confidentiality. The person who submitted the complaint should be made aware of these limitations and the effect this will have on the scope of the response.
25. See also **Part 1: Maintaining confidentiality and data protection** (p.7)

Serious, high-risk or high-profile complaints

26. We will take particular care to identify complaints that might be considered serious, high-risk or high-profile, as these may require particular action or raise critical issues that need the Assessor and ERO's direct input. Serious, high-risk or high-profile complaints should normally be handled immediately at stage 2 (see **Part 3: Stage 2: Investigation**).
27. We define potential high-risk or high-profile complaints as those that may:
- *involve serious service failure, for example major delays in providing, or repeated failures to provide, a service*
 - *generate significant and ongoing press interest*
 - *pose a serious risk to our operations*
 - *present issues of a highly sensitive nature, for example concerning:*
 - *a particularly vulnerable person*
 - *child protection, or*
 - *adult protection.*

Anonymous complaints

28. We value all complaints, including anonymous complaints, and will take action to consider them further wherever this is appropriate. Generally, we will consider anonymous complaints if there is enough information in the complaint to enable us to make further enquiries. Any decision not to pursue an anonymous complaint must be authorised by a Depute Assessor

29. If we pursue an anonymous complaint further, we will record it as an anonymous complaint together with any learning from the complaint and action taken.
30. If an anonymous complainant makes serious allegations, these should be dealt with in a timely manner under relevant procedures. This may not be the complaints procedure and could instead be relevant disciplinary procedures or enforcement authority (eg Police Scotland).

What if the customer does not want to complain?

31. If a customer has expressed dissatisfaction in line with our definition of a complaint but does not want to complain, we will explain that complaints offer us the opportunity to improve services where things have gone wrong. We will encourage the customer to submit their complaint and allow us to handle it through the CHP. This will ensure that the customer is updated on the action taken and gets a response to their complaint.
32. If the customer insists they do not wish to complain, we are not required to progress the complaint under this procedure. However, we should record the complaint as an anonymous complaint (including minimal information about the complaint, without any identifying information) to enable us to track trends and themes in complaints. Where the complaint is serious, or there is evidence of a problem with our services, we should also look into the matter to remedy this (and record any outcome).
33. Please refer to the example in **Appendix 1** for further guidance.

Complaints involving more than one area or organisation

34. If a complaint relates to the actions of two or more areas within our organisation, we will tell the customer who will take the lead in dealing with the complaint, and explain that they will get only one response covering all issues raised.
35. If a customer complains to us about the service of another organisation or public service provider, but we have no involvement in the issue, the customer should be advised to contact the appropriate organisation directly.
36. If a complaint relates to our service and the service of another organisation or public service provider, and we have a direct interest in the issue, we will handle the complaint about our organisation through the CHP. If we need to contact an outside body about the complaint, we will be mindful of data protection. See **Part 1: Maintaining confidentiality and data protection** (p.7)
37. Such complaints may include:
- a complaint made to us about a claim for a rates rebate where the customer's dissatisfaction relates to the service we have provided and the service the levying authority has provided.

Complaints about contracted or commissioned services

38. We may use external bodies such as contractors to deliver elements of our services.
39. Where we use an external body to deliver a service on our behalf we recognise that we remain responsible and accountable for ensuring that the services provided meet our standard (including in relation to complaints). We will either do so by:
- ensuring the contractor complies with this procedure; or

- ensuring the contractor has their own procedure in place, which fully meets the standards in this procedure. At the end of the investigation stage of any such complaints the contractor must ensure that the customer is signposted to the SPSO.

40. We will confirm that service users are clearly informed of the process and understand how to complain. We will also ensure that there is appropriate provision for information sharing and governance oversight where required.

41. We have discretion to investigate complaints about organisations contracted to deliver services on its behalf even where the procedure has normally been delegated.

Complaints about senior staff

42. Complaints about senior staff can be difficult to handle, as there may be a conflict of interest for the staff investigating the complaint. When serious complaints are raised against senior staff, it is particularly important that the investigation is conducted by an individual who is independent of the situation. We must ensure we have strong governance arrangements in place that set out clear procedures for handling such complaints. See Part 4 Governance p.3 for more detail.

Complaints and other processes

43. Complaints can sometimes be confused (or overlap) with other processes, such as disciplinary or whistleblowing processes. Specific examples and guidance on how to handle these are below.

Complaints and service requests

44. If a customer asks us to do something (for example, provide a service or deal with a problem), and this is the first time the customer has contacted us, this would normally be a routine service request and not a complaint.

45. Service requests can lead to complaints, if the request is not handled promptly or the customer is then dissatisfied with how we provide the service.

Complaints and disciplinary or whistleblowing processes

46. If the issues raised in a complaint overlap with issues raised under a disciplinary or whistleblowing process, we still need to respond to the complaint.

47. Our response must be careful not to share confidential information (such as anything about the whistleblowing or disciplinary procedures, or outcomes for individual staff members). It should focus on whether there was a service failure and what we have done to improve things, in general terms.

48. Staff investigating such complaints will need to take extra care to ensure that:

- we comply with all requirements of the CHP in relation to the complaint (as well as meeting the requirements of the other processes)
- all complaint issues are addressed (sometimes issues can get missed if they are not also relevant to the overlapping process); and
- we keep records of the investigation that can be made available to the SPSO if required. This can be problematic when the other process is confidential, because SPSO will normally require documentation of any correspondence and interviews to show how conclusions

were reached. We will need to bear this in mind when planning any elements of the investigation that might overlap (for example, if staff are interviewed for the purposes of both the complaint and a disciplinary procedure, they should not be assured that any evidence given will be confidential, as it may be made available to the SPSO).

49. The SPSO's report [Making complaints work for everyone](#) has more information on supporting staff who are the subject of complaints.

Contact from MPs, MSPs or Councillors

50. Regardless of who raises the matter, where a matter is being dealt with as a complaint, it must be handled in line with this CHP. Organisations should be careful not to operate a 'two-tier' complaint system with preferential treatment for some customers.
51. Care should be taken to ensure that third party consent has been obtained when dealing with a matter concerning an individual that is raised by a MP/MSP/Cllr/Board Member. the Information Commissioner's Office has guidance on this: <https://ico.org.uk/media/for-organisations/documents/1432063/constituency-casework-of-mps-and-the-processing-of-sensitive-personal-data.pdf>

Complaints and compensation claims

52. As the functions of the Assessor and ERO are provided within a statutory framework that includes a full range of statutory remedies available to a customer who disagrees with the decision or outcome of the statutory assessment or registration process, the question of compensation does not normally arise. Where a customer seeks financial compensation only, this is not a complaint. However, in some cases the customer may want to complain about the matter leading to their financial claim, and they may seek additional outcomes, such as an apology or an explanation. Where appropriate, we may consider that matter as a complaint, but deal with the financial claim separately.

Complaints and legal action

53. Where a customer says that legal action is being actively pursued, this is not a complaint.
54. Where a customer indicates that they are thinking about legal action, but have not yet commenced this, they should be informed that if they take such action, they should notify the complaints handler and that the complaints process, in relation to the matters that will be considered through the legal process, will be closed. Any outstanding complaints must still be addressed through the CHP.
55. If an issue has been, or is being, considered by a court, we must not consider the same issue under the CHP.

What to do if the CHP does not apply

56. If the issue does not meet the definition of a complaint or if it is not appropriate to handle it under this procedure (for example, due to time limits), we will explain to the customer why we have made this decision. We will also tell them what action (if any) we will take (for example, if another procedure applies), and advise them of their right to contact the SPSO if they disagree with our decision not to respond to the issue as a complaint.
57. Where a customer continues to contact us about the same issue, we will explain that we have already given them our final response on the matter and signpost them to the SPSO. We may also consider whether we need to take action under our Unacceptable actions policy.
58. The SPSO has issued a [template letter for explaining when the CHP does not apply](#).

Appendix 1 – Complaints

The following tables give examples of complaints that may be considered at the frontline stage, and suggest possible actions.

Complaint	Possible actions
<p>The customer complains that her application to be registered has not been dealt with timeously.</p>	<ul style="list-style-type: none"> • Check all the facts including registration update and notification timeline. • Explain the procedure and if the application has been held up through service issues apologise to the customer and resolve the matter.
<p>The customer expresses dissatisfaction in line with the definition of a complaint, but says she does not want to complain – just wants to tell us about the matter.</p>	<ul style="list-style-type: none"> • Tell the customer that we value complaints because they help to improve services. Encourage them to submit the complaint. • In terms of improving service delivery and learning from mistakes, it is important that customer feedback, such as this, is recorded, evaluated and acted upon. Therefore, if the customer still insists that they do not want to complain, record the matter as an anonymous complaint. This will avoid breaching the complaints handling procedure. Reassure the customer that they will not be contacted again about the matter.
<p>The customer has provided evidence to verify his claim for a reduction in Rateable Value but no response has been provided</p>	<ul style="list-style-type: none"> • Check all the facts, what was provided, when and in what circumstances. • Where a response has been held up through service issues, apologise to the customer and make arrangements for a response to be made.
<p>The customer complains that a member of staff did not attend a pre-arranged meeting.</p>	<ul style="list-style-type: none"> • Check all the facts. • Speak to the member of staff or line manager to explain the complaint and agree on a course of action to resolve matters. • Where there has been a service failure, explain the reasons as appropriate and apologise to the customer.

Appendix 2 – What is not a complaint?

1. A concern may not necessarily be a complaint. For example, a customer might make a routine first-time request for a service. This is not a complaint, but the issue may escalate into a complaint if it is not handled effectively and the customer has to keep on asking for service.
2. In some cases a measure of discretion or further clarification is required in determining whether something is a complaint that should be handled through the CHP or a matter which should be handled through another process. There are also some specific circumstances when complaints should be handled in a particular manner.
3. The following paragraphs provide examples of the types of issues or concerns that must not be handled through the complaints handling procedure. This is not a full list, and you should decide the best route based on the individual case. Seek advice if you are not certain

Valuation Roll including Assessor information notices and civil penalties	Formal Proposal/Appeal/complaint procedure to Assessor, Local Valuation Appeal Committee, Lands Tribunal, Lands Valuation Appeal Court
Council Tax Valuation Roll	Formal Proposal to Assessor, Appeal to the Local Valuation Appeal Committee, Court of Session
Electoral Register	Appeal to ERO, Sheriff Court
Freedom of Information	Seek redress via FOI 'Review' process or Appeal to Information Commissioner.

Claims for compensation

4. A customer may seek compensation from us if they consider us liable. This includes issues such as personal injury or loss of or damage to property. Claims for compensation only are not complaints, so you must not handle them through the complaints handling procedure. You should be clear, however, that where a customer wants to complain about the matter leading to their request for compensation, for example a member of staff damaging property whilst surveying a property, you may consider that matter as a complaint, but deal with the request for compensation separately. You may decide to suspend complaint action pending the outcome of the claim for compensation. If you do this, you must notify the customer and explain that the complaint will be fully considered when the compensation claim has been decided.
5. If you receive a compensation claim, you should refer the matter to the Assessor & ERO.



The Local Authority Model Complaints Handling Procedure

As adapted for Grampian Assessor & ERO

Part 4: Governance

<i>Version</i>	<i>Description</i>	<i>Date</i>
1	Local Authority MCHP published on SPSO website	March 2012
2	Combined and revised version published on SPSO website	January 2020
3.	Adapted and approved by Grampian Valuation Joint Board	

Contents	Page
Roles and responsibilities	3
Recording, reporting, learning from and publicising complaints.....	5
Recording complaints	5
Learning from complaints.....	5
Reporting of complaints	6
Publicising complaints information	6

Roles and responsibilities

1. All staff will be aware of:
 - the Complaints Handling Procedure (CHP)
 - how to handle and record complaints at the frontline response stage
 - who they can refer a complaint to, in case they are not able to handle the matter
 - the need to try and resolve complaints early and as close to the point of service delivery as possible; and
 - their clear authority to attempt to resolve any complaints they may be called upon to deal with.
2. Training on this procedure will be part of the induction process for all new staff. Refresher training will be provided for current staff on a regular basis.
3. Senior management will ensure that:
 - The final position on a complaint investigation is signed off by an appropriate manager or officer in order to provide assurance that it is our definitive response and that the complainant's concerns have been taken seriously
 - it maintains overall responsibility and accountability for the management and governance of complaints handling (including complaints about contracted services)
 - it has an active role in, and understanding of, the CHP (although not necessarily involved in the decision-making process of complaint handling)
 - mechanisms are in place to ensure a consistent approach to the way complaints handling information is managed, monitored, reviewed and reported at all levels in our organisation; and
 - complaints information is used to improve services, and this is evident from regular publications.
4. **Assessor & ERO:** The Assessor & ERO provides leadership and direction in ways that guide and enable us to perform effectively across our services. This includes ensuring that there is an effective complaints handling procedure, with a robust investigation process that demonstrates how we learn from the complaints we receive. The Assessor is our SPSO liaison officer and may take a personal interest in all or some complaints, or may delegate responsibility for the complaint handling procedure to Deputies.
5. The Assessor & ERO is also responsible for ensuring that there are governance and accountability arrangements in place in relation to complaints about contractors. This includes:
 - ensuring performance monitoring for complaints is a feature of the service/management agreements with contractors
 - setting clear objectives in relation to this complaints procedure and putting appropriate monitoring systems in place to provide us with an overview of how the contractor is meeting its objectives.

6. **Depute Assessors and EROs:** Deputes may be responsible for:

- managing complaints and the way we learn from them
- overseeing the implementation of actions required as a result of a complaint
- investigating complaints

However, Deputes may decide to delegate some elements of complaints handling (such as investigations and the drafting of response letters) to Assistant Assessors or the Principal Admin Officer. Where this happens, Deputes should retain ownership and accountability for the management and reporting of complaints. Where they are not responsible for preparing and signing decision letters to customers they should be satisfied that the investigation is complete and the response addresses all aspects of the complaint.

7. **Assistant Assessors / Principal Admin Officer:** may be involved in the operational investigation and management of complaints handling. As senior officers they may be responsible for preparing and signing decision letters to customers, so they should be satisfied that the investigation is complete and their response addresses all aspects of the complaint.
8. **All staff:** A complaint may be made to any member of staff in the organisation. So all staff must be aware of the complaints handling procedure and how to handle and record complaints at the frontline stage. They should also be aware of whom to refer a complaint to, in case they are not able to personally handle the matter. We encourage all staff to try to resolve complaints early, as close to the point of service delivery as possible, and quickly to prevent escalation.
9. **Complaints investigator:** The complaints investigator is responsible and accountable for the management of the investigation. They will be involved in the investigation and in coordinating all aspects of the response to the customer. This may include preparing a comprehensive written report, including details of any procedural changes in service delivery and identifying wider opportunities for learning across the organisation.
10. **The human resources/training officer:** The HR or training officer is responsible for ensuring all new staff receive training on the CHP as part of the induction process, and that refresher training is provided for current staff on a regular basis.
11. **The organisation's SPSO liaison officer:** Our SPSO liaison officer's role may include providing complaints information in an orderly, structured way within requested timescales, providing comments on factual accuracy on our behalf in response to SPSO reports, and confirming and verifying that recommendations have been implemented.

Recording, reporting, learning from and publicising complaints

12. Complaints provide valuable customer feedback. One of the aims of the CHP is to identify opportunities to improve services across our organisation. By recording and analysing complaints data, we can identify and address the causes of complaints and, where appropriate, identify training opportunities and introduce service improvements.
13. We also have arrangements in place to ensure complaints about contractors are recorded, reported on and publicised in line with this CHP.

Recording complaints

14. It is important to record suitable data to enable us to fully investigate and respond to the complaint, as well as using our complaint information to track themes and trends. As a minimum, we should record:
 - the customer's name and contact details
 - the date the complaint was received
 - the nature of the complaint
 - the service the complaint refers to
 - staff member responsible for handling the complaint
 - action taken and outcome at frontline response stage
 - date the complaint was closed at the frontline response stage
 - date the investigation stage was initiated (if applicable)
 - action taken and outcome at investigation stage (if applicable)
 - date the complaint was closed at the investigation stage (if applicable); and
 - the underlying cause of the complaint and any remedial action taken.
 - the outcome of the SPSO's investigation (where applicable).
15. If the customer does not want to provide any of this information, we will reassure them that it will be managed appropriately, and record what we can.
16. Individual complaint files will be stored with the Complaints Log and managed in line with our document retention policy.

Learning from complaints

17. We must have clear systems in place to act on issues identified in complaints. As a minimum, we must:
 - seek to identify the root cause of complaints
 - take action to reduce the risk of recurrence; and
 - systematically review complaints performance reports to improve service delivery.

Quarterly review of the Complaints Log and outcomes will be carried out by the Management Team.

18. Learning may be identified from individual complaints (regardless of whether the complaint is upheld or not) and from analysis of complaints data.

- Where we have identified the need for service improvement in response to an individual complaint, we will take appropriate action. This may include; the action needed to improve services must be authorised by an appropriate manager
- an officer (or team) should be designated the 'owner' of the issue, with responsibility for ensuring the action is taken
- a target date must be set for the action to be taken
- the designated individual must follow up to ensure that the action is taken within the agreed timescale
- where appropriate, performance in the service area should be monitored to ensure that the issue has been resolved; and
- any learning points should be shared with relevant staff.

19. SPSO has guidance on **Learning from complaints**.

20. The Management Team will review the information reported on complaints regularly to ensure that any trends or wider issues which may not be obvious from individual complaints are quickly identified and addressed. Where we identify the need for service improvement, we will take appropriate action (as set out above). Where appropriate, performance in the service area should be monitored to ensure that the issue has been resolved.

Reporting of complaints

21. We have a process for the internal reporting of complaints information, including analysis of complaints trends. Regularly reporting the analysis of complaints information helps to inform management of where services need to improve.

22. We will report at least **quarterly** to senior management on:

- performance statistics, in line with the complaints performance indicators published by SPSO
- analysis of the trends and outcomes of complaints (this should include highlighting where there are areas where few or no complaints are received, which may indicate either good practice or that there are barriers to complaining in that area).

Publicising complaints information

23. We are a small organisation and the incidence of complaints is limited however where appropriate we will publish on a **quarterly** basis information on complaints outcomes and actions taken to improve services. Note: this does not require publication of complaints performance data or trends analysis on a quarterly basis, although some may choose to do so. The focus is on improving positive communication with customers on the value of complaining. This could take the form of case studies, examples of how complaints have helped improve services, or 'you said, we did' leaflets. Publication may be through newsletters, websites or other forums used to communicate with customers

24. This demonstrates the improvements resulting from complaints and shows that complaints can help to improve our services. It also helps ensure transparency in our complaints handling service and will help to show our customers that we value their complaints.
25. We provide an **annual** complaints performance report for consideration by the Grampian Valuation Joint Board. The annual report is available via our website in line with SPSO requirements, and provide this to the SPSO on request. This summarises and builds on any quarterly reports we have produced about our services. It includes:
- performance statistics, in line with the complaints performance indicators published by the SPSO; and
 - complaint trends and the actions that have been or will be taken to improve services as a result.
26. These reports must be easily accessible to members of the public and available in alternative formats as requested.

