

Item: 7

Orkney and Shetland Valuation Joint Board: 28 November 2024

Whistleblowing Policy.

Report by Clerk to the Board.

1. Purpose of Report

To consider the draft Whistleblowing Policy for the Orkney and Shetland Valuation Joint Board.

2. Recommendations

It is recommended:

2.1.

That the Whistleblowing Policy for the Orkney and Shetland Valuation Joint Board (the Board), attached as Appendix 1 to this report, be approved.

3. Whistleblowing Policy

3.1.

The Orkney and Shetland Valuation Joint Board (the Board) is committed to openness, probity and accountability. The Board expects employees and others with serious concerns about any aspect of the its work to come forward and voice those concerns.

3.2.

The Board's employees and those who work closely for the Board have mutual responsibilities of fidelity, support, confidence and trust. This policy lets employees/workers raise serious concerns within the Board rather than overlooking or ignoring a problem, or immediately "blowing the whistle" to the media or other external bodies.

3.3.

The policy, attached as Appendix 1 to this report, aims to:

- Provide ways for employees/workers to raise concerns and receive feedback.
- Inform employees/workers on how to take the matter further if they are dissatisfied with the response.
- Reassure employees/workers that they will be protected from detrimental treatment for "whistleblowing" in good faith and in the public interest.

3.4.

The whistleblowing procedure is to be used for serious and sensitive issues or exceptionally serious issues (e.g. corruption, fraud, bribery, unlawful acts) and the first step is to raise the concern with the Chief Internal Auditor who will then raise the matter with the Assessor and Electoral Registration Officer, unless he/she, or senior management collectively, is the subject of the complaint in which case the Clerk or the Treasurer should be informed.

4. Equalities Impact

An Equality Impact Assessment has been carried out and is attached as Appendix 2 to this report.

5. Financial Implications

There are no financial implication arising from this report.

6. Governance Aspects

The content and implications of this report have been reviewed and, at this stage, it is deemed that the Board **DOES NOT** require external legal advice in consideration of the recommendations of this report.

7. Contact Officer

Karen Greaves, Clerk to the Board, Email karen.greaves@orkney.gov.uk

8. Appendices

Appendix 1: Whistleblowing Policy for Orkney and Shetland Valuation Joint Board.

Appendix 2: Equality Impact Assessment.



Orkney and Shetland Valuation Joint Board



Whistleblowing Policy and Procedure

November 2024

Version 1.0

Review/Updates to the Policy

Date	Board	Review/Update – amendments made.
Nov 2024	Yes	New Whistleblowing Policy and Procedure Version 1.0

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1. Introduction

1.1. Employees and those people who work closely with the Orkney and Shetland Valuation Joint Board (the Board) are often the first to realise that there may be something seriously wrong within the Board. However, they may not express their concerns because they feel that speaking up would be disloyal to the Board or to their colleagues. They may fear harassment or that their job may be at risk. In these circumstances, it may be easier to ignore the concern rather than report what may just be a suspicion of malpractice.

1.2. The Board is committed to openness, probity and accountability. It expects employees and others with serious concerns about any aspect of the Board's work to come forward and voice those concerns. The Board's employees and those who work closely for the Board, such as key contractors, (hereafter called "workers") and as defined in the Public Interest Disclosure Act 1998, have mutual responsibilities of fidelity, support, confidence and trust. This policy lets employees/workers raise serious concerns within the Board rather than overlooking or ignoring a problem, or immediately "blowing the whistle" to the media or other external bodies.

1.3. This Policy is intended to build upon the rights/requirements and protections for employees contained within the Public Interest Disclosure Act 1998, the Employment Rights Act 1996 and the Enterprise and Regulatory Reform Act 2013, and to which reference will be made in the publication of this policy. It does not remove any rights or protection provided by the Acts.

1.4. It is intended that this policy and the act of whistleblowing based on reasonable belief and the public interest is seen as a positive action which can provide valuable information to the Board and helps to ensure it meets appropriate standards of governance and accountability.

2. Aims and Scope of the Policy

2.1. This policy aims to:

- Provide ways for employees/workers to raise concerns and receive feedback.
- Inform employees/workers on how to take the matter further if they are dissatisfied with the response.
- Reassure employees/workers that they will be protected from detrimental treatment for "whistleblowing" in good faith and in the public interest.

2.2. This policy covers any concerns of employees/workers as to malpractice or wrongdoing. A concern of malpractice or wrongdoing may be if:

- A criminal offence has been committed, is being committed or is likely to be committed and which may involve reference to the Police.
- There has been a failure or there is likely to be a failure to comply with any legal obligation, and/or
 - A miscarriage of justice has occurred or is likely to occur.
 - Health or safety of any individual has been or is likely to be endangered.

- The environment is being or is likely to be damaged.
- Information on any of the above is being or is likely to be deliberately concealed.

Examples of Malpractice or Wrongdoing

- Fraud.
- Wilful breaches of the Board's Standing Orders, Financial Regulations or Contract Standing Orders.
- Corruption.
- Offering/promising/giving of a bribe or agreeing to/receiving/accepting a bribe in contravention of the Bribery Act 2010.
- Dishonesty.
- Acting contrary to the Board's adopted Code of Conduct for Employees.
- Criminal activities.
- Creating or ignoring risks to health, safety or the environment.

Please note: The above list of examples is not intended to be exhaustive and there may be other examples of malpractice or wrongdoing which it would be appropriate to consider under this policy.

2.3. Other Procedures.

The Whistleblowing policy is specifically for those types of incidents detailed above. There are other adopted procedures for workplace complaints that members of the public and/or employees may have about the Board which include:

- The Complaints Procedure which is available to employees as members of the public if in that capacity they have a complaint about service delivery.
- The Dignity at Work Policy if an employee considers that they, or someone else, is being bullied, harassed or discriminated against at work.
- The Grievance Procedure for general work or contractual issues, e.g. dissatisfaction with a decision of a manager, or application of terms and conditions.
- The Corporate Anti-Fraud Policy and Fraud Response Plan for any incidents whereby fraud, or suspected fraud, has occurred.

3. How to raise a concern

3.1. For relatively minor issues employees/workers should normally raise concerns with their line manager or, failing whom, another senior manager. Section 4 details how the concern will be dealt with.

3.2. In general, the whistleblowing procedure is expected to be used for more serious and sensitive issues or exceptionally serious issues (e.g. corruption, fraud, bribery, unlawful acts) and the first step will be to raise the concern with the Chief Internal Auditor who will then raise the matter with the Assessor and Electoral

Registration Officer (unless he/she, or senior management collectively, is the subject of the complaint in which case the Clerk or the Treasurer should be informed).

3.3. The Chief Internal Auditor or the Clerk to the Board are appropriate persons to receive complaints under this Policy either against or which involve the Assessor and Electoral Registration Officer. Where the concern is about the Chief Internal Auditor the Clerk should receive the complaint. Where the concern is about the Clerk or the Treasurer, the Assessor and Electoral Registration Officer or the Chief Internal Auditor should receive the complaint.

3.4. All Officers and Board Members have a duty to inform the Treasurer and the Chief Internal Auditor of any suspicion of fraud, bribery or irregularity affecting cash, stores, assets, other property or contracts of the Board or any other related matter concerning contravention of the Board's Financial Regulations. The Chief Internal Auditor, in consultation with the Treasurer, shall be responsible for the investigation of any such matters.

3.5. Whistleblowing procedures do not include raising the matter with Board Members or the Media. This procedure provides employees with appropriate routes for raising a whistleblowing concern in which employees can have trust and faith that their concerns will be handled with care and due diligence. Raising such concerns with Board Members or the media is a potential breach of the Employee Code of Conduct and therefore may result in disciplinary action if proven.

3.6. This Policy does not preclude disclosure to prescribed regulators or bodies or persons for example Health and Safety Executive and the Scottish Environment Protection Agency, or the Local Government Ombudsman in appropriate cases.

3.7. It is preferable if concerns are raised in writing and a standard form, appended to this policy, is available for use. The background and history of the concern, giving names, dates and places where possible, should be set out and the reason why the individual is particularly concerned about the situation. Those who do not feel able to put their concern in writing can telephone or meet the appropriate officer. The earlier the concern is expressed, the easier it is to take action.

3.8. Although employees/workers are not expected to prove the truth of an allegation, they will need to demonstrate to the person contacted that there are sufficient grounds for concern, i.e. they have an honest and reliable suspicion or belief that malpractice or wrongdoing has happened, is happening, or is likely to happen.

3.9. Employees should not attempt to investigate the matter themselves. This policy and procedure provides an appropriate means to raise whistleblowing concerns and is intended to protect all parties involved in such a process.

3.10. An individual may invite his/her trade union representative or another work colleague to raise a matter on their behalf, again preferably in writing.

4. How the concern will be dealt with

4.1. The action taken by the Board will depend on the nature of the concern. There will be a range of possible actions, including:

- Having the concern investigated internally.
- Referring the concern to the Chief Internal Auditor.
- Referring the concern to the Treasurer.
- Referring the concern to the Police (where there is potential or suspicion that a criminal act may have been undertaken).
- Referring the concern to the External Auditor.
- Placing the concern as the subject of an independent inquiry.

4.2. Initial enquiries will be made to decide whether an investigation is appropriate and, if so, what form it should take. Concerns or allegations which fall within the scope of other, existing, procedures (e.g. dignity at work issues) will normally be referred for consideration under those other procedures in consultation with the appropriate officers. Some concerns may be resolved by agreed action with the complainant without the need for investigation.

4.3. Within 14 calendar days of a concern being received, the Chief Internal Auditor will write to the employee/worker (at his/her home address) who raised the issue:

- Acknowledging that the concern has been received.
- Indicating how the matter is to be dealt with.
- Giving an estimate of how long it will take to provide a final response.
- Saying whether any initial enquiries have been made.
- Indicating whether further investigations will take place, and if not, why not.

4.4. The amount of contact between the body or person considering the issues and the individual raising the concern, will depend on the nature of the matters raised, the potential difficulties involved and the clarity of the information provided. If necessary, further information will be sought from the individual.

4.5. When any meeting is arranged the employee will have the right, if they so wish, to be accompanied by a trade union representative or a work colleague.

4.6. The Board accepts that employees need to be assured that the matter has been properly addressed. Thus, subject to legal constraints, they will receive information about the outcomes of any investigations.

5. Alternative methods of taking forward a complaint

5.1. This policy is intended to provide employees/workers with a way to raise concerns about the Board within the Board. Concerns should always be raised within the Board in the first instance. The Board hopes this will satisfy employees/workers. However if the individual feels it is right to take the matter outside this process, they have the right to raise a relevant concern with one of the prescribed persons listed in

the Schedule to The Public Interest Disclosure (Prescribed Persons) Order 1999. This Schedule includes:

- The Board's External Auditor.
- Relevant professional bodies or regulatory organisations.
- The Health and Safety Executive.
- The Police.
- Audit Scotland.
- Scottish Public Services Ombudsman.

5.2. If employees/workers do take the matter outside the Board, they need to ensure that in making a disclosure, they do not commit an offence under law. The Secretary of State may prescribe bodies e.g. Audit Scotland, or persons to receive disclosures of concerns of malpractice or wrongdoing. Such a disclosure will be protected provided it is made with a reasonable belief that the disclosure is in the public interest, that the relevant failure falls within any matter in respect of which that body has been prescribed and that the information disclosed is substantially true.

5.3. Disclosures in other cases may be protected if made in the public interest with reasonable belief in its truth, not made for personal gain, and if the worker believed he/she would be subject to detriment for disclosure; or believed that the evidence would be destroyed or he/she had made a disclosure of substantially the same information to the employer or prescribed Person; or that they have already made a disclosure and it has not been addressed.

5.4. Exceptionally serious malpractice may mean bypassing other means of disclosure if in all the circumstances it is reasonable to make the disclosure in the public interest, for no personal gain, in the belief that the substance/allegations are substantially true.

6. Safeguards and protection

6.1. Detrimental Treatment

The Board recognises that the decision to report a concern can be a difficult one to make, not least because of the fear of reprisal from those responsible for the malpractice. The Board will not tolerate harassment or victimisation e.g. by colleagues, managers or other workers under the Board 's control and will take action to protect employees/workers when they raise a concern that is in the public interest; either during its investigation; and/or subsequent to the investigation.

If an employee/worker is already the subject of disciplinary or redundancy procedures or is using the grievance, or Dignity at Work, or similar internal process, then those procedures will not necessarily be halted as a result of the "whistleblowing".

6.2. Confidentiality

The Board will do its best to protect an individual's identity when he/she raises a concern and does not want their name to be disclosed. It must be appreciated however, that the investigation process may reveal the source of the information and a statement by the individual is likely to be required as part of the evidence. In such circumstances, it is unlikely to be possible to maintain absolute confidentiality on the source or identity of the concerned person.

6.3. Anonymous Allegations

This policy encourages employees/workers to put their names to allegations. Concerns expressed anonymously are much less powerful, and whether they will be followed up is at the discretion of the Board, represented by the officer who has received the allegation (namely the Chief Internal Auditor) in consultation with the Clerk and any other relevant senior officers. In exercising this discretion the factors to be taken into account will include:

- The seriousness of the issue raised.
- Whether the allegation/expression of concern is worthy of belief.
- The likelihood of confirming the allegation from attributable sources.

6.4. Allegations Which Cannot Be Confirmed or Are Untrue

If employees/workers make an allegation in good faith and in the public interest, but it is not confirmed by the investigation, the matter will end there. If, however, it is found that an individual has made malicious or vexatious allegations, disciplinary action may be considered and implemented.

7. Contractors

7.1. Key contractors will be informed of this policy and will be encouraged to use it.

8. The Responsible Officer

8.1. The Assessor and Electoral Registration Officer has overall responsibility for the maintenance and operation of this policy and the Chief Internal Auditor will maintain a record of concerns raised and the outcomes (but in a form which does not endanger confidentiality) and will report as necessary to the Board.

9. Other sources of help and information

9.1. Further information on whistleblowing and the Public Interest Disclosure Act can be found at the following useful contacts:

Protect, The Green House, 244-254 Cambridge Heath Road, London, E2 9DA

Telephone: 020 3117 2520.

<https://protect-advice.org.uk/>

Audit Scotland, 4th Floor, 102 West Port, Edinburgh, EH3 9DN

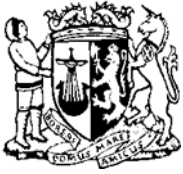
Telephone: 0131 625 1500

Email: correspondence@audit-scotland.gov.uk.

www.audit-scotland.gov.uk.

10. Review

This policy will be subject to review on a 5 yearly basis, or sooner should there be any relevant legislative changes, to ensure continued relevance and consistency in application.



NOTIFICATION OF WHISTLEBLOWING CONCERN

Employee Details

Name	
Job Title	
Contact Address	
Contact Phone Number	
Contact email	

Detail of Concern (please fully outline the matter/s with which you are concerned. The background and history of the concern, giving names, dates and places where possible, should be set out, and the reason why you are particularly concerned about the situation.)

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Please continue on a separate sheet if required.

Employee Declaration

I confirm that the information provided as part of this concern is on the basis that I have an honest and reliable suspicion or belief that malpractice or wrongdoing has happened, is happening, or is likely to happen.

Signature: _____ Date: _____

This form can be submitted directly to the Chief Internal Auditor - Andrew.Paterson@orkney.gov.uk or the Clerk karen.greaves@orkney.gov.uk.

Where the concern is about the Chief Internal Auditor you should submit this form to the Clerk to the Board.



Equality Impact Assessment

The purpose of an Equality Impact Assessment (EqIA) is to improve the work of Orkney and Shetland Valuation Joint Board (the Board) by making sure it promotes equality and does not discriminate. This assessment records the likely impact of any changes to a function, policy or plan by anticipating the consequences, and making sure that any negative impacts are eliminated or minimised and positive impacts are maximised.

1. Identification of Function, Policy or Plan	
Name of function / policy / plan to be assessed.	Whistle Blowing Policy and Procedure
Name of person carrying out the assessment and contact details.	Karen Greaves Karen.greaves@orkney.gov.uk
Date of assessment.	21 November 2024
Is the function / policy / plan new or existing? (Please indicate also if the service is to be deleted, reduced or changed significantly).	New.

2. Initial Screening	
What are the intended outcomes of the function / policy / plan?	To ensure that employees or workers who undertake work on behalf of the Board know their right to raise concerns under legislation in the Public Interest Disclosure (Prescribed Persons) Order 2014.
Is the function / policy / plan strategically important?	No
State who is, or may be affected by this function / policy / plan, and how.	Applies to all employees and workers
How have stakeholders been involved in the development of this function / policy / plan?	Yes
Is there any existing data and / or research relating to equalities issues in this policy area? Please summarise. E.g. consultations, national surveys, performance data, complaints, service user	None aware of.

feedback, academic / consultants' reports, benchmarking (see equalities resources on OIC information portal).	
Is there any existing evidence relating to socio-economic disadvantage and inequalities of outcome in this policy area? Please summarise. E.g. For people living in poverty or for people of low income. See The Fairer Scotland Duty Interim Guidance for Public Bodies for further information.	(Please complete this section for proposals relating to strategic decisions).
Could the function / policy have a differential impact on any of the following equality areas?	(Please provide any evidence – positive impacts / benefits, negative impacts and reasons).
1. Race: this includes ethnic or national groups, colour and nationality.	None
2. Sex: a man or a woman.	None
3. Sexual Orientation: whether a person's sexual attraction is towards their own sex, the opposite sex or to both sexes.	None
4. Gender Reassignment: the process of transitioning from one gender to another.	None
5. Pregnancy and maternity.	None
6. Age: people of different ages.	None
7. Religion or beliefs or none (atheists).	None
8. Caring responsibilities.	None
9. Care experienced.	None
10. Marriage and Civil Partnerships.	None
11. Disability: people with disabilities (whether registered or not).	(Includes physical impairment, sensory impairment, cognitive impairment, mental health) None
12. Socio-economic disadvantage.	None

3. Impact Assessment	
Does the analysis above identify any differential impacts which need to be addressed?	No
How could you minimise or remove any potential negative impacts?	N/A
Do you have enough information to make a judgement? If no, what information do you require?	Yes

4. Conclusions and Planned Action	
Is further work required?	No.
What action is to be taken?	N/A
Who will undertake it?	N/A
When will it be done?	N/A
How will it be monitored? (e.g. through service plans).	N/A

Signature:



Date: 21 November 2024

Name: KAREN GREAVES

(BLOCK CAPITALS).

Please sign and date this form.