

Item: 14

Orkney and Shetland Valuation Joint Board: 2 March 2023.

Service Plan 2023-2026.

Report by Assessor and Electoral Registration Officer.

1. Purpose of Report

To present the Service Plan for the next 3 years and to detail the operations and activities undertaken in relation to the Board's statutory function and other service provisions.

2. Recommendations

It is recommended:

2.1.

That the content of the Service Plan 2023-26, attached as Appendix 1 to this report, which, owing to circumstances, has been prepared two months in advance of normal requirements.

2.2.

That powers be delegated to the Assessor to explore options of improving the design and aesthetic of the Plan, together with statistically refreshing data, ahead of publication on 1 April 2023.

3. Service Plan 2023-2026

3.1.

The Service Plan, attached as Appendix 1 to this report, contains the Board's service mission, vision, aims, objectives and commitments over the next three years. The Service Plan has been significantly refreshed to reflect the significant reforms in Non-Domestic Rating and Electoral Registration.

3.2.

The Service Plan is split into four parts:

- Service Functions.
- Core Objectives.
- Key Activities and Outcomes.
- Performance Management.

3.3.

Part 1 outlines a number of the key changes and developments since the previous Service Plan was drafted. An overview of the three main statutory functions of the Assessor and Electoral Registration Officer (ERO) are set out along with details on other functions undertaken by the Assessor and ERO.

3.4.

Part 2 considers the Core Objectives in a greater level of detail within each of the Service Functions.

3.5.

Part 3 lists in tabular form the specific activities to be undertaken to deliver on the Core Objectives set out in Part 2. It also provides details of the objectives, ownership and scheduling in relation to activity.

3.6.

Part 4 sets out the statutory framework governing the core duties, services and areas of activity of the Board. It also contains details relating to performance planning, monitoring and reporting.

3.7.

Should the Board approve the content of the draft Service Plan 2023-26, it is proposed that powers are delegated to the Assessor and ERO to explore options of improving the design and aesthetic of the Plan, as well as statistically refreshing data, ahead of publication on 1 April 2023.

4. Financial Implications

There are no financial implication arising directly from this report.

5. Governance Aspects

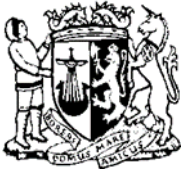
The content and implications of this report have been reviewed and, at this stage, it is deemed that the Board **DOES NOT** require external legal advice in consideration of the recommendations of this report.

6. Contact Officer

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7. Appendix

Appendix 1: Service Plan 2023-2026.



Orkney and Shetland Valuation Joint Board



Service Plan 2023 – 2026

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Service Mission and Vision

As an independent Local Government organisation, Orkney and Shetland Valuation Joint Board's mission is to provide equitable, customer focussed, best value, high quality, professional valuation and electoral services for all its stakeholders.

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

Aims and Objectives

In order that we fulfil our Mission and achieve our Vision we commit to:

- Ensuring services are delivered in accordance with all statutory requirements.
- Planning service development and delivery in accordance with the principles of Best Value and continuous improvement.
- Reacting innovatively to change.
- Striving for continuous improvement in all aspects of service delivery.
- Encouraging innovation and recognise achievement within the organisation.
- Consulting our stakeholders and listening and responding to their views.
- Valuing staff and providing them with opportunities to develop and contribute.
- Monitoring and reporting performance levels to stakeholders (Progress Report and Risk Register, KPIs).
- Integrating equalities issues into all aspects of our service provision
- Using language which is easy to understand.
- Working with our partners in the Scottish Assessors' Association to ensure transparency and Scotland-wide consistency of approach to service delivery.

Part 1 – Service Function

1. Introduction

The Orkney and Shetland Valuation Joint Board was established as part of the 1996 reorganisation of local government in terms of The Valuation Joint Boards (Scotland) Order 1995 and is vested with the functions of the valuation authorities of Orkney Islands Council and Shetland Islands Council. With the agreement of the two Councils, the Board also has responsibility for the Electoral Registration function for Orkney and Shetland.

The Assessor is responsible for valuation for non-domestic rating (The Valuation Roll) and council tax banding (The Council Tax Valuation List), and in the role of Electoral Registration Officer, the compilation of the Register of Electors.

The primary service functions are the compilation, publication and maintenance of the Valuation Roll, the Council Tax Valuation List and the Register of Electors.

The service currently has 15 permanent employees over 13.8 full time equivalent posts. Of these 7.8 are valuation staff. Each year we take on temporary staff to assist with the annual Electoral canvas

Staff are normally situated in two main locations, at 8 Broad Street, Kirkwall, Orkney and 20 Commercial Road, Lerwick, Shetland.

The Joint Board operates a 3-year Service Planning cycle A number of significant changes have taken place since the 2019-22 Service Plan was approved:

- To effect many of the recommendations included in The Barclay Review (August 2017), The Non-Domestic Rating (Scotland) Act was passed on 11 March 2020. This implements a range of changes including:
 - Three-yearly general Revaluations of property based on a Valuation Date one year before the date of the Revaluation.
 - The requirement for Assessors to include 'new' or 'improved' markers in the Valuation Roll for qualifying newly built or altered properties.
 - The requirement to enter parks, parts of parks and buildings within parks where the park/part/building is occupied by a person or body other than a local authority or the Crown or which are occupied by a local authority or the Crown but where persons may be required to pay for access to facilities.
 - A discretion has been given to local authorities to determine whether lands and heritages are dwellings (the understood intention is to use this power to amend the criteria for treating Self-Catering Units as non-domestic subjects).
 - A requirement on Assessors to make up a draft Valuation Roll and send a draft Valuation Notice to interested parties prior to making up a Revaluation Roll.
 - A requirement on Assessors to provide ratepayers with certain information to help their understanding of how their rateable value was calculated.
 - Implementation of a 2-stage proposal and appeals process to replace the current 1-step non-domestic appeals procedure.

- New powers for assessors to send Notices to a range of persons, requiring those persons to provide such information as the Assessor may need for the purpose of valuing the lands and heritages referred to within the Notice.
 - Civil Penalties are to be applied for failure to comply with the requirements of such Assessor Information Notices (AINs) and there is provision for an appeal against the imposition of a penalty to be made to the Valuation Appeal Committee.
 - A requirement on the Board to report to Scottish Government on the number of Assessors and the availability of resources available from 2025 and three-yearly thereafter.
- Subsequent to the passing of the Non-Domestic Rates (Scotland) Act 2020, the Scottish Parliament passed the Non-Domestic Rates (Scotland) Act 2020 (Commencement No.2 and Transitional Provisions) Regulations 2020. These Regulations specify the dates on which the various sections of the Act will come into force.
 - The Valuation (Postponement of Revaluation) (Coronavirus) (Scotland) Order 2020 postponed the scheduled 2022 Revaluation until April 2023 and brought forward the 'one year Tone' date.
 - A raft of secondary legislation has been drafted to effect both the detailed implementation of the Non Domestic Rates (NDR) Reforms arising from The Non-Domestic Rates (Scotland) Act (2020) and the transfer of Valuation Appeal Panel functions to the First Tier Tribunal (FTT) of the Scottish Courts and Tribunals Service (SCTS).
 - In March 2020 and March / April 2021 tranches of non-domestic appeals were received which claimed that the COVID-19 outbreak constituted a material change of circumstances. The disposal date for the appeals was 31 December 2021.
 - The Valuation Timetable (Coronavirus) (Scotland) Amendment Order 2021 extended the last date for the disposal by a valuation appeal committee of an appeal lodged between 1 January 2020 to 31 March 2021 from 31 December 2021 to 31 December 2022. The effect of this is to extend the timetable for disposal of 'Coronavirus-related' material change of circumstances appeals. The Valuation Timetable (Scotland) Amendment Order 2022 further extended the disposal date of these appeals to 31 December 2023.
 - The Non-Domestic Rates (Coronavirus) (Scotland) Act 2022 ensures that in calculating net annual value and rateable value, the Assessor can have no account of any matter arising on or after 2 April 2020 that is directly or indirectly attributable to Coronavirus. The effect of this legislation would extend back to 2 April 2020, but not the period from mid-March 2020 when restrictions were brought in. Thus, despite government intention to 'rule out' Coronavirus related appeals, there is ongoing uncertainty regarding their disposal for that period.
 - The annual electoral canvass was reformed in 2020 allowing the local Electoral Registration Officer to make decisions of the most effective method for properties within his area, including the use of the internet and E - communications. Pre-canvass data-matching processes assist in informing decisions on the most appropriate form of canvass for each household.
 - As well as the Non-Domestic Rating appeal process being replaced by a 2-stage proposal and appeals process, the administration of Valuation Appeal Committees will fall under the auspices of the Tribunals Scotland Service from 1 April 2023.

- The Council Tax (Dwellings and Part Residential Subjects) (Scotland) Amendment Regulations 2021 confirmed the introduction of a '70-days of actual use' test to the definition of a self-catering unit with effect from April 2022. This will require a retrospective review of existing entries annually.

The Elections Act 2022 which aims to deliver on a number of the UK Government's 2019 Manifesto commitments gained Royal Assent of 28 April 2022. It introduced a number of changes. The main changes relevant to EROs include:

- The requirement to provide Voter Identification (ID) to vote at reserved elections. This will require the production and distribution of Voter ID cards by the ERO where electors do not hold relevant approved documents.
- Postal Voters on the UK Parliamentary Register will be required to reapply for their absent votes every three years.
- The extension of the overseas voting franchise by removal of the existing 15 year limit on overseas electors' right to vote in UK Parliamentary elections.

The application process for Voter Identification Cards took effect from January 2023. Changes to the Absent Vote applications process and extension of overseas voting are scheduled for implementation in the summer of 2023.

Notably, these changes only apply to UK elections and will not apply to the Local Government Register. Thus, a divergence in policy and administration will need to be resourced.

The UK Government has recognised the additional administrative burdens that these changes will bring and has committed to "ensuring those responsible for the conduct of electoral registration have the necessary resources to deliver our elections robustly and securely as they implement these new measures. Any additional funding required to cover identified new burdens arising from this programme will be adequately funded in line with longstanding government practice."

This plan is based on confirmed requirements, but an awareness will be maintained of possible developments which are likely to arise from current UK and Scottish Government Policies.

1.1. Valuation Roll

The Valuation Roll is a list of all non-domestic properties, which are not excluded properties, along with the Net Annual and Rateable Values which the Assessor has established for each property. These annual values form the basis for non-domestic rates charges. The Roll is published at each Revaluation, reproduced annually and updated weekly. It is available online at the Scottish Assessors' Association Portal; www.saa.gov.uk

The Assessor is required to complete a Revaluation of all non-domestic properties within the Valuation Roll; this is carried out by Assessor's staff in accordance with statutory timetables. Revaluations were previously undertaken on a 5-yearly basis. The Non-Domestic Rates (Scotland Act) 2020 increased the frequency of Revaluations to a 3-yearly basis. The next Revaluation will take effect on 1 April 2023, based on a Valuation date of

1 April 2022. The Assessor is now duty bound to publish a draft Revaluation Roll ahead of the Revaluation and this was undertaken and published on 30 November 2022. The outcome of these changes is a significant increase in the resources required to deliver a Revaluation.

On 1 February 2023 the Valuation Rolls for both council areas contained 5,019 subjects, with a total rateable value of £84,696,850.

All 427 Revaluation 2017 appeals have been disposed of. 283 'running roll' appeals remain outstanding with the majority of these being related to the COVID outbreak and having a disposal date of 31 December 2023.

All outstanding appeals on 31 March 2023 will transfer to the Scottish Tribunals system.

1.2. Valuation List

The Council Tax Valuation List is a list of all domestic properties upon which Council Tax charges are based. The List is printed annually and updated weekly. The full list incorporating the weekly updates is available online at the Scottish Assessors' Association Portal; www.saa.gov.uk.

Each dwelling is placed in one of eight broad valuation bands according to its estimated market value as at 1 April 1991.

At 1 February 2023 there were 23,220 properties in the Council Tax Valuation Lists for the Joint Board area.

At time of writing 4 Council Tax proposals/appeals were outstanding.

1.3. Register of Electors

The Register of Electors contains the names of all persons resident within the area and eligible to vote at UK Parliamentary, Scottish Parliamentary and Local Government Elections. It is published annually, normally by 1 December, and is updated monthly.

The Revised Register is updated following a canvass of all households, which is normally carried out during July to November each year. Additional registration activity can be carried out at other times. Canvasses consist of postal, door-to-door, telephone, email and internet elements, supplemented by inspection of Council and other available records.

At publication of the registers on 1 December 2022, the total electorate of The Joint Board area was 35,606.

An Edited, or 'Open' Register of Electors, which is made available for a variety of purposes, is also prepared and maintained.

Election Registers and Absent Voter Lists are provided to relevant Returning Officers for elections and referenda.

1.4. Other Functions

Arising from either legislative requirement or commitment to government policy, the Assessor and ERO also carries out a range of functions in support of the above primary services.

Accountability is achieved through a combination of external audit, internal audit, performance monitoring, and reporting.

The Joint Board recognises its duty, under Section 1 of The Local Government in Scotland Act 2003, to make arrangements to secure Best Value. The Valuation Joint Board is committed to the principles and practices of Best Value and to the integration of this theme into all areas of service provision.

In accordance with the Equality Act 2010, the Joint Board discharges its functions in a manner which eliminates discrimination, harassment and victimisation. It also advances equality of opportunity and fosters good relations between persons with protected characteristics and persons who do not share them.

The Valuation Joint Board recognises its staff as valuable assets and key stakeholders.

Proper financial procedures and practices, including annual budgeting, longer term projections, monthly monitoring and public reporting, are in place. The expected ongoing tightening of public sector spending has the potential to significantly impact on all aspects of the Board's financial planning and use of resources throughout the period of this Service Plan.

The services of the Joint Board will continue to be supported and improved on through the application and development of Information Technology systems.

In accordance with Section 23 of the Freedom of Information (Scotland) Act 2002, both the VJB and the Assessor comply with the requirements of the local government Model Publication Scheme. Further, they recognise and adhere to the Codes of Practice issued under the terms of the Act. Both the VJB and the Assessor have adopted the appropriate model publication scheme for Assessors and Valuation Joint Boards. Section 23 does not apply to the statutory functions of the ERO but the general principles of openness will be reflected in responses to requests for information.

The Board has a statutory responsibility under the Local Government (Scotland) Act 1994 and the Public Records (Scotland) Act 2011 to ensure that records created by the Board are properly managed.

Records Management is the systematic control of the records generated by the Board in an effort to achieve optimum efficiency of storage, retrieval, disposal or preservation of those records.

In compliance with the Public Records (Scotland) Act 2011, the Joint Board's Records Management Plan was approved in July 2017. It is anticipated in 2023 that National Records Scotland will invite the Board to submit a Progress Update Review which will provide an opportunity to review the existing plan to ensure that existing and planned records management arrangements are up to date and relevant.

The accurate and efficient management of the records we create will help us meet our statutory duties under the above-mentioned Acts as well as the Freedom of Information (Scotland) Act 2002 and the Data Protection Act 2018.

The Board takes very seriously any complaints received in connection with the services it provides. A revised Scottish Public Services Ombudsman Model Complaints Handling Procedure has been operation since April 2021.

Orkney and Shetland Valuation Joint Board operates in an ever more complex and financially challenging environment and continues to develop a range of key partnerships and stakeholder relationships.

Part 2 – Core Objectives

2.1. The Valuation Roll

2.1.1. Maintenance of the Valuation Roll, including the addition of new subjects and the amendment of existing subjects, will continue, year-on-year, in accordance with the Joint Board's established procedures for completion within the statutory timescales and annual targets. Valuation Notices will be issued to all Proprietors, Tenants and Occupiers and all relevant changes will be notified to the billing authorities timeously.

2.1.2. The functions of local Valuation Appeals Panels will transfer to the Scottish Tribunals structure in April 2023.

2.1.3. Revaluation proposals will be disposed of in accordance with the new proposals and appeals timetables. Under the new 2 tier system appellants may lodge a proposal which the Assessor must determine. Proposals will be considered for validity, acknowledged and assigned a proposal determination date. Disposal of Revaluation proposals will be a main focus for our valuation function during the period of the Service Plan.

2.1.4. Running roll proposals will be disposed of on an ongoing basis in accordance with the Valuation Timetable Order (as amended).

2.1.5. Revaluation or running roll proposals which are not withdrawn or agreed may be subject to further challenge. Proposals which remain outstanding beyond their determination date can be appealed to the First Tier Tribunal (FTT) of the Local Tax Chamber (Scottish Courts and Tribunal Service).

2.1.6. Factors outwith the Assessor's control include the scheduling of appeals. Removing timetabling of appeals from local control provides a degree of uncertainty in service planning.

2.1.7. In preparation for the 2026 Revaluation, the Assessor's staff will continually ingather and analyse rental (and other) information pertinent to valuation. Once collated the rents and other relevant information will be analysed as appropriate and used to form the basis of the valuations for the 2026 Revaluation. Additionally, staff will actively participate in the Working Groups and Committees of the Scottish Assessors' Association to develop and confirm the 'Practice Notes' produced by the SAA.

2.1.8. Where information requested by the Assessor has not been provided, Civil Penalty Notices will be issued and any appeals submitted as a consequence of these Notices will be logged, considered and, where necessary, presented to the FTT.

2.1.9. Consideration will be given to secondary legislation arising from the Non-Domestic Rates (Scotland) Act 2020. In particular, changes to the definition of Self-catering Units will require a review of all such subjects during early 2023 and annually thereafter.

2.2. The Council Tax Valuation List

2.2.1. Maintenance of the Valuation List, in particular the addition of new subjects, will continue, year-on-year, in accordance with the Joint Board's established procedures for completion within annual targets. Banding Notices will be issued to all interested parties and all relevant changes will be notified to the billing authorities timeously.

2.2.2. Band changes following alteration to, and subsequent sale of, properties will continue in accordance with the Joint Board's established procedures.

2.2.3. A small number of proposals/appeals against banding are usually received each year. Discussions in relation to these continue throughout the year. The functions of local Valuation Appeals Panels in respect of Council Tax appeals will also transfer to the Scottish Tribunals structure in April 2023.

2.2.4. The indications are that any general Council Tax Revaluation under the current system is unlikely and that structural change is still some way off. In the meantime, and to ensure that the Council Tax Lists are maintained in accordance with current legislation, records of alterations to domestic properties will be maintained and updated.

2.3. Register Of Electors

2.3.1. The Annual 'Electoral' (or 'Full') Register and 'Open' (formerly known as 'Edited') Register will be published annually, by 1 December, following a canvass. Prior to the canvass 'mail out', data on registered electors will be matched against national Government data and locally held data sources to identify which properties are likely to have an unchanged household composition. One of two routes will then be followed for each property. 'Route 1' will be used for properties where the data indicates no change in household composition. Route 2 will be used for properties where data matching has highlighted that there may be a change to the information currently held for the property. The objective of the canvass will be to ensure the maximum return of satisfactorily completed Route 2 forms and that the register accurately reflects the information contained on them. This process will be supported by provision of telephone, internet and SMS ('text') return services as well as the Government Digital (on-line) Service. A door-to-door canvass to follow up on non-return of Route 2 forms will be carried out annually.

2.3.2. The 2022 door-to-door canvass was undertaken with the use of electronic tablets. This proved successful and will be the standard approach for future canvassing. A further, 'Route 3', option will be used for care homes and young peoples' residences where information on residents can be obtained more effectively and efficiently from an identified 'responsible person'. The approach to the annual canvass, including the data matching process, will be reviewed annually to reflect lessons learned, canvasser feedback and any other issues of significance.

2.3.3. The full Electoral Register will be updated monthly outwith the canvass period each year and the Edited/Open Register will be updated monthly throughout the year.

2.3.4. Full Register updates take the form of Lists of Additions, Deletions and Alterations but the Open Register will be republished each month. All statutory Notices and Lists will be timeously provided to relevant parties.

2.3.5. The ERO will continue to use change information from housing bodies, Registrars, other EROs, education authorities and council tax records to be pro-active in pursuing new/changed elector information.

2.3.6. A door-to-door canvass to follow up on non-return of Invitations to Register (ITRs) will be carried out as required. An Electoral Participation Strategy is in place and will be reviewed annually.

2.3.7. Election Registers and Lists of postal and proxy voters etc will be produced as required.

2.3.8. Absent Voter Personal Identifiers (PIs) require to be refreshed every 5 years in January. Due to Orkney's outer Islands having no Polling Stations situated on the Islands themselves, Orkney has a higher proportion of postal voters compared to other Scottish authorities.

2.3.9. At an election where mismatches of signatures and/or dates of birth with Postal Voting Statements occur requests for refreshed PIs will be issued in accordance with legislative requirement.

2.3.10. An awareness will be maintained of any other possible developments around electoral reform and plans will be drawn up and/or adjusted accordingly.

2.3.11. The Elections Act 2022 which aims to deliver on several the UK Government's 2019 Manifesto commitments gained Royal Assent of 28 April 2022. It introduced a number of changes. The main changes relevant to EROs include:

- The requirement to provide Voter Identification (ID) to vote at reserved elections. This will require the production and distribution of Voter ID cards by the ERO where electors do not hold relevant approved documents.
- Postal Voters on the UK Parliamentary Register will be required to reapply for their absent votes every three years.
- The extension of the overseas voting franchise by removal of the existing 15 year limit on overseas electors' right to vote in UK Parliamentary elections.

2.3.12. The application process for Voter Identification Cards took effect from January 2023 and electors requiring ID are now able to apply on line or fill out a form to obtain a Voter Authority Certificate allowing them to vote at UK Parliamentary elections. Estimates of the number of people who may require a VAC are thought to be low in relation to the full electorate.

2.3.13. It is likely that VAC applications will spike immediately before electoral events which will place an additional burden on ERO staff at an already busy time.

2.3.14. Changes to the Absent Vote applications process and extension of overseas voting is scheduled for implementation in the summer of 2023. Notably, these changes only apply to UK elections and will not apply to the Local Government Register. Thus, a divergence in policy is likely to cause confusion amongst voters.

2.3.15. It is clear that there will require to be significant resource required at national and local levels to communicate the forthcoming changes and likely implications for the electors who use absent voting.

2.3.16. The ERO takes full part in the Electoral Commission's Performance Standards regime and will take account of any advice or guidance received from the Commission to allow continuous improvement in the standards achieved.

2.3.17. Should there be a referendum on Scottish Independence at some point during the period of the Service Plan, experience indicates that such an electoral event would put significant resource pressures on the ERO's staff.

2.4. Corporate Governance

2.4.1. The current Convener of the Valuation Joint Board is Councillor Stephen Leask of Shetland Islands Council. The Depute Convener is Councillor Dr Stephen Clackson of Orkney Islands Council. A new Joint Board was formed following the local government elections in May 2022. Members will be required to act in accordance with the Code of Conduct for Councillors, which is approved by the Scottish Government.

2.4.2. The Valuation Joint Board will ensure that the Assessor and Electoral Registration Officer is adequately resourced to perform his statutory functions. It will meet to discuss and approve Budgets, Policies and Practices as is deemed necessary.

2.4.3. The officers of the Valuation Joint Board will act in accordance with the relevant Standing Orders, Scheme of Delegation, Financial Regulations, Contract Standing Orders and Codes of Conduct. These will be reviewed as required.

2.4.4. Briefing sessions on the role and functions of the Valuation Joint Board and the Assessor and ERO have been provided to all members. In addition, briefing sessions have been held on board governance, financial governance and roles and responsibilities of board members.

2.4.5. The Assessor and ERO in conjunction with Board Management Team have committed to the delivery of an ongoing seminar and training programme for Board Members. Sessions would be provided twice a year when the Board meets in-person in either Orkney or Shetland.

2.4.6. Strategic and detailed Service Plans will be implemented, maintained and actioned. The Strategic Plan will cover a three year period, whilst noting matters of relevance beyond that timescale.

2.4.7. The Assessor's Management Team will continue to be the primary forum for the development and implementation of Strategy and Policy and it will oversee all operational matters. Actions will be communicated to staff by means of team briefings, MS Teams channel updates and approved Minutes of meetings.

2.4.8. Effective performance management systems continue to be used, with the Assessor's Management Team also forming the principal forum for matters relating to Performance Management, Planning and Reporting.

2.4.9. Specific operational matters will be within the remit of various Internal Working Groups who will report to the Management Team. The format, remit and membership of these groups will continue be reviewed on a regular basis.

2.4.10. The Valuation Joint Board will continue to generally align its Personnel and other related policies, as appropriate, with those of Shetland Islands Council, while business support functions, including Board administration, human resource management, governance advice, finance and payroll, are provided by Orkney Islands Council. Legal advice is provided through a contracted service with Brodies LLP.

2.4.11. The finances and operations of the Valuation Joint Board will be subject to internal and external audit.

2.4.12. A Risk Management Policy will be put forward for Joint Board approval in March 2023. Risk Registers and Action Plans will be reviewed annually, with progress against the Action Plans being reported to regular Management Meetings.

2.5. Accountability

2.5.1. Annual Accounts will be submitted for external audit. They will be published in accordance with the requirements of Audit Scotland and the Board's Publication Schemes.

2.5.2. The procedures and practices of the Valuation Joint Board will also be subject to external audit, in accordance with a plan to be agreed with appointed external auditors.

2.5.3. Audit Plans encompassing the requirements of the external and internal auditors will be drawn up annually.

2.5.4. All Audit recommendations will be reported to the Joint Board and all progress against agreed actions will be reported to and monitored by the Management Team.

2.5.5. Performance will be managed, monitored and reported internally and externally. Best Value performance reports will be presented to the Joint Board annually.

2.5.6. Decisions of the Management Team will be minuted and available for inspection.

2.5.7. All papers presented to the Valuation Joint Board, which are not subject to an exclusion, will be published on Orkney Islands Council's website.

2.5.8. A Procurement Policy has been implemented which provides transparency and accountability in our procurement processes. A list of all contracts is maintained for internal management purposes.

2.6. Best Value

2.6.1. Best Value is statutorily defined as 'continuous improvement in the authority's performance'. The Valuation Joint Board is committed to the principle of Continuous Improvement. In support of this, Performance will be planned, targeted and monitored. Key Performance Indicators for the Valuation functions are reported to the Government and other key stakeholders annually. In accordance with the Electoral Administration Act 2006, a set of performance standards as defined by the Electoral Commission (EC) must be

adhered to and a suite of performance statistics is submitted to both the Cabinet Office and the EC during and following the canvass each year.

2.6.2. Performance Indicators will be used for year-on-year comparisons as well as comparisons with other Assessors/EROs' offices,

2.6.3. In accordance with Section 13 of The Local Government in Scotland Act 2003, the performance of the Joint Board in relation to its functions will be reported to all stakeholders of the Valuation Joint Board, including staff, in an appropriate manner.

2.6.4. Stakeholder Consultations will be continually reviewed and improved with stakeholder requirements being taken account of in Service Planning.

2.6.5. A revised Customer Complaints Handling procedure, which is in line with the new Scottish Public Sector Ombudsman's Model Complaints Handling Procedure, has been approved by the Joint Board and has been in use since April 2021. All comments/ complaints will be considered by the Management Team for improvement action and reported as required by the procedure.

2.7. Equal Opportunities

2.7.1. The Valuation Joint Board is committed to equality in respect of all the protected characteristics, both in staffing and service provision. The Board's combined Equalities Scheme has been reviewed in light of the requirements of The Equalities Act 2010 and the Board will report on progress as required by the Act. Specifically, a report will be prepared every two years which will update on progress towards achieving our equalities outcomes as well as reporting on a variety of employment matters. New Outcomes will be established every 4 years.

2.7.2. Personnel etc policies are subject to scheduled review timetables to ensure compliance with all Equalities duties and commitments. Equality Impact Assessments are in use to examine the effect of any new or amended policies on relevant protected groups. The Board generally adopts Shetland Islands Council's personnel policies and procedures. Over the longer term the Board intends to adopt standalone policies and procedures.

2.7.3. Reporting on all aspects of equalities is in place. Specifically, a report on how the Board mainstreams its Equalities actions, its progress towards achieving the stated 'Outcomes' and reporting pay gap information will be published in April 2023.

2.7.4. Staff will continue to be trained in all aspects of equalities. This forms part of a mandatory training programme which requires refresher training at set intervals.

2.8. Staffing and Personnel Matters

2.8.1. The Valuation Joint Board will continue to align its HR and other related policies, generally, and where possible, with those of Shetland Islands Council, but will where necessary produce a policy reflecting the needs of the Board, the Assessor and staff. The independence of the statutory functions of the Assessor and ERO will be a high priority in the design of policies. Relevant policies will be published on the website as well as available on Office Internal Directories.

2.8.2. Training is provided to all members of staff, where appropriate, and is under continuous consideration. This will be undertaken by a systematic approach based on assessing needs and identifying ways to improve through training and development. Staff will review their training needs with their managers on an annual basis.

2.8.3. A number of mandatory training courses have been identified. All staff are required to undertake these courses and adhere to refresher training timeframes. All new starts will be required to complete mandatory training modules upon commencement of employment.

2.8.4. Staffing reviews will be considered annually in a manner that integrates with Service and Budget Planning. Staffing levels and structures will remain under review to help facilitate closing the projected budget gaps. A workforce plan has been developed and will be reviewed annually and effected during the following financial year.

2.8.5. To ensure that the Joint Board's personnel policies and procedures are kept up to date, regular contact will be maintained with Shetland Islands Council's Human Resources department through our business support advisors at Orkney Islands Council.

2.8.6. In line with the current Health and Safety Policy, Risk Assessments covering all areas of function will be reviewed annually.

2.9. Finance and Budgeting

2.9.1. The officers of the Valuation Joint Board will act in accordance with the relevant Financial Regulations, Contract Standing Orders, Scheme of Delegation and Standing Orders, which will be reviewed on a five yearly basis or as circumstances demand.

2.9.2. In partnership with the Treasurer of the VJB, budgets and a Medium Term Financial Strategy will be prepared annually and approved by the Joint Board. A detailed report on the makeup of the budget will also be prepared for internal management use annually. The budget processes will take account of any grant funding which may be received from government.

2.9.3. Appropriate procedures aligned with Orkney Islands Council's Contract Standing Orders for procurement, authorisation and payment have been implemented. These procedures also include electronic procurement and use of approved frameworks.

2.9.4. In conjunction with Orkney Islands Council, a procedure for dealing with all aspects of debtor accounts is in place. Monthly reports detailing outstanding amounts and arrears are sent to the budget holder.

2.9.5. Adequate training in respect of all financial procedures will be provided to relevant staff.

2.9.6. Financial monitoring reports are prepared and verified on a monthly basis. These are used to identify variances from budget and any corrective actions required of the budget holder. These are circulated to the Convener and Depute Convener monthly. Quarterly budget monitoring reports, together with an annual outturn report, will be presented to the Joint Board meetings in accordance with its cycle of meetings.

2.9.7. Separate financial procedures and reporting mechanisms will be maintained in respect of the application and collection of Civil Penalties.

2.9.8. Year-end Accounts will continue to be prepared, audited and made available for public inspection.

2.10. Information Technology

2.10.1. The provision and maintenance of Information Technology assets, systems and services are mainly carried “in house” and in partnership with Orkney Islands Council and Shetland Island’s Council’s IT Departments under the terms of Service Level Agreements. The Management Team will continually monitor service provision and undertake IT liaison meetings between Orkney and Shetland Valuation Joint Board and each constituent authority when required.

2.10.2. The assets of the VJB will be refreshed in accordance with the IT Service Level Agreements. In particular, it is intended that PCs be refreshed on a rolling four / five yearly basis.

2.10.3. The Board’s ICT security is largely founded upon the Board’s systems being contained within the OIC and SIC network envelopes and any changes to that may affect the Board.

2.10.4. The Board adheres to the principles of Data Protection and reviews all Notifications to the Information Commissioner annually. In accordance with the requirements of the Data Protection Act 2018, a Data Protection Officer (DPO) has been appointed. Data Sharing Agreements are in place, or are being reviewed/developed, with relevant partners.

2.10.5. Systems to deal with Freedom of Information requests are in place and these will be reviewed in light of the demands of the request regime. A Freedom of Information Log is maintained.

2.10.6. The Assessor’s procured “Corona” valuation system has until recently been operated in tandem with the Assessor’s legacy system as a means of resilience as we work towards full-service migration. Work will continue to ensure full migration of all data and utilisation of all Corona applications by the end of 2023.

2.10.7. SAA portal uploads and billing authority updates for Valuation Roll and Council Tax List data are now fully functional in the new valuation system. Other functionality including the automated data transfer of land register, building standards and planning application information is being progressed and should be in full operation by summer 2023.

2.10.8. The Assessor has been working in partnership with Corona developers, the Assessor for Scottish Borders and the Assessor for Highland and Western Isles to ensure the new valuation system delivers on all the functionality changes required by the statutory changes associated with the 2023 Revaluation.

2.10.9. Partnership working will continue to specify and deliver further system upgrades and improvements required for the successful operation of the logging, tracking and processing of non-domestic proposals and appeals in the new 2 tier system effective from April 2023.

2.10.10. The Joint Board will continue to commit resources to the Scottish Assessors' Association's Portal project. The portal continues to provide a single point source of information on Assessor and ERO data across Scotland to the public and other stakeholders, as well as providing a facility for the dissemination of information within the Assessors' community. Several of the recommendations of, and actions arising from, the Barclay Review will be delivered through the portal.

2.10.11. During the lifetime of this service plan proposals may be brought forward to significantly upgrade the SAA web portal platform.

2.10.12. The electoral registration function will be supported by the EROS system, supplied by Idox. The system will be developed to comply with legislative change, government policy and user group requirements particularly those associated with forthcoming changes to Absent Vote requirements.

2.10.13. The form and content of the Joint Board Web Site will be reviewed on an on-going basis. In particular, the web site will continue to be used to publish information as required through our commitment to the Model Publication Scheme.

2.10.14. The Board will renew its commitment from the previous service plan to implement and develop a database system that is the definitive source of all internal policies, procedures and guidance documents. In the past year utilisation of MS Teams channels has streamlined the sharing and storage of certain documentation.

2.10.15. The Assessor's Management Team will continue to promote the use of MS Teams chat, channel posts, video, and audio calls as the main communication tool between colleagues. Video conferencing will be the primary format for scheduled meetings of teams and working groups across the organisation.

2.11. Freedom of Information

2.11.1. A Model Publication Scheme has been compiled for Scottish Assessors and Valuation Boards. We have adopted the model scheme which was implemented in 2013. This scheme is reviewed annually and amended where necessary to include information requests which result in repeated provision of information.

2.11.2. Procedures to deal with requests for information are in place and are reviewed in light of the ongoing impact of the request for information regime.

2.11.3. The Valuation Joint Board recognises the importance of Codes of Practice issued under the terms of the Freedom of Information (Scotland) Act 2002 and will review practices and procedures on publication of any such guidance.

2.11.4. Cognisance is taken of the appeal decisions of the Information Commissioner, and these will continue to be used to shape procedures where appropriate.

2.12. Key Partnerships

2.12.1. The support services provided by Orkney and Shetland Islands Councils are essential to the operations of the Joint Board. These services will continue to be managed by regular contact and engagement with relevant persons in each of the supporting resources and, where appropriate, Service Level Agreements.

2.12.2. Being the primary recipients of operational outputs (Valuation Rolls, Council Tax Valuation Lists and Electoral Registers), the Joint Board recognises its constituent Councils as key stakeholders and will consult with them in all areas relating to these matters.

2.12.3. The Joint Board will continue to commit resources to the workings of the Scottish Assessors' Association (SAA). In this respect, it will participate in Plenary, Committee and Working Group meetings and fully engage in the exchange of information, ideas and knowledge provided by this Association.

2.12.4. Through the SAA, the Joint Board will maintain liaison with bodies such as the Scottish Government, Scotland Office, Valuation Office Agency (England and Wales), the Land and Property Services Agency (Northern Ireland), Tailte Éireann (the Eire Valuation Service), The Royal Institution of Chartered Surveyors, Institute of Revenues Rating and Valuation (IRRV), The Scottish Business Ratepayers Group, the Scottish Ratepayers Forum, the Scottish Rating Surveyors Forum and the Electoral Management Board for Scotland.

2.12.5. Joint Board staff will continue to participate in the workings and proceedings of the Association of Electoral Administrators.

2.12.6. The Joint Board recognises the role of, and support provided by, The Electoral Commission in respect of Electoral Registration matters.

2.12.7. The Cabinet Office continues to be a significant stakeholder in terms of policy, direction and operations.

2.12.8. Staff are recognised both as key assets of the Valuation Joint Board and primary stakeholders, and consultations with staff and their representatives will continue on a regular basis.

2.12.9. Relationships with external suppliers of systems and services are subject to contract and/or Service Level Agreement and are managed through liaison with the relevant account manager or similar representative. In particular, Idox who supply the EROS electoral registration system under contract are also seen as development partners through the system development necessary for changing legislative requirements and in providing continuous service improvement.

2.13. Records Management

2.13.1. The Public Records (Scotland) Act 2011 requires public bodies to implement proper records management procedures in accordance with the Act. A Records Management Plan was submitted and received the approval of the Keeper of Records of Scotland in January 2017.

2.13.2. The Joint Board will complete Process Update Reviews (PUR) on its progress in implementing the Improvement Action Plan as appropriate.

2.14. Miscellaneous

2.14.1. The Coronavirus outbreak had a significant impact on the period covering the last Service Plan. No active restrictions, measures or mitigations are currently in place however The Joint Board will retain an awareness of government restrictions and public health advice.

2.14.2. The Valuation Joint Board is committed to various initiatives not covered above but which have significant implications for Service Planning, priorities, and actions. Initiatives such as responding to consultations tend to be of an ad-hoc nature and demand variable commitment.

2.14.3. Orkney and Shetland Valuation Joint Board is committed to the continuing development and implementation of the Corporate Address Gazetteers of its constituent Councils (and through these initiatives to the development of a One Scotland Gazetteer) and use of National Unique Property Reference Numbers. The Board will continue to provide assistance and will aid in the contribution and exchange of data.

2.14.4. Any future local authority boundary or electoral constituency changes will require resource allocation and project planning.

2.15. Non-Statutory Valuation Service

2.15.1. The Valuation Joint Board currently undertakes the provision of valuation services to Orkney Islands Council. A Service Level Agreement has been in place since 2012 when the valuation service commenced. By 2016 a full 5 yearly revaluation of all the Council's portfolios had been completed. The SLA continues on a rolling basis. A 5 year cycle commenced in 2017 as a rolling process.

2.15.2. Further development of the above valuation service is under consideration dependent on the Council's requirements and availability of the Board's resources.

Part 3 – Key Activities and Outcomes

Key To Business Objectives

The codes in the table below relate each Activity and Outcome contained in Part 3 of the Service Plan to the relevant Business Objective(s) within the Joint Board's Mission, Vision and Commitments Statements.

Number	Business Objective
1.	Compile the Valuation Roll.
2.	Compile the Council Tax Valuation List.
3.	Compile the Electoral Register.
4.	Maintain the Valuation Roll.
5.	Maintain the Council Tax Valuation List.
6.	Maintain the Electoral Register.
	All of the above are underpinned by the aim of providing these services in a high quality, effective and responsive manner.
7.	Listening and responding to stakeholders' needs.
8.	Valuing staff and providing them with opportunities to develop and contribute.
9.	Reacting innovatively to change.
10.	Treating all stakeholders in a fair, consistent manner and in accordance with equal opportunities requirements.
11.	Striving for continuous improvement in all aspects of service delivery.
12.	Ensuring that we are transparent, accessible and accountable to stakeholders.
13.	Pro-actively planning workloads and deploying resources.
14.	Using "plain English".

Abbreviation Key

The Management Team consists of Assessor and ERO, Depute Assessor, Depute ERO. The following abbreviations may have been used in parts of this section.

Job Title	Abbreviation
Assessor and ERO.	AERO.
Depute Assessor.	DA.
Depute ERO.	DERO.
Senior Valuer.	SV.
Valuer*.	Val.
Technician.	Tech.
Business Support Officer.	BSA.
Business Support Assistant.	BA.

*includes Apprentice/Graduate Valuers.

3.1. The Valuation Roll

3.1.1. Maintenance of the Valuation Roll

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Record all known development activities, including planning permissions and building control warrants granted, in accordance with the O&SVJB Guidance/ Clerical Instructions and within the agreed timescales.	1,4,10,11	Technicians / Valuers	On receipt in accordance with schedules
(b)	Survey of all new, amended or demolished non-domestic properties in accordance with O&SVJB Survey Guidance.	1,4,10,11	Technicians / Valuers	Continual basis
(c)	Valuation of above in accordance with the SAA approved Practice Notes, and with reference to relevant 'Narratives'.	1,4,10,11	Technicians / Valuers	Continual basis
(d)	Authorise all value changes as per O&SVJB Guidelines.	1,4,10,11	Technicians / Valuers / Depute Assessor	Continual basis
(e)	Amend the Valuation Roll by input to the Assessors 'Corona' computer system.	1,4,10,11	Valuation Teams	Continual basis
(f)	Check and authorise all such amendments in accordance with O&SVJB procedures, making changes or referring back as appropriate.	1,4,10,11	Technicians / Valuers	Weekly
(g)	Transfer all running roll changes to relevant billing authorities in accordance with annually agreed schedules.	1,4,10,11	Technicians / Valuers	Weekly
(h)	Issue Valuation Notices to all interested parties as required by statute.	1,4,10,11,12,14	Technicians / Valuers	Weekly
(i)	Update data at SAA Portal in accordance with agreed schedules.	7,9,11,12	Technicians / Valuers	Weekly

Item	Description	Objective(s)	Ownership	Date/Recurrence
(j)	Complete the above in accordance within the annually reviewed targets relating to Key Performance Indicators.	11,13	All staff	Continual basis
(k)	Compile and present Running Roll statistics, including time lag statistics, to Management Team in accordance with Reporting Framework.	4,11,13	Valuers	Per MTM cycle
(l)	Issue Returns of Information requesting information on ownership, tenancy and occupation of the property along with information relating to physical alterations and rental details.	4,10,12,14	Technicians / Valuers	As required
(m)	Answer all ad-hoc enquiries from current, past and potential ratepayers in accordance with O&SVJB Working Practices.	4,7,10,12,14	All staff	Continual basis
(n)	Issue rental, and other, Assessor Information Notices in accordance with agreed schedules.	4, 10,13,14	Valuers	Various schedules
(o)	Complete year-end procedures for creation of refreshed Valuation Roll in accordance with Year-End Timetable.	1,4	Valuers / Depute Assessor	Annually, March/April
(p)	Complete reconciliation of Valuation Roll with billing department records.	1,7,11,12,13	Valuers	As requested
(q)	Produce and circulate revised Valuation Rolls.	1,4,7,10,11,12,14	Depute Assessor	Annually in May/June

3.1.2. 2017 Revaluation Proposals

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Negotiate and settle proposals with ratepayers and their agents, with recourse where necessary, to the Scottish Court Tribunal Service, Lands Tribunal or Lands Valuation Appeal Court.	1,4,10,11,12	Valuers	Continuous

Item	Description	Objective(s)	Ownership	Date/Recurrence
(b)	Liaise with SCTS re the citation of all outstanding Revaluation Appeals, in accordance with the statutory timetable .	1,4,10,11,12	Depute Assessor	Continuous
(c)	Prepare SCTS, LT and/or LVAC cases including rental analysis, valuations, photographs, plans and other productions.	1,4,10,11,12,14	Valuers in conjunction with Depute Assessor	As required
(d)	Where appropriate, amend the Valuation Roll to reflect appeal settlements or proposal agreements, SCTS/LT/LVAC decisions in accordance with procedures as above.	1,4,10,11,12	Valuers in conjunction with Depute Assessor	Continuous
(e)	Check and authorise all such amendments in accordance with O&SVJB procedures, making changes or referring back as appropriate.	1,4,10,11,12	Valuers / Depute Assessor	Weekly
(f)	Where appropriate, issue Valuation Notices to reflect proposal / appeal settlements.	1,4,10,11,12,14	Valuers	Weekly
(g)	Compile and present Revaluation proposal / appeal statistics to Management Team in accordance with Reporting Framework.	11,13	Depute Assessor	Per MTM cycle
(h)	Compile and present Revaluation proposal / appeal statistics (RVAPP) to Scottish Government in accordance with requirement.	7,11,12,13,16	Depute Assessor	Quarterly on request

3.1.3. Running Roll Proposals / Appeals

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Record proposals received arising from amendments made to the Valuation Roll or where MCC, statutory error etc are claimed.	4,10,13	Valuers	Continuous
(b)	Receive and process proposals received via SAA Web Portal.	4,7,9,10,11,12,14	Valuers	Continuous

Item	Description	Objective(s)	Ownership	Date/Recurrence
(c)	Maintain records of proposals including their status in relation to their Proposal Determination Date (PDD), further appeal rights and referral to Lands Tribunal etc.	4,10,13	Valuers	Continuous
(d)	Negotiate and settle proposals with ratepayers and their agents in accordance with statutory timetables and with recourse, where an appeal is received to the Scottish Court Tribunal Service, Lands Tribunal or Lands Valuation Appeal Court. Specifically, dispose of all COVID-related legacy appeals.	4,10,11,12	Valuers	Continuous
(e)	In Liaison with SAA colleagues set PDDs for all proposals and ensure disposal of all outstanding Running Roll proposals in accordance with the statutory timetable appropriate to each proposal.	4,10,11,12	Depute Assessor	Continuous
(f)	Prepare written statement of responses no later than 70 days before the PDD which may include rental/cost analysis, valuations, photographs, plans and other productions.	4,10,11,12	Valuers	As required
(g)	Where appropriate, amend the Valuation Roll to reflect proposal settlements in accordance with procedures at 3.1.1 above.	4,10,11,12	Valuers	Continuous
(h)	Check and authorise all such amendments in accordance with O&SVJB procedures, making changes or referring back as appropriate.	4,10,11,12	Valuers / Depute Assessor	Weekly
(i)	Where appropriate, issue Valuation Notices to reflect appeal settlements.	4,10,11,12,14	Valuers	Weekly
(j)	Compile and present Running Roll proposal / appeal statistics to Management Team in accordance with Reporting Framework.	11	Depute Assessor	Per MTM cycle

3.1.4. Scottish Court and Tribunal Service Hearings and proposals / appeals post 1 April 2023

Key activities are under consideration ahead of the transfer of VACs to SCTS on 1 April 2023.

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Record proposals received arising from amendments made to the Valuation Roll or where mcc, statutory error etc are claimed.	4,10,13	Valuation Team	Continuous
(b)	Receive and process proposals received via SAA Web Portal.	4,7,9,10,11,12,14	Valuation Team	Continuous
(c)	Maintain records of proposals including their status in relation Proposals Disposal Dates/Notices, Statements to support valuation roll entry and Assessor Decision Notices.	4,10,13	Valuation Team	Continuous
(d)	Negotiate and settle proposals with ratepayers and their agents in accordance with new procedures.	4,10,11,12	Valuation Team	Continuous
(e)	Issue Assessor Decision Notices.	4,10,11,12	Valuation Team	Continuous
(f)	Receive notice of, and record, appeals subsequently submitted to FTT.	4,10,11,12	Valuation Team	As required
(g)	Receive notice of appeal hearings and prepare FTT cases (including rental/cost analysis, valuations, photographs, plans and other productions if/as permitted by the FTT).	4,10,11,12	Valuation Team	As required
(h)	Where appropriate, amend the Valuation Roll to reflect proposal settlements in accordance with procedures at 3.1.1.	4,10,11,12	Valuation Team	Continuous
(i)	Consider decisions of FTT and appropriateness of appeal to Upper Chamber.	4,10,11,12	Management Team	As required

3.1.5. Lands Tribunal Appeals

The Assessor has no/little control over the timing or the procedures to be adopted in the disposal of these appeals. All 2010 and 2017 Revaluation appeals have been disposed of.

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Maintain records of appeals including their status in relation to referral to Lands Tribunal etc.	1,4,10,13	Depute Assessor	Continuous
(b)	Where possible, negotiate and settle appeals with ratepayers and their agents or await listing by Lands Tribunal and/or Lands Valuation Appeal Court.	1,4,10,11,12	Depute Assessor	Continuous
(c)	Prepare LT and/or LVAC cases including rental analysis, valuations, photographs, plans and other productions.	1,4,10,11,12,14	Depute Assessor	As required
(d)	Provide SAA with information required to support LT preparations & Hearings.	1,4,10,11,12,14	Assessor/Depute Assessor	As Required
(e)	Attend LT Hearings and provide evidence.	1,4,10,11,12,14	Assessor/Depute Assessor/Valuers	As Required
(f)	Where appropriate, amend the Valuation Roll to reflect appeal settlements or LT/LVAC decisions in accordance with procedures as with 3.1.1 above.	1,4,10,11,12	Valuers	Continuous
(g)	Check and authorise all such amendments in accordance with O&SVJB procedures, making changes or referring back as appropriate.	1,4,10,11,12	Valuers / Depute Assessor	Weekly
(h)	Where appropriate, issue Valuation Notices to reflect appeal settlements.	1,4,10,11,12,14	Valuers / Depute Assessor	Weekly
(i)	Compile and present Revaluation Proposal / Appeal statistics to Management Team and Scottish Government in accordance with Reporting Framework.	11,13	Depute Assessor	Monthly

3.1.6. Civil Penalty Notices

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Issue rental, and other, Assessor Information Notices as required.	1,4,7,10,11,12,13,14	Valuers	As required
(b)	Manage returns of above in accordance with the O&SVJB procedures/clerical Instructions.	1,4,7,10,11,12,13,14	Valuers	On return
(c)	Consider non-returns for issue of Civil Penalty Notices and issue as appropriate.	1,4,9,10,12,13	Valuers	As required
(d)	Receive and record appeals submitted against imposition of Civil Penalty Notices.	1,4,9,10,12,13	Depute Assessor	As required
(e)	Consider remission of penalties and advise appellants where relevant.	1,4,9,10,12,13	Depute Assessor	As required
(f)	Refer appeals to STCS where appropriate and provide notice to appellants as required by statute.	1,4,9,10,12,13	Depute Assessor	As required
(g)	Prepare and present SCTS cases.	1,4,9,10,12,13	Valuers / Depute Assessor	As required
(h)	Effect any decision made by SCTS.	1,4	Depute Assessor	As required

3.1.7. Public Parks

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Ingather information on occupation, tenure and charges at and within public parks from relevant Councils/Trusts/Authorities.	1,9,10,12,13	Divisional Assessors	2023
(b)	Survey such parks, parts of parks and buildings as may be required to make entries in the 2023 Revaluation Roll.	1,9,10,12,13	Divisional Assessors	2023

Item	Description	Objective(s)	Ownership	Date/Recurrence
(c)	Value such subject in accordance with 3.1.6 above.	1,9,10,12,13	Divisional Assessors	March 2023
(d)	Maintain Valuation Roll for such parks, parts of parks and buildings as are entered in the Roll in accordance with 3.1.1 above.	4,9,10,12,13	Divisional Assessors	From April 2023
(e)	Dispose of proposals and appeals for such parks, parts of parks and buildings as are entered in the Roll in accordance with 3.1.2 to 3.1.4 above.	4,9,10,12,13	Divisional Assessors	From April 2023

3.1.8. NDR Reform Act – Secondary Legislation

We will remain reactive to Scottish Government timetables and activities. The following is based on policy intention but is yet to be confirmed.

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review (by mail-out) all Self-Catering Units within the Valuation Roll against new qualifying criteria.	4,7,9,10,13	Valuers	Q1 2023 and annually
(b)	Delete non-qualifying subjects from valuation roll and enter into Council Tax Valuation List.	4,7,9,10,13	Valuers	Q1 2022 and annually
(c)	Apply new criteria to consideration of all new entries.	4,7,9,10,13	Valuers	Immediately once legislated

3.1.9. Transfer of VAC to Scottish Tribunals Service

Awaiting a signed off Data Sharing Agreement before transfer arrangements can be actioned.

3.2. The Council Tax Valuation List

3.2.1. Maintenance of the Council Tax Lists

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Record all known development activities, including planning permissions and building control warrants granted, in accordance with O&SVJB Guidance/Clerical Instructions and within the agreed timescales.	2,5,10,11	Technicians	On receipt in accordance with schedules
(b)	Survey of all new or demolished domestic properties in accordance with O&SVJB Survey Guidance.	2,5,10,11	Technicians	Continuous
(c)	Valuation and banding of above in accordance with the statutory valuation assumptions and O&SVJB procedures.	2,5,10,11	Technicians	Continuous
(d)	Amend the Valuation List by input to the Assessors 'Live' computer system.	2,5,10,11	Technicians	Continuous
(e)	Check and authorise all such amendments in accordance with O&SVJB procedures, making changes or referring back as appropriate.	2,5,10,11	Technicians	Weekly
(f)	Transfer all changes to relevant billing authorities in accordance with annually agreed schedules.	2,5,7,10,11	Technicians	Weekly
(g)	Issue Banding Notices to all interested parties as required by statute.	2,5,10,11,12,14	Technicians	Weekly
(h)	Complete the above in accordance within the annually reviewed targets relating to Key Performance Indicators.	11	All staff	Continuous
(i)	Compile and present Council Tax change statistics to Management Team in accordance with Reporting Framework.	11	Depute Assessor	Monthly
(j)	Update data at SAA Portal in accordance with agreed schedules.	5,7,9,10,11,12,14	Valuers	Weekly

Item	Description	Objective(s)	Ownership	Date/Recurrence
(k)	Answer all ad-hoc enquiries from current, past and potential council taxpayers in accordance with the O&SVJB Working Practices.	5,7,10,12,14	All staff	Continuous
(l)	Complete year-end procedures for creation of refreshed Council Tax Lists in accordance with annually prepared Year-End Timetables.	5,7,10,11,	Depute Assessor	Annually, March/April
(m)	Complete reconciliation of Council Tax Lists with billing department records.	1,7,11,12,13	Valuers	As requested
(n)	Produce and circulate revised Council Tax Lists.	1,4,7,10,11,12,14	Depute Assessor	Annually in May/June

3.2.2. Amendments to Bands following Alteration and Subsequent Sale

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Receive and record all the sales of all domestic properties in Orkney and Shetland and check for matches with development records.	2,5,10,11,12	Technicians	On receipt of notification
(b)	Where appropriate, survey amended properties.	2,5,10,11,12	Technicians	Ongoing
(c)	Value and band the above in accordance with the statutory valuation assumptions and O&SVJB procedures.	2,5,10,11,12	Technicians	Ongoing
(d)	Amend the Valuation List by input to the Assessors 'Live' computer system.	2,5,10,11,12	Technicians	Ongoing
(e)	Check and authorise all such amendments in accordance with O&SVJB procedures, making changes or referring back as appropriate.	2,5,10,11,12	Technicians	Weekly
(f)	Transfer all changes to relevant billing authorities in accordance with annually agreed schedules.	2,5,7,10,11,12	Technicians	Weekly

Item	Description	Objective(s)	Ownership	Date/Recurrence
(g)	Issue Banding Notices and covering letters to all interested parties as required by statute.	2,5,10,11,12,14	Technicians	Weekly

3.2.3. Proposals and Appeals

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Record proposals received in respect of entries in the Council Tax List, including those received via the SAA web portal, and monitor their status through appeals to SCTS or Court of Session.	5,10,11,12	Technicians	On receipt Ongoing
(b)	Negotiate and settle proposals/appeals with council taxpayers and their agents, including defence, where appropriate, to Valuation Appeal Committee or Court of Session.	5,10,11,12	Technicians/Valuers	Ongoing
(c)	Facilitate the settlement of appeals by scheduling of SCTS Hearings on an annually agreed basis.	5,10,11,12	Depute Assessor	Ongoing
(d)	Prepare SCTS cases including sales analysis, valuations, photographs, plans and other productions, including written submissions where appropriate.	5,10,11,12	Valuers	As required
(e)	Where appropriate, amend the Valuation List to reflect appeal settlements in accordance with procedures as above.	5,10,11,12	Valuers	Ongoing
(f)	Where appropriate, issue Banding Notices to reflect settlement of proposals and appeals.	5,10,11,12,14	Valuers	Weekly
(g)	All of the above to be completed in accordance with the O&SVJB procedures.	5,11	All staff	Continuous
(h)	Compile and present Council Tax Proposals and Appeal statistics to Management Team in accordance with Reporting Framework.	2,5,11	Depute Assessor	Per MTM cycle

3.2.4. Council Tax Revaluation

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Survey current altered domestic properties, including any backlogs.	1,10,11	Technicians	Ongoing.
(b)	Amend valuations and, where appropriate, create 'potential' bands for amended subjects within the Assessor's 'Live' system.	1,5,10,11,13	Technicians	Ongoing
(c)	Integrate this process into regular recurring maintenance cycles.	1,5,10,11,13	Technicians	Ongoing

3.3. The Electoral Register

3.3.1. Annual Register of Electors

For the purposes of this Service Plan it has been assumed that the publication of new registers will be 'by 1st December' based on an annual canvass which extends from July– November. The following also assumes that the annual canvasses going forward will follow a similar format to that completed in 2020 where there is now freedom to adopt different approaches and, if adopted, these should be included in future Service Plan updates.

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review canvass procedures, data match processes, door-to-door canvass, and telephone/Internet/SMS facility and update new canvass plan.	3,7,9,10,11,12,13	DERO/BSO	April – July
(b)	Continue existing contract for printing and mailing canvass forms.	3,9,10,11,12,13,14	DERO	April – July
(c)	Confirm the facilities and requirements of the electronic canvass provider.	3,9,10,11,12,13,14	DERO	Annually in April
(d)	Obtain potential 'attainer' and young voter information from education authorities and populate EROS as appropriate.	3,6,9,10,11,12,13,14	DERO/BSO	New Initiative to be commenced
(e)	Ensure receipt of Local Data to be used for local data matching.	3,6,7,9,10,11,13	DERO/BSO	Annually in June

Item	Description	Objective(s)	Ownership	Date/Recurrence
(f)	Clear down ITR 'chasing cycle completed' potential electors and use records of these properties to move them from Route 1 to Route 2 in the canvass process to ensure full canvassing.	3,6,9,11,13	DERO/BSO	Annually in June
(g)	Set recent additions threshold to 90 days and effect any other advance settings in EROS as are required.	3,6,9,11,13	DERO/BSO	Annually in June
(h)	Prepare and upload file of properties to be subject to national data matching by agreement with CO.	3,6,7,9,11,13	DERO/BSO	Annually in July
(i)	Receive match report and upload to EROS.	3,6,9,11,13	DERO/BSO	Annually in July
(j)	Complete Local Data Matching, including empty property data, to allocate known vacant properties to Route 1.	3,6,8,9,11,13	DERO/BSO	Annually in July
(k)	Prepare and upload files required for creation of relevant 'canvass forms' as agreed with Print & Mail suppliers.	3,6,7,9	DERO/BSO	Annually in July
(l)	Issue Route 1 and Route 2 forms and, where appropriate, reminders to all households in accordance with canvass plan. Make relevant enquiries at Route 3 properties where no return yet received.	3,9,10,11,12,13,14	DERO/BSO	August–October
(m)	Recruit door-to-door canvassers in Shetland and organise in house canvassers in Orkney and organise resources.	3,8,9,10,13	DERO/BSO	July/ August
(n)	Revise canvasser guidance materials and training.	3,6,7,8,9,10,11,13,14	DERO	July/August
(o)	Train door-to-door canvassers, and provide resources.	3,8,10,11,13	DERO/BSO assisted by BSAs	Annually, September
(p)	Complete door-to-door canvass in accordance with canvass plan.	3,7,9,10,11,13	DERO/BSO assisted by BSAs	Annually, September – October

Item	Description	Objective(s)	Ownership	Date/Recurrence
(q)	Collect and collate canvass returns, including door-to-door returns.	3,7,9,10,11,13	DERO/BSO assisted by BSAs	August – November
(r)	Scan and reference canvass returns.	3,9,10,11,13	DERO/BSO assisted by BSAs	August – November
(s)	Receive returns electronically from telephone/internet/SMS service returns.	3,7,9,10,11,13	DERO/BSO assisted by BSAs	August – November
(t)	Process changes, markers etc., including opt-outs, in EROS system and follow-up enquiries, absent vote applications etc. Issue ITRs as appropriate.	3,9,10,11,13	DERO/BSO assisted by BSAs	August – November
(u)	Provide ERO, SAA etc. with canvass progress reports, including electronic service returns.	3,9,11	Depute Electoral Registration Officer	As required during canvass
(v)	Produce and publish 'Full/Electoral' and 'Edited/Open' Registers, in accordance with statutory timetables.	3,7,9,10,12,14	DERO/BSO	By 1 December
(w)	Timeous provision of Registers to appropriate bodies and places, including places of public display, in accordance with statute and EC Performance Requirements.	3,7,9,10,12,14	DERO/BSO	5 days after publication at 1 December
(x)	Answer all ad-hoc enquiries from current, past and potential electors in accordance with OSVJB Working Practices as required.	3,7,10,12,14	All electoral staff	Ongoing
(y)	Maintain a record of sale and supply of registers in accordance with auditor requirements.	7,10,12	DERO/BSO assisted by BSAs	Ongoing
(z)	Production of Electoral statistics to NRS in line with statutory requirement.	7,11	DERO assisted by BSO	Annually, December
(aa)	Provision of canvass statistics to Electoral Commission and Cabinet Office.	7,9,11,12,13	DERO assisted by BSO	Annually, December and at

Item	Description	Objective(s)	Ownership	Date/Recurrence
				other times as required

3.3.2. Maintenance of Register of Electors

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Receive information from various data sources. VJB internal – Assessors Council Tax and Valuation Roll weekly updates. External - Council Tax, Council Housing records, Housing Association records etc, to identify change of occupiers.	6,7,10,11,12,13, 14	DERO/BSO	As required
(b)	Issue ITRs and, where appropriate, discretionary HEFs, 'Application to Vote by Post' and 'Review' forms/letters timeously to all parties requesting such, and as required from checks of change information received from council and other sources.	6,7,10,11,12,13, 14	BSO & BSAs	As required
(c)	Issue Reminders to non-responses from the above.	6,7,10,11,12,13, 14	BSO & BSAs	As required
(d)	Arrange for door-to-door canvass for non-responses to (c) above.	6,7,10,11,12,13, 14	DERO/BSO	Normally in February/March
(e)	Record returns of these and receive applications via Government Digital Service.	6,7,10,11,12,13	DERO/BSO assisted by BSAs	As required/daily
(f)	Maintain a list of Applications.	6,10,12,13	DERO/BSO assisted by BSAs	As required
(g)	Process 'determined' changes via EROS system as above.	6,10,12	DERO/BSO assisted by BSAs	Monthly, Jan – November. As per timetable

Item	Description	Objective(s)	Ownership	Date/Recurrence
(h)	Issue, receive returns and process all Absent Voter Forms.	6,7,10,12,14	DERO/BSO assisted by BSAs	As required
(i)	Timeous production of monthly 'Lists of Alterations' and 'Notices of Alteration' to the Register of Electors.	6,10,11,12,14	DERO/BSO assisted by BSAs	Monthly, Jan – Nov As per timetable
(j)	Republish the Open Register.	6,10,11,12,14	DERO/BSO assisted by BSAs	Monthly, as per timetable
(k)	Compile and present monthly update statistics to ERO and external bodies as required.	11,13	DERO/BSO	Monthly
(l)	Answer all ad-hoc enquiries for supply of Electoral Registers.	7,9,10,11,12,14	DERO/BSO	As requested
(m)	Answer all ad-hoc electoral registration based enquiries as required.	7,9,10,11,12,14	DERO/BSO assisted by BSAs	Continuous
(n)	Triennial enquiry to proxy voters in line with statutory regulations.	6,10,11,12,13	DERO/BSO assisted by BSAs	Annually, Jan- Feb at end of annual canvass process
(o)	Liaise with Care Centres etc re applications to register and for absent votes.	6,7,10,11,12,13	DERO/BSO assisted by BSAs	Regularly
(p)	Issue and process Absent Voter forms, including signature waiver requests, as required and in line with above timetables.	3,6,7,9,10,11,12	DERO/BSO assisted by BSAs	Ongoing
(q)	Review Participation Strategy/Activities.	3,6,7,10,11,12, 13,14	Depute Electoral Registration Officer	Annually prior to canvass

Item	Description	Objective(s)	Ownership	Date/Recurrence
(r)	Issue such forms, take part in such initiatives etc identified above.	3,6,7,9,10,11,12	Depute Electoral Registration Officer	As required
(s)	Receive and process applications for anonymous registrations in accordance with Electoral Commission.	3,6,7,9,10,11,12	DERO/BSO	As required
(t)	Maintain address data standards in EROS database by way of weekly updates.	3,6,7,9,10,11,12, 13	DERO/BSO assisted by BSAs	Ongoing

3.3.3. Elections/Electoral Events

For each Election, individual timetables will be agreed with ROs and other interested parties. Regard will be had to formal Directions and advice from Electoral Management Board and Electoral Commission.

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	In the event of an election, elections or referenda, produce an Election Register and special lists of electors such as Absent Voters (Postal and Proxy Voter) lists, and issue any letters required in accordance with statute and by agreement with Returning Officers.	3,7,9,10,11,12	DERO/BSO	As required before a specific electoral event.
(b)	Liaise with Returning Officers regarding Polling Places/Schemes and apply changes to EROS system where appropriate.	7,9,11,12	DERO/BSO	As required
(c)	Provision of data to allow the printing of Poll Cards etc, including testing of procedures and data exports.	3,7,9,10,11,12	DERO/BSO assisted by BSAs	As per election timetable
(d)	Provide split/polling station registers suitably marked with Absent Voters to relevant Returning Officers.	3,7,9,10,11,12	DERO/BSO assisted by BSAs	As per election timetable

Item	Description	Objective(s)	Ownership	Date/Recurrence
(e)	Supply of election register and absent voters' lists to candidates and election agents in line with the statutory regulations, and to maintain a record of supply.	3,7,9,10,11,12	DERO/BSO assisted by BSAs	As per election timetable
(f)	Check quality of Signature and Date of Birth data for Absent Voters in advance of electoral event.	3,7,9,10,11,12	DERO/BSO assisted by BSAs	As per election timetable
(g)	Provide advice service to Returning Officers staff on day of poll.	7,10,12,13,14	DERO/BSO assisted by BSAs	Day of Poll
(h)	Process emergency proxy applications and correct clerical errors and advise ROs by agreed mechanism.	7,10,12,13,14	DERO/BSO assisted by BSAs	Day of Poll
(i)	Supply Personal Identifier data for integrity checking of Absent Votes to Returning Officers.	3,6,7,9,10,11,12,13	DERO/BSO	As per election timetable
(j)	Provide back-up to provision of Personal Identifier data.	3,6,7,9,10,11,12,13	DERO/BSO	As per election timetable
(k)	Receive report of Absent Votes which failed due to PI inconsistencies from ROs.	6,7,9,10,12,13,14	DERO/BSO	ASAP following electoral event
(l)	Issue relevant letters and/or forms to 'failed' Absent Voters.	6,7,9,10,12,13,14	BSAs	By agreement following electoral events
(m)	Receive returns from (k) above and process as per normal procedures.	6,7,9,10,12,13,14	BSAs	ASAP following electoral event
(n)	Ensure that Caveats are renewed.	3,6,13	ERO	March annually

3.3.4./3.3.5. Absent Voters – Collection/Refresh of Personal Identifiers

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Issue and receive Postal and Proxy voting applications and check for completeness in accordance with VJB guidance notes and integrity checking procedures.	6,7,9,10,11,12,13,14	DERO/BSO assisted by BSAs	Ongoing
(b)	Scan, process and check the update of elector records on EROS on receipt of properly completed returned forms.	6,7,9,10,11,12,13,14	BSO/BSAs	Ongoing
(c)	Confirm acceptability of signature waiver applications by such means as are necessary and process.	6,7,9,10,11,12,13,14	BSO/BSAs	Ongoing
(d)	Re-issue forms or make enquiries for incomplete applications.	6,7,9,10,11,12,13,14	BSO/BSAs	Ongoing
(e)	Issue confirmations and/or rejection letters as required.	6,7,9,10,11,12,13,14	BSO/BSAs	Ongoing
(f)	5-yearly refresh of personal identifiers as required by statute.	6,7,9,10,11,12,13,14	DERO/BSO	Annually in January
(g)	Provide Electoral Commission with Absent Voter Statistics.	7,9,10,11,12,13	DERO	Annually
(h)	Refresh 'failed' AV Personal identifiers as per 3.3.3 above.	6,10,12,13,14	DERO/BSO	As above

3.3.6. Boundary Changes

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Provide assistance and advice to Boundary Commission and constituent authorities to inform the re-drafting and legislative processes.	6,7,9,10,12,13	ERO/DERO	As required

Item	Description	Objective(s)	Ownership	Date/Recurrence
(b)	Adjustments to Register to accord with new ward or constituency boundaries as required by any boundary review or voting system.	3,6,7,9,11,13	Depute Electoral Registration Officer assisted by BSO	As required
(c)	Assisting Returning Officers by allocating streets to Polling Districts to be used in the event of an election.	3,6,7,9,10,11	Depute Electoral Registration Officer assisted by BSO	As required

3.4. Corporate Governance

3.4.1. The Joint Board

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Councils to nominate representatives to the Valuation Joint Board.	7,9,10,12,13	Constituent Councils	As required
(b)	New Valuation Joint Board to meet and appoint Convener and Vice Convener.	7,9,10,12,13	Joint Board/Clerk	Upon formation
(c)	Valuation Joint Board to consider meeting cycles.	7,9,10,12,13	Joint Board/Clerk	Annually
(d)	Assessor to provide an 'Introduction to the duties and functions of the VJB' presentation.	7,9,10,12,13,14	Assessor	TBC with Board members
(e)	Members to be advised of duty to act in accordance with Code of Conduct for Councillors.	10,12	Constituent Councils/ Clerk	Upon appointment

3.4.2. Valuation Joint Board Meetings

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Agree timetable for Valuation Joint Board Meetings which incorporates meeting to receive and approve the audited financial statements before their final certification and submission to the Accounts Commission.	7,12,13	Assessor/Board/ Clerk to O&SVJB	Provisionally in June, September and February/March, annually
(b)	Agree timetable for pre-Agenda meetings, if required.	7,12,13	Convenor/Assessor	If required
(c)	Nominate Report authors for VJB Meetings.	13	Assessor	As required
(d)	Prepare Board Reports for VJB Meeting.	8,12,13,14	Relevant Officers of VJB and OIC	As agreed above
(e)	Publish Board papers to the OIC web site and make available at offices for public inspection.	7,8,10,11,12,14	Depute Assessor/ Clerk to Board	In advance of meetings
(f)	Attend Agenda Meetings of VJB, if required.	7,8,12	Assessor	As agreed above
(g)	Attend meetings of VJB.	7,8,12	Assessor/Report Authors	As agreed above

3.4.3. Probity and Propriety

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Liaise with Treasurer to the Valuation Joint Board to review Financial Regulations and present to Board for approval.	7,12	Assessor & ERO / Clerk / Treasurer	3-yearly
(b)	Liaise with Clerk to the Valuation Joint Board to review Standing Orders and present to Board for approval.	7,12	Assessor & ERO / Clerk	3-yearly

Item	Description	Objective(s)	Ownership	Date/Recurrence
(c)	Liaise with Clerk to the Valuation Joint Board review Scheme of Delegation and present to Board for approval.	7,12	Assessor & ERO / Clerk	3-yearly
(d)	Check RICS membership of professional staff.	7,10,12	Depute Assessor	Annually in Feb

3.4.4. Service Plans

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Prepare and Review 3-year strategic Service Plan (Current Plan 2023/26).	1-6,7,9,11,12,13,14	Assessor	Alter as required, prepare new plan early 2026
(b)	Seek Joint Board approval of Service Plan.	1-6,7,9,11,12,13,14	Assessor	June 2026

3.4.5. Corporate Governance

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review adopted policies as required and review following changes.	7,8,12,14	Management Team	As received/required
(b)	Implement and review O&SVJB Policies and Procedures to meet changes in legislation and good working practices.	7,8,9,12,13,14	Management Team	As required

3.4.6. Strategic Management

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Strategy and Policy to be developed, implemented and reviewed by Management Team at regular, minuted meetings.	1-6,7,9,11,12,13,14	Management Team	Per MTM cycle
(b)	Review Vision and Mission statements and strategic objectives.	7,9,10,11,12,13,14	Management Team	Annually in March
(c)	Communicate Vision, Mission and strategic objectives to all staff by means of team briefings and Minutes of meetings.	7,9,10,11,12,13,14	Management Team	As required
(d)	Assess progress in relation to objectives.	1-6,7,11,13	Management Team	Per MTM cycle
(e)	Review progress in relation to Audit Actions, Risk Actions, Financial Expenditure and Annual Service Plan.	1-6,7,11,13	Management Team	Per MTM cycle
(f)	Receive Budget Monitoring Reports, consider variations and effect any required actions.	1-6,7,11,13	Budget holder / Management Team	Per MTM cycle

3.4.7. Performance Management, Planning and Reporting

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Consider and agree Performance Management Targets, Planning and Reporting in line with Best Value principles and SAA considerations.	1-6,7,10,11,12	Management Team	Annually in April
(b)	Establish annual KPI targets for O&SVJB.	1,2,4,5,7,9,10,11,13	Management Team	Annually in April
(c)	Establish annual KPI targets for individual teams.	1,2,4,5,7,9,10,11,13	DA / DERO	Annually in April

Item	Description	Objective(s)	Ownership	Date/Recurrence
(d)	Plan performance to ensure compliance with Best Value and achievement of targets.	1-6,11,13	DA / DERO	Continually
(e)	Produce O&SVJB performance reports for consideration by Management Team.	7,10,11,12,14	DA / DERO	Per MTM cycle
(f)	Produce and publish Public Performance Reports.	7,10,11,12,14	Assessor & ERO	Annually in June
(g)	Report performance to Scottish Government through SAA Governance Committee.	7,11,12	Assessor & ERO	Annually in June
(h)	Review compliance with new EC Performance Standards and update practices and supporting documentation.	3,6,7,9,11,12	ERO/DERO	Annually in advance of the canvass
(i)	Produce Electoral Performance statistics for submission to Electoral Commission and Cabinet Office.	3,6,7,9,11,12	ERO/DERO	Annually, during and at end of canvass
(j)	Present all performance submissions/publications to Joint Board for approval.	1-6,7,9,11,12,13	Assessor & ERO	Annually in June
(k)	Present KPI targets to Joint Board for approval.	1,2,4,5,7,9,11,12,13	Assessor & ERO	Annually – Normally in June
(l)	Collate and submit newly implemented statistics for SAA Annual Report.	7,9,10,11,12,14	Assessor & ERO	April and annually
(m)	Submit quarterly appeal disposal statistics to SG.	7,9,10,11,12,14	Depute Assessor	Quarterly on request

3.4.8. Internal Working Groups

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Meet to ensure compliance with Health and Safety law and matters.	7,8,9,11,13	Management Team	As per MTM cycle
(b)	Report all Health and Safety matters to Management Team.	7,12,13	All staff	As required
(c)	Communicate all Health and Safety issues and actions to staff.	13,14	Management Team	As required
(d)	Develop, implement and review all processes and procedures in relation to Council Tax and Non-Domestic Rating Valuation.	1,2,4,5,7,8,9,10,11,12,13	Valuation Working Group	As per VWG cycle
(e)	Develop, implement and review all processes and procedures in relation to Electoral Registration and clerical/administrative support of the valuation functions.	1-6,7,8,9,10,11,12,13	Electoral Registration Working Group	As per ERWG cycle
(f)	Develop and review Corona and EROS systems and related procedures.	1-6,7,8,9,10,11,12,13	Valuation / ER Working Groups	As above
(g)	Maintain and develop ICT systems in line with VJB ICT Strategy.	1-6,7,8,9,10,11,12,13	Management Team	As per MTM cycle
(h)	Continue to plan for and deliver NDR Reform including 2023 Revaluation appeal disposal, rolling Revaluation and appeal reform.	1,3,7,8,9,11,12,13	Valuation Working Group	As per VWG cycle
(i)	Review memberships of working groups.	1-6,7,8,11,13	Management Team	As required

3.4.9. Personnel etc Policies and Procedures

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review and adopt relevant Shetland Islands Council Policies to meet O&SVJB requirements.	7,8,10,14	Management Team	As required

Item	Description	Objective(s)	Ownership	Date/Recurrence
(b)	Consider new/revised Shetland Islands Council Policies and procedures for adoption/adaptation in O&SVJB.	7,8,10,14	Management Team	On receipt
(c)	Present new and amended Policies to the Joint Board for approval.	7,8,10,14	Assessor & ERO	Per Joint Board meeting cycle
(d)	Provide such training as is required to support Policies.	7,8,10,14	Management Team	Before/immediately after approval
(e)	Communicate all approved O&SVJB Policies and procedures to staff via Team Briefings.	7,8,10,14	Management Team	Immediately following approval
(f)	Make Policies and Procedures available on O&SVJB web site or a shared drive.	7,8,10,14	Management Team	Immediately following approval
(g)	Check driving licences, insurances and MOTs.	7,8,10,13	BSO/BSA	Annually

3.4.10. Internal and External Audit

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Present Annual Accounts for external audit.	12	Treasurer to VJB	Annually in May
(b)	Agree audit plan with External Auditors.	11,12,13	Assessor & ERO / Clerk / Treasurer	Annually in Jan/Feb
(c)	Agree audit plan with Internal Auditors.	11,12,13	Assessor & ERO / Clerk / Treasurer	Annually

Item	Description	Objective(s)	Ownership	Date/Recurrence
(d)	Co-operate with internal and external auditors in completion of audit investigations.	7,11,12,13	Management Team	As per audit plans
(e)	Consider OIC & SIC Corporate Audits for actions required by O&SVJB.	7,9,11,12	Management Team	As required
(f)	Add agreed audit actions to Collated Audit Actions List and report progress to Management Team.	11,12,13	Management Team	Per MTM cycle
(g)	Co-ordinate implementation of actions arising from audit recommendations.	9,11,13	Management Team	As required

3.4.11. Risk Management

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review Risk Management Strategy.	1-6,9,11,12,13	Management Team	March 2026 and 3-yearly
(b)	Review Board and Operational Risk Registers in accordance with the methodology contained in Strategy.	1-6,9,11,12,13	Management Team	Annually in February
(c)	Review Business Continuity/Disaster Recovery Plan.	1-6,12,13	Management Team	October 2023
(d)	Liaise with OIC Legal advisors to review all insurances.	1-6,8,11,13	Assessor/ Depute Assessor	Annually in June
(e)	Review Electoral Risk Registers/Action Plans for canvass, rolling registration and elections.	3,6,11,12,13	DERO /BSO	Annually
(f)	Review ICT systems Risk Registers/Action Plans.	1-6,11,12,13	Management Team / ICT contacts	Annually

Item	Description	Objective(s)	Ownership	Date/Recurrence
(g)	Ensure appropriate annual Caveats are lodged.	3, 12	Assessor & ERO / Clerk	Annually

3.5. Accountability

3.5.1. Annual Accounts

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Process, authorise and pass all Invoices to Creditors and Debtors sections, OIC Finance.	9,12	Depute Assessor/ERO	As required
(b)	Pass Internal Charges to Creditors section, OIC Finance.	9,12	Depute Assessor/ERO	As required*
(c)	Pass Accruals Forms (Including annual leave balances) to Creditors section, OIC Finance.	9,12	Depute Assessor/ERO	Annually*
(d)	Pass Manual Journals to Creditors section, OIC Finance.	9,12	Depute Assessor/ERO	Monthly
(e)	All Revenue Accounts to be finalised.	12	Treasurer/ OIC Finance	Annually, May*
(f)	Consolidation of Abstract Accounts and completion of Financial Statements for Annual Report.	12	Treasurer/ OIC Finance	Annually, May*
(g)	Draft the Management Commentary in line with Audit Scotland's Good Practice Note on Management Commentaries.	7,9,12,14	Assessor & ERO	Annually, May*
(h)	Annual Report Produced (to include the above Management Commentary).	7,9,10,12,14	Treasurer/ OIC Finance	Annually in May

Item	Description	Objective(s)	Ownership	Date/Recurrence
(i)	First Public Inspection.	12	Treasurer/ OIC Finance	Annually, July/August
(j)	Final Audit Reports to be received.	12	Treasurer/ OIC Finance	Annually, September
(k)	Joint Board meeting to receive and approve the audited financial statements before their final certification and submission to the Accounts Commission.	7,12	Board/Clerk/ Treasurer	Annually, normally September
(l)	Submission of Annual Report and Accounts to Audit Commission.	7,9,10,12,14	Treasurer	Annually, September
(m)	Final Public Inspection (including appropriate advertisement).	12	Treasurer/ OIC Finance	Annually

* Note: The precise timetables for these are in accordance with the Orkney Islands Council 'Closure of Accounts Year End Procedures and Timetables' guidance notes and will vary from year to year.

3.5.2. External Audit

The timetabling of, and resource allocation to, External Audits are outwith the direct control of the Assessor and are subject to annual agreement. Annual Audit Plans are, however, generally agreed in January/February and the audit fieldwork extends from then until a draft report is provided for comment in August/September.

3.5.3./3.5.4. Audit Plan/Audit Recommendations (see also 3.4.11 above)

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Identify priorities for audit including areas of O&SVJB management concern and internal audit priorities.	1-6,7,10,11,12,13	Assessor & ERO	By agreement with Auditors
(b)	Develop and implement an Audit Plan taking account of both internal and external auditors.	1-6,7,10,11,12,13	Assessor & ERO	By agreement with Auditors

Item	Description	Objective(s)	Ownership	Date/Recurrence
(c)	Co-operate with internal and external auditors in completion of audit investigations.	7,12	Managers	As audit plan
(d)	Co-ordinate actions arising from audit recommendations.	1-6,7,10,11,12,13,14	Management Team	As required
(e)	Provide Joint Board with all Audit Reports and seek approval of Action Plans.	1-6,7,10,11,12,13	Assessor & ERO	See cycle of Board meetings

3.5.5. Performance Management, Monitoring and Reporting

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Collate established suite of Key Performance Indicators for valuation functions.	7,11	Depute Assessor	Annually, April
(b)	Report above KPIs to Scottish Government (via Scottish Assessors Association).	7,11,12	Depute Assessor	Annually, normally May
(c)	Produce and publish Public Performance Reports.	7,11,12	Depute Assessor	Annually in May
(d)	Collate and submit relevant suite of statistics for inclusion in SAA Annual Report.		Depute Assessor	Annually in May
(e)	Produce and report annual change in Appeal Statistics (RVAPP) to Scottish Government.	7,11,12	Depute Assessor	Quarterly
(f)	Collate and submit Electoral Registration statistics (Form RPF 29) to National Records of Scotland.	7,11,12	DERO	Annually, December (or on publication of Register)

Item	Description	Objective(s)	Ownership	Date/Recurrence
(g)	Produce and return COSLA Joint Staffing Watch Survey.	7,8,11,12	DERO	Quarterly: April, July, October and January
(h)	Collate and submit suite of KPIs and in-house performance statistics to Management Team.	11,12,13	Depute Assessor	Monthly
(i)	Prepare Management commentary/Annual Report for publication and presentation to Joint Board.	7,11,12,14	Assessor & ERO	Annually in May
(j)	Report progress against Collated Audit Action Plan to Management Team.	1-6,11,12,13	Assessor & ERO	Quarterly
(k)	Preview forthcoming tasks and report progress against Service Plans to Management Team.	1-6,11,12,13	Management Team	Per MTM cycle
(l)	Review compliance with Electoral Commission performance standards and compile/submit quantitative statistics.	3,6,7,9,10,11,12,13	ERO/BSO	Before, during and after canvass as required
(m)	Provide further information and take part in any follow-up verification work undertaken by Electoral Commission.	3,6,7,9,10,11,12,13	ERO/BSO	Annually or as required

3.5.6. Management Team Meetings

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Produce Briefing Notes for Team Briefings.	7,8,10,11,13,14	Assessor & ERO	Immediately following MTMs
(b)	Produce draft minutes of MTMs for consideration by Management Team.	8,12,14	Management Team members, by rota	ASAP following meetings

Item	Description	Objective(s)	Ownership	Date/Recurrence
(c)	Approve minutes of previous Management Team meetings.	8,12,14	Management Team	Per MTM cycle
(d)	Review schedule, location, format of and attendance at MTMs.	7,8,9,11,13	Management Team	Continuously
(e)	Review schedule, location, format of and attendance at Working Groups.	7,8,9,11,13	Working Groups/ Management Team	Continuously

3.5.7. Valuation Joint Board Meetings

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Publish Board papers online and make available at offices for public inspection. (Hosted on OIC website – Diary of council meetings section.)	7,8,10,11,12,14	Clerk to Board / Assessor & ERO	In advance of meetings
(b)	Advertise Board meetings (when held in public) and availability of Board meeting papers.	7,8,10,11,12,14	Clerk to Board	In advance of meetings
(c)	Publish Minutes of Joint Board Meetings.	7,8,12	Clerk to Board	On approval

3.5.8. Procurement

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Ensure all procurement is carried out in accordance with policy and framework.	9,10,11,12,13	Assessor & ERO	Ongoing
(b)	Liaise with OIC regarding procurement of insurance policies.	9,10,11,12,13	Assessor	Annually in July/ August

Item	Description	Objective(s)	Ownership	Date/Recurrence
(c)	Update Contracts Lists.	9,10,11,12,13	Management Team	As renewed/awarded

3.6. Best Value

3.6.1. Performance Monitoring and Measurement

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	For generalities of suite of performance measurement, including KPIs, see 3.5.5 above and Reporting Framework.	1-6,7,11,12,13	Various	Various

3.6.2. Trends and Comparisons

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	General Comparisons with other Assessors and EROs. Specifically, include comparisons in Management Commentary.	9,11,12,13	Assessor & ERO	Continuous Annually in May
(b)	Trends updated and comparisons made.	9,11,12,13	Assessor & ERO	Immediately following SAA circulation of KPIs
(c)	Internal trends and comparisons.	9,11,12,13	Management Team, Internal Working Groups	Monthly, in accordance with provision of stats.

3.6.3. Public Performance Reporting

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Compile Best Value Progress and Performance Reports.	7,9,10,11,12,14	Assessor & ERO	Annually, after collation of KPIs
(b)	Submit Best Value Progress and Performance Reports to Joint Board.	7,9,10,11,12,14	Assessor & ERO	First meeting after collation (usually June)
(c)	Submit KPIs to Scottish Assessors' Association and through that body to the Scottish Government.	7,11,12	Depute Assessor	Annually, as requested
(d)	Provide KPIs and PPRs to staff.	7,8,9,10,11,12,14	Depute Assessor	Annually, in June

3.6.4. Stakeholder Consultation

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review Customer Satisfaction procedures.	7,9,10,11,12,14	Management Team	Continual
(b)	Prepare Customer Satisfaction reports for Management Team.	7,11,12,13	Depute Assessor	Annually
(c)	Further develop Web Site to encourage interaction, particularly in respect of interactive forms.	1-6,7,9,10,11,12,14	Depute Assessor	Ongoing
(d)	Meet on regular basis with staff representative(s).	7,8	Management Team	As appropriate
(e)	Present Staff Suggestions to Management Team.	7,8,9,11,13	Management Team	Per MTM cycle
(f)	Complete a Staff Satisfaction Survey including report of actions to MTM.	7,8,10,11,13,14	Assessor & ERO	Annually, in June/July

Item	Description	Objective(s)	Ownership	Date/Recurrence
(g)	Complete door-to-door Canvasser feedback survey.	3,7,8,9,10,11,12,13	DERO / BSO	Annually, following canvass
(h)	Hold scheduled and ad-hoc meetings with range of stakeholders.	7,9,10,11,12	Various	See later
(i)	Consider stakeholder requirements received by SAA from Scottish Government, Scottish Ratepayers Forum and Scottish Business Rating Group etc.	7,9,10,11,12	Management Team	See schedules of meetings
(j)	Consider stakeholder requirements received by SAA Portal from User Group meetings.	7,9,10,11,12	Assessor & ERO	As received
(k)	Consider stakeholder requirements received directly from service users via SAA Portal.	7,9,10,11,12	Assessor & ERO	As received

3.6.5. Customer Comments and Complaints

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Implement revised Complaints Handling Procedures.	1-6,7,9,10,11,12,13,14	Management Team	Ongoing
(b)	Monitor the operation of the above.	1-6,7,9,10,11,12,13,14	Management Team	Continuous
(c)	Prepare Customer Comment and Complaints reports for Management Team.	1-6,7,9,10,11,12,13,14	Depute Assessor	Per MTM cycle
(d)	Take actions to deal with any learning points arising from Customer Comment and Complaints responses.	1-6,7,9,10,11,12,13,14	Management Team	As required
(e)	Publish 'Lessons Learned' and other actions taken arising from Comments and Complaints.	7,9,11,12,13	Depute Assessor	Quarterly

Item	Description	Objective(s)	Ownership	Date/Recurrence
(f)	Report Customer Comment and Complaint outcomes to Joint Board and Ombudsman.	7,9,10,12,14	Depute Assessor	Annually: June (Board) and April (SPSO)

3.6.6. Customer Service Standards

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Maintain and review relevant procedures, processes and systems (mail logging) including staff training in accordance with agreed standards.	1-6,7,10,11,12,13	Management Team	Ongoing

3.7. Equal Opportunities

3.7.1. Encouraging Equal Opportunities and Ensuring Compliance

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Provide multi-language assistance on regularly used documents.	7,10,11,12	Management Team	As required
(b)	Provide regularly used documents in variable formats.	7,10,11,12	Management Team	As required
(c)	Subscribe to Language line facilities.	7,9,10,11,12	Management Team	Annually
(d)	Ensure compliance with accessibility requirements for all buildings.	7,9,10,11,12,13	Management Team	Continuous
(e)	Consider accessibility in web design.	7,9,10,11,12	Depute Assessor	Ongoing

Item	Description	Objective(s)	Ownership	Date/Recurrence
(f)	Complete staff Equalities/Protected characteristics Survey.	7,9,10,11,12	Depute Assessor	Annually, Jan/Feb
(g)	Produce and publish statutory Equality Reports including how Equality actions are mainstreamed, progress against stated 'Outcomes' and gender gap information. Specifically, establish new Equability Outcomes.	7,9,10,11,12	Depute Assessor	April 2023 and every 2 years

3.7.2. Policy Review

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review Single Equality Scheme.	7,8,10,11,12,14	Depute	December 2021 and 3-yearly
(b)	Complete Equality Impact Assessments for all new policies and procedures.	7,8,9,10,11,12	Management Team	As required
(c)	Review Equality Targets/Goals/Outcomes.	7,8,9,10,11,12	Management Team	April 2021 and annually
(d)	Ensure that all Policies are compliant with principles of Equality Act 2010.	7,8,9,10,11,12, 13,14	Management Team	As implemented or revised
(e)	Ensure that pay grades and scales are compliant with equalities requirements through proper evaluation of all new/amended posts.	7,8,10,11,12,14	Management Team	As required

3.7.3. Equalities Reporting

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Maintain Staff Profile to record protected characteristics.	8,9,10,12	Depute	Ongoing

Item	Description	Objective(s)	Ownership	Date/Recurrence
(b)	Equalities Reporting in relation to Recruitment.	8,9,10,11,12	Depute	Annually
(c)	Equalities Reporting in relation to Training, Promotion, Grievances, Disciplinary Action etc.	8,9,10,11,12	Depute	Annually
(d)	Include summaries of Equalities Reports in Public Performance Reports.	8,9,10,11,12,14	Depute	Annually in June
(e)	Include summaries of Equalities Reports in Management Commentary of Annual Reports.	8,9,10,11,12,14	Assessor	Annually in May
(f)	Report Equalities statistics to Management Team and to public.	8,11	Depute	Annually – March
(g)	Report/Publish progress against 'stated 'Outcomes', mainstreaming of equalities actions and gender pay-gap information.	8,11	Depute	April 2023 and every 2 years

3.7.4. Promotion and Training

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Train/Brief staff in relation to Equalities duties and Outcomes.	8,10,11,13,14	Depute Assessor	At induction and annually in accordance with Mandatory Training frequency timetable
(b)	Include aspects of Equality in all Induction Procedures.	8,10,11,13,14	DERO / DA	As required
(c)	Language Line training, including refresher training, to be completed on-line.	8,10,11,12,14	All staff	Annually as required

Item	Description	Objective(s)	Ownership	Date/Recurrence
(d)	Review Equal Opportunities training requirements at Performance, Training and Development reviews.	8,9,10,11,13	Relevant managers	Annually, timing TBC
(e)	Attend relevant Conferences and Learning opportunities.	7,8,9,10,11,12,13	Management Team	As required

3.8. Staffing and Personnel Matters

3.8.1. Development and Review of Personnel Policies

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review existing SIC Personnel Policies for adoption and adaptation to VJB's specific requirements.	8,10,11,14	Management Team	Ongoing
(b)	Consult with staff representatives during development of above.	8,10,11,14	Management Team	As required
(c)	Present new or revised Policies to Joint Board for approval.	8,10,12	Assessor & ERO	As required
(d)	Review all policies.	7,8,10,11,14	Management Team	As required
(e)	Review Health and Safety Policy.	7,8,10,11,14	Management Team	As required.
(f)	Liaise with HR&OD Business Partner re news, forthcoming policies and changes.	8,10,11,14	Assessor & ERO	Per MTM cycle

3.8.2. Performance, Training and Development Policy

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Agree training and development needs of all staff at Personal Development Plan meetings (PDPs).	1-6,7,8,10,11,13	Managers, all staff	May/June 2021 and April/May annually
(b)	Identify relevant courses and resources and provide training as identified above, in accordance with the VJB objectives and within budget.	1-6,8,10,11,13	Management Team	Annually in January
(c)	Maintain record of training delivery.	8,10,13	Depute Assessor	Continually
(d)	Revise budget provision for training.	7,8,10,11,12,13	Assessor & ERO	Annually, in January/February
(e)	Provide training for trainees/graduate surveyors that meet RICS requirements.	1,2,4,5,7,8,10,11,13	Depute Assessor	Continually
(f)	Provide training for Technicians.	1,2,4,5,7,8,10,11,13	Depute Assessor	As required
(g)	Provide training for relevant staff towards AEA qualifications.	3,6, 7,8,10,11,13	DERO / BSO	As required
(h)	Provide training in preparation for new tasks, new systems, legislative and operational changes.	1-6, 7,8,9,10,11,13	Various	As required
(i)	Complete Mandatory training modules.	7,8,9,10,11,13	All Staff	Annually
(j)	Provide Equalities training (see 3.7.4(a) above).	7,8,9,10,11,13	Depute Assessor	As required
(k)	Provide Induction training.	7,8,9,10,11,13,14	Line managers	As required

3.8.3. Staffing Review

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Issue, collect and analyse staff questionnaires. (The practice of carrying this out annually will be kept under review).	7,8,10,11,13,14	Assessor & ERO	Annually, in June/July
(b)	Follow up questionnaire results/outcomes where appropriate.	7,8,10,11,13,14	Assessor & ERO	Annually, in July
(c)	Report outcomes to Management Team and agree actions.	7,8,10,11,13,14	Assessor & ERO	Annually, in September
(d)	Consider budgetary implications of agreed actions.	7,8,10,11,12,13,14	Management Team	Annually in November/December
(e)	Report outcomes and actions to staff.	7,8,10,11,13,14	Management Team	Annually in autumn
(f)	Refer staff suggestions to Management Team.	7,8,10,11,13,14	Assessor, Depute	Per MTM cycle
(g)	Review staffing at retirements, resignations and as budget pressures require.	9,11,12,13	Management Team	Continually
(h)	Review staffing in light of changing external factors (see Workforce Plan below).	7,9,11,12,13	Management Team	Continually
(i)	Recruit to fill vacant post(s).	1,2,4,5,8,13	Management Team	As required
(j)	Effect actions, including recruitment and training in line with Workforce Plan.	1-6,7,8,11,13	Management Team	Various timetables
(k)	Review internal and external drivers for change and draft Workforce Plan (to align with annual budget setting process).	1-6,7,8,11,13,14	Assessor & ERO	3 yearly January/February
(l)	Review staff complement in OIC's HR system (add new and remove obsolete and unfunded posts).	7,9,13	Depute Assessor / Depute ERO	April and October or as required

3.8.4. Liaison with Orkney Islands Council

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Regular meetings with OIC HR&OD staff to review current issues and policy development.	7,8,10	Management Team	As mutually convenient
(b)	Ad-hoc meetings with OIC personnel staff to review current issues and policy development.	7,8,10	Management Team	Continual –As required
(c)	Receive, consider, and relay (where appropriate), all relevant OIC & SIC HR&OD Bulletins as appropriate.	7,8,9,10	Management Team	Following receipt
(d)	Implement above through team briefings and training events.	7,8,10,11	Managers	As required

3.8.5. Health and Safety Policy

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Hold Health and Safety Committee meetings.	7,8,11,13	Management Team	Standing Agenda item on MT meetings
(b)	Revise H&S Risk Assessments.	7,8,11,13,14	Management Team	Annually in October or as required
(c)	Approve and Implement revised Risk Assessments/Actions.	7,8,11,13,14	Management Team	Annually in October

3.8.6. HR&OD Data Sharing Agreement

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Liaise with OIC Legal Service to draft and agree a suitable DSA covering the sharing of personal data between the Joint Board and OIC for HR&OD, Payroll, Pension and related activities.	7,8,12	Assessor & ERO	End 2023
(b)	Implement and manage DSA HR&OD, Payroll, Pension and related activities.	7,8,12	Assessor	On approval of DSA

3.9. Finance and Budgeting

3.9.1. Financial Regulations and Standing Orders

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Liaise with Treasurer to the Valuation Joint Board to review Financial Regulations and present to Board for approval.	7,12	Assessor & ERO	3-yearly. Sept 2023 or as required
(b)	Liaise with Clerk to the Valuation Joint Board to review Standing Orders and present to Board for approval.	7,12	Assessor/Clerk	3-yearly
(c)	Review procedural guidance to staff to reflect changes to Financial Regulations.	12,14	Assessor	At reviews and as required

3.9.2. Budget Preparation

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review probable out-turn along with operational, staffing, training and all other requirements.	8,9,11,12,13	Management Team	Annually December - February

Item	Description	Objective(s)	Ownership	Date/Recurrence
(b)	Prepare and agree provisional Revenue Budget Bid with Treasurer/OIC Accountants.	8,9,11,12,13	Assessor and ERO	Annually December - February
(c)	Present draft proposals to Joint Board's Funding Working, if/as required, and effect such changes to the estimates as are agreed.	8,9,11,12,13	Assessor	As required (suggest December)
(d)	Prepare and agree provisional Capital Budget Bid with Treasurer/OIC Accountants.	8,9,11,12,13	Assessor/Depute	Annually December - February
(e)	Seek approval for proposed budgets from Valuation Joint Board.	1,2,3,4,5,6,8,9,11,13	Treasurer/Assessor	Annually – February/March
(f)	Prepare detailed report on make-up of Revenue Budget.	8,9,11,12,13,14	Assessor	Annually, February/March

3.9.3. Financial Procedures

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review procedures for Ordering, Invoicing and Payment, and advise relevant staff.	8,11,12,13	Assessor & ERO	As required with OIC
(b)	Review Financial Procedures to take account of and changes to Financial Regulations.	8,11,12,13	Assessor & ERO	As required
(c)	Review List of Approved Signatories.	12	Assessor & ERO	Annually or at any change of signatories
(d)	Review database which supports Ordering and Invoicing procedures.	7,8,11,12,13	All users	Continually

Item	Description	Objective(s)	Ownership	Date/Recurrence
(e)	Ensure that all instances of procurement comply with Procurement Procedures.	9,10,11,12,13	Assessor & ERO	Ongoing

3.9.4. Financial Procedures – Debtor Accounts

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review procedures and staff guidance for debtors procedures.	7,8,11,12,13,14	Assessor & ERO	As required
(b)	Train relevant staff in debtors procedure.	7,8,11,12,13,14	DERO / BSO	As required
(c)	Prepare ‘Debtors Report’ from Integra system and provide to Management Team as per Reporting Framework.	7,8,11,12	BSO	Monthly

3.9.5. Training

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Identify any training requirements arising from 3.9 at Training and Development meeting.	7,8,11,12,13	Relevant managers	Annually, February
(b)	Identify any training requirements resulting from changes to procedures or personnel.	7,8,9,11,12,13	Line managers	As required
(c)	Provide, arrange or facilitate training and instruction as identified above.	7,8,11,12,13,14	Line managers	As required
(d)	Arrange training in use of Corona / OIC systems system for the purpose of imposing and ingathering Civil Penalties.	1,4,7,8,9,10,11,13	Assessor & ERO	October 2023

3.9.6. Financial Monitoring Reports

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Receive, check and consider monitoring reports from OIC Finance Department against locally maintained Expenditure database.	11,12,13	Assessor & ERO	Monthly
(b)	Prepare Financial Monitoring Reports, including expenditure to date, reasons for variance, and proposed actions for Management Team.	11,12,13	Assessor & ERO	Monthly
(c)	Consider and implement any actions required arising from monthly reports.	9, 11,12,13	Management Team	Monthly and at MTMs
(d)	Prepare Financial Monitoring Reports, including probable out-turn and reasons for variance, for Valuation Joint Board.	11,12,13	Treasurer/Assessor or	See VJB meeting schedule
(e)	Prepare 'Debtors Report' from Integra system and provide to Management Team as per Reporting Framework.	11,12,13	OIC Finance	Monthly

3.9.7. Application and Collection of Civil Penalties

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Ensure implement of procedures for the collection and receipting of Civil Penalties.	1,4,7,8,9,12,13	Assessor & ERO	April 2021
(b)	Facilitate delivery of training to support the implementation of Civil Penalties.	1,4,7,8,9,12,13	Assessor & ERO	April 2021
(c)	Issue Civil Penalties in accordance with the NDR (Scotland) Act 2020.	1,4,7,8,9,12,13	Depute Assessor	Ongoing
(d)	Report on Civil Penalties issued, appealed and collected to Scottish Government.	7,9,10,12	Depute Assessor	Quarterly
(e)	Report on Civil Penalty moneys collected (net of cost of collection) to Scottish Consolidated Fund.	7,9,10,12	Depute Assessor	Annually

3.9.8. Annual Accounts

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Complete procedures as at 3.5.1 above, and contained in OIC Abstract of Accounts guidance notes.	7,11,12,13	DERO / BSO	Annually, April-May
(b)	Liaise with Treasurer/OIC Accountants in preparation of Annual Accounts.	7,11,12,13	Assessor & ERO	Annually, April-May
(c)	Prepare provisional Annual Accounts for year.	7,11,12,13	Treasurer	Annually, May
(d)	Submit Annual Accounts, including Management Commentary, to Auditors.	7,11,12,13	Treasurer	Annually, June
(e)	Include Management Commentary in draft Accounts and present to Valuation Joint Board.	7,11,12,13,14	Assessor & ERO	Annually, June
(f)	Consider External Audit Report.	7,11,12,13	Treasurer/Assessor & ERO	Annually, September
(g)	Implement any Actions from External Audit of Accounts.	7,11,12,13	Treasurer/Assessor & ERO	As required by Action Plan
(h)	Joint Board meeting to receive and approve the audited financial statements before their final certification and submission to the Accounts Commission.	7,12	Board/Clerk/Treasurer	Annually, normally September
(i)	Present Final Accounts and External Audit Report, including any Action Plan, to Valuation Joint Board.	7,11,12,13	Treasurer/Assessor & ERO	Annually, at first full meeting following submission to AC

3.9.9. Payroll Checks

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Complete checks and report to Senior Managers.	7,11,12,13	Depute Assessor	Monthly
(b)	Raise any queries arising from payroll checks with OIC Payroll service and trigger any repayment or other corrective actions.	7,11,12,13	Line managers	Monthly

3.10. Information Technology

3.10.1. Business Systems Support

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Attend ICT Liaison meetings with Orkney and Shetland Islands Councils.	7,8,9,11,13	Assessor & ERO / Depute Assessor	six monthly or as required
(b)	Liaise with OIC & SIC IT Helpdesks.	7,8,9,11,13	All staff	Continually
(c)	Liaise with OIC & SIC regarding ICT Asset Register.	7,8,9,11,12,13	DA/DERO/ ICT support	Annually and on hardware renewal
(d)	Review of ICT Strategy.	1-6,7,8,9,11,12,13	Management Team	Annually or at significant changes
(e)	Liaise with OIC & SIC ICT to get estimated costs of any procurement proposals.	1-6,7,8,9,11,12,13	Assessor & ERO / Depute Assessor	As required – to align with budget /estimate preparations
(f)	Initiate procurement using appropriate procedures (as per the approved Procurement Procedures).	1-6,7,8,9,11,12,13	Management Team	As required

Item	Description	Objective(s)	Ownership	Date/Recurrence
(g)	Liaise with OIC & SIC regarding any specific projects where their input is required and a charge might apply.	7,8,9,11,12,13	Management Team	As required

3.10.2. ICT Asset Management

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review PCs, lap-tops and other hardware which are faulty, obsolete, impeding performance or due (in accordance with the IT Strategy) for replacement.	1-6,11,12,13	Depute Assessor / Depute ERO	Annually, autumn
(b)	Investigate options for procurement, costs of replacement etc, via OIC & SIC ICT.	11,12,13	Depute Assessor / Depute ERO	Annually, autumn
(c)	Consider operational requirements, costs etc and prioritise purchase plan for following year.	1-6,11,12,13	Depute Assessor / Depute ERO	Annually, January/February
(d)	Complete Capital Budget Bid and Submit to Joint Board at budget planning meeting.	1-6,11,12,13	Depute Assessor / Depute ERO	Annually, February/ March
(e)	Arrange procurement of items and install in accordance with timetables to be agreed with OIC & SIC ICT.	1-6,11,12,13	Depute Assessor / Depute ERO	As scheduled
(f)	Monitor and review performance of fixed line communications to both offices.	1-6,11,12,13	Management Team	Continual

3.10.3. Data Protection

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review Data Protection Notification to Information Commissioner.	10,12	Depute Assessor	Annually
(b)	Review/Design Forms to comply with Data Protection Requirements.	7,9,10,14	Various	As required

Item	Description	Objective(s)	Ownership	Date/Recurrence
(c)	Review Data Processor Agreements.	12,13	Management Team	As required
(d)	Implement or Review Data Sharing Agreements.	1-6,7,9,10	Management Team	As required
(e)	Implement DSA with OIC for HR&OD/Payroll services.	1-6,7,9,10,11,12,14	Various	See above re dependency

3.10.4. Freedom of Information

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review functionality of Freedom of Information logging system.	7,8,9,11,12,13	Depute Assessor	January - every 2 years
(b)	Prepare reports on requests, refusals etc to Management Team.	7,9,11,12,13	Depute Assessor	Annually in January
(c)	Prepare reports and submit to Information Commissioner.	7,9,11,12,13	Depute Assessor	Quarterly

3.10.5. EROS Electoral System

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Attend EROS User Group meetings/webinars.	3,6,7,8,9,10,11,13	DERO / BSO	As scheduled
(b)	Liaise with EROS Customer Account Manager and Idox staff to arrange/manage compliance with legislative changes etc.	3,6,7,8,9,10,11,13	DERO / BSO	Ongoing/As Required

Item	Description	Objective(s)	Ownership	Date/Recurrence
(c)	Liaise with other EROS Users within Scotland to discuss system improvements and, where necessary, changes to comply with Scottish Legislation.	3,6,7,8,9,10,11,13	DERO / BSO	As required
(d)	(Where appropriate, test and) Implement upgraded versions of EROS.	3,6,8,9,10,11,13	DERO / BSO	Normally ASAP on receipt but bearing operational requirements in mind
(e)	Amend data in EROS system to reflect new electoral boundaries.	3,6,7,9,10,11,13	DERO / BSO	As required
(f)	Provide training for changes to system and processes.	3,6,7,8,9,10,11,13	DERO / BSO	As required

3.10.6. Assessors Portal Project

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Attend Project Management Committee meetings in accordance with requirements of Portal Strategy Document.	7,8,9,11,12,13	Assessor & ERO	As scheduled
(b)	Attend Project Team meetings in accordance with requirements of Project Strategy Document.	7,8,9,11,12,13	Valuation Team	As scheduled
(c)	Attend Portal Information Management Working Group Meetings.	7,8,9,11,12,13	Valuation Team	As scheduled
(d)	Prepare and implement any changes to data standards and conventions.	7,8,9,11,12	Valuation Team in conjunction with Corona developers	As required

Item	Description	Objective(s)	Ownership	Date/Recurrence
(e)	Maintain links with local council gazetteers and relevant business systems.	7,8,9,11,12,13	Valuation Team	As required
(f)	Provide regular data uploads to Portal.	11,12	Valuation Team	Weekly
(g)	Amend Portal extract routines in accordance with future development requirements. (See 3.10.6(c)) above for specific projects required in advance of April 2023).	7,8,9,10,11,12,13	Valuation Team in conjunction with Corona developers	As per Portal Project Plans

3.10.7. Web Site

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review general content and appearance of web site.	7,8,9,10,11,12,14	Management Team	6 monthly
(b)	Refresh to reflect changes to documents and information included in the Model Publication Scheme.	7,8,9,10,11,12,14	Management Team	As relevant documents are updated
(c)	Provide information on elections and provide relevant forms for making applications.	3,6,7,8,9,10,11,12,14	DERO	As required

3.10.8. Shared Directories

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Further develop shared directory structure, including relevant security.	1-6,7,9,11,12,13	Depute Assessor	Ongoing
(b)	Encourage general use of shared drives and continue migration of shared files.	1-6,7,9,11,12,13	Depute Assessor	Ongoing

3.11. Freedom Of Information

3.11.1. Freedom of Information Policy

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review Freedom of Information Policy.	7,9,10,11,12,13,14	Depute Assessor	Annually, in May
(b)	Review workloads created by FOI and procedures contained in Policy.	7,8,9,11,13	Depute Assessor	Continual

3.11.2. Publication Scheme and Guide to Information

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review Model Publication Scheme.	7,9,10,11,12,13,14	Depute Assessor	Ongoing
(b)	Review content of publications contained in Publication Schemes and Guide to information.	7,9,10,11,12,13,14	Depute Assessor	At least annually
(c)	Consider data sets for adding to Open Data Class.	7,9,10,11,12,13,14	Depute Assessor	Ongoing

3.11.3. Freedom of Information Procedures

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review Information Audit.	7,9,10,11,12,13	Depute Assessor	Annually
(b)	Review Guidance to Staff on exempt categories.	7,8,9,10,11,12,13,14	Depute Assessor	Annually or in light of cases.

Item	Description	Objective(s)	Ownership	Date/Recurrence
(c)	Receive and reply to requests (with guidance from OIC / SAA where required).	7,10,11,12,13,14	All staff	Continually
(d)	Receive and reply to requests for Review of decisions.	7,10,11,12,13,14	Assessor & ERO	As required
(e)	Report Fol requests, refusals, referrals etc to Management Team.	7,9,11,13	Depute Assessor	Annually in January
(f)	Review IT system used to log and report on Fol.	7,8,9,11,12,13	Depute Assessor	Annually in January
(g)	Prepare and publish reports as required by Information Commissioner.	7,9,11,12,13	Depute Assessor	Quarterly

3.11.4. Codes of Practice

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review IC Codes of Practice issued in respect of Fol.	7,9,10,11,12,13,14	Management Team	On receipt
(b)	Implement requirements of Codes of Practice.	7,8,9,10,11,12,13	Management Team	As required
(c)	Consider IC decisions and reports for changes to policy and procedures.	7,8,9,10,11,12	Management Team	On receipt of newsletters

3.12. Key Partnerships

3.12.1. Support Services – Orkney Islands Council

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Liaise with representatives from OIC HR & OD Service/Business Partner.	7,8,11	Management Team	Quarterly/as agreed
(b)	Ad-hoc meetings with representatives from OIC HR & OD Service.	7,8,11	Management Team	Throughout the year
(c)	Regular 'ICT Liaison' Meetings with OIC & SIC ICT Section Heads.	7,8,9,11,13	Depute Assessor & ICT Partners	Quarterly or as scheduled
(d)	Ad-hoc meetings, telephone contact with ICT Section Heads and other OIC & SIC ICT personnel.	7,8,9,11,13	Management Team	Throughout Year (Virtually daily basis)
(e)	Meetings and liaison with OIC Internal Audit section.	7,9,11,12,13	Management Team	As agreed
(f)	Liaison with OIC Accountants.	7,9,11,12,13	Management Team	As required
(g)	Liaison with Treasurer to the Board.	7,9,11,12,13	Management Team	As required
(h)	Budget planning meetings with Treasurer/Accountants.	7,9,11,12,13	Assessor & ERO	Annually, November-February
(i)	Liaison with Clerk to the Board.	7,11,12,13	Assessor & ERO	As required
(j)	Attend and participate in Corporate Address Gazetteer/GIS Meetings.	7,8,9,11,13	Depute Assessor	As timetabled
(k)	Liaise with OIC & SIC Property Maintenance Managers.	7,11,13	DA / DERO	As required

3.12.2. Constituent Councils – Recipients of Operational Outputs

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Liaison with Finance (Billing) Departments of OIC & SIC.	1,2,4,5,7,9,10,11,13	Valuation Teams	At updates and as required by, e.g. legislative change
(b)	Provision of relevant data files and liaison with Finance (Billing) Departments of OIC & SIC for purposes of data reconciliation	1,2,4,5,7,9,10,11,13	Valuation Teams	On request
(c)	Liaison with Finance (Billing) Departments of OIC & SIC.	1,2,4,5,7,9,10,11,13	All staff	Throughout year daily basis
(d)	Liaison with Returning Officers of OIC & SIC.	3,6, 7,9,10,11,13	DERO/BSO	As required
(e)	Attend Election Management and Publicity meetings with RO of relevant Councils.	3,6, 7,9,10,11,13	ERO/DERO	Prior to Elections

3.12.3. Scottish Assessors Association

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Attend Plenary Meetings.	1-6,7,8,9,11,13	SAA Members in rota	Quarterly; Dec, Feb, May, Sept
(b)	Attend Assessors Committee Meetings.	1-6,7,8,9,11,13	Assessor & ERO	Variable
(c)	Attend Category Committee Meetings.	1-6,7,8,9,11,13	Relevant members	In accordance with Committee Timetables
(d)	Attend Other Committee Meetings (Inc Electoral Registration, Governance etc Committees).	1-6,7,8,9,11,13	Relevant members	In accordance with Committee Timetables

Item	Description	Objective(s)	Ownership	Date/Recurrence
(e)	Attend Working Group Meetings.	1-6,7,8,9,11,13	Relevant members and other staff	In accordance with relevant Timetable
(f)	Provide colleagues with update (bullet form) of all Committee and Working Group meetings.	1-6,7,8,9,11,13	Relevant members	Immediately following meetings
(g)	Attend SAA Portal Project Management Committee.	7,8,9,11,13	Assessor & ERO	As scheduled
(h)	Attend SAA Portal Project Team Meetings.	7,8,9,11,13	Valuation Team	As scheduled
(i)	Attend SAA Portal Working Group Meetings.	7,8,9,11,13	Valuation Team	As scheduled
(j)	Attend Ad-hoc Meetings and Representations.	1-6,7,8,9,11,13	Relevant members	As required
(k)	Provide information to working groups etc.	1-6,7,8,9,11,13	All relevant staff	As required
(l)	Review and comment on Practice Notes, Consultation responses etc.	1-6,7,8,9,11,13	All relevant staff	As required

3.12.4. Scottish Assessors Association Partners

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Harmonisation Meetings with VOA, NI Land & Property Services Agency and Tailte Éireann (Eire Valuation Office).	1-6,7,8,9,11,13	SAA	Twice-yearly, May & November
(b)	Liaison with VOA.	1-6,7,8,9,11,13	SAA Harmonisation Spokespersons and Category Committee Chairmen	As required

Item	Description	Objective(s)	Ownership	Date/Recurrence
(c)	Formal Meetings with Scottish Government Departments.	1-6,7,9,11,12,13	SAA	Quarterly or as agreed
(d)	General liaison with Scottish Government Departments.	1-6,7,9,11,12,13	SAA	As required
(e)	General liaison and working group involvement with Scotland Office.	3,6,7,9,11,12,13	SAA	As required
(f)	General liaison and working group involvement with Cabinet Office.	3,6,7,9,11,12,13	SAA	As required
(g)	Provision of statistical returns to Scottish Government.	1-6,7,8,9,11,12,13	Depute Assessor	Quarterly
(h)	Completion of statistical exercises for Scottish Government and their partners.	1-6,7,8,9,11,12,13	All staff	As required
(i)	Meetings of Scottish Ratepayers Forum and Scottish Rating Surveyors Forum.	1,4,7,10,11,12	SAA	Variable Schedules
(j)	Meetings with Scottish Business Rating Group.	1,4,7,10,11,12	SAA	Variable Schedules
(k)	Meetings of Portal Users Groups (Including Police and Fire Services, Registers of Scotland, Ordnance Survey, Scottish Executive, Local Authorities, NHS, Ratepayers Agents etc).	7,10,11,12	Portal Project Management Committee	As required
(l)	Elections Management Board meetings and advice.	3,6,7,9,10,11,12,13	SAA Representatives	As required
(m)	Attend meetings with ratepayers, trade representatives and their agents to discuss and agree Practice Notes etc.	1,4,7,9,10,11,12,	Various SAA groups	As required
(n)	Liaison with Scottish Government, Scotland Office, Electoral Commission, Cabinet Office and Boundary Commission officials on electoral and related matters.	3,6,7,9,10,11,12,13	SAA Electoral Reg Committee	See cycles of meetings

Item	Description	Objective(s)	Ownership	Date/Recurrence
(o)	Discussions with Scottish Water and its partners regarding their data requirements for charging purposes.	1,4,7,8,9,10,11,12,13	SAA	As required
(p)	Attend Executive meetings of the IRRV Scottish Branch.	1,2,4,5,7,9,11,13	Assessor & ERO	As scheduled

3.12.5. Association of Electoral Administrators

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Plenary Meetings of Scottish Branch of AEA.	3,6,7,8,9,11,13	ERO/DERO/BSO	Quarterly
(b)	Other meetings of Scottish Branch of AEA.	3,6,7,8,9,11,13	ERO/DERO/BSO	As required

3.12.6. The Electoral Commission

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Receipt of Electoral Commission Bulletins.	3,6,7,9,11,13	ERO/DERO	Regularly
(b)	Receipt of Electoral Commission Reports, Guidance and Consultations.	3,6,7,9,11,13	ERO/DERO	As published
(c)	Attend Electoral Commission meetings, seminars and working groups.	3,6,7,9,11,13	ERO/DERO	As required
(d)	Liaise with Electoral Commission at SAA Electoral Registration Committee meetings.	7,8,9,10,11,13	ERO/DERO	As scheduled
(e)	Respond to Electoral Commission consultations (Possibly through SAA).	7,8,9,10,11,13,14	ERO/DERO	As required

3.12.7. Cabinet Office

Note that the nature and extent of the following relationships will change as the Modernising Electoral Registration Programme (MERP) progresses.

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Receive Bulletins, CO Guidance and related communications from Cabinet Office.	7,8,9,11,13	ERO/DERO	Weekly and as rec'd
(b)	Liaise with CO project staff re procedures, processes etc.	7,8,9,11,13	ERO/DERO	As required
(c)	Liaise with CO regarding funding.	7,9,12,13	ERO/DERO	As required
(d)	Maintain communications links and contingency procedures with Government Digital Service (GDS). Specifically send and receive match data to/from GDS.	3,6,7,8,9,11,13	ERO/DERO	Ongoing. Daily
(e)	Attend CO Workshops, Seminars, training events etc.	7,8,9,11,13	Relevant staff	As Scheduled
(f)	Consider and take part in relevant pilots projects.	3,6,7,8,9,11,13	ERO/DERO	As opportunities arise

3.12.8. O&SVJB Staff

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Performance, Training and Development Interviews.	7,8,9,10,11,13,14	Line Managers	Annually
(b)	Staff Consultation Questionnaires.	7,8,9,10,11,13,14	Assessor & ERO	Annually, usually in June/July
(c)	Receipt, consideration and implementation of Staff Suggestions.	1-6,7,8,9,10,11,13,14	Management Team	Per MTM cycle

Item	Description	Objective(s)	Ownership	Date/Recurrence
(d)	Meetings of Health and Safety Committees.	7,8,9,10,11,13,14	Management Team	Per MTM cycle
(e)	Liaison with staff.	7,8,9,10,11,13,14	All Managers	Ad-hoc, Daily basis
(f)	Management Team Meetings.	1-6,7,8,9,10,11,12,13	Assessor	Suggested every 2 months
(g)	Post-Management Team Meeting, Team Briefings.	1-6,7,8,9,10,11,12,13,14	Depute Assessor	Per MTM cycle
(h)	Staff Training and Briefings relating to new Policies etc.	1-6,7,8,9,10,11,12,13,14	Management Team	As required
(i)	Complete door-to-door Canvasser survey.	3,7,8,9,10,11,12,13	DERO	Annually, December

3.12.9. External Suppliers

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Consider extension of existing contract for printing and mailing canvass forms.	3,9,10,11,12,13,14	DERO / BSO	Early 2023
(b)	Invite tenders for printing and issuing canvass forms.	3,9,10,11,12,13,14	DERO / BSO OIC Procurement Team	Beginning of Year
(c)	Management of above contract and general liaison with printing and mailing company.	3,7,9,10,11,13,14	DERO / BSO	As required

Item	Description	Objective(s)	Ownership	Date/Recurrence
(d)	Meetings/Liaison with suppliers of office equipment, including Multi-Functional Devices (MFDs), scanners, letter openers, alarm systems, water supplies etc.	7,11,13	Management Team / ICT partners	As required
(e)	Attend EROS User Group meetings/webinars.	3,6,7,8,9,10,11,13	DERO / BSO	As scheduled
(f)	Liaise with EROS Customer Account Manager and Idox staff to arrange/manage compliance with legislative changes.	3,6,7,8,9,10,11,13	DERO / BSO	Ongoing/ As Required
(g)	Liaison with telephone, internet and SMS canvass service providers to implement and manage process.	3,7,9,10,11,12,13,14	DERO / BSO	Annually as per canvass plans

3.13. Records Management

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Implement Improvement Action Plan locally, including data storage protocols, retention policies, destruction policies etc.	1-6,7,8,9,11,12,13,14	Depute Assessor	Evolving in line with data requirements
(b)	Staff Training for above.	1-6,7,8,9,11,13,14	Depute Assessor	Ongoing – as above
(c)	Migrate shared files to managed file directory in accordance with the above.	1-6,7,8,9,11,13,14	Depute Assessor	Ongoing
(d)	Consider Process Update Review (PUR) submission.	7,9,10,11,12	Depute Assessor	By April 2024

3.14. Miscellaneous

3.14.1. Coronavirus Outbreak/Restrictions

Operations will be reviewed constantly in light of the changing public health situation and government restrictions.

3.14.2. External Consultations

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Provide input and assistance in preparation for changes to the Council Tax regime associated with the Government's ongoing commitment to revise the system.	7,12,13	SAA/Assessor & ERO	As required (On hold at time of writing)
(b)	Provide input/responses to any Cabinet Office/MERP proposals for change/pilots.	3,6,7,9,11,12,13	ERO/DERO	As required
(c)	Provide input to any consultations arising from NDR (Scotland) Act 2020 and its associated secondary legislation.	4,7,11,12,13	SAA/Assessor & ERO	As required
(d)	Provide input to any consultations on the transfer of VACs to Tribunals Service.	7,11,12,13	SAA/Assessor & ERO	As required

3.14.3. Corporate Address Gazetteers

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Continually review Business Processes to facilitate use of CAG data and contribute to the maintenance procedures of CAGs.	8,9,11,13	Management Team/ VWG	To align with CAG developments

3.14.4. Non Statutory

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Attend and participate in Project Planning Meetings with Orkney Islands Council.	8,9,10,11,12,13	Depute Assessor	As required
(b)	Amend & update system, cleanse and match data to receive and utilise outputs from Asset Valuation database.	8,9,10,11,12,13	Depute Assessor	Ongoing
(c)	Review Service Level Agreement with client – Orkney Islands Council.	8,9,10,11,12,13	Depute Assessor	Annually
(d)	Maintain and review Professional Indemnity Insurance.	8,9,10,11,12,13	Depute Assessor	Annually
(e)	Maintain and renew Registered Valuer status with Royal Institution of Chartered Surveyors.	8,9,10,11,12,13	Depute Assessor	Annually
(f)	Keep record and issue fee invoice for SLA services.	8,9,10,11,12,13	Depute Assessor	Annually
(g)	Monitor & review SLA provision within budgeted resources.	8,9,10,11,12,13	Depute Assessor	Annually, Jan / Feb

Part 4 – Performance Management

The following section sets out the statutory framework governing the core duties, services and areas of activity of the Valuation Joint Board, along with the approach to performance planning, establishment of standard, target setting, performance monitoring and performance reporting related to these tasks.

4.1 The Valuation Roll

Core Objective Reference	Core Objective Description	Planning (Including Statutory Timetables Etc)	Standards And Targets	Monitoring (Nos. In Brackets Refer To Reporting Framework)	Reporting
2.1.1.	Maintenance of the Valuation Roll	Section 2(2), Local Government (Scotland) Act 1975.	Changes generally must be effected in same financial year.	Depute Assessor check and authorise. See KPIs below.	Monthly stats provided to staff.
		Valuation roll update schedule agreed at start of each year.	Weekly Updates	Valuation Teams	KPIs reported to Scottish Government and included in Board, Annual and Public Performance Reports
		KPI targets agreed by MT at start of each year.	Ratio of changes made within 3, 6 and 9 months each year.	Monthly reports of progress re surveys, changes to Val Roll and time lag stats provided to Management Team.	

Core Objective Reference	Core Objective Description	Planning (Including Statutory Timetables Etc)	Standards And Targets	Monitoring (Nos. In Brackets Refer To Reporting Framework)	Reporting
2.1.2.	Disposal of Revaluation Proposals and subsequent Appeals	Valuation Timetable (Scotland) Order 1995, as amended	Proposals / Appeals to be disposed of in accordance with the timetable	Monthly reports on appeals progress provided to Management Team	Progress in relation to appeal settlements reported in Board Best Value Progress Reports. RVAPP statistics provided to Scottish government quarterly which include appeal loss stats.
		Proposal Determination Dates (PDD) to be scheduled in most efficient manner to facilitate disposal	In accordance with outstanding workloads		
			Establish various dates for dealing with proposals / appeals in line with PDDs and statutory disposal dates	Procedure subject to scrutiny of appellants and SCTS	
		Internal targets to minimise loss on appeal		Loss on appeal contained in internal reports	
2.1.3.	Running Roll proposals	As 2.1.2 above	Appeals to be disposed of by new statutory targets	As 2.1.2 above	As 2.1.2 above
2.1.6.	Carry Out a Revaluation	Valuation and Rating (Scotland) Act 1956,	All subjects to be Revalued in accordance with local and nation evidence	Nos of subjects with 2026 RV will be monitored on a weekly basis	To MTM. Indirectly to Scottish Government via

Core Objective Reference	Core Objective Description	Planning (Including Statutory Timetables Etc)	Standards And Targets	Monitoring (Nos. In Brackets Refer To Reporting Framework)	Reporting
		Local Government (Scotland) Act 1975, and The Valuation (Postponement of Revaluation)(Coronavirus) (Scotland) Order 2020	and, generally, in line with SAA Practice Notes	during the Revaluation process	completed valuations at SAA portal.

4.2 The Council Tax Valuation List

Core Objective Reference	Core Objective Description	Planning (Including Statutory Timetables Etc)	Standards And Targets	Monitoring (Nos. In Brackets Refer To Reporting Framework)	Reporting
2.2.1.	Maintenance of the Valuation List	Section 84 of Local Government Finance Act.	No set timetable/ requirement		Monthly stats provided to staff.
		Valuation List update schedule agreed at start of each year.	Weekly Updates	Valuation Team responsibility	

		KPI targets agreed by MT at start of each year.	Ratio of additions made within 3, 6 and 9 months each year. Average number of days taken to alter the List	Monthly reports of progress re surveys, additions to Val List and Time Lag stats provided to Management Team.	KPIs reported to Scottish Executive and included in Board, Annual and Public Performance Reports
2.2.3.	Disposal of Council Tax Proposals/Appeals	The Council Tax (Alterations of Lists and Appeals) (Scotland) Regulations 1993	No set timetable/ requirement for disposal. Establish various dates for dealing with cited appeals	Monthly reports on appeals progress provided to Management Team	Progress in relation to appeal settlements reported in Annual and Public Performance Reports
		Schedules of Hearings per SCTS	As required by workloads and by instruction of SCTS		

4.3. Register of Electors

Core Objective Reference	Core Objective Description	Planning (Including Statutory Timetables Etc)	Standards And Targets	Monitoring (Nos. In Brackets Refer To Reporting Framework)	Reporting
2.3.1.	Compilation of Register of Electors	Representation of the People Act 2000	Registers normally to be published annually, prior to 1 st December.	Canvass Progress Stats and electronic returns monitored	Canvass return rate reported to Scottish Assessors

Core Objective Reference	Core Objective Description	Planning (Including Statutory Timetables Etc)	Standards And Targets	Monitoring (Nos. In Brackets Refer To Reporting Framework)	Reporting
		Section 10 of Representation of the People Act 1983	Carry out an annual canvass (to allow publication of above). Aim for maximum return possible of relevant canvass forms and ITRs.	during canvass period	Association and included in Board, Annual and Public Performance Reports. Electoral Commission/Cabinet Office statistics submission
		Schedule of canvass form issue and reminder dates agreed in advance.			
		System of canvass return by telephone, internet or SMS established annually			System providers supply rates of return weekly.
2.3.2.	Maintenance of Register of Electors	The Representation of the People Regulations 2001	Monthly updates to be made to registers from Normally January to September each year but see changes for IER Implementation.	Update Statistics presented to Management Team monthly, between January and September.	Monthly changes included in Board and Annual Reports. Electoral Commission/Cabinet Office statistics submission
		Regulations set out a timetable to be followed each year. Amended for working days and local holiday variations etc at start of each year.			