

## **Item: 7**

**Orkney and Shetland Valuation Joint Board: 14 December 2023.**

**Corporate Plan 2023-2026.**

**Report by Assessor and Electoral Registration Officer.**

### **1. Purpose of Report**

To present to the Board the Corporate Plan for the next 3 years and to detail the strategic overview of operations and activities undertaken in relation to the Orkney & Shetland Valuation Joint Board's statutory functions.

### **2. Recommendations**

**It is recommended:**

#### **2.1.**

That the Corporate Plan, attached as Appendix 1 to this report, which should be read in conjunction with the Service Plan approved by the Board in March 2023, be approved.

### **3. Corporate Plan 2023-2026**

#### **3.1.**

The Corporate Plan contains the Board's corporate and service mission, vision, aims, objectives and commitments over the next 3 years from 2023 – 2026. The Corporate plan has been refreshed to reflect the significant reforms in Non-domestic Rating and Electoral Registration.

#### **3.2.**

The Corporate Plan is split into 5 Goals:

- Goal 1 – Service Delivery in Accordance with Statutory Requirements.
- Goal 2 – Best Value and Improvement.
- Goal 3 – Sound Governance.
- Goal 4 – Consultation.
- Goal 5 – Supported and Motivated Colleagues.

#### **3.3.**

Goal 1 outlines the three functions of the Assessor and Electoral Registration Officer, namely the Valuation Roll, Valuation List (Council Tax) and the Register of Electors and ensures that all of our services are delivered collectively and individually in accordance with all statutory requirements.

### **3.4.**

Goal 2 aims to plan service development and delivery, in consultation with our stakeholders, in accordance with the principles of best value and where possible continuous improvement.

### **3.5.**

Goal 3 establishes and maintains a well-established risk management framework, aims to integrate our Governance responsibilities into every aspect of our service delivery and make our data more accessible.

### **3.6.**

Goal 4 aims to consult stakeholders on matters affecting them, which will have an organisational focus and in turn improve efficiency and transparency to ensure we make the best use of public money.

### **3.7.**

Goal 5 aims to recognise the key role our colleagues play in the delivery of our services while also continuing to recognise and encourage innovation, engagement and achievement.

## **4. Financial Implications**

There are no financial implication arising directly from this report. Any costs arising from the implementation of the Corporate Plan would be met from approved budget allocations.

## **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: Corporate Plan 2023-2026.

**Orkney & Shetland Valuation Joint Board  
Governance Framework  
CORPORATE PLAN**

**2023-2026**

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## Foreword

*By the Assessor & ERO — Robert Eunson*

*I am pleased to present my first Corporate Plan as Assessor and ERO and it is written during a period of unprecedented modernisation, transformation and challenge.*

*Over the period of the last Corporate Plan we have made progress against our goals and objectives. Already we are engaged in information technology modernisation, with our new Electoral Management Systems (EMS) and early stages of digitisation. The landscape of service delivery has become ever more complex, and as an organisation we have to modernise and transform how we deliver our services, ensuring we have the necessary knowledge and skills to manage the complexities.*

*The planning period ahead will see a continuous drive for transformational change in services and in the way we deliver these. The emphasis will continue to be a focus on I.T. development. This will mean a change to how we work not only across the organisation, but in the wider Assessors and ERO community and with our constituent authorities.*

*In achieving meaningful change, quality and stakeholders confidence in them will be pivotal in success and leadership will play a major part in enabling that.*

*We will consider how we deliver our services to any change in government policy and or legislation while remaining focused on service delivery.*

*Amidst far-reaching change, our mission is simple:*

***“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.”***

*We will make use of all the resources at our disposal to achieve this, including in-house expertise, partnership working and targeted use of resources.*

*The pace of legislative change is striking and not without risk. Building awareness and understanding of these various changes will be essential for not only public understanding but service delivery through our teams.*

*Over the lifetime of this plan the market in which Assessors and EROs operate will evolve as legislative changes come to fruition and new technologies to deal with the change are sought. I will monitor developments actively and work with others to mitigate any risks to service delivery and the meeting of my statutory duties, while being careful not to prevent innovation that would benefit service users or enhance efficiency and value for money.*

*All this adds up to a significant body of work with complex interdependencies. It can only be achieved by working together with government/s, the Scottish Assessors' Association, other partners and stakeholders across Orkney and Shetland and beyond to deliver the best outcome for service users.*

*To support our goals, modernisation and transformation we will continue to develop and motivate our people and target expertise wherever we see it.*

## Background to Corporate Plan

*This Corporate Plan supersedes the first and second plans approved by the Valuation Joint Board for the periods 2016-2019 and 2019-2022. It aims to provide a 3-year Corporate Plan Framework for 2023-2026 which sets out priorities for Orkney & Shetland VJB and how we will use our resources to Modernise and Transform service in pursuit of my statutory duties and service delivery.*

## Previous Plan Progress

*In the period 2019-2022, the following progress has been made in improving service delivery holistically over all our statutory and other functions.*

### Electoral Registration Services

- *Continue to work with our Electoral Management Systems supplier to resolve areas of improvement.*
- *Achieve all statutory requirements.*
- *Continue to target areas of low return rates.*
- *All planned and unplanned elections delivered and within budget.*
- *Absent Vote refresh completed for those requiring to refresh signatures etc.*
- *Worked with partners to consult on changes to legislation and reform of electoral services.*
- *Through a co-ordinated approach we continue to engage underrepresented groups.*

### Valuation Services

- *Met all statutory duties, including: delivery of the 2023 Revaluation; proposal/appeal disposal is ongoing.*
- *Introduced and moved towards implementing The Non-Domestic Rating (Scotland) Act 2020, which included many of The Barclay Review (August 2017) recommendations, mainly 3 yearly Rating Revaluations.*
- *Worked on and learned from our approach to disposal of the 2017 Revaluation appeals.*
- *Holistic approach to service delivery where areas out with our Key Performance Indicators (KPI's) and statutory duties were targeted within limited resources.*
- *A number of valid and invalid Council Tax appeals were dealt with.*

### Governance

- *We have a partnership approach to H.R. working with Orkney Islands Council.*
- *We have worked in partnership with various organisations: including the Electoral Commission; Scottish Assessors' Association and the two constituent authorities etc.*
- *Continuous updating of VJB's numerous policies and procedures.*
- *Implemented and continue to meet and improve the requirements of GDPR and Data Protection Act 2018.*
- *FOI requests all met with the statutory timescale.*
- *Stakeholder centred policies.*
- *Introduced a new Pay & Grading model, making the VJB a more attractive organisation in which to work, and reflecting the value placed in our staff, the VJB's most valuable asset.*

### Our People and Orkney & Shetland

- *Healthy Working Lives.*
- *Embraced Modern Apprentices.*
- *We offer support to staff that require it – using Occupational Health Service, Counselling etc.*

### Information Technology

- *Funding has been secured for I.T. Modernisation.*
- *The functionality of the new EMS is being expanded through staff and managers suggestions – working with our suppliers.*
- *Implemented a new combined Orkney & Shetland core valuation system replacement in tandem with external providers.*

## Our Values

The following are the key values to which all stakeholders should adhere to:

- *Valuing Stakeholders*
- *Service Delivery*
- *Co-Operation*
- *Positive Culture*
- *Partnership Working*
- *Communication*



## Strategic Content and the need for Modernisation and Transformational Change

*This section explains why, going forward, traditional approaches to the provision of Valuation and Electoral Services, across all of Orkney & Shetland must change.*

*Primarily change is necessary as demand is rising significantly whilst our budget is relatively static after allowing for inflationary increases. This makes it extremely challenging to give all service users and partners the expected service whilst meeting our statutory duties. The Assessor & ERO is working, through the SAA and other forums, to modernise our I.T. systems to bring about modernisation through technology.*

*The move towards greater utilisation of technology in service delivery in order to deliver “real” change will need the co-operation and help of a number of partners, especially the two constituent authorities.*

*Improved outcomes at reduced costs can only be achieved through: I.T. Development; Partnership Working; Development and Training of staff.*

## About Orkney & Shetland Valuation Joint Board

### Background

*Orkney & Shetland Valuation Joint Board was established by the Valuation Joint Boards (Scotland) Order 1995 to carry out the valuation functions of Orkney Islands and Shetland Islands Councils. It came into existence on 1<sup>st</sup> April 1996 and was also given the responsibility of carrying out Electoral Registration on behalf of the two constituent authorities.*

*The composition of the membership of the Board is determined by the above Order and consists of 5 Councillors representing Orkney Islands Council and 5 Councillors representing Shetland Islands Council.*

*In order to carry out the valuation and registration functions, the Joint Board is required by law to appoint an Assessor who is an independent statutory official and who will also be a Chartered Surveyor. The Assessor has also been appointed by the two constituent councils as Electoral Registration Officer. In pursuit of these duties the Assessor and Electoral Registration Officer is answerable to the Courts in terms of valuation or registration decisions.*

*Additionally, the Assessor and his senior staff are members of the Scottish Assessors' Association (SAA). The Association was instituted in 1975 at the time of local government reorganisation and is the successor body to the Association of Lands Valuation Assessors of Scotland. As a voluntary organisation, the Association aims to facilitate, shared services and through a series of*



*Committees and associated Working Groups, a consistency of approach can be maintained in the administration of the valuation, council tax and electoral registration services.*

*The SAA also liaises, through regular harmonisation meetings, with the Valuation Office Agency (VOA) in England and Wales, the Northern Ireland Lands and Property Services (NILPS) and the Republic of Ireland's Valuation Office (RIVO). This allows all fourteen Assessors to work together efficiently towards improving service delivery.*

*The Valuation Joint Board, through the office of the Assessor and Electoral Registration Officer, functions are provided for by the Valuation Acts; Council Tax legislation and the Representation of the People Acts. These create a valuation and electoral registration framework together with guidance issued by the Electoral Commission and other similar bodies.*

### *Our approach*

*We will be transparent in our approach to service delivery and partnership organisations; setting out our goals; inviting consultation from staff on matters that affect them; consult with service users to establish areas of improvement and manage expectations.*

*Each decision we make will be in the interest of all stakeholders and the impact on our constituent authorities. Gathering intelligence and analysing the evidence available to us will enable us to identify the greatest threats to the sustained provision of service delivery.*

### *Vision*

*“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.”*

### *Our resources*

*The budget is set for 2023/24. The current policy is to set an annual budget in tandem with the local government settlement.*

*It is hoped with modernisation and transformation that savings in the medium to longer term can be made. All efficiencies are achieved through maintaining tight management controls to reduce our expenditure. We continue to work with the Treasurer to the Board to identify areas of potential savings.*

*The main threats, which are included in the Risk Register, are the move to 3 yearly revaluations from 2023 introduced by The Non-Domestic Rates (Scotland) Act 2020.*

### *Staff Numbers:*

*14 staff representing a full time equivalent of 13 (approx.)*

## Our role

We have a number of objectives a significant number of which are statutory as set out in the Valuation Acts.

- Produce and maintain the Valuation List (Council Tax)
- Dispose of all proposals/appeals (Council Tax)
- Prepare and maintain the Register of Electors
- Hear appeals relating to the Electoral Register
- Produce and maintain the Valuation Roll
- Dispose of all proposals/appeals relating to the Valuation Roll within statutory timescales
- Corporate Governance of the organisation



## Goal 1

### Service Delivery in accordance with Statutory Requirements

#### Objective 1

Our aim is to ensure that all of our services are delivered collectively and individually in accordance with all statutory requirements placed on the Assessor and ERO.

#### Action Plan for 2023-2026

1. Maintain Valuation Roll in line with statutory requirements.
2. Dispose of proposals/appeals within statutory requirements, including Lands Tribunal for Scotland and the Lands Valuation Appeal Court.
3. Audit processes, procedures and values/bands.
4. Further develop IT systems, applications and communications.
5. Prepare and publish the Electoral Register by 1<sup>st</sup> December.
6. Maintain the Electoral Register for statutory updates each month.
7. Conduct the annual canvass.
8. Dispose of any Electoral Registration appeals.
9. Refresh Absent Vote personal identifiers per statutory requirements.
10. Deliver all ERO functions in connection with Elections and Referendums – planned and unplanned.
11. Ensure completeness and accuracy of the Electoral Register.
12. Continue to maintain and update the Council Tax Valuation List with new entries and Point of Sale reviews/changes.
13. Dispose of all outstanding Council Tax Proposals and Appeals, where possible whilst dealing with other statutory deadlines.
14. Implement changes to Legislation.
15. Monitor all key performance indicators.
16. Continue with modernisation and transformation with a focus on information technology.
17. Prepare for the 2026 Revaluation and 3 yearly revaluations thereafter.
18. Implement Legislative changes from the Non-Domestic Rates (Scotland) Bill
19. Continue with the non-domestic rates appeal programme.
20. Continue to deal with Council Tax proposals and appeals.
21. Identify areas of improvement.
22. Deliver all ERO functions in connection with Elections and Referendums – planned and unplanned.

## Goal 2

### Best Value and Improvement

#### Objective 1

*Our aim is to plan service development and delivery, in consultation with our stakeholders, in accordance with the principles of best value and where possible continuous improvement. Monitor and report performance to our stakeholders.*

#### **Action Plan for 2023-2026**

1. *Deliver corporate improvement.*
2. *Comply with our Strategic Objectives, O&SVJB's Mission, Vision, Aims & Objectives.*
3. *Maximise efficiency and effectively manage our resources.*
4. *Work closely with the Clerk, Treasurer to the Board and Elected Members when considering budgets.*
5. *Set robust performance objectives and thereafter continually monitor and review those targets, taking account of financial constraints and competing priorities.*
6. *Encourage colleagues to engage and embrace in the process of meeting and exceeding performance targets.*
7. *Use all available resources to effectively communicate to all stakeholders our performance targets and progress achieved in meeting those targets.*
8. *Address staff individual progress and meet their training needs.*
9. Plan ahead for the arrival of new technologies.
10. Maintain and develop shared services with appropriate partners.
11. Maintain and develop our commitment to effective partnership working, including, Scottish Government, Electoral Commission, Cabinet Office, EMB, RICS, IRRV, SAA, VOA, AEA, Constituent Authorities etc.
12. Embrace modern methods of communication where appropriate (Facebook, Twitter etc.).
13. Further develop our Information Technology to improve outcomes.
14. Continually review the management of resources across all functions of the Board.
15. Continue to operate within planned budgets over the budget cycle, where possible.
16. Ensure our mission, vision and strategic direction are effectively communicated to staff and all stakeholders.

## Goal 3

### Sound Governance

#### **Introduction**

*Orkney & Shetland VJB maintains a well-established risk management framework, through its Risk Register. Our approach to risk management is designed to:*

- 1. Identify risk priorities.*
- 2. Capture the causes and mitigation measures taken.*
- 3. All those concerned with risk management will be responsible for their management and mitigation.*
- 4. Regular reviews and monitoring of risks.*
- 5. Risk mitigations include processes and controls, informing and analysing risks to formulate emergency policy, if required.*

*The risk management system involves planning, process, procedures and human resources in place as and when required.*

*Review and reporting of risks are undertaken at a strategic, operational and project level.*

*The expertise we have across the three core functions ensures risks are effectively managed, reviewed and updated by the senior management team and reported to the Board as deemed appropriate.*

#### **Objective 1**

*Our aim is to integrate our Governance responsibilities, such as FOI, Data Protection, Records Management, Complaints, Equalities etc., into every aspect of our service delivery.*

#### **Objective 2**

*We will take steps to expand upon what we publish on our website to make our data more accessible.*

#### **Action Plan for 2023-2026**

- 1. Recognise that sound governance practices are fundamental to our service delivery.*
- 2. Continue to review and modernise our Policies; Procedures; Plans and Registers etc.*
- 3. Maintain and update our Service Level Agreements/Data Sharing Agreements with each of the two Councils and stakeholders in order to address GDPR compliance.*
- 4. Continue to monitor and report all complaints received in accordance with our Model Complaints Procedure.*
- 5. Continue to have Health & Safety issues at the core of our service.*
- 6. Meet the requirements of the GDPR and the Data Protection Act 2018.*
- 7. Review our Governance & Performance Framework and Scheme of Delegation, where appropriate.*
- 8. Embed equality and diversity issues in all of our practices.*
- 9. Monitor and review compliance with Records Management, FOI, Data Protection and Equalities.*

10. Continue to input all relevant information to the Scottish Information Commissioner's database on FOI and EIR requests.
11. Implement, where appropriate, all external and internal Auditor recommendations and actions.
12. Identify and mitigate risk, through the Board's Risk Register.
13. Maintain task specific plans and risk registers.
14. Modernise and transform the organisation, where we move from labour intensive processes to information technology driven change.

## Goal 4

### Consultation

#### Objective 1

*Consult stakeholders on matters affecting them, which will have an organisational focus and in turn improve efficiency and transparency.*

#### Objective 2

*To enable our work, we will continue to build our capacity and develop our staff. The effective and efficient use of our resources, including the use of technology and engagement through the SAA, will ensure we make the best use of public money.*

### **Action Plan for 2023-2026**

1. *Prepare and publish statutory reports*
2. *Maintain, update and improve our website.*
3. *Inform service user of delays at times of high service engagement.*
4. *Consult service users where appropriate.*
5. *Listen to the views of our employees.*
6. *Take account of the views of our employees.*
7. *Involve employees in the decision-making process.*
8. *Recognise employees who make a contribution to service improvement.*
9. *Encourage an exchange of ideas through various mediums.*
10. *Recognise and consult with trade unions and other such stakeholders, as appropriate.*
11. *Consult with partners.*
12. *Engage with partners to develop shared services.*
13. *Prepare and present reports to the Board.*
14. *Input into the SAA annual report/updates.*
15. *Maintain customer targeted policies.*
16. *Adopt/Adapt SAA standard assessor information notices (AIN's) for the Orkney & Shetland VJB.*

## Goal 5

### Supported and Motivated Colleagues

#### Objective 1

*Our aim is to recognise the key role our colleagues play in the delivery of our services. We also aim to continue to recognise and encourage innovation, engagement and achievement.*

#### Action Plan for 2023-2026

1. *Communication improvement.*
2. *Effectively communicate to all colleagues that they are the Board's most important assets.*
3. *Continue to introduce colleague centred Policies and Procedures.*
4. *Maintain and review individual identified training needs.*
5. *Monitor and review the Core/Essential Training Requirements.*
6. *Continue to provide training and development opportunities, where budgets allow.*
7. *Upgrade the Board's premises and equipment to provide a better working environment, where budgets allow.*
8. *Encourage contribution to service development at all levels.*
9. *Expand engagement and feedback over the three core functions.*

## Measuring our Success

*We will monitor any external stakeholder feedback and internal employee feedback. This will sit alongside the suite of annual key performance indicators and budget reporting all of which will be presented to the Board and published on our website.*

*Orkney & Shetland VJB will work with stakeholders to identify any specific needs that arise from changes to legislation and government recommendations, such as those recommended by the Barclay Review of Non-Domestic Rates resulting in The Non-Domestic Rates (Scotland) Act 2020. This will include identifying areas where uniformity and consistency could be achieved throughout Scotland and support the development of the Scottish Assessors' Association Portal. As an organisation we will continue to act on feedback that our approach to service delivery is accessible and fit for purpose. We will continue to strive to ensure fairness, transparency and consistency in our decision-making.*

*The Valuation Joint Board faces major challenges over the coming months and years ahead, including the disposal of the 2023 Revaluation and other outstanding appeals; the implementation of The Non-Domestic Rates (Scotland) Act 2020; withdrawn IER funding; implementing Canvass Reform proposals and Corporate Governance challenges. We will continue to seek opportunities to share services and make efficiency savings in order to reduce costs and deliver an efficient service in accordance with best value principles. We recognise leadership, guidance and support are crucial to the success of the organisation.*

*In order to operate within a challenging environment inward capital investment will be required to modernise and transform the organisation, where we move from labour intensive processes to information technology driven change. In removing manual processes there is the potential to improve efficiency, effectiveness, reduce costs and risk without a major impact on service delivery. However, the support of the two constituent authorities and the Board will be crucial in achieving the vision for the future.*

*In meeting our aims and the challenges we face we will focus on our five strategic goals and from these a number of objectives.*

*This Corporate Plan sets out our strategic goals and priorities for the period 2023 to 2026 and sits alongside our Governance and Performance Framework and our Service Plan, which details the Performance Management, Planning and Reporting schedules to the Board and key stakeholders.*

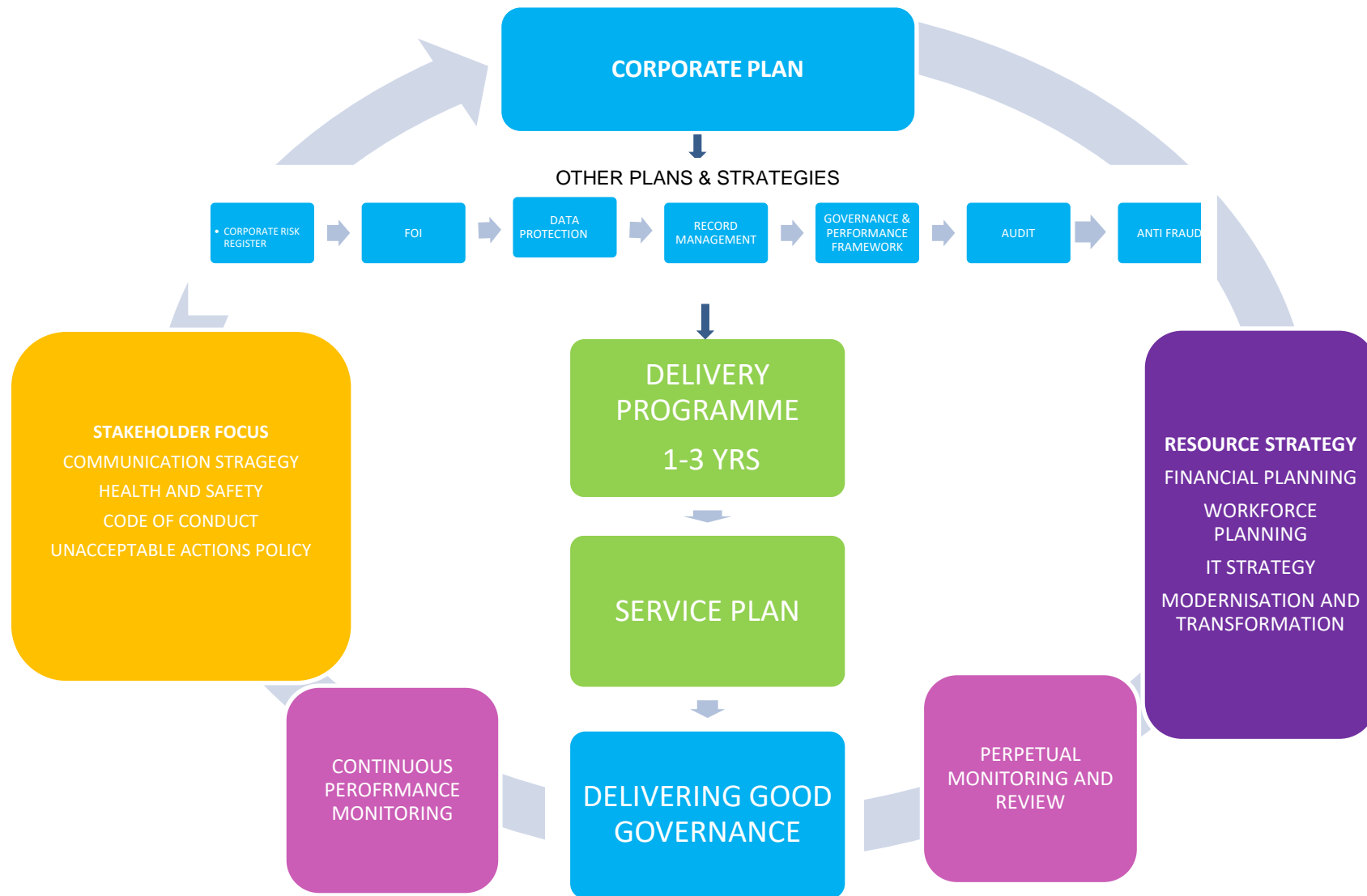
*It is just one of many policies, plans and strategies that interface with each other to allow us to achieve our overall aims and objectives.*

*The Corporate Plan and other plans and strategies are shown in **Diagram 1** below. Like all other plans and strategies, the Corporate Plan will be discussed at meetings of the Senior Management Team. In addition, the Corporate Plan will be reviewed and updated, if required. Progress will thereafter be reported to all stakeholders, through the Assessor and ERO's Best Value reports produced on a 6 monthly basis.*

*Overall delivery of the Corporate Plan rests with the Assessor and Electoral Registration Officer with the support of his Senior Management Team.*



**Diagram 1 – Governance Framework**



## Further Information

*If you have any queries on the content of this Corporate Plan, or wish to enquire or discuss the work of Orkney & Shetland Valuation Joint Board please use the following sources to get in touch with us.*

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