

Agenda Item	10
Report No	VAL 13/13

29 August 2013

**DEPARTMENTAL REPORT**

1. **GENERAL**

The main business of the department since the Board last met has been concerned with preparations for various significant electoral events, disposal of rating revaluation appeals and maintenance of the valuation roll and council tax list. These matters are dealt with in greater detail below.

2. **ELECTORAL REGISTRATION**

The “refresh” of signatures associated with absent voting commenced on 1 August. Generally there is a requirement to renew signature details every five years. However, in light of the busy electoral calendar in 2014 and early 2015 legislative action was taken to bring forward the refresh that would have taken place in January 2014 and January 2015. Approximately 16,000 postal voting signatures will require to be refreshed and the process was commenced in accordance with the statutory timetable on 1 August. The regime is prescriptive requiring a reminder to be sent after three weeks and if no duly completed reply has been received, then the postal vote will be cancelled on 12 September. In such cases the elector will be advised that their postal vote has been cancelled and they will be offered the opportunity to make a fresh application. It should be emphasised that failure to refresh a signature results in cancellation of the absent voting arrangement but does not lead to removal from the register.

So far as the annual canvass is concerned, forms will be issued on 1 October, the earliest legal date. The revised register will be published on 10 March. At the time of writing the various detailed arrangements are in course of being finalised. The canvass will include the young person’s canvass form designed to collect the names of young voters who will be eligible to vote in the referendum on 18 September.

In light of the occurrence of a European election on 22 May 2014, an exercise will be undertaken in January to establish whether or not relevant European citizens wish to vote in Scotland or in their native country in May.

Preparatory work associated with the introduction of individual electoral registration continues with the “confirmation dry run” having been carried out during the early part of August. The results of this process will be used to project the numbers of various types of form issue that will be required when the transfer to individual registration is triggered immediately after the Scottish referendum in 2014. Quite apart from the postal vote refresh and the canvass, there will be a considerable volume of planning work to be undertaken through to the calendar year end with issues such as take on of revised software and training of staff at all levels being carried out thereafter.

In connection with all of these activities ERO’s are co-operating with a view to co-ordinating publicity efforts to complement those of the Electoral Commission and to fill any gaps that are identified.

### 3. **VALUATION FOR RATING**

In the past quarter, and in the quarter ahead, the principal activity focus of attention has, and will be, the clearance of revaluation rating appeals. Around 1800 appeals have been cited for three sittings between mid-August and early October in the course of which it is hoped to clear the overwhelming majority of outstanding cases. At that point it is expected that there will remain a few hundred unresolved appeals, some of which will be resolved at a local level prior to the calendar year end and some of which, for a range of reasons, will be referred to the Lands Tribunal for Scotland. The numbers in each category will remain uncertain for some time as cases where the local Appeal Committee refuses referral to the Lands Tribunal can be the subject of appeal to the Tribunal itself and clarification of the forum for dealing with the appeal can take some time to resolve. However, the Tribunal has indicated that in such cases they shall be making every effort to resolve matters of jurisdiction as quickly as possible.

Maintenance of the valuation roll continues in an orderly fashion with some modest improvement in time related performance being achieved.

4. **COUNCIL TAX**

Maintenance of the Council Tax List continues as a matter of routine. In the course of the past year despite the heavy burden of rating appeal resolution, it has proven possible to maintain time related performance on slightly reduced volumes.

5. **ADMINISTRATION**

As part of the updating of administrative policies which is being undertaken in a phased manner, Members are invited to consider the attached revised Whistleblowing Policy. The revised document is based on recently approved Highland Council policy which the Board has hitherto been inclined to follow.

Members are invited to adopt the revised policy with immediate effect.

The Highland Council from time to time, arranges schemes such as bicycle purchase schemes that provide benefits to staff. Arrangements had been put in place to permit the Board's staff to participate in schemes of this character adopting a 'piggy back' approach. It now transpires that due to the altered requirements of HRMC, it is not possible to proceed in quite the same way. Authority is therefore requested to explore the establishment of a separate scheme for the Board's staff that has the necessary features of an independent scheme but nevertheless leverages the lead authority expertise and follows the same approach as to the type and timing of initiatives.

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August 2013

**THE HIGHLAND AND WESTERN ISLES VALUATION JOINT BOARD**

**POLICY ON WHISTLEBLOWING**

**1. Introduction**

- 1.1 Employees and those people who work closely with the Board, are often the first to realise that there may be something seriously wrong within the Board. However, they may not express their concerns because they feel that speaking up would be disloyal to the Board or to their colleagues. They may fear harassment or that their job may be at risk. In these circumstances, it may be easier to ignore the concern rather than report what may just be a suspicion of malpractice.
- 1.2 The Board is committed to openness, probity and accountability. It expects employees and others with serious concerns about any aspect of the Board's work to come forward and voice those concerns. The Board, its employees and those who work closely for the Board, such as trainees, agency staff and key contractors, (hereafter called "workers") and as defined in the Public Interest Disclosure Act 1998, have mutual responsibilities of fidelity, support, confidence and trust. This policy lets employees/workers raise serious concerns within the Board rather than overlooking or ignoring a problem or immediately "blowing the whistle" to the media or other external bodies.
- 1.3 This Policy is intended to build upon the rights/requirements and protections of the Public Interest Disclosure Act 1998, and the Employment Rights Act 1996 and to which reference will be made in the publication of this policy. It does not remove any rights or protection provided by the Acts.

**2. Aims and Scope of the Policy**

- 2.1 This policy aims to:
- provide ways for employees/workers to raise concerns and receive feedback
  - inform employees/workers on how to take the matter further if they are dissatisfied with the response; and
  - reassure employees/workers that they will be protected from detrimental treatment for "whistleblowing" in good faith.
- 2.2 There are existing procedures in place to enable employees/workers to lodge grievances or concerns relating to their employment and it is recognised that some employees are bound by Codes of Conduct from their professional institutions. The Board's Harassment Policy should be referred to if an employee considers that they are or someone else is being harassed.
- 2.3 The Board's Complaints Procedure is available to employees as members of the public if in that capacity they have a complaint about service delivery.
- 2.4 This policy covers any concerns of employees/workers as to malpractice or

wrongdoing. A concern of malpractice or wrongdoing may involve the following:

- a criminal offence has been committed, is being committed or is likely to be committed; and which may involve reference to the Police and/or
- there has been a failure or likely to be a failure to comply with any legal obligation; and/or
- a miscarriage of justice has occurred or is likely; and/or
- that health or safety of any individual has been or is likely to be endangered; and/or
- that the environment is being or is likely to be damaged; and/or
- that information on the above is being or is likely to be deliberately concealed.

#### Examples of Malpractice or Wrongdoing

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

**Please note that the above list of examples is not exclusive**

#### Other Procedures

The Whistleblowing policy is specifically for those incidents detailed above. There are other procedures for workplace complaints that members of the public and employees should refer to.

### **3. How to raise a concern**

3.1 For relatively minor issues employees/workers should normally raise concerns with their line manager, or failing whom, another senior manager. Section 4 details how the concern will be dealt with. In general, the "whistleblowing" procedure is expected to be used for more serious and sensitive issues or exceptionally serious issues (e.g. corruption, fraud, bribery, unlawful acts) and the first step will be to approach the Assessor (unless he/she or senior management is the subject of the complaint, in which case the Clerk to the Board should be informed). Employees of the Board should normally raise their concerns directly with the Assessor, failing whom either the Treasurer, the Clerk to the Board or the Board's Monitoring Officer. Such officers will have due regard to the requirements of the Board's financial regulations on the reporting of irregularities. Whenever any matter arises which involves, or is thought to involve irregularities concerning finance, assets or property in the exercise of the functions of the Board, the Assessor will immediately notify the Head of Internal Audit. The Convener, the Vice-Convener, the Clerk to the Board, the Treasurer or the Board's Monitoring Officer are appropriate persons to receive complaints under this Policy either against or which involve the Assessor.

3.2 This Policy does not preclude disclosure to prescribed regulators or bodies or persons for example Health & Safety Executive and the Scottish Environment Protection Agency or the Scottish Public Services Ombudsman in appropriate cases.

- 3.3 Concerns are better raised in writing and a form is available for use (Whistleblowing Form). The background and history of the concern, giving names, dates and places where possible, should be set out and the reason why the individual is particularly concerned about the situation. Those who do not feel able to put their concern in writing, can telephone or meet the appropriate officer.
- 3.4 The earlier the concern is expressed, the easier it is to take action.
- 3.5 Although employees/workers are not expected to prove the truth of an allegation, they will need to demonstrate to the person contacted that there are sufficient grounds for concern i.e. they have an honest and reliable suspicion or belief that malpractice or wrongdoing has happened, is happening, or is likely happen.
- 3.6 An individual may invite his/her trade union representative or another person to raise a matter on their behalf, again preferably in writing.
4. **How the Concern will be dealt with**
- 4.1 The action taken by the Board will depend on the nature of the concern. There will be a range of actions, including:
- be investigated internally;
  - be referred to Internal Audit;
  - be referred to the Police
  - be referred to the External Auditor;
  - form the subject of an independent inquiry.
- 4.2 Initial enquiries will be made to decide whether an investigation is appropriate and, if so, what form it should take. Concerns or allegations which fall within the scope of other, existing, procedures (for example child protection or discrimination or harassment issues) will normally be referred for consideration under those other procedures.
- 4.3 Some concerns may be resolved by agreed action without the need for investigation.
- 4.4 Within ten working days of a concern being received, the Board will write to the employee/worker (at his/her home address) who raised the issue:
- acknowledging that the concern has been received;
  - indicating how it proposes to deal with the matter;
  - giving an estimate of how long it will take to provide a final response;
  - saying whether any initial enquiries have been made; and
  - whether further investigations will take place, and if not, why not.
- 4.5 The amount of contact between the body or person considering the issues and the individual raising the concern, will depend on the nature of the matters raised, the potential difficulties involved and the clarity of the information provided. If necessary, further information will be sought from the individual.
- 4.6 When any meeting is arranged the employee/worker will have the right, if they so wish, to be accompanied by a trade union or professional association representative or a colleague.

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

## 5. **Alternative methods of taking forward a complaint**

5.1 This policy is intended to provide employees/workers with a way to raise concerns about the Board, within the organisation. Concerns should always be raised with the Board in the first instance. The Board hopes this will satisfy employees/workers. However if the individual feels it is right to take the matter outside this process, they have the right to raise a relevant concern with one of the prescribed persons listed in the Schedule to The Public Interest Disclosure (Prescribed Persons) Order 1999. This Schedule includes:

- the Board's External Auditor;
- relevant professional bodies or regulatory organisations; Health & Safety Executive
- employees' solicitors;
- the Police;
- Audit Scotland;
- The Scottish Public Services Ombudsman.

If employees/workers do take the matter outside the Board, they need to ensure that in making a disclosure, they do not commit an offence under law. The Secretary of State may prescribe bodies e.g Audit Scotland, or persons to receive disclosures of concerns of malpractice or wrongdoing. Such a disclosure will be protected provided if it is made in good faith; the individual reasonably believes that the information disclosed and any allegations contained therein to the prescribed body or person is substantially true; and the relevant "failure" falls as a matter for which the person or body has been prescribed.

Disclosures in other cases may be protected if made in good faith with reasonable belief in its truth, not made for personal gain, and if the worker believed he/she would be subject to detriment for disclosure or believed that the evidence would be destroyed or he/she had made a disclosure of substantially the same information to the employer or prescribed person.

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

## 6. **Safeguards & Protection**

### 6.1 Detrimental Treatment

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

If an employee/worker is already the subject of disciplinary or redundancy procedures

or is using the grievance or harassment or pensions disputes procedure, then those procedures will not necessarily be halted as a result of the “whistleblowing”.

## 6.2 Confidentiality

The Board will do its best to protect an individual’s identity when he/she raises a concern and does not want their name to be disclosed. It must be appreciated, however, that the investigation process may reveal the source of the information and a statement by the individual is likely to be required as part of the evidence.

## 6.3 Anonymous Allegations

This policy encourages employees/workers to put their names to allegations. Concerns expressed anonymously are much less powerful, but whether they will be followed up is at the discretion of the Board. In exercising this discretion the factors to be taken into account will include:

- the seriousness of the issue raised;
- whether the allegation/expression of concern is worthy of belief; and
- the likelihood of confirming the allegation from attributable sources.

## 6.4 Allegations Which Cannot Be Confirmed or Are Untrue

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

## 7. **Contractors**

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

## 8. **The Responsible Officer**

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

## 9. **Review**

This policy will be subject to periodic review to ensure continued relevance and consistency in application.

Date: 13/08/13