

**AGENDA ITEM 11**

**REPORT NO. VAL/16/22**

The Highland & Western Isles Valuation Joint Board

# Code of Corporate Governance 2022/23

23 September 2022

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## INTRODUCTION

The purpose of this document is to provide an overview of the functions of the Highland & Western Isles Valuation Joint Board and to describe aspects of its governance and management. The Board is required to prepare a Code of Corporate Governance annually which is based on guidance from CIPFA and SOLACE on delivering good governance.

The department functions under the terms of the Rating, Valuation and Local Government Acts and Regulations in respect of Rating and Council Tax activities. These are generally referred to as 'The Valuation Acts' and lie within the legislative remit of the Scottish Parliament. In the field of Electoral Registration the department operates in terms of The Representation of the People Acts and Regulations which are principally, but not exclusively, within the remit of the UK Parliament.

In 2001, CIPFA in conjunction with SOLACE and with support from key organisations in local government, responded to the need to draw together the principles identified by Cadbury and Nolan into a single framework of good governance for use in local government and published *Corporate Governance in Local Government – A Keystone for Community Governance: Framework*. In spring 2016 CIPFA and SOLACE published a revised Guidance Note for Scottish Authorities – *Delivering Good Governance in Local Government: Framework*.

The Framework and Guidance are based on 7 principles:

1. Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of the law
2. Ensuring openness and comprehensive stakeholder engagement
3. Defining outcomes in terms of sustainable economic, social and environmental benefits
4. Determining the interventions necessary to optimise the achievement of the intended outcomes
5. Developing the entity's capacity, including the capability of its leadership and the individuals within it
6. Managing risks and performance through robust internal control and strong public financial management
7. Implementing good practices in transparency, reporting and audit to deliver effective accountability

It is necessary in the case of a Valuation Joint Board to contextualise these various approaches given that the functions of the Assessor and Electoral Registration Officer (ERO) are wholly statutory in character and do not involve the wide ranging duties, discretions and community planning and partnership options that are a part of the wide-ranging business of a local authority.

The activities of valuing property and registering electors are statutory duties placed directly on the Assessor and ERO by the Scottish Parliament, the UK Parliament and the constituent authorities. Implementation of those duties requires to be apolitical in character, subject always to the right of parliaments to vary the regime from time to

time. The statutory determinations of the Assessor and ERO are subject to appeal to tribunals and courts rather than to the Board. The oversight role of the Board is therefore primarily administrative in character and importantly covers the issue of staffing, finance and other resources.

The Board has 10 elected members, 8 appointed by The Highland Council and 2 appointed by Comhairle nan Eilean Siar.

Risk analysis has in recent years become an important element of planning and oversight. It is concerned with identifying and defining the various strategic risks which bear on the achievement of the organisation's objectives and coming to a view as to the basis on which they are to be accepted, reduced or avoided.

### **THE DEPARTMENT'S AIMS**

All three business functions of the department are channelled through the office of a statutory official. In broad terms then the aim of the department is to:

*“discharge fully the Office of the Assessor and ERO in a manner that is exemplary”*

### **THE DEPARTMENT'S OBJECTIVES**

Naturally this broad statement of purpose requires to be elaborated upon to give some sense of what it means to discharge the Office for which the department is responsible:

- To carry out the duties stated and implied in the Valuation Acts and the Representation of the People Acts. These are largely concerned with the compilation and maintenance of the Valuation Roll, the Council Tax List and the Register of Electors
- To exceed the reasonable expectations of stakeholders
- To provide a cost effective service
- To seek always to improve performance

### **CODE OF CORPORATE GOVERNANCE 2021/22**

On 26 November 2021 the Board approved the Code of Corporate Governance for 2021/22 which was based on the seven principles.

Progress in delivering these actions is monitored by the Assessor & ERO, Assistant Assessor & ERO and the Office & Support Manager. The majority of actions have been completed and where appropriate, some actions have been carried forward to the 2022/23 Code.

### **CODE OF CORPORATE GOVERNANCE 2022/23**

The proposed Code for 2022/23 is detailed at Appendix 1.

**APPENDIX 1**

**2022/23**

<b>Core Principle</b>	<b>Sub Principle</b>	<b>Action</b>	<b>Lead Officer</b>	<b>Completed/Target Date</b>
A) Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law.	Behaving with integrity	All Councillors have agreed to abide by the Councillors Code of Conduct, Protocol for relations between Councillors and Employees and the Nolan Principles	Clerk to the Board	Completed
		All staff are required to comply with the Board's Code of Conduct, which was updated in September 2018. This is to be integrated into the Induction Scheme for all new employees. The Induction Scheme is currently under review, and it is anticipated that this work will be carried out by the autumn of 2022, as changes may be required due to Covid-19 home working practices	Assessor/Office & Support Manager	October 2022
		Introduce supporting improved work performance and performance improvement action plans as part of the employee review and development plans. This is currently under review and it is anticipated that work will be carried out by the autumn of 2022	Office & Support Manager	October 2022
		Anti-fraud and Anti-corruption detection policy in place which has been circulated to all employees and is available on the Board's website	Office & Support Manager	Reviewed summer 2022. To be reviewed summer 2023
		Register of Disclosures & Interests and Register of Gifts and Hospitality held by the Assessor	Assessor	Reviewed February 2022. To be reviewed February 2023
		Whistleblowing Policy is available to the public, employees, partners and contractors through the HWIVJB's website	Office & Support Manager	Updated and approved by Board in February 2022
		Complaints procedure in place and compliant with SPSO requirements. The updated Model Complaints Handling Procedures have been published under	Assessor/Office & Support Manager	Completed March 2021

		section 16B(5) of the Scottish Public Services Ombudsman Act 2002 on 31 January 2020		
Demonstrating strong commitment to ethical values		All Councillors have agreed to abide by the Councillors Code of Conduct, Protocol for relations between Councillors and Employees and the Nolan Principles	Clerk to the Board	Completed
		Standing Orders relating to the Conduct of Meetings and Scheme of Reference and Delegation in place and regularly reviewed	Clerk to the Board	Scheme of delegation and Standing Orders updated June 2021
		Employee Code of Conduct in place and compliance managed through HR policies and procedures including Grievance and Disciplinary Policies	Office & Support Manager	To be reviewed in October 2022
		Equalities mainstreaming and equalities outcomes progress report (The Equality Act 2010 (Specific Duties) (Scotland) Amendment Regulations 2016)	Office & Support Manager	Completed Apr 2021. Next update Apr 2023
		Financial Regulations and Contract Standing Orders reinforce the ethical values of the Board including in the awarding of contracts to third party organisations	Assessor/Office & Support Manager	Financial Regulations updated and approved by Board in February 2022  Contract Standing Orders to be reviewed autumn 2022
	Respecting the rule of the law	Awarded contracts to be reviewed as part of the General Data Protection Regulations	Assistant Assessor & ERO/ IT Systems Manager/Office & Support Manager	Ongoing
		Carrying out Data Protection Impact Assessments to identify and minimise data protection risks for new projects	Assistant Assessor & ERO/Office & Support Manager	Ongoing
		Board's Scheme of Reference and Delegation sets out the authority delegated to Members and supports compliance with statutory and legislative obligations	Clerk to the Board	Completed – reviewed regularly
		Financial Regulations and Contract Standing Orders are reviewed annually to ensure compliance with	Assessor/Office & Support Manager	Financial Regulations updated and approved by Board in February 2022

		statutory and legislative obligations		Contract Standing Orders to be reviewed autumn 2022
		HR policies, guidance and procedures are in place to deal with Grievance and Disciplinary matters relating to employees	Office & Support Manager	To be reviewed in October 2022
		The Highland Council's Internal Audit Team undertake investigations into complaints alleging any misconduct or lack of compliance with corporate procedures	The Highland Council Corporate Audit & Performance Manager	Ongoing
		Professional advice for legal and financial matters is provided by the Treasurer to the Board and Head of Corporate Governance	Treasurer to the Board and Head of Corporate Governance, The Highland Council	Ongoing
		Head of Corporate Finance, The Highland Council in the role of Treasurer to the Board has responsibility for the administration of the Board's financial affairs and discharges obligations and exercises delegated powers outlined in the Board's Financial Regulations – Scheme of Reference and Delegation in place	Clerk to the Board	Completed – regularly reviewed
		Whistleblowing Policy is available to the public, employees, partners and contractors through the HWIVJB's website	Office & Support Manager	Updated and approved by Board in February 2022
B) Ensuring openness and comprehensive stakeholder engagement	Openness	Standing Orders for conducting Board business promote openness and transparency with all decisions made in public (unless exemptions under the Act apply) and all agendas and papers are published on the Highland Council website	Clerk to the Board	Completed
		Annual report including performance report and statement of audited accounts reported to the Board annually	Assessor	By November 2022
		Freedom of Information, Guide to Information available through The Scottish Information Commissioner's Model	Office & Support Manager	To be reviewed by November 2022

		Publication Scheme in place and regularly reviewed			
	Engaging comprehensively with institutional stakeholders	N/A	N/A	N/A	
	Engaging with individual citizens and service users effectively	Service delivery is largely controlled by statute and judicial process. The Electoral Commission has a role in monitoring performance in respect of Electoral Registration	ERO	Ongoing	
		Service Plan incorporated for 2022 to 2025. This details the actions required for the delivery and improvement of the statutory and core functions of the Assessor & ERO	Assessor & ERO/Assistant Assessor & ERO/Office & Support Manager	To be updated annually as required. Due for review January 2023	
		Continue to monitor and improve performance under the “have your say about our service” questionnaire	Assessor	Ongoing	
C) Defining outcomes in terms of sustainable economic, social and environmental benefits	Defining outcomes	Annual Performance report presented to the Board to monitor delivery of outcomes and priorities	Assessor	By November 2022	
		Three yearly budgeting incorporated from 2019/2020 following recommendations from External Audit subject to Board approval	Treasurer to the Board/Assessor	Reviewed/updated annually since 2019/20. Update/review to be presented at future Board meeting (early 2023)	
		Service Plan incorporated for 2022 to 2025. This details the actions required for the delivery and improvement of the statutory and core functions of the Assessor & ERO	Assessor & ERO/Assistant Assessor & ERO/Office & Support Manager	To be updated annually as required. Due for review January 2023	
	Sustainable economic, social and environmental benefits		Budget Management is the responsibility of the Assessor and monitoring reports are presented to the Board quarterly	Assessor/Office & Support Manager	Completed
			Risk Management is undertaken to ensure that the Board identifies and mitigates its key risks, in order to deliver its priorities and outcomes, and reported to the Board regularly	Assessor	Completed
D) Determining the interventions	Determining interventions	N/A	N/A	N/A	



necessary to optimise the achievement of the intended outcomes	Planning interventions	Internal Audit Plan agreed annually and all audits are reported to the Board	The Highland Council Corporate Audit & Performance Manager	Completed
		Key Performance Indicators are reported in the Audited Accounts and are published on the Assessor's website	Assessor	Completed
	Optimising achievement of intended outcomes	Budget monitoring is reported to the Board quarterly with the Annual Accounts reported to the Board annually	Assessor/Treasurer to the Board	Completed
E) Developing the entity's capacity including the capability of its leadership and the individuals within it	Developing the entity's capacity	Budget monitoring is reported to the Board quarterly with the Annual Accounts reported to the Board annually	Assessor/Treasurer to the Board	Completed
	Developing the capability of the entity's leadership and other individuals	Role descriptions for the Assessor & ERO approved by the Board. Role descriptions for Assistant Assessors & EROs approved by the Assessor & ERO	Board's Personnel Adviser/Assessor & ERO	Currently under review
		Scheme of Reference and Delegation in place and is reviewed and updated regularly	Clerk to the Board	Completed – reviewed regularly
		Member Induction Programme delivered for new Board Members and an on-going Member Development is in place to support individual and collective capacity and capability	Clerk to the Board/Assessor	Member induction training to be undertaken September 2022
		The Employee Review & Development process ensures that all employees have an annual review of their objectives, performance and support for their training and development needs	Senior Managers	Policy to be presented at the September 2022 Board meeting
		Financial Regulations and Contract Standing Orders are reviewed annually to ensure compliance with statutory and legislative obligations	Assessor/Office & Support Manager	Financial Regulations updated and approved by Board in February 2022  Contract Standing Orders to be reviewed autumn 2022
		HR policies and procedures are in place to deal with Grievance and Disciplinary	Office & Support Manager	To be reviewed in October 2022

		matters relating to employees		
		Workforce planning to be developed following the Highland Council Workforce Planning Guidance	Assessor/Office & Support Manager	Autumn 2022
F) Managing the risks and performance through robust internal control and strong public financial management	Managing risk	Risk Management is undertaken to ensure that the Board identifies and mitigates its key risks, in order to deliver its priorities and outcomes, and reported to the Board regularly	Assessor	Ongoing
	Managing performance	Budget monitoring is reported to the Board quarterly with the Annual Accounts reported to the Board annually	Assessor/Treasurer to the Board	Completed
		Publication of agendas and minutes of Board meetings are available through the Highland Council website	Clerk to the Board	Completed
		Agenda item for Management Team Meetings with agreed action plans	Assessor	Ongoing
	Robust internal control	All Internal and External Audit reports, including the Statement of Internal Control and the External Auditor's Annual Audit report are presented to the Board to ensure required actions are implemented	The Highland Council Corporate Audit & Performance Manager	Completed
		Annual Governance Statement published as part of Annual Accounts and reported to the Board	Treasurer to the Board	By November 2022
	Managing data	PSN Accreditation and Cyber Essentials achieved which provides assurance about network and infrastructure security in relation to personal and other sensitive data	The Highland Council ICT	Completed
		The Highland Council uses the Scottish Wide Area Network (SWAN), which is a secure public sector network, to provide its Wide Area Network	The Highland Council ICT	Completed
		Data Sharing Agreements in place with key partners to enable safe and secure sharing of data across other bodies. Data Sharing Agreements to be reviewed as part of GDPR	Assistant Assessor & ERO/IT Systems Manager/Office & Support Manager	Ongoing

		Data Protection Policy, Personal Data Breach Policy and Special Category Personal Data Policy to be kept under review	Assistant Assessor & ERO	To be reviewed January 2023
		Information Management Strategy and supporting procedures to be incorporated and reviewed, including handling of personal data, and management of records. Records Management Plan agreed with review being carried out 2022/23 on digital record retention	Assistant Assessor & ERO	Records Management Plan review – organisation of digital records – end Mar 2023  Information Management Strategy Policy document – May 2023
	Strong public financial management	Budget monitoring is reported to the Board quarterly with the Annual Accounts reported to the Board annually	Assessor/Treasurer to the Board	Completed
G) Implementing good practice in transparency, reporting and audit to deliver effective accountability	Implementing good practice in transparency	All Agendas and accompanying reports are published on the Highland Council's Website	Clerk to the Board	Completed
		Annual report including performance report and statement of audited accounts reported to the Board annually	Assessor	By November 2022
	Implementing good practice in reporting	Budget monitoring is reported to the Board quarterly with the Annual Accounts reported to the Board annually	Assessor/Treasurer to the Board	Completed
		Annual Governance Statement published as part of Annual Accounts and reported to the Board	Treasurer to the Board	Completed
		Code of Corporate Governance reviewed annually and reported to the Board	Assessor/Clerk to the Board/Office & Support Manager	September 2022
	Assurance and effective accountability	Internal Audit Plan agreed annually and all audits are reported to the Board	The Highland Council Corporate Audit & Performance Manager	Completed