2023/24

Learning from Customer Complaints



Annual Report



Assessor & Electoral Registration Office

Introduction

Lothian Valuation Joint Board, along with all other Scottish Local Authorities, follow a model complaint handling procedure which is determined by the Scottish Public Sector Ombudsman (SPSO). This report presents how Lothian Valuation Joint Board has performed against four key performance indicators set by the SPSO and provides details about improvements to our services along with positive feedback from our stakeholders. The report covers the period from 1 April 2023 to 31 March 2024.

The Assessor for LVJB is responsible for the valuation of all commercial and domestic properties within the Edinburgh, East Lothian, Midlothian and West Lothian Council areas. The Assessor is also the Electoral Registration Officer for these areas with responsibility for compilation and maintenance of the Electoral Register.

Our staff have worked hard to maintain the high level of service required to meet our statutory obligations. These include:

- The 2023 Revaluation of non-domestic properties which took effect from 1 April 2023. Revaluation Notices were issued to all non-domestic properties showing the revalued Net Value and Rateable Value. Legislative changes regarding proposals/appeals have impacted the work of our valuation team. This is now a 2-stage process where proposals are lodged and may then become appeals. Our valuation team are working to dispose of Non-Domestic Proposals (appeals) made by ratepayers within a new 3-year revaluation period instead of the previous 5-year revaluation period.
- The introduction of the Local Taxation Chamber on 1 April 2023, which is a new First-tier Tribunal for Scotland (part of the Scottish Courts Tribunal Service) dealing with Non-Domestic and Council Tax proposals/appeals and replaces the functions of the Valuation Appeal Panel. As the entire control over hearing dates and cases to be cited on each date (with prescribed time limits) is set by the courts for both the Non-Domestic and Council Tax proposals/appeals this has provided challenges for our valuation team.
- Legislative changes, such as the regulations brought into force by the Elections Act 2022, impacted our administration team. These changes included:
 - The 15-year limit on voting rights for British citizens living overseas was removed, and the registration period for these voters was extended from one year to 3 years.
 - The requirement for postal vote and proxy vote applications received for UK Parliamentary elections on or after the commencement date of 31 October 2023, to provide information for the verification of the applicant's personal identifiers. The applicants name, date of birth and national insurance number are now checked against information held by the Department for Work and Pensions to verify the applicant's identity.
 - o It restricted the time the voter can apply for a postal vote to a maximum period of 3 years.
 - New processes were adopted for existing postal and proxy votes for devolved elections (Scottish local and Scottish Parliamentary elections) not affected by these new regulations.
 - o Photo ID was required at polling stations.
- The introduction of Voter Authority Certificates for certain elections, such as UK Parliamentary
 elections, which came into force from May 2023 also provided additional challenges for our
 administration team as this requires photographic ID as part of the application process.

 Preparation commenced for the UK Parliamentary election. The election was due to be announced in 2024, and subsequently took place on 4 July 2024, much earlier in the year than anticipated. Photo ID was required to be shown by electors at all polling stations and our administration team took steps to ensure that electors were aware of this change prior to the election date.

All staff remain extremely busy and with limited resources, prioritisation of work has been necessary. With very strict statutory deadlines on certain aspects of our work it was inevitable that certain areas of our service delivery would be impacted. We accept that all stakeholders have high expectations of our service delivery, but the reality is that not all functions can be delivered when resources are limited, and work pressures are extreme.

Appendix 1 contains our performance against the SPSO's Performance Indicators.

To access our frequently asked questions or to view our suite of documentation and information relating to how we handle complaints, go to our website at: https://www.lothian-vjb.gov.uk/complaints/

Complaints process

Complaints can be either Stage 1, which are usually straightforward issues and must be dealt within 5 days or less, or Stage 2, which are usually about more complex or serious issues and can take up to 20 days for a response to be provided. If a customer is not satisfied with a Stage 2 response, they can refer their complaint to the SPSO, who will consider the issues raised and investigate the matter.



What is a Complaint?

Lothian Valuation Joint Board's definition of a complaint is:

any expression of dissatisfaction about our action or lack of action, or about the standard of service provided by us or on our behalf

What can I complain about?

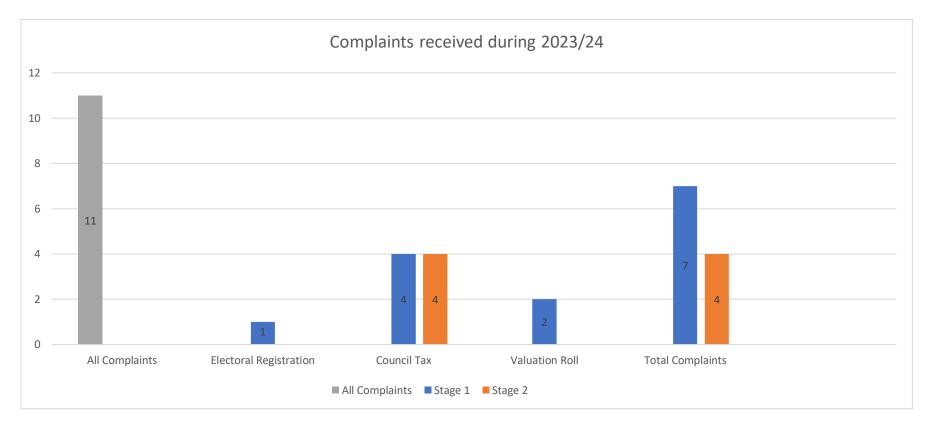
You can complain about things like:

- failure or refusal to provide a service.
- failure to properly apply law, procedure or guidance when delivering services.
- failure to follow the appropriate administrative process.
- conduct, treatment by or attitude of a member of staff.

What can't I complain about?

There are some things we cannot deal with through our complaints handling procedure. These include:

- disagreement with a decision where there is a statutory procedure for challenging that decision
 - o such as freedom of information and subject access requests, or;
 - o an established appeal process, such as a disagreement against information on council tax, non-domestic rates and the electoral register.
- disagreement where a statutory right of appeal, complaint or challenge exists such as a
 disagreement, challenge or objection concerning an information notice or its related civil penalty,
 the valuation roll, the valuation list or the electoral roll and its associated overseas and absent
 voters lists.
- a routine first-time request for a service.
- a request for information under the Data Protection or Freedom of Information (Scotland) Acts.
- abuse or unsubstantiated allegations about our organisation or staff where such actions would be covered by our *Unacceptable Actions Policy*

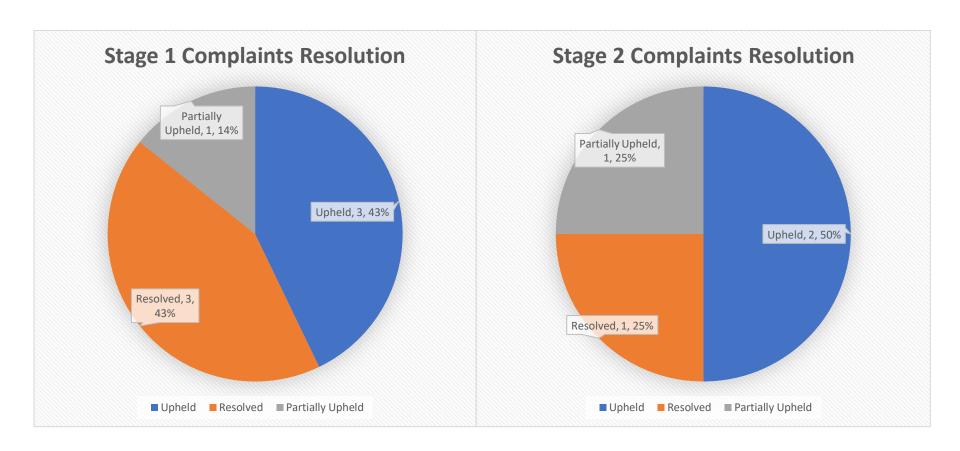


Notes

1 stage 1 complaint related to Electoral Registration, 2 stage 1 complaints related to Valuation Roll and 4 stage 1 complaints related to our Council Tax service area.

There were **4** stage 2 complaints, all related to the Council Tax service area. **1** complaint that was escalated to stage 2 at the request of the stakeholder and **3** complaints started at stage 2 due to the nature of the complaints or an apology had been provided previously e.g. at a hearing of a proposal/appeal.

The number for all the complaints received during the period 1 April 2023 to 31 March 2024 is **11**. This figure is denoted as **10** in **Appendix 1** which contains our performance against the SPSO's Performance Indicators. Indicator One counts the 1 escalated complaint in stage 1 only.



Notes

72% of all complaints were closed at stage 1.

28% of all complaints were closed at stage 2 (Escalation). 1 complaint was escalated from stage 1 to stage 2. 3 complaints were received at stage 2.

There were no *not upheld* complaints for the period 1 April 2023 to 31 March 2024.

Learning from Complaints

Reports of the number and type of complaints received are created by the Governance Team and discussed at the bimonthly Governance Committee. This report is then submitted at Corporate Leadership Team meetings where consideration of what has been learned, identification of any trends that require review and any actions we need to take to improve our service are made.

Where the underlying cause of the complaint is not within the Assessor or ERO's power to resolve we assisted the stakeholder in contacting the relevant party in order to resolve the issue raised. None of the complaints received in this period also related to the actions or a service provided by a different organisation.

Copies of the quarterly report including KPI performance is approved by the senior management team and uploaded to the LVJB website.

Stage 1 Complaints - Upheld - 3

We received 2 complaints relating to Council Tax which were upheld.

The first complaint relates to a lack of response to an initial email in May 2022. A holding email was issued in May 2022 advising that the banding was being investigated as a possible error, but since May 2022, no further contact had been made to The Council Tax payer. The Council Tax payer emailed our Governance team to advise that they would like more information regarding the investigation into the banding of their house and their neighbours' properties. This information was forwarded to the Technical Resource Manager and the Technician response for the area. The Technician advised they would telephone the Council Tax payer regarding their enquiry.

The complaint was **upheld** on the basis that the timescale for responding to the Council Tax payer's original enquiry had not been met and had fallen short of the level of service LVJB aim to provide.

The second complaint related to a Point of Sale which increased the Band from C to E. It is not the banding that we are considering as the complaint as there is a separate and distinct route for proposals/appeals under statutory regulations, we would consider grounds which were covered under our Complaint's Procedure. It is the timescale involved in the Point of Sale being processed that we have considered. The property was bought in December 2021, but we did not receive the sales data until February 2022. The revised band was applied at the end of July 2023 but not verified until the beginning of September 2023. This timescale falls short of the level of service we aim to provide, and an apology was made to the Council Tax payer.

The complaint was **upheld** on the basis that there had been a significant delay in the band increase being processed and the Council Tax payer being notified.

We received 1 complaint relating to Valuation Roll which was upheld.

The complaint was made by a ratepayer who was issued with several valuation notices in respect of properties. The ratepayer emailed our office to advise they did not have an interest in the properties and confirmed the one commercial property he had an interest in along with the details of their home address. In their complaint the ratepayer advised that they believed that an assumption had been made other persons with the same name had been assumed to be them. The ratepayers home

address had been added to a large owner entry for a ratepayer with the same name and this was the reason he had received so many valuation notices. The ratepayer has made a complaint of racism and maladministration regarding the update of the Valuation Roll. The complaint was acknowledged when it was received. Our Support Manager investigated the matter but due to the passage of time it was unclear when the home address of the ratepayer was originally added to the Valuation Roll. No source could be found. This explained to the ratepayer. We could not find evidence to support the allegation of racism but there was an error made by the processor in the updating of the Large Owner details. This type of error could have occurred for a name's information being updated whether as a sole trader or a company. We apologised and advised the ratepayer that it was not our intention to cause any offence.

The complaint was **upheld** on the basis that there was a processing error which caused the ratepayer upset and offence and was not of the high quality of service LVJB aims to provide.

The ratepayer subsequently responded accepting our apology for any upset caused with regard to the Valuation Roll but continued to highlight issues of racism within our organisation which they still wished Lothian Valuation Joint Board to address. The ratepayer's email was passed to our Assessor and their management team. Our Engagement Officer had responded to the ratepayer outlining that Lothian Valuation Joint Board (LVJB) have an Equality and Diversity Policy in place to ensure both employees and other stakeholders are treated fairly, equally and with respect. Furthermore, LVJB is fully committed to embracing and implementing the principles and ethos of the Equality Act 2010 and the Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012. As set out in the 2023 Mainstream Report on Equalities, Equality, Diversity and Inclusion training has been promoted to all LVJB employees in the last year and further funding has been secured to promote this again in 2023. LVJB's Equality and Diversity Policy and 2023 Mainstream Report on Equalities can be viewed on our website - HERE

Whilst we will continue to work to identify and put in place arrangements to enhance the provision of training for staff around equality and diversity, we acknowledge that there is always room for improvement and learning. We have engaged with the ratepayer to assist in our understanding of the issues they have raised.

Stage 1 Complaints - Partially Upheld - 1

The complaint *partially upheld* related to our Electoral Registration function.

The complaint related to an application made on the Government Portal for a Voter Authority Certificate. The elector was asked to provide additional information and spoke to a Processing Administration Officer by phone. The elector was unhappy with the attitude of the member of staff and felt they were spoken to in an aggressive and demeaning manner. The Head of Electoral Services investigated the matter and listened to the recorded phone calls (all phone calls are records for monitoring and training purposes). There was no evidence to support these allegations. It was noted that the Processing Administration Officer had difficulty in accessing the Government Portal to view the necessary information to discuss the electors query, the elector should have received a follow-up phone call or been put on hold with an explanation, as the length of time was longer than is acceptable. Training will be provided for call handling to improve our level of service in future.

The complaint was **partially upheld** on the basis that the interaction was not of the high quality of service LVJB aims to provide.

Stage 1 Complaints - Resolved - 3

There were 2 complaints which were resolved related to our Council Tax function.

One complaint was where a Council Tax payer had made a proposal last year which was invalid as they were not the owner of the property at that point. They submitted a sequent proposal, but it was assumed that this was also invalid and therefore no action was taken in 2022. The Council Tax payer made their complaint via a telephone call with a member of the Customer Support Team. The call was investigated by our Technical Resource Manager (TRM) who established that the Council Tax payer became the owner of the property after their initial proposal was lodged. The subsequent proposal was valid, and a Technician contacted the Council Tax payer to discuss the matter with them. The appeal would also be added to the list of outstanding appeals to be heard by the Tribunal Service. The TRM confirmed this information with the Council Tax payer over the phone and the Council Tax payer was satisfied with the action taken to resolve the matter.

The complaint was **resolved** on the basis that our staff had engaged with the Council Tax payer and there had been a positive outcome.

The second Council Tax complaint was where the Council Tax payers had written to raise a code of conduct complaint concerning the member of staff who was dealing with their properties move back from the Valuation Roll to the Council Tax List. The ratepayer advised they had been unable to contact the person in our technical team who was dealing with their case. They advised they had informed the LVJB sometime prior, that their property was no longer in use as a self-catering unit and requested it was moved to Council Tax from business rates, as the ratepayers had moved to a private residency agreement. Although an acknowledgement of the receipt of emails was shown on our systems the ratepayers were awaiting an update from the member of staff dealing with their request. They also advised that in the time they had been awaiting action to be taken they had received demands for payments to pay water bills which had exacerbated the situation. Our Technical Resource Manager contacted the ratepayers to quickly resolve the matter by taking the action necessary to update our records.

The complaint was **resolved** on the basis that our staff had engaged with the Council Tax payer and there had been a positive outcome.

There was 1 complaint *resolved* relating to Valuation Roll.

The complaint was regarding the valuation of a commercial premises. The complaint related to the time taken to consider an enquiry made by the ratepayer. The issue was in relation to the length of time taken to look at the evidence provided by the ratepayer and decide as to whether the Valuation Roll should be amended. An apology was provided by the Valuer dealing with the enquiry to the ratepayer as the length of time taken to respond to their enquiry had been out with the timescale we aim to provide. This was due to the high volume of work and the fact that time-sensitive work was given priority, such as proposals and appeals. The property was subsequently updated on the Valuation Roll to reflect the current use and the ratepayer was satisfied with this outcome.

The complaint was **resolved** as the ratepayer was satisfied with the outcome.

Stage 2 Complaints - Upheld - 2

There was 1 complaint relating to Council Tax which upheld after being escalated to stage 2.

The complaint relates to lack of response to an initial email send in May 2022. A holding email was issued in May 2022 advising that the banding was being investigated as a possible error but since May 2022, no further contact was made to the Council Tax payer. They emailed LVJB in June 2023 to request more information regarding the investigation into the banding of their property and their neighbours' properties. The Technician dealing with the initial enquiry of June 2023 contacted the Council Tax payer by telephone. They contacted LVJB again by email in July 2023 advising that they had not received a response to their question as to why the investigation of their band had taken 12 months. A response was provided to the Council Tax payer on the same day.

The complaint was **upheld** on the basis that there was a significant delay in providing an initial response regarding the request for an investigation regarding the banding of their property and the service provided was not of the high quality of service LVJB aims to provide.

There was 1 complaint relating to Council Tax which was upheld that started at stage 2.

There were 2 issues raised as grounds for the Council Tax payer's complaint which related to a Council Tax appeal. We advised that although we were unable to consider their appeal as there is a separate and district route for this under statutory regulations, we would consider grounds which were covered under our Complaint's Procedure.

Firstly, there had been not communication or discussion with the Council Tax payer prior to the band of their property being increased. The increase was made due to an error found in the band reduction made in 2006 when the Council Tax payer had purchased the property.

Secondly, the documents relating to the original band change were not retained. An apology for lack of communication prior to the band of the property being increased was provided previously by the staff involved in the initial process to increase the band and subsequently at the first-tier tribunal by our advocate. We considered the complaint made after they did not receive an outcome in their favour at tribunal as a stage 2 complaint. A further apology was provided regarding the lack of contact surrounding the increase of the band and our technical staff were instructed to contact Council Tax payers prior to increasing a band due to error in future.

The documents relating to the initial reduction of the band had been destroyed in line with our retention and disposal policy. We did accept that there was a lack of understanding with regard to our policies surrounding document retention and we will provide staff training in this regard. We will also review LVJB's retention and disposal policy.

The complaint was **upheld** on the basis that there was no communication or discussion with the CT payer prior to the increase in band of their property due to error.

Stage 2 Complaints – Partially Upheld - 1

There was 1 partially upheld complaint relating to Council Tax which was started at stage 2.

There were 2 issues raised as grounds for the Council Tax payer's complaint which related to a Council Tax proposal/appeal. We advised that although we were unable to consider their proposal as

a complaint as there is a separate and district route for this under statutory regulations, we would consider grounds which were covered under our Complaint's Procedure. In this case the proposal made was treated as out of time, but it should have been treated as valid therefore we did consider this as a ground of complaint. The second was in relation to a complaint of systemic racism. The Council Tax payer mentioned they had been in communication with the City of Edinburgh Council regarding a variety of issues over a number of years, and was unhappy regarding the outcome of the contact with them and this was further impacted by the outcome of the contact with our office regarding his recent Council Tax proposal/appeal.

Firstly, the complainant had made a proposal requesting that the properties they owned were considered as one property and banded accordingly rather than banded as separate properties as currently shown on the Valuation List since 1 April 1993, as they were banded separately as houses of multiple occupation. This proposal had been considered as out of time and a response was issued to them in this regard. The proposal should have been treated as valid. An apology was made to the Council Tax Payer and a visit to the properties was arranged so that an inspection could take place and an outcome regarding the band could be provided.

Secondly, the Council Tax payer made a complaint of systemic racism. Their email was passed to our Assessor and their management team. Our Assistant Assessor responded to them outlining that Lothian Valuation Joint Board (LVJB) have an Equality and Diversity Policy in place to ensure both employees and other stakeholders are treated fairly, equally and with respect. Furthermore, LVJB is fully committed to embracing and implementing the principles and ethos of the Equality Act 2010 and the Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012. As set out in the 2023 Mainstream Report on Equalities, Equality, Diversity and Inclusion training has been promoted to all LVJB employees in the last year and we will look to continue this again in 2024. LVJB's Equality and Diversity Policy and 2023 Mainstream Report on Equalities can be viewed on our website - HERE

The complaint was **partially upheld** on the basis that their proposal had been initially treated as out of time.

Stage 1 Complaints - Resolved - 1

The resolved complaint relating to Council Tax was started at stage 2.

The complaint from The Council Tax payers was relating to their disappointment in the level of service they have received from our office. A review of some properties in Dunbar had been carried out due to address banding inconsistencies, but the outcome of the review took longer than anticipated. This has caused frustration on the part of the Council Tax payers. The Council Tax payers were moving from their property in mid-June 2023 and, should they have been entitled to a reduction in the band of their property, they asked this to be applied as soon as possible. An Assistant Assessor had been liaising with the Council Tax payers and had contacted them on numerous occasions in the last month along with the Technician and Divisional Valuer for the area in order to keep the Council Tax Payers informed regarding the review and its progress. The Council Tax payers were asking that their banding was reduced from Band G to Band F from 2013 when they moved into the property and that they are refunded the difference without delay.

The complaint was allocated to another Assistant Assessor for impartiality to investigate and respond. There was no evidence found to suggest that the technical staff involved in the banding review had not engaged with the Council Tax payers, this was supported by the volume of calls that were made to the Council Tax payers to update them during the review. The Assistant Assessor did

apologise for the length of time the banding had taken to complete but did outline the scale of the task involved in undertaking the review. It was conceded that training should be provided to staff undertaking reviews of this nature in the future so that our shareholders can have clear expectations of the timescales. There was a positive outcome for the Council Tax payers in this instance as a result of the banding review.

The complaint was **resolved** on the basis that our staff had engaged with the Council Tax payers and there had been a positive outcome.

SPSO Review

No requests were made to the SPSO for investigation for the period 1 April 2023 to 31 March 2024.

Not recorded as a Complaint

We received some complaints that were not recorded as a complaint as the issue either related to legislation, there was a statutory procedure in place to deal with the enquiry or it related to another organisation who had responsibility for the issue. These types of complaints are listed under 'what you can't complain about' in our Complaints Handling Procedure.

We received **4** complaints of this category in the period from 1 April 2023 to 31 March 2024. These are the types of the enquiries we received:

- Two complaints were received from the same Council Tax payer in relating a Council Tax appeal hearing which had taken place 9 years prior to the complaint being lodged. This complaint was not treated as a complaint under our appeals procedure as there is a statutory appeals process in place to deal this type of disagreement and the timescale for making a further appeal or to make a complaint was out of time. A full response was provided to the Council Tax payer setting our all the arguments made at the time of the appeal to assist the Council Tax Payer this was re-iterated in our further response related to the same matter. The Council Tax payer was dissatisfied that their complaint was not treated as a complaint under the LVJB Complaints Procedure and has contacted the SPSO to ask them to look at the complaint and how LVJB has handled it. The initial response from the SPSO to LVJB is that their initial view is that they would not take the complaint forward.
- One complaint was in relation to a commercial premises on the Valuation Roll. The
 stakeholder who contacted LVJB believed our office had failed in its statutory duty to create
 an entry to add an entry for a shop to the Valuation Roll. Our Divisional Valuer contacted the
 stakeholder and advised the entry had been created and was on the Valuation Roll and
 provided the reference to assist the stakeholder in identifying the entry.
- One complaint related to an overseas elector relating to the change in legislation for
 overseas electors which removed the previous rule which only allowed for electors to
 register for 15 years after they appeared on a register in the UK. As the registers we hold
 were kept in line with the previous legislation there are limits in terms of the registers we
 hold. The applicant was unhappy that they had to provide an attestation. Our Administration
 Data Manager provided the elector with a full response and explanation to the elector.
- We received a complaint from an elector regarding a visit to their property by a canvasser. After we have attempted to contact potential electors via other methods inviting them to

register, we send a canvasser to the property to engage with the potential elector. The complainant was unhappy that we had tried to contact their son who was the potential elector at their home. Our Administration Officer fully explained to the complainant our legislative requirements in the issue of forms and the requirement for us to canvass non-responders.

Conclusion

LVJB received a small number of complaints for the period 1 April 2023 to 31 March 2024. This is slightly higher number of complaints than we received for the previous year. We received at least one complaint for all quarters for the period 1 October 2022 to 31 March 2023.

LVJB actively learn from the complaints we receive and analyse the nature of these complaints to see if there are trends or any learning outcomes that can be reflected on.

We try to find a resolution to the complaints we receive, and many of our complaints are resolved with the stakeholder in a positive way as noted by the number of resolved complaints for this period.

Most of our complaints are resolved at stage 1 with only one complaint escalated to stage 2. We had 3 complaints which started at stage 2, as these complaints required investigation at senior level.

We take the issue of racism seriously. A complaint made by a Council Tax payer regarding this issue was treated as stage 2 so this could be investigated at a senior level and any learning outcomes identified and applied to ensure all our staff have the appropriate training. We had previously engaged with a ratepayer regarding this issue, in relation to the Valuation Roll. In both cases we arranged to visit the properties of our stakeholders to engage with them in person to discuss the issues they wished to raise. Whilst we will continue to work to identify and put in place arrangements to enhance the provision of training for staff around equality and diversity, we acknowledge that there is always room for improvement and learning.

The statutory functions undertaken by the Assessor and Electoral Registration Officer are covered by several different appeal mechanisms, such as Non-Domestic Valuation and Council Tax Appeals and certain aspects of Electoral Registration. Representations under these are not recorded as complaints. The resolution of these appeals can be confrontational or adversarial but, despite this, our staff have shown their professionalism and knowledge, and the relatively low number of complaints received regarding the level and quality of service provided across all our functions is an indication of this.

Although we do not consider statutory procedures such as appeals under our Complaints Handing Procedure, we will consider a complaint regarding our level or quality of service and if there has been a delay in providing a service or a delay in replying to a request for a service.

We provide an online form on our complaints page so that our stakeholders can comment on our service quality as well as other methods of contact such as, email, telephone, in writing or in person.

We are working to improve our communication with stakeholders and to deliver our services in line with our guidelines after considering the learning outcomes from the complaints we received. Many of our stakeholders have provided positive feedback when we responded to their complaint.

Produced by the Governance Team	24/09/2024
Approved by the Corporate Leadership Team	30/09/2024

Appendix 1

SPSO Performance Indicators

Indicator One – Complaints Received per 1,000 of Population

- In 2023/2024 Lothian Valuation joint Board received, processed, and closed **10** complaints
- The population for Lothian is estimated at around 906,190 *
- This means there were **0.010** complaints per **1,000 population**, or 1 resident in **90,619** made a complaint about our services
 - * Based on the 2022 mid-year population estimates produced by National Records for Scotland. This figure does not reflect the number of the population eligible to register for the electoral register for Lothian.

Indicator Two - the number and percentage of complaints at each stage that were closed in full within the set timescales of five and 20 working days

- The number of complaints closed at stage 1 within 5 working days as % of total number of stage one complaints: 86%
- The number of complaints closed at stage 2 within 20 working days as % of total number of stage one complaints: **100**%
- The number of escalated complaints within 20 working days as % of total number of stage 1 complaints: 100%

Indicator Three - the average time in working days for a full response to complaints at each stage

- Average time in working days to respond to complaints at stage 1: 4 working days
- Average time in working days to respond to complaints at stage 2: 14 working days
- Average time in working days to respond to complaints after escalation: 3 working days

Indicator Four: the outcome of complaints at each stage

	Stage	Upheld	Partially upheld	Not upheld	Resolved
	1	43	14	0	43
ĺ	2	50	25	0	25
ĺ	2 (escalated)	100	0	0	0

As a % of all complaints closed (at each stage)