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Scope of Responsibility

Lothian Valuation Joint Board (LVJB) has responsibility for ensuring that it conducts its business in accordance with legislation and proper standards, and that public money is properly accounted for and expended to achieve maximum value. LVJB are committed to pursuing continuous improvement in the way in which services are delivered to attain organisational efficiency.

In discharging this responsibility, LVJB have established comprehensive arrangements for the governance of its activities and the operational exercise of its functions, which includes arrangements for the management and oversight of risk.

LVJB acknowledges its duty for ensuring that there is effective governance within the organisation and as such has developed a Code of Corporate Governance defined by three main principles.



LVJB's internal Governance Committee provides assurance and quality control over the primary functions and services of the organisation. The Governance Strategy Group meets regularly to ensure consistency in respect of governance and service assurance matters. The responsibility for leading and directing the annual reviews of the effectiveness of LVJB's governance arrangements and providing ongoing oversight and robust challenge are City of Edinburgh Council (CEC) Internal Audit and our external auditors, Audit Scotland.

Assessors Summary

The period 2024 to 2025 provided further significant challenges to the organisation across all service delivery areas. As with last year, our ongoing budget challenges have necessitated our request for a further increase of 4.4% in total council requisition. Set against this, we have continued to make cost savings as a result of our Continual Improvement Programme (CIP) and the next phase of this Programme will provide fresh impetus in our strive towards sustained improvement and efficiencies. We are also actively marketing a floor of our office building for let as we look to reduce our accommodations costs.

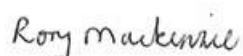
Whilst acknowledging that it has been a year of challenges, it has also been a year of significant achievement by staff. The July 2024 General Election required detailed planning and preparation in a highly pressured environment, and the Electoral Registration team worked in tandem with members of the Technical team during this major event. The successful delivery of the General Election was highly commendable and represented a model for the further development of collaborative working between the ER and Technical teams which has already been extended across other service delivery areas in the organisation.

The continued transition to the Scottish Courts and Tribunal Service in respect of non-domestic appeals and disposing of the remaining Revaluation 2017 Non-Domestic appeals by the statutory disposal deadline, represented another notable milestone for my staff in the past year. The challenge in this area was made greater by the need to continue to embrace new legislation, adapt to new systems and procedures and continue with the schedule of determinations on Proposals which have been lodged in respect of Revaluation 2023.

My organisation has set out a clear ambition in its Corporate & Service Plan and will further develop our Continuous Improvement Programme to ensure that our services are designed and delivered in a way that best serves the needs of our stakeholders while also being focussed on financial sustainability. Underpinning this is our commitment to embracing organisational and cultural change to maintain our targets of excellent service delivery provided by highly skilled and motivated staff. I would like to take this opportunity to commend and thank my staff for their fantastic efforts during what has been, by any measure, a challenging year.

We will continue to provide effective governance arrangements and will make further improvements in line with good practice and external recommendations accordingly.

The LVJB Annual Governance Statement 2024-2025 concludes that there are no significant governance issues that have arisen during the year which require specific reporting.



Rory Mackenzie MRICS AEA (Cert-Scot)

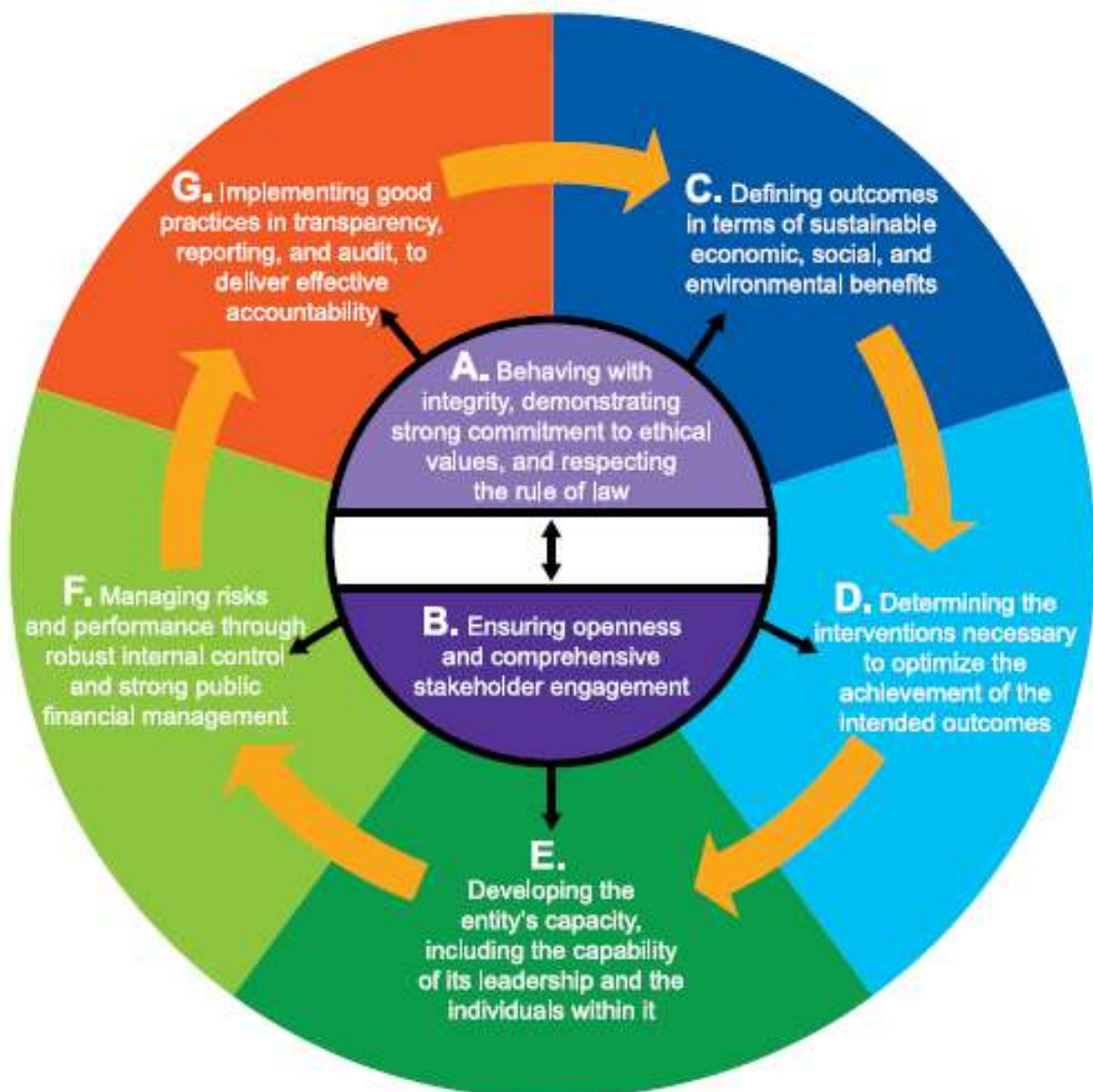
Interim Assessor & Electoral Registration Officer

Governance Assurance Framework

Our governance framework comprises the culture, values, systems and processes by which the organisation is directed and regulated. It enables the LVJB to monitor the attainment of its strategic objectives and to consider whether those objectives have led to the delivery of our services in an efficient manner.

Internal control is a significant part of the framework and is designed to manage risk to a reasonable level. It assures that in conducting its business, LVJB reflects the principles of the CIPFA/SOLACE framework, Delivering Good Governance in Local Government.

The diagram below illustrates how the various principles for good governance in the public sector relate to each other. Principles A and B permeate implementation of principles C to G. The primary directive of the approach is to achieve intended outcomes whilst always acting in the public interest.



Principle A	Behave with integrity, has strong ethical values and respects the rule of law
Evidence	The Corporate Leadership Team (CLT) actively promote a culture of integrity and core values. We have a code of conduct for Board members which complements our existing employee code. This, combined with other internal policies such as public interest disclosure, scheme of delegation, anti-bribery, disciplinary codes, etc. all falling under a regular review framework, ensures a well-defined understanding of the importance of exemplary behaviour and ethics in every area of the Joint Board's activities.
Improvement plan	<ol style="list-style-type: none"> 1) Continue to expand internal equality and diversity awareness across the organisation 2) Continued review and creation of new policies and procedures where required by the organisation

Principle B	Ensure openness and comprehensive stakeholder engagement
Evidence	We continue to assess and develop new ways of engaging with our stakeholders to ensure the service we provide is of a high quality and readily understood. We are increasing our use of digital communications and promotion of our social media presence. Clearer messaging around our key services continues to be developed and progressed.
Improvement plan	<ol style="list-style-type: none"> 1) Continue to assess and develop new ways of engaging with stakeholders 2) Consider what additional information can be made available to stakeholders particularly from a digital accessibility perspective

Principle C	Seek outcomes in terms of sustainable economic, social, and environmental benefits
Evidence	We are in the process of reviewing how our Continual Improvement Programme (CIP) has performed over the last 2 years. Initial investigation indicates the requirement to streamline the group's membership and activity to provide defined application to key areas of organisational and cultural change. Following successful recent implementation of several key "green" strategies we will maintain a high level of focus to continue developments in this area.
Improvement plan	<ol style="list-style-type: none"> 1) Maintain detailed scrutiny of all staffing and non-staffing expenditure to target potential budget efficiencies 2) Continue to investigate opportunities to reduce our carbon footprint

Principle D	Determine interventions necessary to optimise the achievement of intended outcomes
Evidence	Our Management of Capability Procedure is now a key building block in the way in which we communicate expected performance levels to staff and maintain our ability to deliver key services to the standard expected by our stakeholders. A key element in the successful attainment of these outcomes is to ensure the most productive use of employee time and expertise is combined with regular workload balancing and continued enhancement of processes and procedures.
Improvement plan	<ol style="list-style-type: none"> 1) Ensure effective operational use of the Management of Capability Procedure combined with My Path to maximise performance levels across the organisation 2) Further develop the project manager role with a focus on innovative ways of deploying staffing resource and optimising task allocation.

Principle E	Develop capacity, including the capability of its leadership and the individuals within it
Evidence	Agile working is now fully embedded within our technical divisions. Continued oversight of the model will be maintained with further alterations or modifications made as necessary. Analysis and review of how the model can assist in other areas of the office will be initiated. Implementation to further enhance the interoperability of staff and provide operational improvement will be delivered where it is logical to do so. It is essential that the skills and capabilities of our senior managers and wider leadership team continue to be nurtured and developed to assist in this process.
Improvement plan	<ol style="list-style-type: none"> 1) Continue to upskill all levels of staff using a combination of internal courses and guidance, with further opportunities to develop provided by specific 3rd party training opportunities 2) Reflect on the success of our agile working model and look to expand the approach into our administration divisions

Principle F	Manage risk and performance through robust internal control and strong financial management
Evidence	Following an identified management action from our most recent external audit, risk is now a standing item at our Governance Strategy Group (GSG) sessions and specifically highlighted in the Assessors progress report at Joint Board meetings. Risk identification and monitoring is actively promoted throughout the organisation and actively discussed at internal operational levels.
Improvement plan	<ol style="list-style-type: none"> 1) Continue to increase the importance and awareness of risk management as a fundamental aspect of all our organisational activities 2) Maintain rigorous oversight and scrutiny of our Corporate, Service and Project risk registers to provide sustained levels of assurance

Principle G	Implement good practice in transparency, reporting, and audit to deliver effective accountability
Evidence	Further review of our current suite of internal key performance indicators is presently underway. It is essential that the targets that we seek to achieve are clear and transparent, both from an internal organisational service delivery perspective and to our external stakeholders to evidence that targets are being met in an accurate and timely manner.
Improvement plan	<ol style="list-style-type: none"> 1) Review and publish performance statistics in an easily accessible and readily understood manner 2) Ensure that internal performance targets are focused on key deliverables and that staff appreciate the role they play in ensuring required objectives are fully met

The role of Quality Assurance

We continue to maintain and promote the role of quality assurance within the organisation. Emphasis is placed on providing stakeholder confidence that the level of service provided meets expectation and offers additional protection against inaccuracies. The Governance Committee has overall scrutiny of all reported actions and recommendations.

Our current suite of QA activity checks is shown below.

Council Tax	Valuation Roll	ER Support/Processing	Miscellaneous
<ul style="list-style-type: none">• <i>Weekly interface audit reports are produced, checked and emailed weekly to the four constituent councils.</i>• <i>Point of sale reports are checked to confirm the accuracy of sales date which is applied as the effective and liability date for any change in banding.</i>• <i>Senior staff carry out a 10% check of all self-verified transactions. QA will carry out a further assurance check on 10% of all self-verified and verified transactions. Any anomalies or transactions incorrectly processed are reported and rectified.</i>	<ul style="list-style-type: none">• <i>Weekly interface audit reports are produced, checked and emailed weekly to the four constituent councils.</i>• <i>Senior staff carry out 100% checks on any business growth accelerator entries and a 10% check on self-verified transactions. QA carry out follow up checks on these to provide second line assurance. Any anomalies or transactions incorrectly processed are reported and rectified.</i>• <i>Valuation Roll names updates processed by Technical & Support staff receive a 10% check by QA.</i>	<ul style="list-style-type: none">• <i>Examine system reports to ensure that electors are correctly processed, absent voting arrangements are applied correctly and ensure the accuracy of the register. A QA check takes place on 10% of the transactions in reports produced for electoral activities.</i>	<ul style="list-style-type: none">• <i>Produce monthly KPI stats for review and follow up by CLT & the Technical Management Team.</i>• <i>QA carry out a 10% check on a sample of building warrants and planning permissions each quarter. A full end to end check is carried out. Filtered cases on sample Planning Permissions are checked to ensure that they are removed in accordance with procedure.</i>• <i>Validate the quarterly return of appeal/proposal stats provided to Scottish Government.</i>• <i>Assurance carried out on all domestic and commercial sales data received from the RoS where there is a matched entry on the Valuation Roll or Council Tax List.</i>

Annual Performance Statistics

The statistical performance information provided reflects upon the statutorily defined elements of the Assessor and ERO's key service delivery areas. The principal indicators in these areas relate to the length of time taken to amend the Council Tax list or Valuation Roll to reflect changes which have taken place.

Council Tax KPI Comparisons (number of transactions processed by timescales).

Year	<3 Months	%	3-6 Months	%	>6 Months	%	Total
01/04/2024 to 31/03/2025	4,370	76.42	605	10.58	743	13	5,718
01/04/2023 to 31/03/2024	4,432	67.31	923	14.02	1,229	18.67	6,584

Point of Sale Comparison (where a property has been altered and subsequently sold, this table provides updates by timescales).

Year	<3 Months	%	3-6 Months	%	>6 Months	%	Total
01/04/2024 to 31/03/2025	133	52.99	89	35.46	29	11.55	251
01/04/2023 to 31/03/2024	64	30.19	99	46.70	49	23.11	212

Valuation Roll KPI Comparisons (number of transactions processed by timescales).

Year	<3 Months	%	3-6 Months	%	>6 Months	%	Total
01/04/2024 to 31/03/2025	539	41.85	350	27.18	399	30.97	1,288
01/04/2023 to 31/03/2024	933	44.03	583	27.51	603	28.46	2,119

Electoral Registration by Council area comparison

Council Area	Year	Additions	Deletions	Modifications
Edinburgh	01/04/2024 to 31/03/2025	53495	35789	2596
	01/04/2023 to 31/03/2024	43217	42925	1482
Midlothian	01/04/2024 to 31/03/2025	6006	4032	436
	01/04/2023 to 31/03/2024	5048	4364	241
East Lothian	01/04/2024 to 31/03/2025	5962	4067	375
	01/04/2023 to 31/03/2024	5645	4685	214
West Lothian	01/04/2024 to 31/03/2025	11004	7123	759
	01/04/2023 to 31/03/2024	9483	8566	421
Totals	01/04/2024 to 31/03/2025	76467	51011	4166
	01/04/2023 to 31/03/2024	63393	60540	2358

Current Postal Vote counts

Council Area	Total Reserved	Total Devolved
Edinburgh	82,212	82,463
Midlothian	16,626	16,075
East Lothian	20,538	19,902
West Lothian	28,030	27,502
Total	147,406	145,942

What have we delivered?

LEADS

Lothian VJB, Education and Development Sessions, are now an established platform for communication and means of information sharing in the organisation. Sessions covering our forthcoming Mental Health Action plan, new proposals system and corporate & service plan have taken place and been well attended and received by staff.

Postal Vote Divergence

Despite significant concerns, all work affected was processed within requested timescales. Our agile working capability within the office was a major factor in being able to meet this challenge. It's success is actively producing a period of greater intra-departmental working practices.

Dealing with major events

Considerable planning and preparation was invested in ensuring readiness for the July 24 General Election. This included intensive training of several technical staff to provide processing support to the ER team during this peak activity period. This essential support is now being reciprocated by our ER team in assisting in the administration of proposal work with our valuation teams.

Managing Capability

A series of workshops and coaching sessions have been held by our corporate and wider leadership teams to ensure smooth implementation, awareness and compliance with the management of capability procedure. This policy now provides a solid foundation to our My Path performance toolkit.

Staff benefits scheme

We have successfully implemented our new Vivup staff benefits scheme across the organisation. The platform supports our people through life's changes by providing tools and solutions to aid mental, financial and physical wellbeing.

Corporate and service plan



Maintenance and publication of the Valuation Roll, Council Tax List & Electoral Register



Community focus, reporting, partnership working and engagement



Risk management, accountability and adhering to standards



Continual improvement and supporting the wellbeing of staff

Corporate and Service plan – achievements

A key component of our Continuous Improvement Programme is to support the creation of a positive work environment that provides a skilled and motivated workforce. At LVJB, we understand how important our people are in enabling the delivery of a range of high-quality services. The introduction of the Vivup platform provides a one-stop-shop for employee benefits and delivers solutions for their overall wellbeing from a range of different, and important, perspectives. The site is specifically designed to increase employee engagement and productivity and helps our organisation attract and retain talented staff.

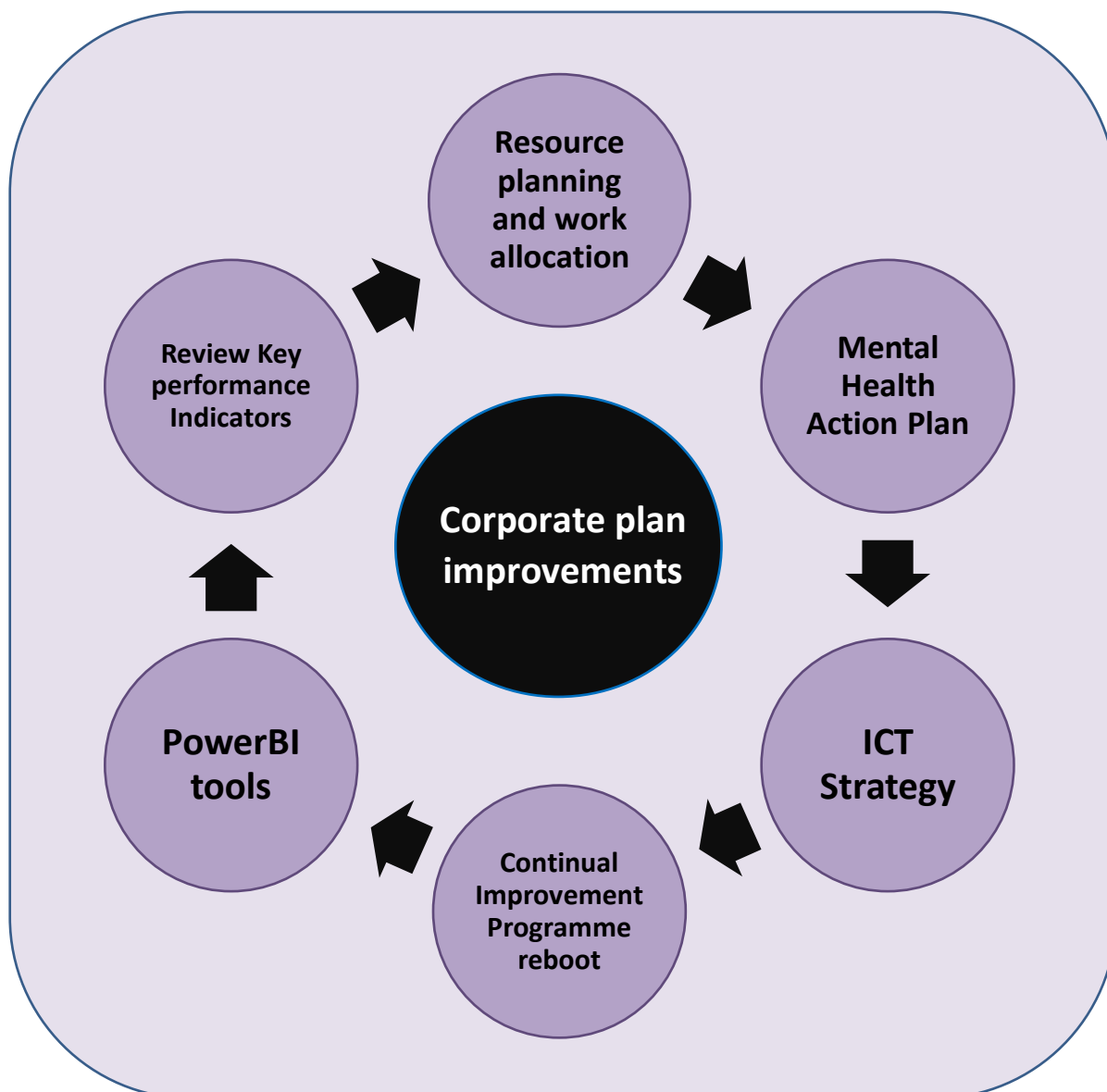
Building on our excellent working relationship with [QA](#) training and with funding from Skills Development Scotland, we have introduced a highly successful modern apprenticeship recruitment scheme. By selecting candidates who follow the Digital Applications Support Programme, we have employed 3 apprentices on 1-year fixed term contracts, 2 of which have gone on to gain a permanent position within our organisation. The ability to attract new talent and build on our technical skills and digital innovation capabilities, whilst developing mentoring and coaching expertise for our existing staff, has proven invaluable. We are fully committed to acquiring quality employees from the programme to enhance and complement our existing staff resource.



Corporate and Service plan – work in progress

LVJB acknowledges the importance of seeking new ways in which to deliver improvements in organisational efficiency and performance. We recognise that the organisation must continue to challenge traditional ways of working and regularly reflect on how well we function, both internally, and when engaging with stakeholders.

The activities below are targeted at supporting this process of improvement and enabling the business to adapt to forthcoming legislative change.



Resource planning & work allocation

Following an intense period of adapting to legislative change and the requirement to deliver 3 yearly revaluations, the ability to more accurately forecast peak activity periods and resource “pinch points” is essential. To enable this, we are implementing a third-party tool to help us determine the required level of resource identification and task planning to deliver concurrent service needs.

Mental health action plan

After a recent evaluation of our current staff support measures, we have developed a Mental Health Action Plan to capture a range of improvement activities. These include, signing up to the MIND Mental Health at Work Commitment pledge, training & upskilling of staff, physical activities at work and signposting resources, e.g. PAM assist & Occupational Health. We will undertake analysis of absence and stress data in conjunction with an evaluation of the plan to assess its effectiveness.

ICT Strategy

Our existing core valuation systems are currently implemented using a soon to be end of life programming language and it is now time that review, modernisation and re-development of the software takes place. This significant volume of work and required resource will be evaluated and timetabled into an overarching ICT Strategy framework.

PowerBI tools

Power BI is a collection of tools that enable the combination of unrelated data into a coherent view to provide key business insight. Initial evaluation indicates that the tool has the potential to be incredibly useful for the analysis and interrogation of base valuation data, significantly reducing staff overheads and rationalising processes. Further development is in the process of being scheduled to assess wider implementation of the product.

CIP Reboot

After 2 years of delivering organisational improvement and change, we plan to reflect on how the project has performed. This review will enable us to consider what changes are required to further develop the programme to meet current and approaching challenges.