



Grampian Valuation Joint Board

Code of Corporate Governance

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1 Introduction

- 1.1 The purpose of the organisation, comprising the Grampian Valuation Joint Board and the Assessor & ERO appointed by the Board, is to deliver lands valuation (non-domestic rates and council tax band allocation) and electoral registration services to the Grampian area.
- 1.2 The purpose of a code of corporate governance is to ensure that resources are directed in accordance with agreed policy and priorities, which in the case of this organisation are statute driven; that there is sound and inclusive decision-making; and that there is clear accountability for the use of the resources in order to achieve desired outcomes for stakeholders.

2 The Organisation's Mission

- 2.1 The mission is to provide equitable, customer focussed, high quality and professional lands valuation and electoral registration services for all its stakeholders.

3 The Organisation's Objectives

- 3.1 In order to fulfil the mission we will -
 - Ensure our services are delivered in accordance with the law
 - Plan development and delivery of services in accordance with the principles of Best Value
 - Monitor and report performance levels to stakeholders
 - Integrate equalities issues within all aspects of our services
 - Ensure good governance in all aspects of our services
 - Seek to build on achievements to date

4 Scope

- 4.1 The Board was established in terms of The Valuation Joint Boards (Scotland) Order 1995 and is the valuation authority for Aberdeen City Council, Aberdeenshire Council and Moray Council. The Board is responsible for the provision of valuation assessment services for local taxation purposes.
- 4.2 Through an agreement to share services, the Board also provides electoral registration services for the same three constituent authorities.
- 4.3 The Board is responsible for ensuring that its business is conducted in accordance with the law and proper standards. It must ensure that public money is safeguarded, properly accounted for, and used economically, efficiently and effectively.
- 4.4 The Board is considered to be a local authority in terms of the Local Government etc. (Scotland) Act 1994 and has a duty to deliver continuous improvement as set out in the Local Government in Scotland Act 2003.
- 4.5 In discharging this overall responsibility, the Board is responsible for putting in place proper arrangements for the governance of its affairs and facilitating the effective exercise of its valuation and registration functions. This includes arrangements for the management of risk.

5 Delivery – members and officers

- 5.1 Board membership comprises 6 members appointed by Aberdeen City Council, 6 members appointed by Aberdeenshire Council and 3 members appointed by Moray Council.
- 5.2 The Board appointed a Convener, Depute Convener, Clerk and Treasurer. The role of the Clerk is to ensure the proper conduct of the board's business and that of the Treasurer is to ensure that the Board operates effective financial information and control systems and complies with all financial regulatory requirements.
- 5.3 To fulfil its operational role, the Board is responsible for the appointment of an Assessor, and deposes as appropriate, in terms of section 27 of the Local Government etc. (Scotland) Act 1994. In practice the Assessor and deposes manage the provision of lands valuation assessment services on a day to day basis, with the Board providing resources, a governance framework and a monitoring regime for financial and operational performance.
- 5.4 The Local Government (Qualifications of Assessors) (Scotland) Order 1995 requires the Assessor and deposes to be qualified chartered surveyors. The Lands Valuation Acts and the Local Government Finance Act 1992 require that these senior officials exercise their assessment duties wholly independently of the valuation authority or government, thus providing the taxpayer and wider citizenship along with local and central government with confidence in the integrity of the assessment basis, which is subject to the scrutiny of the local valuation appeal committees, the Lands Tribunal for Scotland and the Lands Valuation Appeal Court.
- 5.5 The Assessor is also appointed as the Electoral Registration Officer (ERO) for the Board's three constituent authorities. This too is a statutory position with the ERO and deposes appointed in terms of section 8 of the Representation of the People Act 1983. As in the case of the Assessor, the ERO is an independent statutory official and as such is personally liable for the registration service provided. The ERO's decisions are subject to the scrutiny of the Sheriff and the Registration Appeal Court, and ultimately the Supreme and European Courts.
- 5.6 The organisation has adopted the updated 'CIPFA/SOLACE' Framework 'Delivering Good Governance in Local Government' that was published in early 2016. This framework defines the principles for good governance in a broader local government context that can be used to compare and test local arrangements.
- 5.7 The seven principles of good governance are –
 - 1. Behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law.
 - 2. Ensuring openness and comprehensive stakeholder engagement.
 - 3. Defining outcomes on terms of sustainable economic, social and environmental benefits.
 - 4. Determining interventions necessary to optimise achievement of intended outcomes.
 - 5. Developing the entity's capacity, including the capability of its leadership and 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.
- 5.8 In the case of a Valuation Joint Board it is necessary to contextualise the framework 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 comprehensive business of a local authority delivering a full range of council services.

- 5.9 Responsibility for lands valuation assessment and electoral registration duties are placed directly on the Assessor & ERO by the Scottish and Westminster parliaments. Implementation of these 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 & 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.

6 Governance framework

- 6.1 The governance framework comprises the systems, processes, cultures and values by which the Board and service delivery is directed and controlled; and the activities used to engage with the community. It enables the Board to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost-effective lands valuation assessment and registration services.

- 6.2 The Board and its officers are subject to a framework of local arrangements that include –

- GVJB Standing orders
- GVJB Code of conduct
- GVJB Code of Corporate Governance
- GVJB Scheme of Delegation
- GVJB Financial Regulations
- GVJB Equalities Mainstreaming

These principal documents set out the local arrangements for governance and operation of the organisation. These principal documents are supported by a wide range of supplementary policies and procedures that include complaints handling, confidential reporting (whistle-blowing), equalities outcomes, records management, personal development and health & safety.

- 6.3 Annual reporting will be made and published for –

- Compliance with the code and how the organisation's effectiveness has been monitored along with planned changes in a governance statement included within the Annual Accounts. (reported to the Board in August).
- Operational performance using the performance measures set nationally in addition to those agreed by the Board (reported to the Board in November).

- 6.4 The code itself will also be subject to review from time to time to ensure it reflects any changes in statutory or other guidance and continues to support the effective delivery of services.

- 6.5 The system of internal control is a significant part of that framework and is designed to manage risk to an acceptable level, and provide reasonable, but not absolute, assurance that the statutory requirements of the Assessor & ERO are met and objectives can be delivered. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Board's mission; objectives and policies to evaluate the likelihood of those risks being realised and the impact should they be realised; and to manage them efficiently, effectively and economically. An opinion on the system of internal control is provided annually through an internal audit process conducted in line with Public Sector Internal Audit Standards.

7 Summary

- 7.1 The organisation's code of corporate governance identifies a structure of local policies and procedures that seek to ensure resources are directed effectively to achieve stakeholder desired outcomes. It is tested against the seven governance principles set out in the CIPFA governance framework. Progress towards achieving the governance principles is reported annually.