

North Lanarkshire Council Report

Finance and Resources Committee

approval noting

Ref PD/EK

Date 12/03/20

Statutory Bodies: LVJB Annual Oversight Report 2018/19

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Executive Summary

This report provides members with an overview of the Lanarkshire Valuation Joint Board. The Board has statutory responsibility for service delivery in North Lanarkshire. The Council appoints elected members to serve on the Board and therefore it is necessary to maintain oversight of performance to ensure compliance with "Following the Public Pound" obligations.

The appendix to the report summarises the 2018/19 performance of the Joint Board.

Recommendations

It is recommended that Committee:

1. Note the LVJB's 2018/18 performance.

The Plan for North Lanarkshire

Priority Improve North Lanarkshire's resource base

1. Background

- 1.1 The ALEOs and External Bodies Monitoring Committee previously approved the Performance Monitoring Framework in respect of the Council's arm's length bodies in May 2016 and agreed that monitoring and reporting should be proportionate to the scale of the activity and likely level of risk to the Council. Members noted that LVJB although jointly funded with South Lanarkshire Council, was a statutory body already subject to significant levels of public scrutiny and accountability. Accordingly, Committee determined that a composite oversight report would sufficiently address the Council's "Following the Public Pound" obligations.
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2. Report

- 2.1 The report in Appendix 1 provides an oversight of the Lanarkshire Valuation Joint board.
- 2.2 The Council appoints representatives to the Board and membership as at 2018/19 year end is included in the report. As a statutory body in its own right the Board is required to prepare and publish annual Statements of Accounts and to report publicly on their performance. As such significant public scrutiny already exists in respect of the organisation.
- 2.2 Funding contribution from the Council for 2018/19 amounted to £1,813m.
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3. Equality and Diversity

3.1 Fairer Scotland Duty

Statutory responsibilities under Fairer Scotland Duty applies to the Board in its own right.

3.2 Equality Impact Assessment

There are no requirements for the Council to undertake assessment activity in relation to this report.

4. Implications

4.1 Financial Impact

The accounts of each organisation are prepared annually in accordance with the relevant Code of Practice on Local Authority Accounting in the United Kingdom and include a statement in respect of their governance and internal controls. In recognising that all accounts are also independently reviewed in accordance with arrangements approved by the Accounts Commission, the Council's Section 95 Officer has opportunity to confirm the adequacy of the organisations arrangements.

4.2 HR/Policy/Legislative Impact

No implications

4.3 Environmental Impact

No impact

4.4 Risk Impact


Individual statutory bodies are responsible for their own risk management.

5. Measures of success

- 5.1 This report provides members with information in relation to LJVB operational and financial performance.
- 5.2 Appendices 1 demonstrates where activities impact on the Council's Business Plan to 2020. The level of involvement and direct responsibility for specific Business Plan actions for LVJB is limited with minimal direct responsibilities for Business Plan actions.

6. Supporting documents

- 6.1 Council business plan to 2020 - The impact and contributions LVJB makes to the Council's Business Plan are summarised in Appendix 1.



Elaine Kemp
Head of Financial Solutions

**Lanarkshire Valuation Joint Board (LVJB)
Overview 2018/19**

Remit:	Oversight and scrutiny of the Assessor for North Lanarkshire and the Electoral Registration Officer for North Lanarkshire and South Lanarkshire.																											
Statutory Powers:	Established by the Valuation Joint Boards (Scotland) Order 1995 to allow for the valuation functions of North and South Lanarkshire Councils to be discharged jointly following local government reorganisation in 1996.																											
Board Membership:	<p>The Valuation Joint Boards (Scotland) Order 1995 specifies that LVJB should have 16 members; 8 from North Lanarkshire Council and 8 from South Lanarkshire Council. In addition, the Board also acts as a Joint Committee for the purpose of discharging the electoral registration duties of both authorities, and the Board's convener and depute convener cannot be from the same authority.</p> <p>North Lanarkshire Council appointees as at 31 March 2019:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%;">Cllr Lynne Anderson</td> <td style="width: 25%;">Cllr Alex McVey</td> <td style="width: 25%;">Cllr Tom Castles</td> <td style="width: 25%;">Cllr Bob Burgess</td> </tr> <tr> <td>Cllr Bill Shields</td> <td>Cllr Annette Valentine</td> <td>Cllr Caroline Stephen</td> <td>Cllr Jim Reddin</td> </tr> </table> <p>Substitute Members as at 31 March 2019:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%;">Cllr Meghan Gallacher</td> <td style="width: 25%;">Cllr Mary Gourlay</td> <td style="width: 25%;">Cllr Nicky Shevlin</td> <td style="width: 25%;">Cllr Ann Weir</td> </tr> </table> <p>The Board is required to appoint a clerk, treasurer and the Assessor and Electoral Registration Officer (this is a statutory, independent official).</p>				Cllr Lynne Anderson	Cllr Alex McVey	Cllr Tom Castles	Cllr Bob Burgess	Cllr Bill Shields	Cllr Annette Valentine	Cllr Caroline Stephen	Cllr Jim Reddin	Cllr Meghan Gallacher	Cllr Mary Gourlay	Cllr Nicky Shevlin	Cllr Ann Weir												
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Principal Activities:	<p>The Assessor and Electoral Registration Officer is responsible for preparation and maintenance of the:</p> <ul style="list-style-type: none"> ❖ Register of Electors - published at least once per annum contains the details of all those registered to vote (over 500,000 electors). ❖ Valuation List - lists all heritable properties within Lanarkshire for Council Tax purposes. The Assessor must prepare and maintain the Valuation (Council Tax) List which places each domestic property in one of 8 valuation bands (A – H). ❖ Valuation Roll - public document containing an entry for all non-domestic properties in Lanarkshire except those specifically excluded by law. Includes the names of the proprietor, tenant and occupier as appropriate, and the Rateable Value. 																											
Key Performance Indicators:	<ul style="list-style-type: none"> ❖ Valuation Roll amendments completed: <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">18/19 Target</th> <th style="text-align: center;">18/19 Actual</th> <th style="text-align: center;">17/18 Actual</th> </tr> </thead> <tbody> <tr> <td>3 months</td> <td style="text-align: center;">77%</td> <td style="text-align: center;">80%</td> <td style="text-align: center;">76%</td> </tr> <tr> <td>6 months</td> <td style="text-align: center;">92%</td> <td style="text-align: center;">90%</td> <td style="text-align: center;">87%</td> </tr> </tbody> </table> ❖ Addition of new houses to the Council Tax List completed <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">18/19 Target</th> <th style="text-align: center;">18/19 Actual</th> <th style="text-align: center;">17/18 Actual</th> </tr> </thead> <tbody> <tr> <td>3 months</td> <td style="text-align: center;">87%</td> <td style="text-align: center;">96%</td> <td style="text-align: center;">97%</td> </tr> <tr> <td>6 months</td> <td style="text-align: center;">92%</td> <td style="text-align: center;">99%</td> <td style="text-align: center;">99%</td> </tr> </tbody> </table> 					18/19 Target	18/19 Actual	17/18 Actual	3 months	77%	80%	76%	6 months	92%	90%	87%		18/19 Target	18/19 Actual	17/18 Actual	3 months	87%	96%	97%	6 months	92%	99%	99%
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	There was one by-election in North Lanarkshire in 2018/19.																											

Lanarkshire Valuation Joint Board (LVJB) Overview 2018/19

Contribution to Business Plan	<ul style="list-style-type: none"> Improving the Council's resource base 			
Financial Overview:	2017/18 Actual	Council Contribution	£1.813m in 2018/19 (£1.813m in 2017/18)	2018/19 Actual
	£000s			£000s
	3,003	Employee Costs		3,367
	327	Property Costs		324
	83	Supplies & Services		87
	1	Transport and Plant		1
	796	Administration Costs		780
	17	Payment to Other Bodies		23
	15	Financing Charges		16
	4,242	Total Expenditure		4,598
	(3,948)	Income		(3,930)
	294	Net Cost of Services		668
183	Financing & Investment Income/Expenditure		39	
477	Deficit on the Provision of Services		707	
(6,297)	Re-measurement of the Net Defined Benefit Asset/Liability		1,529	
(6,297)	Other Comprehensive Income and Expenditure		1,529	
(5,820)	Total Comprehensive Income and Expenditure		2,236	
<p>Link to Lanarkshire Valuation Joint Board website Click on link or visit www.lanarkshire-vjb.gov.uk/</p>				