

## **Item: 4**

**Orkney and Shetland Valuation Joint Board: 18 November 2021.**

**Annual Audit Report 2019/20 – Action Plan Update.**

**Report by Clerk to the Board.**

### **1. Purpose of Report**

To provide an update on progress with the Action Plan arising from the Annual Audit Report on the 2019/20 Audit of Orkney and Shetland Valuation Joint Board.

### **2. Recommendations**

The Board is invited to note:

#### **2.1.**

The updated Action Plan arising from the Annual Audit Report on the 2019/20 Audit, attached as Appendix 1 to this report.

#### **2.2.**

That a further update on progress, together with actions arising from the Annual Audit for 2020/21, will be presented to the Board at its meeting to be held in March 2022.

### **3. Action Plan Progress**

#### **3.1.**

On 30 September 2021, the Board considered progress on the agreed Action Plan arising from the Annual Audit Report on the 2019/20 Audit.

#### **3.2.**

The agreed Action Plan has been updated and is attached as Appendix 1 to this report.

#### **3.3.**

It is proposed that a further update on the progress with the Action Plan, together with actions arising from the Annual Audit for 2020/21, be presented to the Board at its meeting to be held in March 2022.

## **4. Financial Implications**

Other than the specific items listed in the Action Plan, which will be addressed separately by the Board, there are no financial implications arising directly from the report.

## **5. Legal Aspects**

Other than the specific items listed in the Action Plan, which will be addressed separately by the Board, there are no legal implications arising directly from the report.

## **6. Contact Officer**

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## **7. Appendix**

Appendix 1: Action Plan – Recommendations for Improvement.

**Orkney and Shetland Valuation Joint Board  
Action Plan - Recommendations for Improvement**

	Area	Recommendation	Management Response	Lead	Target Date	Progress / Update
1	Governance and Transparency	The VJB should engage an independent review of its governance framework and the effectiveness of governance within the organisation	The Board will seek to commission a review of its governance arrangements. Any review can only take place following the appointment of the substantive Proper Officers to the Board which is the immediate priority for the Board.	Chief Executive of OIC/ Chief Executive of SIC.	31/03/2021	Appointment of substantive Proper Officers Complete. Independent review complete and reported to the Board on 25 March together with an action plan for improvements.
2	Governance and Transparency	The VJB should undertake training to ensure that the Board and management are clear in their understanding and roles and responsibilities in line with the VJB's own governing documents and good practice.	The Board commits to provide training to elected members and officers.	Chief Executive of OIC/ Chief Executive of SIC.	31/03/2022	<b>This recommendation was mirrored in the findings of the review of the Board's governance arrangements and will be progressed as part of the improvement plan.</b> <b>An informal seminar is scheduled for 26 Nov 21. Following this a seminar on roles and responsibilities, and to identify future topics and priorities for an induction programme, has been arranged to be delivered together with the Improvement Service in Jan 22.</b> <b>It is proposed to amend the target date to reflect the timescale within which this action will now be completed for this term. A new programme will be developed following recess in 2022.</b>
3	Value for Money	The robustness of performance reporting and reporting against Best Value should be improved by clearly setting out historical performance targets in addition to current performance, to enable monitoring of improvement. Reporting on Best Value should be clearly linked to the themes of Best Value set out in statutory guidance.	The Board will seek to incorporate the suggested changes into its regular performance reports.	Assessor.	30/06/2021	Complete - this action is addressed through the performance monitoring report submitted to the 24 June 21 meeting of the Board.
4	Financial Sustainability	When developing its Medium-Term Financial Plan (MTFP) the VJB should make reference to the key principles of public service reform - prevention, performance, partnership and people - and how these key principles are reflected in the VJB's financial planning. There should be clear links to the Scottish Government MTFs, the VJB's corporate plan and outcomes.	The VJB will develop its own MTFP, which has been delayed during the last year due to delays in the 2020/21 annual budgeting cycle and the CV19 Pandemic. The development of the MTFP will need to factor in the pay and grading model.	Treasurer	31/12/2021	<b>The Board has agreed on its own pay and grading model and will develop the MTFP. Due to the delay in the Pay and Grading model the target date may have to be amended to 31 Dec 2021 to dovetail with the budget setting process.</b>

	Area	Recommendation	Management Response	Lead	Target Date	Progress / Update
5	Financial Sustainability	The VJB should consider developing a workforce plan, setting out (i) its current workforce, (ii) the workforce it currently needs, (iii) the workforce it needs in the future, (iv) the gaps between the current workforce and the needed workforce and (v) actions to fill those gaps (recruitment, training, automation, changing service provision)	The Board is committed to developing its own workforce development plan, however the Board considers it prudent to progress this recommendation once the outcome of a new pay and grading model is known, if approved by the Board.	Assessor	31/12/21	Complete - Development of a Workforce Development Plan is complete and was approved by the Board at its meeting in Sept 21.
6	Governance and Transparency	The VJB should carry out a review of how open and transparent it is, influenced by the views of the Board, staff and the wider community, Through this review, the VJB should identify improvements which can be made in the coming year.	The Board acknowledges the new recommendation to undertake a review of its governance arrangements.	Chief Executive of OIC/ Chief Executive of SIC.	31/12/21	This recommendation is being addressed as part of the improvement plan arising from the review of governance arrangements in Action 1 above. The Target date for this action within the recommendations of the review is 31/12/21.