



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 15th September 2023

Subject: Corporate Risk Register

Author: Assistant Assessor & Electoral Registration Officer

1. Introduction

The Corporate Risk Register has been reviewed in line with our agreed review cycle and as reported previously, the risks have been evaluated in line with our amended Risk Management Strategy.

Therefore, the evaluation of each risk shown on the Corporate Risk Register reflects the significance of each risk's impact and the likelihood of occurrence combined with the mitigations and controls identified by the Management Team.

2. Recommendations

- i. The Board note the contents of the report.

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6th September 2023

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RENFREWSHIRE VALUATION JOINT BOARD



CORPORATE RISK REGISTER IG7

| | |
|-------------------------|---------------------------------------|
| Title | Corporate Risk Register |
| Author | Depute Assessor & ERO |
| Approved By | Senior Management Team |
| Date of Approval | August 2013 |
| Reviewer | Assistant Assessor & ERO - Governance |
| Review Date | Biannual |

Review History

| Review No. | Details | Release Date |
|-------------------|--|--------------------------------|
| 1 | First full review | 1 st February 2014 |
| 2 | Second full review | 1 st February 2015 |
| 3 | Third full review: Name changed to Risk Register | 1 st August 2016 |
| 4 | Fourth full review – Name changed to Corporate Risk Register | 1 st August 2018 |
| 5 | Six monthly review | 1 st February 2019 |
| 6 | Six monthly review | 1 st August 2019 |
| 7 | Six monthly review | 11 th February 2020 |
| 8 | Six monthly review | 1 st September 2020 |
| 9 | Six monthly review | 1 st February 2021 |
| 10 | Six monthly review | 1 st August 2021 |
| 11 | Six monthly review | 1 st February 2022 |
| 12 | Six monthly review | 1 st August 2022 |
| 13 | Six monthly review | 1 st February 2023 |
| 14 | Six monthly review | 6 th September 2023 |

CONTENTS:

| | PAGE |
|---|-------------|
| Preamble | 3 |
| 1.0 Background | 4 |
| 2.0 Corporate Risk Management – Identification of arrangements within RVJB including Roles and Responsibilities | 4 |
| 3.0 Corporate Risk Management Objectives | 5 |
| 4.0 Corporate Risks | 6 |
| APPENDIX 1 | |
| Risk Matrix | 8 |
| APPENDIX 2 | |
| Risk Areas in Order of Significance | 9 |
| RVJB Corporate Risk Register | 10 |

Preamble

The business and social environment that the Board operates and provides services within continues to be a challenging and changing environment. Change is ever present, and we need to evolve in order to keep pace with our financial challenges, our key priorities and effective service delivery.

Effective Risk management is the process of identifying risks, evaluating their potential consequences and determining the most effective methods of controlling them. The purpose is to reduce the frequency of risk events occurring where possible and minimising their effect if they do occur. In effect it's about ensuring the right things happen and that, 'risk-aware' not 'risk-averse' decisions are taken in all areas of service delivery.

Risk management offers a number of benefits; it is not simply about health and safety risks; its purpose is to bring sharp focus on the significant risks facing the Board and identifying risk has the equal and opposite benefit of improved service delivery. For example, making major changes in Information Technology can enable an improved experience for service users, although there may be financial implications to reach the required goal.

Risk management is an integral part of policy planning and operational management. Identifying, analysing, controlling and monitoring risk will aid elected members and senior managers make informed decisions about the appropriateness of adopting policy or service delivery options.

In addition Renfrewshire Valuation Joint Board is committed to a culture where employees are encouraged to develop new initiatives, improve performance and achieve their goals, safely, effectively and efficiently by appropriate application of good risk management practice.

1.0 Background

1.1 Working in partnership with Renfrewshire Council, the Board's risks have been analysed and evaluated using the same risk matrix as adopted by the Council (Appendix 1) and involves multiplying the likelihood of occurrence of a risk by its potential impact. This produces an evaluation of risk as either 'low', 'moderate', 'high' or 'very high'. High/very high risks are viewed as significant and will therefore be subject to closer scrutiny by the Management Team.

1.2 The profile of corporate risk going forward is shown in the table below:

| Evaluation | Low | Moderate | High | Very High | Total |
|---------------|-----|----------|------|-----------|-------|
| No. of Risks: | 0 | 1 | 5 | 1 | 7 |

1.3 In scoping the proposed corporate risk register, the management team have identified the main corporate risks to the Board. They have then taken steps to manage the risks within their control in order to safeguard their employees, service users and assets. This will in turn preserve and enhance service delivery and maintain effective stewardship of the Boards funds.

1.4 The corporate risk register will align with Renfrewshire Valuation Joint Board's Service Plan, Business Continuity Plan and relevant operational risk registers. Reference should also be made to the Board's Risk Management Strategy.

1.5 It should be noted that the cost of controlling the corporate risks and undertaking further action is at present being met within the Board's current budget.

2.0 Risk Management - Identification of arrangements within RVJB including Roles and Responsibilities

2.1 RVJB have implemented a range of standard procedures in keeping with the organisation's risk management strategy. This included adoption of the risk management process and as mentioned above, the adoption of a standardised risk matrix for analysis and evaluation of risk.

2.2 Within RVJB the Management Team (MT), is responsible for identifying risks and maintaining the Corporate Risk Register. To ensure the risks are identified a number of methods have been employed and information gathered from various sources. These are outlined below: -

| | |
|---|--|
| Consultation | 1. The MT have met to discuss generic themes which impact on the 3 core functions of the Board, to identify service priorities and identify key challenges that may impact on service delivery, financial and other resources. |
| Benchmarking | 2. Discussion has taken place with the Scottish Assessors Association on the risks Assessors and ERO's face throughout Scotland. |
| Review of key reports specific to Joint Boards | 3. Service Plan 4. Business Continuity Plan 5. Electoral Commission – Performance Standards 6. Relevant Operational Risk Registers |
| Review of new/emerging legislation – working in partnership | 6. Review of new/emerging legislation which has or will impact on the statutory 3 core functions. 7. Other examples include the Equalities Act, Data Protection legislation etc |

- 2.3 The Assessor or Assistant Assessor, will co-ordinate the RVJB's response to any risk event. They will ensure activation of the Management Team along with appropriate additional specialised staff, if specific expertise is required.

The MT will act in accordance with the Corporate Risk Register and the Business Continuity Plan ensuring, so far as is reasonably practicable, the health, safety and welfare of those affected.

The MT shall ensure effective communication between all relevant internal and external persons and agencies, keep accurate records of all decisions or actions taken and, if the Emergency Services are present, act on the advice of the senior, or Incident Officer.

Due to the relatively small and compact operation carried out by the Valuation Joint Board, the required structure can be compressed, with the same group fulfilling various roles. The expected base of operations will be The Robertson Centre or a Renfrewshire Council Property.

3.0 Corporate Risk Management Objectives

The organisation's corporate risk management objectives will be met by ensuring: -

1. Leadership and management: Ensuring the Assessor, Management Team and Line Managers fully support and promote risk management.
2. Policy and strategy: Ensuring that the risk management policy and strategy remains fit for purpose, providing a consistent approach to risk management and increasing its effectiveness.
3. People: Ensuring that the organisation's people are equipped and supported to manage risk well.
4. Partnerships and resources: Ensuring that the organisation has effective arrangements in place for managing risks in partnerships.
5. Processes: Ensuring that the risk management processes are effective in supporting the business activities of the Board.
6. Risk handling and assurance: Ensuring that risks are handled well and that the organisation has assurance that risk management is delivering successful outcomes and supporting innovation.
7. Outcomes and delivery: Ensuring that risk management does contribute to achieving positive outcomes for the organisation.

4.0 Corporate Risks

Seven corporate risks have been identified and a proforma completed for each risk, with the level of risk identified, see **Appendix 2**.

The majority of the corporate risks are inter-related and, in some instances, inter-dependent. Given this inter-dependence the MT will have an over-view and monitor any changes/developments which may impact on the Board's current risks.

| | |
|--|---|
| 1. Economic Sustainability / Financial Pressures | Those affecting the ability of the Board to meet its financial commitments, due to budgetary pressures as a result of increased financial strain on the Board from their Unitary Authorities and Scottish Government. |
| 2. Legislative Changes | Risks associated with current or potential changes in law. This will, potentially, create unexpected budgetary pressures. |
| 3. Electoral Registration | Preparation for any election called out with the normal electoral timetable, ability to deliver the election in a shortened time frame. Preparation for the Canvass and Absent Vote Divergence. |
| 4. Professional Services | Ability to deliver the statutory functions of the Joint Board e.g. 3 yearly non-domestic revaluations and disposing the corresponding proposals and appeals with the Scottish Courts and Tribunal Service as opposed to the Local Valuation Appeal Committees. Responsibility for Utilities valuations – Designated Assessor for Fixed Line Telecommunications. |
| 5. Technological Changes/Pressures/Failure of Information Communication Technology (ICT) | Capacity to deal with the changes/development in IT, including the Board's ability to deal with changing demands as a result of IT development or lack of, which will impact on service delivery. The risk of loss of data sets e.g. through a cyber-attack. |
| 6. Recruitment/Retention of Professional Staff | The inability to recruit and retain professional staff, combined with the demographics of existing personnel would severely affect the ability to deliver the statutory functions of the Board . |
| 7. Relocation of RVJB Offices | RVJB have to vacate the Robertson Centre by 31 st March 2024. The move to alternative premises will bring risk of disruption to the delivery of the 3 statutory functions and the ability to deliver a snap electoral event. |

RISK MATRIX FOR ADVERSE IMPACT

Risk should be analysed consistently across the Board in terms of significance of its impact and the likelihood of occurrence. The Risk Matrix is therefore the tool that is to be used for this purpose. The impact element of the same matrix may be used for the grading of adverse events, complaints or claims.

Likelihood

When considering the likelihood of occurrence of a potential risk, the risk assessor's judgement must be based on the prevalence of the event/circumstance and outcome, backed up by experience and data such as relevant incidents/events, complaints and/or claims.

Impact

When considering the consequences of a potential risk, all scenarios must be considered. It may even be appropriate to consider the worst case scenario, however those undertaking the risk analysis must be able to provide a robust rationale and have evidence to support their selection.

Evaluation

As shown in the matrix below, Impact x Likelihood procedures an evaluation of the significance of risk, described as 'Low', 'Moderate', 'High' or 'Very High'.

How a risk is evaluated will determine how the risk is then treated.

| Likelihood | Consequent Impact | | | | |
|------------------------|--------------------|------------|---------------|------------|--------------|
| | 1 Insignificant | 2 Minor | 3 Moderate | 4 Major | 5 Extreme |
| 5 Almost Certain | 5 | 10 | 15 | 20 | 25 |
| 4 Likely | 4 | 8 | 12 | 16 | 20 |
| 3 Possible | 3 | 6 | 9 | 12 | 15 |
| 2 Unlikely | 2 | 4 | 6 | 8 | 10 |
| 1 Remote | 1 | 2 | 3 | 4 | 5 |

Low (1-3), Moderate (4-9), High (10-16), or Very High (17-25)

Risk Areas in Order of Significance

| Risk areas | Likelihood | Impact | Score | Evaluation |
|--|------------|--------|-------|------------|
| REF.03 Electoral Registration | 05 | 04 | 20 | Very High |
| REF.06 Recruitment/Retention of Professional Staff | 04 | 04 | 16 | High |
| REF. 07 Relocation of RVJB Offices | 05 | 03 | 15 | High |
| REF.01 Economic stability/Financial Pressures | 03 | 04 | 12 | High |
| REF.02 Legislative changes | 03 | 04 | 12 | High |
| REF.04 Professional Services | 03 | 04 | 12 | High |
| REF.05 Technological Changes / Pressures/Failure of ICT | 02 | 04 | 8 | Moderate |

RVJB Corporate Risk Register

Report Type: Risk Report

Report Author: Lindsey Hendry

Generated on: 1st August 2023

| Objective: | | | | | | |
|---|--|-----------------|--|------------|-----------|------------------------|
| Context | Risk Statement | Owned by | Current Risk Control Measures | Likelihood | Impact | Residual Risk |
| <p>REF.01 Economic Stability / Financial Pressures</p> <p><u>Context:</u></p> <p>(1) The Joint Board is operating in an environment of reduced resources, increased workloads and ever greater demands placed on the service.</p> <p>(2) Funding from Scottish Government to prepare for the changes arising from the non-domestic reform legislation, e.g., 3 yearly Revaluations, is estimated to be provided up to 1st April 2025, but this funding will end with effect on that date. Requisitions will need to increase to fund future years as, if gap not funded, this may lead to staffing cuts and statutory duties in a 3 yearly valuation/appeal cycle not being discharged.</p> <p>(3) Further changes to Electoral Registration Law e.g. UK Elections Act with the full impact on service delivery of the changes not known at present.</p> <p>(4) After a lengthy period of wage and cost stability, inflationary pressures are being experienced across many budget lines</p> | <p>Due to a number of significant financial pressures associated with the service delivery for all 3 functions of the Board, could result in budget/ staffing set to a level too low to allow an adequate service to be provided and ultimately the inability to discharge statutory duties.</p> | <p>Assessor</p> | <ul style="list-style-type: none"> Medium Term financial strategy is well developed/continually updated and adapted to quickly changing circumstances. Well-developed budget planning, budget setting and budget monitoring arrangements at both officer and member level; clear decision-making processes in place with regards budget management; financial position reported to the Board by the Treasurer. Board reporting has made clear the challenges we face in the short to medium term. Maintenance of adequate reserves to meet known and unknown peaks in workloads or expensive appeal litigation. Support of the Board would be sought to release budgetary tension by requesting more requisitions. As part of the medium-term financial planning there is continuous development of saving workstreams to ensure the maintenance of adequate reserves. Systems in place to monitor and review financial resources – Budget monitoring undertaken monthly with reports provided to the management team. This assists with budget projections when combined with future service requirements. The staff structure is continuously evaluated to ensure a streamlined, sustainable workforce. Changes to the structure did have a positive short-term impact but a number of qualified staff left in 2022. Re-evaluation of certain posts within the structure took place in February 2023. Organisational specific risk registers in place to deal with risks to each function. Canvass costs have been reduced due to canvass reform and utilising IT to streamline the canvass process. Tablets procured in 2021 from our existing Electoral Management System Supplier have allowed the Board's existing electoral staff to deliver the annual canvass for the last two years and will be used for 2023. As the Board is not required to employ external canvassers, this has produced cost savings. New Print and Mail contract awarded in April 2023 will help mitigate against price increases and allow flexibility in working. Knowledge sharing through Scottish Assessors Association (SAA) which allows the discussion of best practice with limited use of resources. Knowledge sharing through membership of the Association of Electoral Administrators (AEA) which again allows the sharing of best practice with limited use of resources. Investigate, where possible, shared services with our constituent councils. Potential move from the Robertson Centre may bring cost savings – options are being considered by the Management Team. | <p>03</p> | <p>04</p> | <p>12 Moderate</p> |

| Action Codes | Linked Actions | Assigned To | Due Date | Status |
|--------------|--|--|--|--------|
| | <p>Future Controls - Procurement of the new core valuation system in partnership with 3 Assessors will mitigate the risk of delivering the changes to non-domestic rates and streamline our processes for Council Tax which will future proof the Board in the event of a Council Tax revaluation. Information sharing by the 4 Assessors in the collaborative core valuation system project has allowed the sharing of best practice and knowledge to ensure the new system is tailored to meet the challenges facing Assessors.</p> <p>Office relocation being investigated with several possible options</p> | <p>Budget Team, Management Team</p> <p>Management Team</p> | <p>December 2023</p> <p>September 2023</p> | |

| Context | Risk Statement | Owned by | Current Risk Control Measures | Likelihood | Impact | Residual Risk |
|--|--|----------|--|------------|--------|---------------|
| <p>REF.02 Legislative Changes</p> <p>Context:</p> <p>(1) Legislative changes affecting the discharge of statutory duties.</p> <p>(2) The Scottish Government has introduced legislation to deliver a number of recommendations of the Barclay Review of Non-Domestic Rates e.g., 3 yearly rating Revaluations from 1st April 2023.</p> <p>(3) There have been changes to the Valuation Appeal Committees and Tribunal Service with effect from the 1st April 2023 and the effects on our service are currently being felt for council tax proposals and appeals with the effect on workload in relation to non-domestic proposals/appeals currently unknown at the present time.</p> <p>(4) Further changes to Electoral Registration Law including the implementation of the provisions of the UK Elections Act which introduced Voter ID on the 16th January 2023 and will significantly change the legislation around Absent Votes and Oversea elector eligibility. Secondary legislation is expected to be laid in October/November 2023 which will provide the necessary detail on the changes.</p> <p>(5) The Scottish Government's consultation on changes to Electoral Registration that are within its powers ended on the 15th March 2023 and the Scottish Government's response to the consultation is awaited.</p> <p>(6) Prospect of a Council Tax Revaluation and the corresponding changes to the legislation.</p> | <p>Legislative changes will lead to increased budgetary pressures which will limit the opportunity to meet unexpected financial challenges.</p> | Assessor | <ul style="list-style-type: none"> The SAA Executive has formal, regular meetings with the Scottish Government and through this body we will be empowered to contribute to the decision-making process. In addition the Assessor and ERO for the Board is a member of the SAA Executive. Key partnership arrangements with the Scottish Government, Electoral Commission, AEA, SAA and Department for Levelling Up, Housing and Communities (DLUHC). This allows participation in the consultation process. 3-year budget setting process is robust to ensure all possible financial risks through changes to legislation are highlighted. Any unexpected overspends would be highlighted to the Board's financial advisers. The Board has access to reserves for unexpected events. Seek funding from other bodies where possible – including Scottish Government, UK Government etc. DLUHC has provided funding to Electoral Registration Officers to deliver Voter ID for elections in 22/23 and 23/24 a JLB process is also available for some defined costs. Funding for other additional burdens arising from the Elections Act has been received. DLUHC has established a communications framework for disseminating information to ERO staff. AEA web page established for supply of information and sharing of good practice relating to the changes to Electoral Registration law. The Assessor & Electoral Registration Officer (ERO) will ensure Board members are advised of all possible outcomes affecting the organisation and service delivery arising from any statutory changes. Methodologies and processes are continually evaluated, developed, and adopted on an ongoing basis to manage any change. Performance standards in place and regularly monitored. Further investment in forward thinking IT is essential to meet and support challenges the organisation will face in the future and IT solutions are continuously being evaluated. Renfrewshire Council, the Board's lead council have undertaken to engage in shared services for certain elements of our workstreams in relation to non-domestic rates and the non-return of information sought by the Assessor from stakeholders. All information sharing avenues will be explored to ensure all relevant information is up to date, in particular proprietor, tenant and occupier details which is imperative for maintaining an accurate Valuation Roll. The staff structure is continuously evaluated to ensure a streamlined, sustainable workforce. Changes to the structure did have a positive short-term impact but a number of qualified staff left in 2022. Re-evaluation of certain posts took place in February 2023. The Scottish Government's consultation on Electoral Reform ended on the 15th March 2023 and the SAA submitted a response to the Scottish Government on matters relevant to the ERO's duties. The results from the Scottish Government's consultation on electoral reform have been analysed and a report published on the 1st August 2023. The Scottish | 3 | 4 | 12 High |

| | | | <p>Government will issue a response to the consultation in the coming months.</p> <ul style="list-style-type: none"> ▪ The Board's ERO has been appointed the ERO Change Agent for Scotland for implementation of the Election Act ▪ The SAA will continue to monitor the situation regarding Council Tax and provide advice and guidance to government as and when required and contribute to Consultations. | | | |
|--------------|--|--|---|-----------------|---------------|--------|
| Action Codes | Linked Actions | | | Assigned To | Due Date | Status |
| | <p>Future Controls – Senior Management Team procured an alternative core valuation system and developing user acceptance testing and migration programme. Procurement of the new core valuation system with the 3 Assessors will mitigate the risk of delivering the changes to non-domestic rates and streamline our processes for Council Tax which will future proof the Board in the event of a Council Tax revaluation. Information sharing by the 4 Assessors in the collaborative core valuation system project has allowed the sharing of best practice and knowledge to ensure the new system is tailored to meet the challenges facing Assessors.</p> | | | Management Team | December 2023 | |

| Context | Risk Statement | Owned by | Current Risk Control Measures | Likelihood | Impact | Residual Risk |
|--|---|----------|--|------------|--------|-----------------|
| REF.03 Electoral Registration | Due to a number of significant pressures associated with Electoral Registration, there is a real risk that we struggle to deliver on our statutory processes. | Assessor | <ul style="list-style-type: none"> Board is fully aware of the continuing challenges affecting electoral services through regular updates at Board meetings. Our continued membership of the SAA and active participation on the Electoral Registration Committee which includes representative of key stakeholders such as the Electoral Commission, Scottish and UK Governments and Boundaries Scotland ensure a good communication framework for cascading information. The Board's ERO has been appointed the ERO Change Agent for Scotland in relation Elections Act implementation. . Our continued membership of the AEA allows the sharing of best practice with limited use of resources. The EMS has mitigated the risks of resourcing and delivering unplanned elections and has streamlined and future proofed our electoral processes. Commercial requirement of the Board's EMS supplier to ensure their system is compliant with changes to legislation. The DLUHC is liaising with EMS suppliers to ensure systems are amended in line with the emerging legislation. DLUHC is also funding these changes to the supplier's software. Beta testing is currently taking place with a Scottish ERO customer of the Board's EMS supplier on the absent vote divergence changes. The results of the testing will be communicated to all the Scottish customers and will inform the amendments to our EMS. DLUHC has established a communications framework for disseminating information to ERO staff. AEA web page established for supply of information and sharing of good practice relating to the changes to Electoral Registration. DLUHC has provided funding to Electoral Registration Officers to deliver Voter ID for elections in 22/23 and 23/24 a JLB process is also available for some defined costs. . Funding for other additional burdens arising from the Elections Act has been received. Governance meetings held regularly with EMS supplier with the changes arising from the UK Elections Bill being a standing item on the agenda. Changes to the EMS system due to canvass reform and extension to the franchise in Scotland was delivered effectively and efficiently by our EMS supplier which has ensured the Board has delivered the electoral changes. EMS supplier continuously seeking ways to streamline the canvass process. The EMS has delivered several elections since 2019 for the Board with less experienced staff than previous elections. The SMT and the Senior Clerical Manager (SCM) ensure the evaluation of previous electoral events are incorporated into the electoral planning process. | 5 | 4 | 20 Very High |
| <p><u>Context:</u></p> <p>(1) The UK Elections Act and its secondary legislation has introduced the responsibility of the ERO to accept applications for and issue Voter Authority Certificates as required and will alter the length of time that an overseas voter is eligible to register.</p> <p>(2) The biggest risk to the Board arising from the Elections Act is the divergence of the absent vote process as there will be a new requirement for electors to reapply every three years if they wish to continue to vote by post in UK Parliamentary elections with the personal identifiers refresh process for postal votes at devolved polls remaining at a 5 year refresh cycle. This will add risk to the process of having differing timescales for renewal of post vote identifiers for different elections and voter confusion.</p> <p>(3) The provisions of The Elections Act come into force at various times but much of it relies on secondary legislation. The final statutory instruments on Voter Identification were made in December 2022 and further secondary legislation is expected to be laid in October/November 2023 which will provide the necessary detail on e.g., overseas electors and absent votes.</p> <p>(4) Delays in the secondary legislation has meant that meaningful planning has been difficult and the readiness of the Board's ERO and staff have been compromised by the lack of clarity.</p> <p>(5) Unplanned electoral events are now an ever-increasing possibility and can put a significant strain of the Board's budget.</p> | | | | | | |

| Action Codes | Linked Actions | | Assigned To | | Due Date | Status |
|---|--|----------|--|------------|----------|---------------|
| | | | | | | |
| Context | Risk Statement | Owned by | Current Risk Control Measures | Likelihood | Impact | Residual Risk |
| REF.04 Professional Services | Due to a number of significant pressures associated with the Board's Professional Services, there is a real risk that the Board's statutory functions will not be delivered. | Assessor | <ul style="list-style-type: none">Recruitment and retention of qualified valuers has been difficult in recent years. The staff structure is continuously evaluated to ensure a streamlined, sustainable workforce.Changes to the structure did have a positive short-term impact but a number of qualified staff left in 2022. Re-evaluation of certain posts to ensure a streamlined, sustainable workforce within the structure took place in February 2023.Recruitment drives for valuers/senior valuers in 2023 were unsuccessful which mirrored the recruitment drive in November 2022. As a result of this, the Management Team made the decision to recruit trainee valuers which was successful although is resource intensive for existing qualified staff in terms of on the job training.Despite the lack of success in recruiting qualified staff in the first half of 2023, the Management Team will continue to advertise for a valuer or senior valuer.Monthly budget meetings with the Board's accountants and future funding issues raised as early as possible. Seek effective three-year budgetary cycle to ensure financial resources are in place and known.Strategy in place to tackle priorities, strict timetabling, and staff working efficiently and effectively as a team.Monitoring of progress and collaborate working with SAA colleagues to share best practice on dealing with any challenges.The Scottish Parliament enacted the Non-Domestic Rates (Coronavirus) (Scotland) Act 2022 aimed at minimising the impact of coronavirus with the Act's principal rule being, when calculating the net annual value or rateable value of any lands and heritages for the purposes of any entry in the valuation roll, no account is to be taken of any matter occurring on or after 2nd April 2020 whether directly or indirectly attributable to coronavirus. Approximately 2,600 appeals remain outstanding as at 30th June 2023 and progress will be monitored.Systems in place to monitor and review incoming proposals/appeals and outstanding appeals. Reporting of the disposal programme is reported monthly to the Senior Management Team and quarterly to Scottish Government.As at the 30th June 2023, staff had disposed of 99.35% of the 2017 Revaluation Appeals The small no. of outstanding 2017 Revaluation appeals have been referred to the Lands Tribunal of Scotland which were transferred to the Upper Tribunal with effect from the 1st April 2023.System in place to analyse results of First-tier Tribunal hearings to ensure lessons learned inform other appeals.Monitoring of staff's workload to minimise stress. Regular signposting to relevant resources to help staff to deal with stress.Seek methods that will allow appeals to be dealt with in a cost-effective manner.Telecoms valuation and appeal work requires careful monitoring and request for resources to deal with this workload if the resultant valuation and appeal disposal cannot be continued to be resourced from existing budget. | 3 | 4 | 12 High |
| <p><u>Context:</u></p> <p>(1) Funding from Scottish Government to prepare for the changes arising from the non-domestic reform legislation e.g., 3 yearly Revaluations is estimated to be provided up to 1st April 2025, but this funding will end with effect on that date. Requisitions will need to increase to fund future years as if gap not funded, may lead to staffing cuts and statutory duties in a 3 yearly valuation/appeal cycle not being discharged.</p> <p>(2) There have been changes to the Valuation Appeal Committees and Tribunal Service with effect from the 1st April 2023 and the effects on our service are currently being felt for council tax proposals and appeals with the effect on workload in relation to non-domestic proposals/appeals currently unknown at the present time.</p> <p>(3) Approx. 6,000 material change of circumstance (MCC) appeals had been lodged as a result of the global pandemic and these appeals need to be disposed of by 31st December 2023. A number of the appeals are being withdrawn but workload for the remaining appeals is unknown at the present time especially if an appellant wished to appear at a formal hearing. but</p> <p>(4) Costs associated with defence of values at formal appeal hearings.</p> <p>(5) Impact on revenue collection for our 3 Unitary Authorities due to loss of value on appeal</p> <p>(6) Impact on Rateable Values resulting in financial uncertainty.</p> <p>(7) The risks involved with the implementation of 3 yearly Revaluation cycles with a one-year</p> | | | | | | |

| tone date for the 2023 and the disposal of the resultant appeals in a shorter time frame. | | | <ul style="list-style-type: none">▪ Ongoing discussions with the VOA in England to enable the Scottish Telecoms valuations to be produced. Costs incurred for the 2023 Revaluation will inform budget planning for the 2026 Revaluation.▪ Joint Working with SAA and VOA | | | |
|--|--|--|---|--|---------------|--------|
| (8) Funding for RVJB from Scottish Government to enable the Renfrewshire Assessor as the designated Assessor for Fixed Line Telecommunications to carry out their statutory duties. Very high values generated, and subsequent appeals could necessitate legal costs to defend, as required. The cost of time and the resources involved in producing and defending these values for the whole of Scotland has to be funded from existing budget. This is further complicated by the differing revaluation timetables going forward between England & Scotland. Previously the Assessor could work alongside the Valuation Office Agency (VOA) in England in preparing valuations for telecoms and this is no longer the position. This has had an effect on the costs of the valuation of telecom subjects in Scotland. | | | | | | |
| Action Codes | Linked Actions | | Assigned To | | Due Date | Status |
| | Future Controls - Senior Management Team procured an alternative core valuation system and developing user acceptance testing and migration programme. Procurement of the new core valuation system with the 3 Assessors will mitigate the risk of delivering the changes to non-domestic rates and streamline our processes for Council Tax which will future proof the Board in the event of a Council Tax revaluation. Information sharing by the 4 Assessors in the collaborative core valuation system project has allowed the sharing of best practice and knowledge to ensure the new system is tailored to meet the challenges facing Assessors. | | Management Team | | December 2023 | |

| Context | Risk Statement | Owned by | Current Risk Control Measures | Likelihood | Impact | Residual Risk |
|---|--|----------|---|------------|---------------|---------------|
| <p>REF.05 Technological Changes / Pressures/Failure of ICT</p> <p><u>Context:</u></p> <p>(1) The Progress operating system, which facilitates the Valuation functions of Council Tax and Non-Domestic Rates, is being phased out by Renfrewshire Council and a suitable replacement has been found to enable the Assessor to perform their statutory duties.</p> <p>(2) With the move to 3 yearly revaluations, the IT systems have to be able to minimise the demands placed on the valuation team and be at the forefront of the challenges brought about by the reform of non-domestic rates.</p> <p>(3) Single point of dependency/failure on/of programming capability or IT knowledge.</p> <p>(4) Non availability of systems either through system/telephony/power supply or cyber-attack.</p> <p>(5) Potential loss of key business or financial data.</p> <p>(6) Inability to work remotely.</p> | <p>Risk to the capacity to deal with the changes/development in IT, including the Board's ability to deal with changing demands as a result of IT development will impact on service delivery. It will also affect the ability to perform the statutory duties of the three core functions to the required deadlines.</p> <p>There are many events which may cause ICT failure. e.g. internal/external malicious damage, and a combination of one or more of the events happening would result in a major impact in service delivery to all stakeholders.</p> | Assessor | <ul style="list-style-type: none"> Strategy in place to establish priorities, timetable, and to maintain momentum in reaching the requirements for fast efficient service delivery – achieved through the IT Strategic and operational Working Groups Working with partners in Renfrewshire Council IT detailing our requirements over the mid to longer term. The Board adheres to IT security best practice outlined by the National Cyber Security Centre and Industry Standards. The Board's network security configurations are penetration tested each year in the form of an IT Health Check carried out by CREST and CHECK approved providers. Nightly backups are run automatically which transfer data to our offsite backup cloud provider. As a result, there is a restore point for file changes going back to the previous night and data loss would therefore be limited to the previous nights' back up. Contractual arrangements in place for maintenance and upgrading with external contractors. Virus, anti-spam software continually updated and threats monitored. Mandatory online cyber security courses are completed by staff on a regular basis. Firewall, network application controls and audit procedures all in place and continuously updated/reviewed. Server operating system configuration reviewed/renewed on a regular basis to provide maximum data protection. Syslog server configured to house all network device logs logging network traffic and access attempts. Rigorous patch management procedure in place to ensure software is up to date and patched accordingly. Device control software in place to prevent unauthorised devices being attached to the network and data theft. Investment in remote working has been undertaken and is continuously being evaluated to ensure the Board is flexible and can react quickly to changes in working practices. A Disaster Recovery Solution is in place and a full DR test is carried out every year. For all the Board's servers on the RVJB network the recovery time is 10 minutes e.g. loss would only be 10 minutes in the event of server failure. Cyber Incident Response Plan and Playbooks are in place. The Board is named as a cluster organisation on Renfrewshire Council's telephony contract which has produced cost savings as well as ensuring, should our network be compromised, the Board would still have full telephony access through the 'cloud'. | 2 | 4 | 8 Moderate |
| Action Codes | Linked Actions | | Assigned To | | Due Date | Status |
| | <p>Future Controls - Senior Management Team procured an alternative core valuation system and will develop user acceptance testing and migration programme. This will protect against single point of dependency/failure of IT programming and knowledge.</p> | | Management Team | | December 2023 | |

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|---|---|-----------------|--|------------|-----------|--------------------|
| <p>REF.06 Recruitment/Retention of Professional Staff</p> <p><u>Context:</u></p> <p>(1) The inability to recruit and retain qualified staff will severely impact the Board's ability to discharge its statutory functions.</p> <p>(2) The Board needs to have the relevant knowledge base to ensure the non-domestic reform legislated for can be delivered.</p> <p>(3) Main resource issue for 3 yearly revaluations is staffing. Qualified valuers are required to cope with Revaluations occurring every 3 years, deal with the resultant proposals and appeals in a shortened time frame as well as carry out their normal daily duties. In addition the 2023 Revaluation had a one year valuation date of 1st April 2022, which shortens the timescale for Assessors to carry out their statutory duties and reinforces the need for qualified valuers who can produce net annual values effectively and efficiently. The one year valuation date will also be present in future revaluations.</p> <p>(4) Unsuccessful recruitment drives and resignations increases pressure on existing staff which may lead to increased levels of stress and could lead to long term absences.</p> <p>(5) The Management Team and associated staff are continually involved with recruitment which diverts time and resources away from normal service delivery.</p> <p>(6) The age profile of the qualified staff within RVJB is skewed to over 50. This presents a risk if these staff members retire in the near future with the loss of their experience and knowledge.</p> | <p>The Board may fail to meet its duties or to maintain service levels if unable to recruit and retain qualified staff.</p> | <p>Assessor</p> | <ul style="list-style-type: none"> ▪ The staff structure is continuously evaluated and changes to the structure did have a positive short-term impact but a number of qualified staff left in 2022. Re-evaluation of relevant posts to ensure a streamlined, sustainable workforce took place in February 2023. ▪ Recruitment drives for valuers/senior valuers in 2023 were unsuccessful which mirrored the recruitment drive in November 2022. As a result of this, the Management Team made the decision to recruit trainee valuers which was successful although is resource intensive for existing qualified staff in terms of on the job training. ▪ Robust training structure for trainees in place. ▪ Despite the lack of success in recruiting qualified staff in the first half of 2023, the Management Team will continue to advertise for a valuer or senior valuer. ▪ Attractive terms and conditions have been adopted and reviewed regularly to ensure RVJB is attractive to applicants and competitive with other Assessors. ▪ Offer to existing personnel of further training where appropriate to empower staff. ▪ Further investment in forward thinking IT is essential to meet and support challenges the organisation will face in the future and IT solutions are continuously being evaluated. ▪ Information sharing through ongoing SAA discussion which allows the sharing of best practice with limited use of resources. ▪ Board reporting has made clear the challenges we face in the short to medium term. | <p>04</p> | <p>04</p> | <p>16 High</p> |

| Action Codes | Linked Actions | Assigned To | Due Date | Status |
|--------------|---|------------------------------|---------------|--------|
| | Future Controls - Procurement of the new core valuation system in partnership with 3 Assessors will mitigate the risk of delivering the changes to non-domestic rates and streamline our processes for Council Tax which will future proof the Board in the event of a Council Tax revaluation. Information sharing by the 4 Assessors in the collaborative core valuation system project has allowed the sharing of best practice and knowledge to ensure the new system is tailored to meet the challenges facing Assessors. | Budget Team, Management Team | December 2023 | |

| Context | Risk Statement | Owned by | Current Risk Control Measures | Likelihood | Impact | Residual Risk |
|--|---|-----------------|---|------------|-----------|--------------------|
| <p>REF.07 Relocation of RVJB</p> <p>(1) The Landlord of the Robertson Centre has deemed the building surplus to requirements and will not renew the Board's lease beyond March 2024, therefore the Board has to look for alternative premises.</p> <p>(2) Any move of premises will bring risk to the continuation of our statutory functions e.g. the ability to deal with a snap General Election.</p> <p>(3) Lack of information and/or clarity from external parties could lead to the office move taking longer than it should and cost more to the service in terms of downtime of IT systems/staff and fundamental changes to our internal processes.</p> <p>(4) A move of premises and/or location may precipitate staff leaving the service.</p> <p>(5) The Board has legacy on-premise IT and if not managed correctly could lead to downtime with a direct impact on business productivity.</p> <p>(6) Threats, loss and/or compromise to data and physical equipment as during a move, there is the potential for processes not to be followed and short cuts to be taken.</p> | <p>The Board may fail to meet its duties or to maintain service levels during the move to alternative premises, especially if a snap electoral event is called.</p> | <p>Assessor</p> | <ul style="list-style-type: none"> Communication within the Board is key to a successful office move and a Liaison Group was formed with representatives from all teams to ensure staff can feed into the decision making process and be kept informed of the situation. Good communication is imperative with new landlord as internal processes may need to change with the office move. Maintenance of service provision especially in the case of a snap General Election is vital and proper planning will mitigate the impact of the office move on service delivery. Change for staff should be kept to a minimum to mitigate staff leaving due to an office move. Attractive terms and conditions have been adopted and reviewed regularly to ensure RVJB is attractive to existing staff, applicants and competitive with other Assessors. On-premise IT has been reduced over the last few years and this will continue in 2023. All Council Tax files and valuations of all non-domestic properties are held electronically, less reliant on paper records. Staff personnel files will not be held in paper format by March 2024 but held electronically with automatic retention periods built into the system. IT heavily involved with data security in relation to the office move as security needs to be implemented, managed, and monitored at this time. Manage stress associated with the move in terms of low productivity and morale if IT systems etc do not work by IT being key in the planning of the move. Professional removal company to be utilised to minimise loss, damage or destruction of equipment, especially key items and to allow staff to work on maintaining service provision. Space planning consultants engaged and have looked at our current processes and business model to give recommendations on the size requirement and new ways of working. At the beginning of September, the landlord of the Robertson Centre, Renfrewshire Council have intimated they would be willing to extend our current lease on similar terms for a further year until March 2025. The offer of the extension is subject to approval by the appropriate Board within Renfrewshire Council. | <p>05</p> | <p>03</p> | <p>15 High</p> |