



Renfrewshire Valuation Joint Board

Notice of Meeting and Agenda Renfrewshire Valuation Joint Board_

Date	Time	Venue
Friday, 18 January 2019	14:00	Council Chambers (Renfrewshire), Council Headquarters, Renfrewshire House, Cotton Street, Paisley, PA1 1AN

KENNETH GRAHAM
Clerk

Membership

Councillors Angela Convery, Danny Devlin, Charlie Gilbert and Paul O’Kane (East Renfrewshire Council); Councillors Graeme Brooks, Colin Jackson, Tommy McVey and Innes Nelson (Inverclyde Council); and Councillors Tom Begg, Jacqueline Cameron, Audrey Doig, Kenny MacLaren, Mags MacLaren, John McIntyre, Jim Sharkey and Andy Steel (Renfrewshire Council).

Councillor Audrey Doig (Convener): Councillor Paul O’Kane (Depute Convener)

Further Information

This is a meeting which is open to members of the public.

A copy of the agenda and reports for this meeting will be available for inspection prior to the meeting at the Customer Service Centre, Renfrewshire House, Cotton Street, Paisley and online at <http://renfrewshire.cmis.uk.com/renfrewshire/CouncilandBoards.aspx>

For further information, please either email democratic-services@renfrewshire.gov.uk or telephone 0141 618 7112.

Members of the Press and Public

Members of the press and public wishing to attend the meeting should report to the customer service centre where they will be met and directed to the meeting.

Items of business

Apologies

Apologies from members.

Declarations of Interest

Members are asked to declare an interest in any item(s) on the agenda and to provide a brief explanation of the nature of the interest.

- | | | |
|----------|---|----------------|
| 1 | Minute | 3 - 10 |
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| 2 | Revenue Budget Monitoring | 11 - 14 |
| | Report by Treasurer. | |
| 3 | Revenue Estimates 2019/20 to 2021/22 | 15 - 24 |
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| | Report by Data Protection Officer. | |
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| | Report by Assessor and Electoral Registration Officer. | |
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| | Report by Assistant Assessor and Assistant Electoral Registration Officer. | |
| 7 | Non-domestic Appeals | 61 - 70 |
| | Report by Assistant Assessor and Electoral Registration Officer. | |
| 8 | Internal Audit Engagement - Non-domestic Rates | 71 - 76 |
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| | Report by Chief Auditor. | |
| 9 | Date of Next Meeting | |
| | Note that the next meeting of the Joint Board will be held at 2.00 pm on 31 May 2019 in East Renfrewshire Council Headquarters, Rouken Glen Road, Giffnock. | |



Renfrewshire Valuation Joint Board

Minute of Meeting Renfrewshire Valuation Joint Board

Date	Time	Venue
Friday, 23 November 2018	14:00	Council Chambers (Renfrewshire), Council Headquarters, Renfrewshire House, Cotton Street, Paisley, PA1 1AN

Present

Councillor Angela Convery, Councillor Charlie Gilbert and Councillor Paul O’Kane (all East Renfrewshire Council); Councillor Graeme Brooks, Councillor Tommy McVey and Councillor Colin Jackson (all Inverclyde Council); and Councillor Jacqueline Cameron, Councillor Audrey Doig, Councillor Mags MacLaren, Councillor John McIntyre, Councillor Jim Sharkey, Councillor Andy Steel and Councillor Lisa-Marie Hughes (substitute for Councillor Kenny MacLaren) (all Renfrewshire Council).

Chair

Councillor Audrey Doig, Convener, presided.

In Attendance

K Crawford, Assessor and Electoral Registration Officer, J Murgatroyd, Assistant Assessor and Electoral Registration Officer, L Hendry, Assistant Assessor and Electoral Registration Officer and S Carlton, Principal Administrative Officer (all Renfrewshire Valuation Joint Board); and A MacArthur, Head of Finance, L Souter, Principal Accountant (Management Accounting) and E Currie, Senior Committee Services Officer (all Finance & Resources, Renfrewshire Council).

Apology

Councillor Kenny MacLaren (Renfrewshire Council).

Declarations of Interest

There were no declarations of interest intimated prior to commencement of the meeting.

1 Minutes

There were submitted the Minute of the meeting of the Joint Board held on 17 August 2018 and the Minute of the special meeting of the Joint Board held on 18 September 2018.

DECIDED: That the Minutes be approved.

2 Attendance at Joint Board Meetings and Appointment of Depute Convener

Under reference to item 2 of the Minute of the meeting of this Joint Board held on 17 August 2018, there was submitted a report by the Clerk relative to attendance at Joint Board meetings and the appointment of a Depute Convener.

The report intimated that East Renfrewshire Council had advised that discussions had taken place with both members and it had been impressed on both the importance of fulfilling their role on the Joint Board. Both members had recognised this and had given assurances that they would make every effort to attend meetings in future.

East Renfrewshire Council had also advised, in writing, that all other elected members of their Council could act as a substitute member for the four appointed members on the Joint Board. Councillors Convery and Devlin had been advised of the option of identifying someone to substitute for them at meetings if they were unable to attend.

It was noted that East Renfrewshire Council had confirmed that Councillors Convery and Devlin would continue to represent the Council on the Joint Board, however, whilst continuing as a representative, Councillor Devlin felt he was unable to give the role of Depute Convener the amount of time it deserved and accordingly had tendered his resignation from the post.

The report further intimated that the Valuation Joint Boards (Scotland) Order 1995 stated that 'Each board shall appoint from its membership a Convener and Depute Convener, but the Convener and Depute Convener shall not, at any time, be members of the same constituent authority'. Councillor Audrey Doig, Renfrewshire Council, was Convener of the Joint Board therefore only members from East Renfrewshire and Inverclyde Councils could be considered for the post of Depute Convener of the Joint Board.

Councillor Audrey Doig, seconded by Councillor Hughes, moved that Councillor Paul O'Kane be appointed as Depute Convener of the Joint Board.

Councillor McIntyre, seconded by Councillor Gilbert, moved as an amendment that Councillor Graeme Brooks be appointed as Depute Convener of the Joint Board.

On a vote being taken, 3 members voted for the amendment and 8 members voted for the motion. The motion was accordingly declared carried.

DECIDED:

(a) That it be noted that Councillors Convery and Devlin would continue to represent East Renfrewshire Council on the Joint Board;

(b) That it be noted that Councillor Devlin had tendered his resignation from the post of Depute Convener of the Joint Board;

(c) That Councillor Paul O'Kane be appointed as Depute Convener of the Joint Board; and

(d) That it be noted that the remuneration costs for the position of the newly appointed Depute Convener, if required, should be met by the local authority at which the position holder was an elected member.

3 Service Review (Part 2)

Under reference to item 5 of the Minute of the meeting of this Joint Board held on 1 June 2018, there was submitted a report by the Assessor and Electoral Registration Officer providing an update on the progress of the service review and financial savings to date.

The report intimated that the Joint Board had approved a drawdown from reserves of £66,700 at the end of 2018/19 but that following discussions with the Treasurer the expected drawdown would now be in the region of £33,400, delivering savings of £33,300.

The report detailed the financial risks and potential costs and savings in relation to the Electoral Management System (EMS); the IT Non-domestic and Council Tax computer system; Disaster Recovery Solution; the pay award; the rent review; the level of Joint Board reserves; Individual Electoral Registration (IER); and the Barclay Review.

It was noted that the position of continually drawing-down from reserves was unsustainable. Actions had been taken to reduce costs and release savings where possible and this had been done in an effort to show good governance and accountability to Joint Board members and constituent authorities.

It was proposed that the Assessor and Electoral Registration Officer submit a report to a future meeting of the Joint Board once more information on matters such as potential costs and shortfalls become known. This was agreed.

DECIDED:

(a) That the information in the report be noted;

(b) That it be agreed that the Assessor and Electoral Registration Officer purchase the Electoral Management System (EMS);

(c) That approval be given to the Assessor and Electoral Registration Officer to further investigate, with a view to entering into a shared IT system, with a further report to follow on progress;

(d) That approval be given to the Assessor and Electoral Registration Officer to continue investigations and source a suitable supplier/solution for the provision of a Disaster Recovery Solution (DR); and

(e) That the Assessor and Electoral Registration Officer submit a report to a future meeting of the Joint Board once more information on matters such as potential costs and shortfalls become known.

4 Financial Outlook 2019/22

There was submitted a report by the Treasurer providing an overview of the ongoing financial challenges and risks that the Joint Board was facing linked to both the ongoing constrained financial environment within which the Joint Board and local government operated and also as a result of potential service changes linked to the implementation of the Barclay review recommendations.

The report intimated that the pressure on public finances would continue for the foreseeable future and the impact of this difficult financial climate on constituent Councils was recognised. As a result, the Joint Board continually sought to generate efficiencies where possible. However, with a significant number of statutory duties to be met, the ability of the Joint Board to meet its financial objectives was increasingly constrained.

The level of reserves had reduced in recent years and would reduce further over the course of 2018/19 in line with the budget position agreed. In order to meet current and future obligations as well as statutory duties, the Joint Board required to modernise through significant investment in ICT infrastructure. The level of reserves available might not be sufficient to meet the one-off costs of the required investment. This investment would deliver recurring savings, however these were unlikely to be offset by increased ICT operating costs.

The underlying financial position of the Joint Board remained challenging with further savings requirements and requisition increases being a feature of the medium-term outlook.

The report provided detail on the Joint Board's current financial position; the level of requisitions and reserves of the Joint Board; Individual Electoral Registration (IER) and the Barclay Review. The report outlined that there were increased risks and costs for the Joint Board in 2019/20 which were not apparent at the start of 2018 and which were not anticipated or included within the indicative financial position outlined when the Joint Board agreed the 2018/19 budget. The Assessor and Electoral Registration Officer and Treasurer would continue to work together to develop a budget proposal for 2019/20 and future years which recognised these unfolding risks and costs and would continue to seek ways in which further efficiencies could be achieved.

DECIDED:

- (a) That the update regarding the Joint Board's current financial position be noted;
- (b) That the financial challenges facing the Joint Board be noted; and
- (c) That it be noted that this report would inform the 2019/20 revenue estimates which would be presented to the Joint Board at the next meeting to be held on 18 January 2019 and that the Treasurer would continue to work with the Assessor and Electoral Registration Officer in the coming weeks to develop the budget for 2019/20 as cost pressures were further clarified.

5 Revenue Budget Monitoring

There was submitted a revenue budget monitoring report by the Treasurer in respect of the Joint Board for the period 1 April to 12 October 2018.

The report intimated that gross expenditure was currently £21,000 under budget and income was currently £2,000 over recovered resulting in a net underspend of £19,000.

The projected year-end position was a drawdown on reserves of £33,700 against an approved £66,700.

DECIDED: That the report be noted.

6 Accommodation Update

Under reference to item 13 of the Minute of the meeting of this Joint Board held on 17 August 2018, there was submitted a report by the Assessor and Electoral Registration Officer relative to the progress made on the split of the Robertson Centre.

The report intimated that a Licence to Occupy had been signed with effect from 1 October 2018 which meant that the Joint Board had surrendered the upper floor and was no longer financially responsible for the rent and rates attributable to that part of the building. The works had now essentially been completed and the upper floor should be occupied in full by January 2019. A new lease would require to be drafted.

A further Licence to Occupy had been signed for premises in Clarke Street, Paisley which Renfrewshire Council had provided free of charge for one year to allow off-site storage for scanned files.

DECIDED: That the report be noted and that the Assessor and Electoral Registration Officer continue negotiations with Renfrewshire Council on the terms of a new lease.

7 Performance Report

There was submitted a report by the Assistant Assessor & Electoral Registration Officer providing an update on the current performance and workload issues facing the Joint Board.

The report detailed the performance in Council Tax and non-domestic valuation against set targets. In relation to Council Tax valuation for the period 1 April to 30 September 2018, it was noted that the addition of new houses to the Valuation List and the deletion of demolished houses remained a priority with the time taken to enter new houses into the Valuation (Council Tax) List exceeding the target of 95% within three months and 99.5% within six months.

The report also detailed the average number of days taken to add a house in each constituent authority area between 1 April and 30 September 2018 and also the number of deletions from the Valuation (Council Tax) List between 1 April and 30 September during 2017 and 2018 by constituent authority area.

The report set out the time taken to make statutory amendments to the Valuation Roll, excluding appeal settlements and amendments to the prescribed entries, between 1 April and 30 September 2018 by constituent authority area, with the target of 80% actioned within three months and 95% actioned within six months being exceeded.

DECIDED: That the report be noted.

8 Non-domestic Appeals

There was submitted a report by the Assistant Assessor and Electoral Registration Officer advising on the appeal process and progress on disposal of revaluation appeals and running roll appeals received since the 2017 revaluation.

The report intimated that a five-yearly revaluation process had been introduced by The Valuation and Rating (Scotland) Act 1956 and this required the Assessor and Electoral Registration Officer to value, or revalue, all the lands and heritages in the valuation area. These valuations were totally fresh and need bear no relation to the value applied in the preceding years.

The revaluation brought with it a fresh right of appeal which had to be exercised within a six-month period starting from 1 April in the year of the revaluation or within six months of the date of issue of the Valuation Notice, whichever was the later. These appeals must be disposed of within time limits prescribed in the Timetable Order which currently stated by the end of the third year following revaluation, in this case being 31 December 2020.

The report provided information in relation to the right of appeal; negotiation of appeals; the Local Valuation Appeal Committee; revaluation appeals; the disposal of 2017 revaluation appeals; the disposal of running roll appeals; and disposal of other outstanding appeals.

The appendix to the report detailed the number of appeals disposed of; processed and outstanding as at 31 October 2018.

DECIDED: That the report be noted.

9 Canvass and Electoral Update

There was submitted a report by the Assessor and Electoral Registration Officer providing information on the annual canvass 2018.

The report intimated that Household Enquiry Forms (HEF) had been posted to all properties in the Joint Board area. These forms invited those at each property to complete and return the form either online, by telephone, text or post. Due to the introduction of the single occupancy tick box over 3,000 HEFs were removed from this year's canvass and the report detailed the number of HEFs, first reminders and second reminders issued in 2016, 2017 and 2018 by constituent authority area.

The door-to-door canvass of properties where no response had been received, had been undertaken during September to November with canvassers visiting the 42,478 properties. Any names added to the HEF as a result were issued with an invitation to register (ITR) and the report detailed the number of ITRs issued together with details of the relevant changes made to the register during the canvass period by constituent authority area.

Under current legislation local data held by Councils and other bodies could not be used for this canvass and this continued to add to the costs and complexity of the canvass.

The 2018 Review of UK Parliament Constituencies was currently out for consultation until mid-December 2018 and it was noted that any proposed changes would be implemented in conjunction with the three constituent authorities.

This was the fourth 'business as usual' canvass since the introduction of IER and was more expensive than the previous style of canvass. The UK Government had stated that they would fund the extra expense of running the new-style canvass however, this funding would end in 2020/21. The UK Government intended to introduce changes to current legislation which would allow Electoral Registration Officers to carry out various data-matching exercises resulting in reduced costs.

It was noted that there were no scheduled elections for the next year however Joint Board staff would need to be prepared should a snap election or by-election be called at short notice.

DECIDED: That the contents of the report be noted.

10 Records Management Plan - Progress Update Review Final Report by the Public Records (Scotland) Act Assessment Team

There was submitted a report by the Assistant Assessor and Electoral Registration Officer relative to the records management plan for the Joint Board.

The report intimated that under the Public Records (Scotland) Act 2011, a named authority was required to prepare and implement a records management plan (RMP) which must set out proper arrangements for the management of its records. The RMP required to be agreed with the Keeper of the Records of Scotland and regularly reviewed. The Joint Board's records management plan had been agreed with the Keeper of the Records of Scotland in January 2016.

To capture and recognise continuous progress with the records management plan, the Keeper introduced a voluntary self-assessment review mechanism, namely a Progress Update Review (PUR). The Joint Board was invited by the Keeper's Assessment Team to submit a PUR and this was submitted on 27 June 2018.

The Progress Update Review Final Report, a copy of which was appended to the report, set out the findings of the Assessment Team in relation to the PUR submitted by the Joint Board.

DECIDED:

(a) That the contents of the report be noted; and

(b) That the publication of the Progress Update Review Final Report be authorised.

11 Date of Next Meeting

DECIDED: That it be noted that the next meeting of the Joint Board would be held at 2.00 pm on 18 January 2019 within Renfrewshire House, Cotton Street, Paisley.

RENFREWSHIRE VALUATION JOINT BOARD

To: Renfrewshire Valuation Joint Board

On: 18 January 2019

Report by: The Treasurer

Heading: Revenue Budget Monitoring Report to 7th December 2018

1. Summary

- 1.1 Gross expenditure is £18,000 under budget and income is currently £3,000 over recovered resulting in a net underspend of £21,000. This is summarised in point 4.

2 Recommendations

- 2.1 It is recommended that members consider the report.

3 Budget Adjustments Since Last Report

- 3.1 There have been no budget adjustments since the start of the financial year.

4 Budget Performance

- | | |
|-----------------------------|-------------------------------|
| 4.1 Current Position | Net Underspend £21,000 |
| <i>Previously Reported</i> | Net Underspend £19,000 |

The underspend is the result of vacancies not being filled this year.

Projected Year End Position

The projected year end position is a drawdown on reserves of £35,000 against an approved £66,700. This is the result of vacancies not being filled and a reduction in Property Costs due to the new lease, effective from 1st October 2018.

At a meeting on 23rd November, Members approved the purchase of an Electoral Management System at a cost £25,000 which will be implemented by the end of January 2019. The Board will also incur part year licensing and maintenance costs of £6,000. This will result in a drawdown from reserves of the approved £66,700.

However, there is a risk that the budgeted pay award of 3% may be higher than anticipated at 3.5% which will require a further drawdown from reserves of £5,000.

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2018/19
1st April 2018 To 7th December 2018

JOINT BOARD : RENFREWSHIRE VALUATION JOINT BOARD

Description (1)	Revised Annual Budget (2)	Revised Period Budget (3)	Actual (4)	Adjustments (5)	Revised Actual (6) = (4 + 5)	Budget Variance (7)		
						£000's	%	
Employee Costs	1,762	1,102	1,045	27	1,072	30	2.7%	underspend
Property Costs	238	151	171	(16)	155	(4)	-2.6%	overspend
Supplies & Services	91	56	96	(37)	59	(3)	-5.4%	overspend
Contractors and Others	25	15	5	10	15	0	0.0%	breakeven
Transport & Plant Costs	0	0	0	0	0	0	0.0%	breakeven
Administration Costs	259	274	189	91	280	(6)	-2.2%	overspend
Payments to Other Bodies	20	9	0	8	8	1	11.1%	underspend
GROSS EXPENDITURE	2,395	1,607	1,506	83	1,589	18	1.1%	underspend
Contributions from Local Authorities	(2,313)	(2,223)	(971)	(1,251)	(2,222)	(1)	0.0%	under-recovery
Other Income	(16)	(56)	(106)	46	(60)	4	7.1%	over-recovery
INCOME	(2,329)	(2,279)	(1,077)	(1,205)	(2,282)	3	0.1%	over-recovery
TRANSFER (TO)/FROM RESERVES	66	(672)	429	(1,122)	(693)	21	3.1%	underspend

Bottom Line Position to 7th December 2018 is an underspend of	£000's	<u>21</u>	3.1%	Opening Reserves	£000's	<u>(187)</u>
Anticipated Year End Budget Position is to breakeven		<u>0</u>	0.0%	Anticipated Closing Reserves		<u>(121)</u>

RENFREWSHIRE VALUATION JOINT BOARD

To: Renfrewshire Valuation Joint Board

On: 18 January 2019

Report by: The Treasurer

Heading: Revenue Estimates 2019/20 to 2021/22

1. Background

- 1.1 The following report has been prepared by the Treasurer, in consultation with the Assessor, to present the Revenue Estimates of Renfrewshire Valuation Joint Board including the requisition of constituent authorities for the financial year 2019/20 and indicative planning figures for 2020/21 and 2021/22.
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2 Recommendations

- 2.1 It is recommended that members:
- (a) approve the 2019/20 Revenue Estimates as submitted at Appendix 1 and the requisitions for constituent authorities as submitted at Appendix 2;
 - (b) note the indicative estimates for 2020/21 and 2021/22.
 - (c) Approve the share of one-off funding as outlined in paragraph 4.1
-

3 Background

- 3.1 The Annual Revenue Estimates process each year outlines the summary revenue budget position for the organisation. The budget estimates provided in the attached Appendix 1 outline the proposed requisition for 2019/20, and also outlines an indicative projected position for 2020/21 and 2021/22 for member's information and as an aid to constituent authorities financial planning. The

assumptions used in developing these projections are outlined in section 4 below.

- 3.2 The financial environment in which the Valuation Joint Board and member authorities operate continues to be characterised by significant demand and cost pressures, compounded by reducing levels of government grant support. The Scottish Budget and local government settlement announced on 12 December 2018 again reflected a core revenue grant cut for local authorities. The settlement announced was for a single financial year only, adding some uncertainty to financial forecasts. However, it is recognised that over the medium term, local government in Scotland is likely to face further contraction in available resources, relating predominantly to the provision of revenue grant from the Scottish Government. In this context, the Valuation Joint Board will continue to seek operational savings to ensure financial sustainability.
- 3.3 Following the introduction of Individual Electoral Registration in 2014/15, the Cabinet Office has provided funding for any additional costs incurred as a result of additional duties undertaken during the lifetime of this Parliament. This funding will cease from 2020/21 and the Joint Board will be expected to meet the costs of the annual canvass from its core budget. These costs are currently estimated at £75,000 each year. The UK Government intend to amend legislation governing the annual canvass during 2019 with the changes taking effect from the start of 2020 which ties in with the removal of funding from 2020/21. As demonstrated in Appendix 1, meeting the costs of the annual canvass will put the Joint Board under severe financial pressure and will require further significant savings.

4 Budget Assumptions

- 4.1 The budget has been constructed on the basis of the following assumptions:-
- A budget provision of 3% in relation to the 2019/20 pay award has been included in the budget forecast, with a further 3% also been assumed in the indicative 20/21 and 21/22 forecasts in line with the current employer offer. It is recognised that national pay negotiations for local government are ongoing but should the agreed position be in excess of or less than this budget provision an appropriate adjustment will require to be made to the 2019/20 budgeted reserves balance;
 - In line with previous years' practice no inflation adjustment has been made to all non-pay expenditure lines;
 - The purchase of an Electoral Management System and Non Domestic Rates System was approved by Members at a previous meeting on 23rd November 2018. It is anticipated that these 2 systems will enable the Joint Board to generate efficiency savings over the next 3 year period. The EMS costing £25,000 with part year maintenance costs of £6,000 will be purchased in 2018/19 funded from a forecast underspend, and the annual licensing and maintenance costs of both systems have been reflected in future years budgets.

The purchase cost of the NDR system has not been reflected in the 2019/20 budget as Members have already agreed to contribute towards this as a one off cost of £25,000. This cost will be split on the same basis as the revenue requisition, with respective share being:

Renfrewshire Council £14,100

Inverclyde Council £5,800

East Renfrewshire Council £5,100

- Adjustments have been made to specific budget lines to reflect operational experience in relation to:
 - employee costs - a budgeted staffing turnover assumption of 4% has been applied; 3 Clerical grade posts have been put forward as savings;
 - property costs – reduced as a result of the Board occupying the ground floor only of the Robertson Centre;
 - supplies and services – increased due to annual licensing and maintenance costs associated with the new EMS and NDR systems, as well as a Disaster Recovery Solution;
 - administration costs – these costs have reduced however the detail of ICT support arrangements from Renfrewshire Council requires to be finalised;
 - requisitions – requisition levels have been increased by 3.5% in 2019/20 (3% has been assumed in the indicative 20/21 and 21/22 forecasts) - see 5.4 below.

4.3 Account has been taken of the ongoing costs of implementing the Individual Electoral Registration scheme during 2019/20 and this has been matched by additional budgeted income. In 2019/20, it is anticipated that there will be a 10% reduction in the amount of income and funding will cease completely in 2020/21 but the Joint Board will still incur all of the administrative and staffing costs associated with the canvass.

4.4 The estimates presented for 2019/20 outline a saving requirement of £29,600 which the Assessor will require to achieve during the course of the year. It is not recommended that this shortfall is met from reserves as the reserves balance is at 5% which is the minimum level recommended by the Treasurer to be held in order to mitigate against financial risks. Early discussion with the Assessor suggests vacancy management will continue to be strictly controlled, and further opportunities for efficiencies will continue to be explored in order to achieve the saving required, however additional income may be secured from the Scottish Government in relation to the Barclay Review. This is further detailed below.

4.5 The Assessor will continue to control expenditure on a "bottom line" basis in order that the effective management of RVJB operational finances continues. This allows the Assessor some flexibility in controlling expenditure within the agreed overall budget to ensure that the statutory obligations are met. Any

significant factors which affect either expenditure or income would be reported to Members at the earliest opportunity.

5 Financial Overview

- 5.1 The funding settlement for 2020/21 and beyond is uncertain and it is recognised that over the medium term the funding position of local government across Scotland is likely to involve a further period of contraction. However, the Board will require to identify significant recurrent savings from 2019/20.
- 5.2 Following the Barclay Review, the Scottish Government have announced that there will be £3m of funding available to allow the agreed recommendations to be implemented. It has not been confirmed as yet how this funding will be allocated or for what purpose, nor how much each Board will receive. It should be noted that Council's too will incur costs in relation the implementation of the Barclay Review recommendations therefore it should not be assumed the full £3m will be allocated to Valuation Joint Boards. It is also not clear at this stage whether the £3m is recurring funding or is only available in 2019/20.
- 5.3 In terms of other financial risks, the Board will continue to face pressures associated with the ongoing Non Domestic Revaluation plus the continued additional costs of Individual Electoral Registration. Finally, there are potential risks associated with the ongoing appeals from the 2017 revaluation and the risk of an unexpected electoral event which the Board would require to respond to quickly.
- 5.4 The projected reserves position of the Joint Board at the end of the 2018/19 financial year is estimated to fall to 5% of turnover. This is at the floor of the level deemed prudent by the Treasurer in terms of ensuring financial sustainability and managing the financial risks outlined above facing the Joint Board. Therefore, it is proposed that members requisition will increase by 3.5% in 2019/20, with a further planned increase of 3% within financial years 2020/21 and 2021/22 to ensure the core operations of the Joint Board remain sustainable.
- 5.5 The Joint Board will need to generate savings each year from 2019-2022 as highlighted in Appendix 1. It is expected that this will be achieved through efficiencies in staffing etc as a result of the implementation of the EMS and NDR systems. However, the Joint Board may not be able to achieve the level of savings required and a review of member requisitions may be required to ease the financial pressures facing the Joint Board.

6 Requisitions payable by Member Councils

- 6.1 As approved by the Joint Board at a meeting on 18 February 2000 the allocation of the requisition across the constituent authorities will be based on the percentage proportions of the GAE. The analysis of the 2018/19 GAE for constituent member authorities is as follows:-

Council	Council Tax Valuation	Land Valuation	Electoral Registration	TOTAL	Total %
East Renfrewshire	150,000	133,000	101,000	384,000	20.60%
Inverclyde	151,000	176,000	101,000	428,000	23.10%
Renfrewshire	335,000	485,000	226,000	1,046,000	56.30%
TOTAL RVJB	636,000	794,000	428,000	1,858,000	

- 6.2 The proposed overall requisition level for member authorities is £2,300,500 which is a 3.5% increase against 2018/19 requisition levels. Individual member requisition levels are detailed in Appendix 2 and contain planned requisition levels until 2021/22. The planned figures represent a further requisition increase of 3% for financial years 2020/21 and 2021/22. However, in light of the savings requirements for years 2020/21 and 2021/22 and the recommendation to maintain a minimum level of reserves at 5%, the level of requisition will require to be kept under review.

RENFREWSHIRE VALUATION JOINT BOARDREVENUE ESTIMATES 2019/20 to 2021/22OVERVIEW

	Approved Total 2018/19	Proposed Core 2019/20	Proposed IER 2019/20	Proposed Total 2019/20	Indicative Total 2020/21	Indicative Total 2021/22
	£					
Expenditure						
Employee costs	1,762,200	1,686,620	51,680	1,738,300	1,877,200	1,940,300
Property costs	237,900	164,800	-	164,800	164,800	164,800
Supplies and Services	91,900	176,900	-	176,900	176,900	176,900
Contractors	25,000	25,000	-	25,000	25,000	25,000
Administration costs	259,300	262,800	29,800	292,600	262,800	262,800
Payments to Other Bodies	19,700	20,000	-	20,000	20,000	20,000
Required Savings		(29,600)		(29,600)	(151,180)	(143,200)
Total Expenditure	2,396,000	2,306,520	81,480	2,388,000	2,375,520	2,446,600
Income						
Sales, fees and charges	5,000	5,000	-	5,000	5,000	5,000
Temporary interest	1,000	1,000	-	1,000	1,000	1,000
Lease Income	10,000	-	-	-	-	-
Income from IER scheme	90,600	-	81,500	81,500	-	-
Total Income	106,600	6,000	81,500	87,500	6,000	6,000
Net Expenditure	2,289,400	2,300,500	-	2,300,500	2,369,520	2,440,600
Funded by						
Requisitions	2,222,700	2,300,500	-	2,300,500	2,369,520	2,440,600
Transfer from/(to) Balances	66,700					
	2,289,400	2,300,500	-	2,300,500	2,369,520	2,440,600
Balance	-	-	-	-	-	-
Application of Balances						
Surplus brought forward	186,000	119,300	-	119,300	119,300	119,300
Application of balances	(66,700)					
Projected Overspend	0					
Surplus carried forward	119,300	119,300	-	119,300	119,300	119,300
% of Net Expenditure	5%	5%		5%	5%	5%
	Total 2018/19	Core 2019/20	IER 2019/20	Total 2019/20	Total 2020/21	Total 2021/22
	£					
Requisition Analysis						
East Renfrewshire	457,900	473,930	-	473,930	488,150	502,790
Inverclyde	513,400	531,370	-	531,370	547,310	563,730
Renfrewshire	1,251,400	1,295,200	-	1,295,200	1,334,060	1,374,080
	2,222,700	2,300,500	-	2,300,500	2,369,520	2,440,600

**Member Requisitions for Financial Years 2019-20 to 2021-22
Renfrewshire Valuation Joint Board**

		2018/19 Requisition £	2019/20 Requisition £	2020/21 Requisition £	2021/22 Requisition £
EAST RENFREWSHIRE	20.60%	457,900	473,930	488,150	502,790
INVERCLYDE	23.10%	513,400	531,370	547,310	563,730
RENFREWSHIRE	56.30%	1,251,400	1,295,200	1,334,060	1,374,080
		2,222,700	2,300,500	2,369,520	2,440,600

Requisition Payable by Member Councils on 1st October each financial year



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board
Meeting on: 18th January 2019
Subject: Data Protection Policy
Author: Data Protection Officer

1. Introduction

As a result of the General Data Protection Regulations coming into force on 25th May 2018 and the statutory obligation to appoint a Data Protection Officer (DPO), Renfrewshire Valuation Joint Board duly appointed a DPO.

RVJB's DPO has been working with the Assistant Assessor for Governance to ensure RVJB is compliant with the new data protection legislation. One of the outcomes from this partnership working is a new policy governing data protection.

2. Recommendations

- i. The Board approve the policy.

Lindsey Hendry
Assistant Assessor & ERO
10th December 2018

For further information please contact Lindsey Hendry at 0141 618 5927 or via email at lindsey.hendry@renfrewshire-vjb.gov.uk.

RENFREWSHIRE VALUATION JOINT BOARD



DATA PROTECTION POLICY

IG1

Title	Data Protection Policy
Author	Heather Syme, Data Protection Officer
Approved By	MTM
Date of Approval	14 th November 2018
Reviewer	Assistant Assessor (Governance)
Review Date	Two yearly unless required due to legislative change

Review History

Review No.	Details	Release Date

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1. Introduction

- 1.1 Renfrewshire Valuation Joint Board (RVJB) is committed to data protection compliance. RVJB expects all employees and elected members to comply fully with this policy and the Data Protection Principles (Appendix 2).
- 1.2 RVJB needs to collect and use information about people (“Personal Data”) to discharge its functions. This Personal Data must be handled properly and lawfully.
- 1.3 RVJB will hold the minimum personal information necessary to enable it to perform its functions, and the information will be erased once the need to hold it has passed. Every effort will be made to ensure that information is accurate and up-to-date, and that inaccuracies are corrected without unnecessary delay.
- 1.4 Personal information is confidential. Automated systems and relevant filing systems are designed to comply with the Data Protection Principles. Personal information will only be disclosed where necessary.
- 1.5 It is the responsibility of the Assessor and the Assistant Assessor for Governance to ensure compliance with this Policy. All systems containing information about individuals must be identified, made secure, and notified to the Data Protection Officer for notification purposes. It is the responsibility of all employees to co-operate in this task.
- 1.6 Upon discovering that this Policy is not being complied with, the Clerk after consultation with the Treasurer of the Board, shall have full authority to take such immediate steps as considered necessary.
- 1.7 Although data protection legislation is complex, its ethos is simple. It protects people’s Personal Data by regulating the way in which organisations, such as RVJB, handle information.

1.8 The Data Protection Act 1998 (“DPA”) has imposed obligations on RVJB, as a data controller, since 1 March 2000. However, as of 25 May 2018, the EU General Data Protection Regulation (“GDPR”) is in force.

1.9 It is impossible to understand data protection without an awareness of some of the key definitions. Some definitions in GDPR are slightly different to those in the DPA. These are as follows:

“**Controller**”, previously known as “Data Controller” means the organisation who determines the purposes and means of processing.

“**Processor**”, previously known as “Data Processor” is anyone, other than an employee of the controller, who processes Personal Data on the data controller’s behalf.

“**Processing**” still covers anything which can be done with Personal Data, from simply collecting or storing, recording, altering, to actively disclosing this and includes verbal, as well as written exchanges, information left on desks or in confidential waste bags.

“**Personal Data**” is information relating to a living individual who can be identified directly or indirectly from this. This means that even just an address can be Personal Data if it can indirectly identify someone.

“**Special Category Data**” is an additional category of personal data, replacing “Sensitive Personal Data” and includes information on racial or ethnic origin, religion, political opinions, religious beliefs, details of physical or mental health or condition, sexual life or details of any offence. Like sensitive personal data and the DPA, there are some stricter rules in the GDPR for lawful processing of Special Category Data.

“**Personal Data Breach**” means a breach of security leading to the accidental or unlawful destruction, loss, alteration, unauthorised disclosure of, or access to, personal data transmitted, stored or processed.

1.10 The Data Protection Principles

Under GDPR there are six Data Protection principles which cover rules for the maintenance, collection and security of personal data. RVJB is committed to complying with the Data Protection Principles.

As such, RVJB undertakes that Personal Data will:

1. Be processed fairly and lawfully and transparently.
2. Be collected and processed only for one or more specified, explicit and legitimate purpose(s).
3. Be adequate, relevant and limited to what is necessary.
4. Be accurate and kept up to date and that inaccurate data will be erased or rectified without delay.
5. Be kept for no longer than is necessary.
6. Be processed with appropriate security and use adequate technical and organisational measures to prevent unauthorised or unlawful processing or accidental loss, destruction of, or damage to Personal Data.

In addition, under GDPR, RVJB now needs to be able to demonstrate compliance with the principles. This is referred to as “accountability”.

2. Scope

This policy applies to all employees of RVJB and covers all Personal Data and Special Category Data which they process. It may, however, be read alongside other RVJB policies and guidelines on use of non-personal data and wider information governance issues.

3. Data Protection Governance Arrangements

- 3.1 RVJB has a corporate responsibility for data protection and is defined as a “Controller” under GDPR.

- 3.2 The GDPR obliges RVJB to designate a statutory Data Protection Officer (DPO) on the basis of professional qualities and, in particular, expert knowledge of data protection law and practices.
- 3.3 The key tasks of the DPO are prescribed and are to:
- Inform and advise RVJB on GDPR compliance;
 - Monitor compliance;
 - Advise on Data Protection Impact Assessments;
 - Train staff;
 - Conduct internal audits;
 - Be the first point of contact for the regulator; and
 - Have due regard to the risk associated with RVJB's processing operations.
- 3.3 All employees are individually responsible for ensuring that the processing of Personal Data is in accordance with GDPR and should familiarise themselves and comply with RVJB data protection guidance. Advice can be obtained at any time from the Data Protection Officer.
- 3.4 The Data Protection Officer will offer ad hoc advice on data protection issues.
- 3.5 The Data Protection Officer has a key role in ensuring compliance with the sixth principle relating to data security by providing advice and guidance to Services on information security, maintaining RVJB's Information Security log and leading on information security incident management.

4. Notification

GDPR removes the requirement in the Data Protection Act to notify the Information Commissioner's Office (ICO) of all Data Controllers. However, a provision in the Digital Economy Act means that Controllers still need to pay the ICO a fee, dependent on the size of the organisation. The ICO has produced guidance on the new fee structure, which was laid before Parliament at the end of February 2018.

5. Documentation of Processing Activities

Although there is no longer a notification requirement, Controllers are obliged to document their processing activities under GDPR. There are some similarities between this new obligation and the information previously provided to the ICO for notification. RVJB's notification and the Information Asset Register will form the basis of RVJB's documentation of processing activities. This contains details of RVJB's information assets, how those were obtained, how they are being used and who they are shared with.

6. Data Subject Rights

6.1 Data subjects have several significant rights under GDPR, which are as follows:

- Right to be informed;
- Right of access;
- Right to rectification of inaccurate data;
- Right to erasure in certain circumstances;
- Right to object to certain processing, including the right to prevent processing for direct marketing;
- Right to prevent automated decision-making;
- Right to data portability and
- Right to claim compensation for damages caused by a breach.

6.2 The right most frequently used by RVJB service users is likely to be the right of access, i.e. the right of an individual to access his/her own Personal Data. Under GDPR, RVJB has one a maximum of one calendar month (instead of 40 calendar days) to comply with subject access requests. The maximum £10 fee which was chargeable under the DPA has been abolished by GDPR and so, this is now free of charge.

Further information on compliance with all data subject rights, particularly subject access rights, can be obtained from the Data Protection Officer.

7. Training and Guidance

The Data Protection Officer will continue to prepare and revise detailed guidelines on the practicalities of dealing with GDPR.

8. Data Retention

- 8.1 The fifth data principle states that Personal Data should not be held for longer than is necessary. What is necessary can vary, depending on the nature of the information and why it is held. Each employee has a responsibility to ensure that appropriate retention schedules are in place for records which they hold, and to arrange for the secure destruction of data, in accordance with such schedules.
- 8.3 In accordance with its obligations under the Public Records (Scotland) Act 2011, RVJB has adopted a Records Management Plan containing appropriate retention and disposal schedules. This will ensure compliance with the fifth data protection principle.

9. Information Security

- 9.1 The sixth data protection principle provides that appropriate technical and organisational measures should be taken to ensure that all Personal Data is secure.
- 9.2 All employees have responsibility for keeping the Personal Data to which they have access to safe and secure.
- 9.3 By adopting recognised information security practices, RVJB can demonstrate, to customers, partners and stakeholders that it can be trusted to protect the confidentiality, integrity and accessibility of the information it holds.
- 9.4 Information Security is not purely a technical issue. Information security principles apply to all information held by RVJB, whether this is held in electronic or non-electronic format, even extending to conversations between individuals.

- 9.5 Employees who become aware of a potential breach of information security, such as a loss of data, must immediately report this to the Data Protection Officer, in line with the Information Security Incident Reporting Procedures.
- 9.6 Further information and advice on information security can be obtained from the Data Protection Officer at any time.

10. Data Processors

If someone, other than an employee of RVJB, is processing Personal Data on its behalf, for example, a contractor, RVJB, as Controller, is obliged to have a written agreement with the Processor. Further information on Data Processor Agreements can be obtained from the Data Protection Officer.

11. Information Sharing

Although processing of Personal Data must always be fair and lawful, data protection should not be perceived as a barrier to effective inter-agency information sharing. There are many situations where information can, and indeed, must be shared, for example, to protect individuals. Advice on information sharing can be obtained at any time from the Data Protection Officer. Consideration should, however, be given to the following:

- What information needs to be shared?
- With whom?
- Why?
- How?
- What are the risks of not sharing the information?
- Could the same aim be achieved without sharing the data or by anonymising it?

12. Data Protection Impact Assessments (DPIAs)

- 12.1 DPIAs are carried out for any new initiatives or changes of business practice involving Personal Data. Its purpose is to:

- Identify any potential and likely impact on privacy; and
- Minimise and manage the identified impact and privacy risks.

12.3 Under GDPR, DPIAs replace PIAs and makes them mandatory, rather than just good practice. This is a process which enables RVJB to address the potential privacy risk and impact from the collection, use and disclosure of Personal Data as a result of new initiatives and to ensure means are in place to make sure data protection compliance and privacy concerns are addressed appropriately.

12.2 Advice on and assistance with carrying out DPIAs can be obtained from the Data Protection Officer.

13. Relationship with Other Legislation

13.1 Human Rights Act 1998

Public authorities, such as RVJB, must comply with the Human Rights Act 1998 (“HRA”) in the performance of their functions. Section 6 HRA obliges public authorities to act in a manner which is compatible with the rights contained in the European Convention of Human Rights (“ECHR”). Article 8 ECHR affords everyone the right to respect for private and family life, including home and correspondence. Although this right is not absolute, any interference must be justified on the basis that it is lawful, necessary to pursue a legitimate aim and proportionate. This means that the interference should not be greater than is necessary to achieve the legitimate aim.

HRA is therefore a consideration when considering whether there is a justification for sharing information. Whilst data protection compliance may render an interference lawful, RVJB must also consider whether information sharing exercises are necessary in the public interest or whether the same ends can be achieved by a less intrusive means before an interference with Article 8 privacy rights can be justified. If there is a less intrusive alternative, the interference will be disproportionate.

13.2 Freedom of Information (Scotland) Act 2002

The interface between the data protection and the Freedom of Information (Scotland) Act 2002 (“FOISA”) is complex. FOISA obliges RVJB to be open and transparent, whereas data protection and HRA protect people’s information and personal privacy. Although FOISA provides the public with a right of access to all information held, unless this is covered by one of a number of fairly narrow exemptions, there is an absolute exemption from disclosure for information, disclosure of which would breach the data protection principles. Further information on the Personal Data exemption under FOISA and how to deal with freedom of information requests without breaching data protection can be obtained at any time from the Data Protection Officer.

14. Breach

14.1 Breach of this policy may be regarded as a serious act of misconduct and may lead to disciplinary action. Employees must therefore make every effort to ensure that they understand their responsibilities under this policy.

14.2 It is a criminal offence under the GDPR to knowingly or recklessly obtain, disclose or procure Personal Data without the consent of the Controller. RVJB reserves the right to report any such offence to the Police, as well as the Information Commissioner.

15. Audit

Data protection procedures are subject to routine internal and external audit and recommendations implemented accordingly.

16. Review

This policy will be reviewed on a two-yearly basis, unless earlier review is required due to legislative changes. However, to ensure ongoing data protection compliance, any developments, significant cases, guidance from the ICO, or other lessons learned in this area, will be used to inform best practice.

APPENDIX 1: DATA PROTECTION OFFICER

Heather Syme, Senior Solicitor (Information Governance)

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APPENDIX 2: THE DATA PROTECTION PRINCIPLES

Article 5 of the GDPR sets out seven key principles which lie at the heart of the general data protection regime.

Article 5(1) requires that personal data shall be:

(a) processed lawfully, fairly and in a transparent manner in relation to individuals ('lawfulness, fairness and transparency');

(b) collected for specified, explicit and legitimate purposes and not further processed in a manner that is incompatible with those purposes; further processing for archiving purposes in the public interest, scientific or historical research purposes or statistical purposes shall not be considered to be incompatible with the initial purposes ('purpose limitation');

(c) adequate, relevant and limited to what is necessary in relation to the purposes for which they are processed ('data minimisation');

(d) accurate and, where necessary, kept up to date; every reasonable step must be taken to ensure that personal data that are inaccurate, having regard to the purposes for which they are processed, are erased or rectified without delay ('accuracy');

(e) kept in a form which permits identification of data subjects for no longer than is necessary for the purposes for which the personal data are processed; personal data may be stored for longer periods insofar as the personal data will be processed solely for archiving purposes in the public interest, scientific or historical research purposes or statistical purposes subject to implementation of the appropriate technical and organisational measures required by the GDPR in order to safeguard the rights and freedoms of individuals ('storage limitation');

(f) processed in a manner that ensures appropriate security of the personal data, including protection against unauthorised or unlawful processing and against accidental loss, destruction or damage, using appropriate technical or organisational measures ('integrity and confidentiality')."

Article 5(2) adds that:

“The controller shall be responsible for, and be able to demonstrate compliance with, paragraph 1 (‘accountability’).”

Why are the principles important?

The principles lie at the heart of the GDPR. They are set out right at the start of the legislation, and inform everything that follows. They don’t give hard and fast rules, but rather embody the spirit of the general data protection regime - and as such there are very limited exceptions.

Compliance with the spirit of these key principles is therefore a fundamental building block for good data protection practice. It is also key to compliance with the detailed provisions of the GPDR.

Failure to comply with the principles may leave RVJB open to substantial fines. Article 83(5)(a) states that infringements of the basic principles for processing personal data are subject to the highest tier of administrative fines. This could mean a fine of up to €20 million, or 4% of your total worldwide annual turnover, whichever is higher.

APPENDIX 3: SAR GUIDELINES

These guidelines explain the rights of individuals to access their personal data.

Key points

- Individuals have the right to access their personal data.
- This is commonly referred to as subject access.
- Individuals can make a subject access request verbally or in writing.
- You have one month to respond to a request.
- You cannot charge a fee to deal with a request in most circumstances.

What is the right of access?

The right of access, commonly referred to as subject access, gives individuals the right to obtain a copy of their personal data as well as other supplementary information. It helps individuals to understand how and why you are using their data, and check you are doing it lawfully.

What is an individual entitled to?

Individuals have the right to obtain the following from you:

- confirmation that you are processing their personal data;
- a copy of their personal data; and
- other supplementary information (this largely corresponds to the information that is in the Privacy Notice).

Personal data of the individual

An individual is only entitled to their own personal data, and not to information relating to other people (unless the information is also about them or they are acting on behalf of someone). Therefore, it is important that you establish whether the information requested falls within the definition of personal data.

Other information

In addition to a copy of their personal data, you also have to provide individuals with the following information:

- the purposes of your processing;
- the categories of personal data concerned;
- the recipients or categories of recipient you disclose the personal data to;
- your retention period for storing the personal data or, where this is not possible, your criteria for determining how long you will store it;
- the existence of their right to request rectification, erasure or restriction or to object to such processing;
- the right to lodge a complaint with the ICO or another supervisory authority;

- information about the source of the data, where it was not obtained directly from the individual;
- the existence of automated decision-making (including profiling); and
- the safeguards you provide if you transfer personal data to a third country or international organisation.

How do we recognise a request?

The GDPR does not specify how to make a valid request. Therefore, an individual can make a subject access request to you verbally or in writing. It can also be made to any part of your organisation (including by social media) and does not have to be to a specific person or contact point.

A request does not have to include the phrase 'subject access request' or Article 15 of the GDPR, as long as it is clear that the individual is asking for their own personal data.

This presents a challenge as any RVJB employee could receive a valid request. However, you have a legal responsibility to identify that an individual has made a request to you and handle it accordingly.

Additionally, it is good practice to have a policy for recording details of the requests you receive, particularly those made by telephone or in person. You may wish to check with the requester that you have understood their request, as this can help avoid later disputes about how you have interpreted the request. It is also recommended that you keep a log of verbal requests.

How should we provide the data to individuals?

If an individual makes a request electronically, you should provide the information in a commonly used electronic format, unless the individual requests otherwise.

We have received a request but need to amend the data before sending out the response. Should we send out the “old” version?

A subject access request relates to the data held at the time the request was received. However, in many cases, routine use of the data may result in it being amended or even deleted while you are dealing with the request. So, it would be reasonable for you to supply information you hold when you send out a response, even if this is different to that held when you received the request.

However, it is not acceptable to amend or delete the data if you would not otherwise have done so. Under the Data Protection Act 2018 (DPA 2018), it is an offence to make any amendment with the intention of preventing its disclosure.

Do we have to explain the contents of the information we send to the individual?

The GDPR requires that the information you provide to an individual is in a concise, transparent, intelligible and easily accessible form, using clear and plain language. This will be particularly important where the information is addressed to a child.

At its most basic, this means that the additional information you provide in response to a request should be capable of being understood by the average person (or child). However, you are not required to ensure that that the information is provided in a form that can be understood by the particular individual making the request.

Can we charge a fee?

In most cases you cannot charge a fee to comply with a subject access request.

However, as noted above, where the request is manifestly unfounded or excessive you may charge a “reasonable fee” for the administrative costs of complying with the request. You can also charge a reasonable fee if an individual requests further copies of their data following a request. You must base the fee on the administrative costs of providing further copies.

How long do we have to comply?

You must act on the subject access request without undue delay and at the latest within one month of receipt.

You should calculate the time limit from the day after you receive the request (whether the day after is a working day or not) until the corresponding calendar date in the next month.

For practical purposes, if a consistent number of days is required (e.g. for operational or system purposes), it may be helpful to adopt a 28-day period to ensure compliance is always within a calendar month.

Can we extend the time for a response?

You can extend the time to respond by a further two months if the request is complex or you have received a number of requests from the individual. You must let the individual know within one month of receiving their request and explain why the extension is necessary.

Can we ask an individual for ID?

If you have doubts about the identity of the person making the request you can ask for more information. However, it is important that you only request information that is necessary to confirm who they are. The key to this is proportionality.

You need to let the individual know as soon as possible that you need more information from them to confirm their identity before responding to their request. The period for responding to the request begins when you receive the additional information.

What about requests for large amounts of personal data?

If you process a large amount of information about an individual you can ask them for more information to clarify their request. You should only ask for information that you reasonably need to find the personal data covered by the request.

You need to let the individual know as soon as possible that you need more information from them before responding to their request. The period for responding

to the request begins when you receive the additional information. However, if an individual refuses to provide any additional information, you must still endeavour to comply with their request i.e. by making reasonable searches for the information covered by the request.

What about requests made on behalf of others?

The GDPR does not prevent an individual making a subject access request via a third party. Often, this will be a solicitor acting on behalf of a client, but it could simply be that an individual feels comfortable allowing someone else to act for them. In these cases, you need to be satisfied that the third party making the request is entitled to act on behalf of the individual, but it is the third party's responsibility to provide evidence of this entitlement. This might be a written authority to make the request or it might be a more general power of attorney.

If you think an individual may not understand what information would be disclosed to a third party who has made a subject access request on their behalf, you may send the response directly to the individual rather than to the third party. The individual may then choose to share the information with the third party after having had a chance to review it.

There are cases where an individual does not have the mental capacity to manage their own affairs. Although there are no specific provisions in the GDPR, the Mental Capacity Act 2005 or in the Adults with Incapacity (Scotland) Act 2000 enabling a third party to exercise subject access rights on behalf of such an individual, it is reasonable to assume that an attorney with authority to manage the property and affairs of an individual will have the appropriate authority. The same applies to a person appointed to make decisions about such matters (e.g. the Sheriff Court).

What about requests for information about children?

Even if a child is too young to understand the implications of subject access rights, it is still the right of the child rather than of anyone else such as a parent or guardian. So it is the child who has a right of access to the information held about them, even though in the case of young children these rights are likely to be exercised by those with parental responsibility for them.

Before responding to a subject access request for information held about a child, you should consider whether the child is mature enough to understand their rights. If you are confident that the child can understand their rights, then you should usually respond directly to the child. You may, however, allow the parent to exercise the child's rights on their behalf if the child authorises this, or if it is evident that this is in the best interests of the child.

What matters is that the child is able to understand (in broad terms) what it means to make a subject access request and how to interpret the information they receive as a result of doing so. When considering borderline cases, you should take into account, among other things:

- the child's level of maturity and their ability to make decisions like this;
- the nature of the personal data;
- any court orders relating to parental access or responsibility that may apply;

- any duty of confidence owed to the child or young person;
- any consequences of allowing those with parental responsibility access to the child's or young person's information. This is particularly important if there have been allegations of abuse or ill treatment;
- any detriment to the child or young person if individuals with parental responsibility cannot access this information; and
- any views the child or young person has on whether their parents should have access to information about them.

In Scotland, a person aged 12 years or over is presumed to be of sufficient age and maturity to be able to exercise their right of access, unless the contrary is shown.

What should we do if the data includes information about other people?

Responding to a subject access request may involve providing information that relates both to the individual making the request and to another individual.

The DPA 2018 says that you do not have to comply with the request if it would mean disclosing information about another individual who can be identified from that information, except if:

- the other individual has consented to the disclosure; or
- it is reasonable to comply with the request without that individual's consent.

In determining whether it is reasonable to disclose the information, you must take into account all of the relevant circumstances, including:

- the type of information that you would disclose;
- any duty of confidentiality you owe to the other individual;
- any steps you have taken to seek consent from the other individual;
- whether the other individual is capable of giving consent; and
- any express refusal of consent by the other individual.

So, although you may sometimes be able to disclose information relating to a third party, you need to decide whether it is appropriate to do so in each case. This decision will involve balancing the data subject's right of access against the other individual's rights. If the other person consents to you disclosing the information about them, then it would be unreasonable not to do so. However, if there is no such consent, you must decide whether to disclose the information anyway.

For the avoidance of doubt, you cannot refuse to provide access to personal data about an individual simply because you obtained that data from a third party. The rules about third party data apply only to personal data which includes both information about the individual who is the subject of the request and information about someone else.

If we use a processor, does this mean they would have to deal with any subject access requests we receive?

Responsibility for complying with a subject access request lies with you as the controller. You need to ensure that you have contractual arrangements in place to guarantee that subject access requests are dealt with properly, irrespective of

whether they are sent to you or to the processor. More information about contracts and liabilities between controllers and processors can be found [here](#).

You are not able to extend the one-month time limit on the basis that you have to rely on a processor to provide the information that you need to respond.

Can we refuse to comply with a request?

You can refuse to comply with a subject access request if it is manifestly unfounded or excessive, taking into account whether the request is repetitive in nature.

If you consider that a request is manifestly unfounded or excessive you can:

- request a "reasonable fee" to deal with the request; or
- refuse to deal with the request.
- In either case you need to justify your decision.

You should base the reasonable fee on the administrative costs of complying with the request. If you decide to charge a fee you should contact the individual promptly and inform them. You do not need to comply with the request until you have received the fee.

What should we do if we refuse to comply with a request?

You must inform the individual without undue delay and within one month of receipt of the request.

You should inform the individual about:

- the reasons you are not taking action;
- their right to make a complaint to the ICO or another supervisory authority;
and
- their ability to seek to enforce this right through a judicial remedy.

You should also provide this information if you request a reasonable fee or need additional information to identify the individual.

Can I require an individual to make a subject access request?

In the DPA 2018 it is a criminal offence, in certain circumstances and in relation to certain information, to require an individual to make a subject access request. We will provide further guidance on this offence in due course.

APPENDIX 4: DATA PROTECTION IMPACT ASSESSMENTS

What are they and when are they needed?

A DPIA should be considered for any project which involves the use of personal data, or to any other activity which could have an impact on the privacy of individuals.

It is designed to identify any privacy risks and ensure that those risks are minimised while still allowing the aims of the project to be met.

A DPIA will allow you to identify and fix problems at an early stage, reducing the associated costs and damage to reputation which might otherwise occur.

The Data Protection Officer will work with you to discuss your project and what (if anything) needs to be done to reduce the risks to people's privacy.

Examples of where a DPIA would be helpful:

- A new IT system for storing and accessing personal data
- A data sharing initiative where two or more organisations seek to pool or link sets of personal data
- Using existing data for a new and unexpected or more intrusive purpose
- A new surveillance system (especially one which monitors members of the public) or the application of new technology to an existing system (for example adding automatic number plate recognition capabilities to existing CCTV).
- A new database which consolidates information held by separate parts of RVJB.
- Legislation, policy or strategies which will impact on privacy through the collection or use of information, or through surveillance or other monitoring.

Key points

- A DPIA will help to identify and minimise the privacy risks of new projects or policies.
- Conducting a DPIA simply involves working with the Data Protection Officer to identify and reduce privacy risks.
- The DPIA will help to ensure that potential problems are identified at an early stage, when addressing them will often be simpler and less costly.

Contact the Data Protection Officer for more information on DPIAs or to talk through whether it might be helpful to carry out a DPIA before you embark on a new project or policy which could have an impact on the way you use personal information.



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board
Meeting on: 18th January 2019
Subject: Electoral Registration Update Report
Author: Assessor & Electoral Registration Officer

1.0 Introduction

This report is to provide members with an update on the 2018 Electoral Registration Annual Canvass and other electoral issues facing the Board.

2.0 Annual Canvass

This process concluded in November 2018 with publication of the Registers taking place on 1st December 2018.

The position as at 1st December 2018 is detailed in Table A.

3.0 The Year Ahead

3.1 Refresh of Absent Voter Identifiers

This exercise will be carried out this month with mail being issued on 10th January. The correspondence will invite electors with an Absent Voting facility to update their security details. The law dictates that this should be refreshed every 5 years. If updated security details are not supplied, the Absent Voting facility will lapse.

The numbers that will be included in the exercise are 2,203.

3.2 Canvassing

Business-as-usual Canvassing will commence mid-February 2019 and it is anticipated that approximately 6,500 properties will be door knocked.

3.3 Elections

There are no scheduled elections this year however By-Elections can, of course, happen at any time.

3.4 UK Boundary Review

The consultation of the 2018 Review of the UK Parliament Constituencies ended mid December 2018. Any proposed changes will be implemented in conjunction with the three constituent authorities.

3.5 Polling District Review

Returning Officer staff are currently reviewing their polling districts and places which requires to be completed by 31 January 2019. We understand that Renfrewshire Council and Inverclyde Council have changes which will result in the republication of all registers for these councils. However, the final changes will not be available to the ERO until April/May this year as they require approval at council boards.

4.0 Procurement

4.1 Electoral Management System (EMS)

The contract for the procurement of a new Electoral Management System (EMS) has been conducted as a direct award through Crown Commercial Services (CCS) G-Cloud Framework Agreement (RM1557.10) in line with RVJB Standing Orders Relating to Contracts and EU Procurement Directives. The Order Form has been drafted and is with Renfrewshire Council Legal Team for review prior to being sent to Democracy Counts. Once this has been agreed by both RVJB and Renfrewshire Council, the contract can then be awarded to Democracy Counts. It is anticipated that the contract will commence on 31 January 2019.

4.2 Print & Scan

The tender for the provision of all Print and Scan Services closed at noon on 19 December 2018. Five bids have been received and the evaluation process will commence shortly.

5.0 Funding IER 2019/20

Confirmation of funding for 2019/20 will be released by the Cabinet Office in the coming weeks. As mentioned in previous updates, the funding for the present style of canvass ceases in 2020/21. The UK, Scottish and Welsh governments have issued a policy statement setting out their proposals for reform of the annual canvass. These proposals include enabling ERO's to use trusted public data to improve the efficiency and effectiveness of the annual canvass in a bid to reduce costs. It is the government's intention to have this legislation in place to allow the 2020 annual canvass to function under these new laws.

6.0 General Conclusions

I would like to take this opportunity to thank the staff for their continuing hard work and effective management in dealing with the management of the Annual Canvass and associated electoral tasks.

7.0 Recommendations

- i. The Board notes the contents of this report.

Kate Crawford
Assessor and Electoral Registration Officer
9th January 2019

For further information please contact Kate Crawford at 0141-618-5903
or via e-mail at kate.crawford@renfrewshire-vjb.gov.uk



Renfrewshire Valuation Joint Board

Table A - Total Electorate by Council Ward

Note - this shows electors eligible to vote at Local Government Elections (age 16 and over)

Council Area by Ward	1st December 2018		1st January 2019	
	Electors	Attainers	Electors	Attainers
East Renfrewshire				
01 Barrhead, Liboside and Uplawmoor	13,600	75	13,614	77
02 Newton Mearns North and Neilston	11,870	82	11,841	83
03 Giffnock and Thornliebank	12,741	109	12,685	110
04 Clarkston, Netherlee and Williamwood	16,290	171	16,228	175
05 Newton Mearns South and Eaglesham	17,073	150	17,015	152
Total for East Renfrewshire	71,574	587	71,383	597

Inverclyde	Electors	Attainers	Electors	Attainers
01 Inverclyde East	8,434	51	8,401	54
02 Inverclyde East Central	7,959	28	7,953	30
03 Inverclyde Central	7,670	30	7,650	30
04 Inverclyde North	10,187	37	10,138	38
05 Inverclyde West	8,594	35	8,547	37
06 Inverclyde South West	9,147	50	9,106	53
07 Inverclyde South	7,756	36	7,743	39
Total For Inverclyde	59,747	267	59,538	281

Renfrewshire	Electors	Attainers	Electors	Attainers
01 Renfrew North and Braehead	13,157	49	12,778	51
02 Renfrew South and Gallowhill	9,400	47	9,113	49
03 Paisley Northeast and Ralston	9,206	41	8,940	41
04 Paisley Northwest	13,245	50	12,764	54
05 Paisley East and Central	9,680	46	9,374	49
06 Paisley Southeast	9,515	48	9,240	50
07 Paisley Southwest	11,965	64	11,695	67
08 Johnstone South and Elderslie	12,989	74	12,659	76
09 Johnstone North, Kilbarchan, Howwood and Lochwinnoch	11,888	66	11,564	69
10 Houston, Crosslee and Linwood	12,220	87	11,890	95
11 Bishopton, Bridge of Weir and Langbank	11,200	73	11,006	81
12 Erskine and Inchinnan	13,336	87	13,004	91
Total for Renfrewshire	137,801	732	134,027	773

Joint Board Area	Electors	Attainers	Electors	Attainers
Total for Joint Board Area	269,122	1,586	264,948	1,651



Renfrewshire Valuation Joint Board

Report to : Renfrewshire Valuation Joint Board

Meeting on : 18th January 2019

Subject : Performance Report

Author : Assistant Assessor & Assistant Electoral Registration Officer

1.0 Introduction

This performance report covering the first nine months of the rating year provides an update to the ongoing reporting of performance to the members and is intended to keep members informed of current performance and workload issues facing the Board.

2.0 Council Tax

The main work involved in Council Tax at the moment remains the addition of new houses to the Valuation List and the deletion of demolished houses. I include a summary of new additions to the Council Tax List for information.

2.1 Time taken to enter new houses into the Valuation (Council Tax) List

Period 1st April 2018 to 31st December 2018

Council Area	No. Added	Within 3 months	%age of total added	Between 3 and 6 months	%age of total added	Added within 6 months	More than 6 months	%age of total added
Renfrewshire	745	728	97.73%	15	2.01%	99.74%	2	0.26%
East Renfrewshire	155	149	96.13%	6	3.87%	100%	0	0.00%
Inverclyde	140	136	97.14%	4	2.86%	100%	0	0.00%
RVJB totals	1040	1,013	97.40%	25	2.40%	99.80%	2	0.20%

This performance exceeds our target of 95% within three months and our target of 99.5% within 6 months.

In the period from 1 April 2018 to 31st December 2018, the average number of days taken to add a house was as follows:

Council Area	No. Added	Average No. of Days
Renfrewshire	745	28.58
East Renfrewshire	155	34.46
Inverclyde	140	33.70
RVJB Totals	1040	30.14

This measure exceeds our internal target of 38 days.

2.2 Information on Deletions from the Council Tax List

The main reasons for deleting a property from the valuation list would be: where the property is demolished, where a house is now being used for Non-domestic purposes or where two or more houses are combined to form one house.

2.2.1 Number of Deletions from the Valuation (Council Tax) List between 1st April and 31st December during 2017 and 2018

Council Area	No. Deleted 2017	No. Deleted 2018
Renfrewshire	20	170
East Renfrewshire	9	16
Inverclyde	48	92
RVJB Total	77	278

3.0 Non-domestic Valuation

One of the main areas of work in non-domestic valuation at the moment is the maintenance of the 2017 valuation roll. The table below is a summary of the statutory amendments carried out to the current Valuation Roll over the last nine months. These are new entries being added to the Roll, entries being deleted or properties that have been altered. Each of these amendments has been made after a member of staff has inspected the premises.

3.1 Time taken to make statutory amendments to the Valuation Roll (excluding appeal settlements and amendments to prescribed entries) Period 1st April 2018 to 31st December 2018

Council Area	No. of Alt'ns	Within 3 months	%age of total added	Between 3 and 6 months	%age of total added	Added within 6 months	More than 6 months	%age of total added
Renfrewshire	228	178	78.07%	46	20.18%	98.25%	4	1.75%
East Renfrewshire	76	61	80.26%	10	13.16%	93.42%	5	6.58%
Inverclyde	109	84	77.06%	17	15.60%	92.66%	8	7.34%
RVJB totals	413	323	78.21%	73	17.68%	95.89%	17	4.11%

The above alterations to the Valuation Roll are value changes only and do not reflect alterations where overall value is unchanged, changes to occupancy details or other administrative changes.

The performance at this period in the financial year with regard to our target of having 80 % of alterations actioned within 3 months has been narrowly missed. However, performance over the 6 months period has recovered the position as the target of 95% of alterations completed within this time period has been achieved.

4.0 General Conclusions

Valuation staff have been heavily involved in discharging the statutory duty of disposing of the 2017 Revaluation appeals throughout 2018 and aim to have disposed of approximately 70% of these appeals by the 1st April 2019.

Disposal of revaluation appeals is resource intensive and the appeals for the 2017 Revaluation have been particularly challenging. In addition, there have been two long term staff absences, and this has put a particular strain on our resources as the Board has less qualified valuation staff to facilitate the disposal of appeals as well as manage the maintenance of the 2017 Valuation Roll and the Valuation List for Council Tax compared with this period in the 2010 Revaluation cycle. This has led to only one target being missed and the fact that the overall level of performance in all other sectors of business has continued at such high levels is a testament to the staffs' commitment.

The performance levels are in line with our expectations at this time in the 2017 Revaluation cycle.

5.0 Recommendations

- i. The Board notes the contents of this report.

Lindsey Hendry
Assistant Assessor & Electoral Registration Officer
7th January 2019

For further information please contact Lindsey Hendry on 0141-618-5927 or via email
lindsey.hendry@renfrewshire-vjb.gov.uk



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 18th January 2019

Subject: Non-Domestic Appeals

Author: Assistant Assessor & Electoral Registration Officer

Introduction

The purpose of this report is to brief members on the appeal process and report progress not only on disposal of Revaluation appeals, but the disposal of Running Roll Appeals received since the 2017 Revaluation.

1. Background

A 5-yearly Revaluation process was introduced by the Valuation and Rating (Scotland) Act 1956. The previous revaluation was carried out as at 1st April 2010, the Revaluation due at 2015 was postponed by two years, therefore it has been seven years since the last revaluation. The 2017 Revaluation required the Assessor to value or revalue all of the lands and heritages in his valuation area. These valuations are totally fresh and need bear no relation to the value applied in the preceding 7 years.

The process involves the collection and analysis of rental, building cost and turnover data to establish the new levels of value to be applied to the various types of subject. These valuations are then updated, the new valuation roll is published, and all interested parties notified. This process is founded on continuous processes but the bulk of the work in relation to the Revaluation is carried out in the 2 years preceding the date of the Revaluation.

2. Right of Appeal

The Revaluation brings with it a fresh right of appeal. This right of appeal has to be exercised within a six-month period starting on the 1st April in the year of the Revaluation or within six months of the date of issue of the Valuation Notice, whichever is later.

Any person to whom the Assessor has issued a Revaluation Notice is entitled to appeal. In practice this means the Proprietor, the Tenant or the Occupier of the property.

These appeals must be disposed of within time limits prescribed in a Timetable Order. This currently states by the end of the third year following the revaluation; in this case, 31st December 2020.

3. Negotiation of Appeals

Following citation of an appeal, it is normal practice for a member of the Assessor's staff to enter into negotiation with the appellant or the appellant's agent. In the majority of cases, these discussions will result in a settlement of the appeal without any need to present the appeal to the Valuation Appeal Committee; this settlement will be a withdrawal of the appeal by the appellant or an adjustment to the value by the Assessor.

If, however, the parties cannot reach agreement, the appeal will be presented to the Valuation Appeal Committee. In the normal course of events, a senior member of the Assessor's staff will lead the case, however depending on the complexity and legal arguments involved, it may require that Counsel is employed to lead the case for the Assessor. In all cases one or more members of the Assessor's staff will require to give evidence as an expert witness.

4. Local Valuation Appeal Committee

The Appeal Committee is drawn from the Renfrewshire Valuation Appeal Panel. The members of the Panel are appointed by the Sheriff Principal. They are all unpaid, are completely independent of the Assessor and the local councils and have no prior knowledge of any case listed for hearing.

In the case of highly complex appeals, either party has the right to request that the appeal is referred to the Lands Tribunal for Scotland. Referral is not undertaken lightly as it involves a considerable amount of preparatory work by several members of staff and may involve several days of examination, cross-examination and submissions in front of a High Court Judge and a Lay Expert.

In all appeals, either party may appeal the decision of the Appeal Panel or Lands Tribunal. This appeal will be heard by the Lands Valuation Appeal Court (The Court of Session).

5. Revaluation Appeals

As members will be aware, the Revaluation brings with it a fresh right of appeal and traditionally results in a large influx of appeals. This Revaluation is no different with an increase of 6% on the number of 2010 Revaluation appeals. The total number of Revaluation Appeals received for 2017 is 3,832, which relates to 3,542 subjects with a cumulative value of £324,294,785.

A number of statistical extracts have been compiled to show the Revaluation Appeals received in 2017 and the subsequent running roll appeals. These have been shown by category type and map the categories used by the Scottish Executive; see Appendix 1. The 20 categories divide subjects into easily understood groupings such as Retail, Offices, Industrials, Health, Education and Hotels.

Category 11, titled "Public Service" includes subjects such as the Airport, Bus Station, Court House, Fire Station, Military Establishment, Police Station and Waste Water Treatment Works.

Category 17, titled "Others" includes subjects such as Car Parks, Car Spaces, Ground, Kennels, Livestock Auction Marts, Premises Under Reconstruction, Stables, Water Rights and Weighbridges.

Following a Revaluation, new values will generally remain unchanged until the next Revaluation; unless the property is altered, or other changes take place. New properties will be added to the Roll as they become capable of occupation and entries for demolished buildings will be deleted.

However, a Running Roll appeal can be lodged by a ratepayer or their agent on the grounds that there has been a Material Change of Circumstances which has affected the value of the property or on the basis of an error in the valuation.

6. The disposal of 2017 Revaluation Appeals

A number of statistical extracts have been compiled to show the 2017 Revaluation Appeals. These have been shown by the same category type as stated above, see Appendix 1.

As the Board is aware, the Assessor for Renfrewshire Valuation Joint Board is the "Designated Assessor" for fixed line Telecommunications subjects which are included at line 20 in the tables.

All the Revaluation appeals MUST be cited for a local Valuation Appeal Committee hearing by 31st December 2020.

The disposal of the Revaluation appeals began with the first local Valuation Appeal Committee hearing on 10th May 2018 followed by subsequent hearings throughout the year the last one for 2018 being held on the 6th December 2018.

Further hearings have been arranged for the 21st February, 7th March and 28th March and staff are currently in negotiation with appellants and agents working towards their disposal. By the end of the financial year it is anticipated that the bulk of all shop, office and industrial subjects within each of the three Local Authority areas will be disposed of. This represents approximately 70% of all appeals received.

Appendix 1 shows the number of appeals disposed of and processed up to the 31st December 2018 and the numbers remaining to be dealt with. The information is provided for each of the three local authorities together with a total for the Joint Board area.

7. The disposal of Running Roll Appeals

In addition to the Revaluation appeals, Running Roll appeals will also have to be programmed into dates throughout this period. Unlike the revaluation appeals which is a known quantity, running roll appeals will be a moving target as ratepayers and their agents can lodge this type of appeal at least once in any one financial year. Therefore, whilst the Revaluation appeals will progressively reduce over this period of time, the numbers of Running Roll appeals outstanding will fluctuate depending on numbers received throughout the quinquennium. The disposal date for this type of appeal will be determined by the date the appeal is lodged – generally by 31st December in the following year or 12 months after receipt, whichever is later.

To date we have received 552 such appeals that will require to be disposed of in addition to the 3,832 Revaluation appeals. At present 34 such appeals have been disposed of.

8. Disposal of Other Outstanding Appeals

As outlined previously, if a case is considered highly complex it may be necessary for it to be referred to the Lands Tribunal for Scotland. At present there are a number of cases from both the 2005 and 2010 Revaluations that have been referred to the Lands Tribunal, the bulk of which relate to mobile or complex fixed line telecommunication subjects. Negotiations are currently on-going with the relevant agents and it is hoped that agreement will be reached over the coming months without the need for any cases proceeding to formal hearings. Progress has been made since the last report and the number of appeals currently outstanding are as follows:

5 appeals remain outstanding from 2005 Revaluation

20 appeals remain outstanding from 2010 Revaluation

Conclusion:

It is clear that over the following period the staff of the Joint Board face a challenge both in terms of volume and complexity of appeal cases.

The disposal of appeals is a major component of the work undertaken by the Assessor's valuation staff. It is work that can be stressful due to the strict legislative timetables and the adversarial nature of the negotiations. It is to the credit of the staff that they are able to deal with these matters with fairness, courtesy and professionalism. I hope this gives an insight into the background of the appeal process and progress of Revaluation and Running Roll appeals disposal.

Recommendations

- i. The Board notes the contents of this report.

Jacqueline Murgatroyd
Assistant Assessor and ERO
8th January 2019

For further information please contact Jacqueline Murgatroyd at 0141-618-5951 or via email at jackie.murgatroyd@renfrewshire-vjb.gov.uk.

APPENDIX 1

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 31/12/2018 – RENFREWSHIRE)

Category	Number Received	RV under Appeal	Disposed	Original RV	Adj RV	Number O/S	Appeal RV O/S	% O/S
1 Retail	528	£ 63,147,350	352	£ 20,633,700	£ 20,250,600	176	£ 42,513,650	33.33%
2 Public House	67	£ 2,482,000	2	£ 30,000	£ 26,000	65	£ 2,452,000	97.01%
3 Office including Banks	526	£ 13,448,400	258	£ 5,760,200	£ 5,505,950	268	£ 7,688,200	50.95%
4 Hotel Etc	18	£ 6,229,500	1	£ 625,000	£ 390,000	17	£ 5,604,500	94.44%
5 Industrial	443	£ 30,604,205	84	£ 1,622,150	£ 1,605,650	359	£ 28,982,055	81.04%
6 Leisure	46	£ 5,977,950	3	£ 6,400	£ 6,400	43	£ 5,971,550	93.48%
7 Garages and Petrol Stations	19	£ 1,003,500	0	£ -	£ -	19	£ 1,003,500	100.00%
8 Cultural	37	£ 1,326,150	0	£ -	£ -	37	£ 1,326,150	100.00%
9 Sporting Subjects	3	£ 136,000	0	£ -	£ -	3	£ 136,000	100.00%
10 Education and Training	76	£ 13,701,350	1	£ 101,000	£ 101,000	75	£ 13,600,350	98.68%
11 Public Service Subjects	89	£ 5,590,000	5	£ 71,050	£ 66,550	84	£ 5,518,950	94.38%
12 Communications (Non Formula)	5	£ 9,200	0	£ -	£ -	5	£ 9,200	100.00%
13 Quarries Mines etc	1	£ 21,500	0	£ -	£ -	1	£ 21,500	100.00%
14 Petrochemical	2	£ 239,000	0	£ -	£ -	2	£ 239,000	100.00%
15 Religious	11	£ 127,600	0	£ -	£ -	11	£ 127,600	100.00%
16 Health Medical	22	£ 4,890,200	2	£ 32,100	£ 14,000	20	£ 4,858,100	90.91%
17 Other	185	£ 3,020,970	37	£ 2,477,370	£ 1,076,680	148	£ 543,600	80.00%
18 Care Facilities	18	£ 1,308,850	0	£ -	£ -	18	£ 1,308,850	100.00%
19 Advertising	38	£ 121,140	0	£ -	£ -	38	£ 121,140	100.00%
20 Undertakings / Fixed Line	16	£ 100,261,800	1	£ 64,000,000	£ 47,000,000	15	£ 36,261,800	93.75%
	2,150	£ 253,646,665	746	£ 95,358,970	£ 76,042,830	1,404	£ 158,287,695	65.30%

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 31/12/2018 – **EAST RENFREWSHIRE**)

Category	Number Received	RV under Appeal	Disposed	Original RV	Adj RV	Number O/S	Appeal RV O/S	% O/S
1 Retail	180	£ 11,304,000	146	£ 3,703,000	£ 3,536,050	34	£ 7,601,000	18.89%
2 Public House	12	£ 963,750	0	£ -	£ -	12	£ 963,750	100.00%
3 Office including Banks	118	£ 2,330,950	51	£ 1,085,000	£ 898,050	67	£ 1,245,950	56.78%
4 Hotel Etc	5	£ 635,000	0	£ -	£ -	5	£ 635,000	100.00%
5 Industrial	85	£ 1,175,105	3	£ 4,275	£ 4,275	82	£ 1,170,830	96.47%
6 Leisure	13	£ 2,248,000	0	£ -	£ -	13	£ 2,248,000	100.00%
7 Garages and Petrol Stations	8	£ 205,850	0	£ -	£ -	8	£ 205,850	100.00%
8 Cultural	14	£ 432,200	0	£ -	£ -	14	£ 432,200	100.00%
9 Sporting Subjects	0	£ -	0	£ -	£ -	0	£ -	0.00%
10 Education and Training	31	£ 6,885,000	0	£ -	£ -	31	£ 6,885,000	100.00%
11 Public Service Subjects	36	£ 1,319,940	3	£ 34,100	£ 34,100	33	£ 1,285,840	91.67%
12 Communications (Non Formula)	1	£ 100	0	£ -	£ -	1	£ 100	100.00%
13 Quarries Mines etc	1	£ 60,000	0	£ -	£ -	1	£ 60,000	100.00%
14 Petrochemical	0	£ -	0	£ -	£ -	0	£ -	0.00%
15 Religious	4	£ 11,700	0	£ -	£ -	4	£ 11,700	100.00%
16 Health Medical	7	£ 919,900	3	£ 50,900	£ 15,000	4	£ 869,000	57.14%
17 Other	22	£ 108,950	1	£ 100	£ 100	21	£ 108,850	95.45%
18 Care Facilities	5	£ 486,000	0	£ -	£ -	5	£ 486,000	100.00%
19 Advertising	13	£ 55,100	0	£ -	£ -	13	£ 55,100	100.00%
20 Undertakings / Fixed Line	8	£ 1,167,200	0	£ -	£ -	8	£ 1,167,200	100.00%
	563	£ 30,308,745	207	£ 4,877,375	£ 4,487,575	356	£ 25,431,370	63.23%

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 31/12/2018 – **INVERCLYDE**)

Category	Number Received	RV under Appeal	Disposed	Original RV	Adj RV	Number O/S	Appeal RV O/S	% O/S
1 Retail	245	£ 12,093,100	196	£ 2,237,600	£ 2,179,800	49	£ 9,855,500	20.00%
2 Public House	28	£ 1,147,500	0	£ -	£ -	28	£ 1,147,500	100.00%
3 Office including Banks	171	£ 5,767,375	103	£ 4,839,200	£ 4,735,000	68	£ 928,175	39.77%
4 Hotel Etc	2	£ 171,500	0	£ -		2	£ 171,500	100.00%
5 Industrial	153	£ 3,917,550	21	£ 167,000	£ 135,500	132	£ 3,750,550	86.27%
6 Leisure	25	£ 1,812,500	1	£ 15,000	£ 15,000	24	£ 1,797,500	96.00%
7 Garages and Petrol Stations	15	£ 451,300	5	£ 13,000	£ 13,000	10	£ 438,300	66.67%
8 Cultural	16	£ 519,700	1	£ 7,400	£ 7,400	15	£ 512,300	93.75%
9 Sporting Subjects	0	£ -	0	£ -	£ -	0	£ -	0.00%
10 Education and Training	34	£ 7,564,550	0	£ -	£ -	34	£ 7,564,550	100.00%
11 Public Service Subjects	61	£ 2,763,800	5	£ 65,500	£ 65,500	56	£ 2,698,300	91.80%
12 Communications (Non Formula)	0	£ -	0	£ -	£ -	0	£ -	0.00%
13 Quarries Mines etc	0	£ -	0	£ -	£ -	0	£ -	0.00%
14 Petrochemical	0	£ -	0	£ -	£ -	0	£ -	0.00%
15 Religious	2	£ 57,400	0	£ -	£ -	2	£ 57,400	100.00%
16 Health Medical	11	£ 2,886,550	4	£ 50,050	£ 50,050	7	£ 2,836,500	63.64%
17 Other	41	£ 261,000	6	£ 600	£ 600	35	£ 260,400	85.37%
18 Care Facilities	9	£ 264,600	0	£ -	£ -	9	£ 264,600	100.00%
19 Advertising	7	£ 23,750	0	£ -	£ -	7	£ 23,750	100.00%
20 Undertakings / Fixed Line	9	£ 637,200	0	£ -	£ -	9	£ 637,200	100.00%
	829	£ 40,339,375	342	£ 7,395,350	£ 7,201,850	487	£ 32,944,025	58.75%

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 31/12/2018 – **TOTALS IN JOINT BOARD AREA**)

Category	Number Received	RV under Appeal	Disposed	Original RV	Adj RV	Number O/S	Appeal RV O/S	% O/S
1 Retail	953	£ 86,544,450	694	£ 26,574,300	£ 25,966,450	259	£ 59,970,150	27.18%
2 Public House	107	£ 4,593,250	2	£ 30,000	£ 26,000	105	£ 4,563,250	98.13%
3 Office including Banks	815	£ 21,546,725	412	£ 11,684,400	£ 11,139,000	403	£ 9,862,325	49.45%
4 Hotel Etc	25	£ 7,036,000	1	£ 625,000	£ 390,000	24	£ 6,411,000	96.00%
5 Industrial	681	£ 35,696,860	108	£ 1,793,425	£ 1,745,425	573	£ 33,903,435	84.14%
6 Leisure	84	£ 10,038,450	4	£ 21,400	£ 21,400	80	£ 10,017,050	95.24%
7 Garages and Petrol Stations	42	£ 1,660,650	5	£ 13,000	£ 13,000	37	£ 1,647,650	88.10%
8 Cultural	67	£ 2,278,050	1	£ 7,400	£ 7,400	66	£ 2,270,650	98.51%
9 Sporting Subjects	3	£ 136,000	0	£ -	£ -	3	£ 136,000	100.00%
10 Education and Training	141	£ 28,150,900	1	£ 101,000	£ 101,000	140	£ 28,049,900	99.29%
11 Public Service Subjects	186	£ 9,673,740	13	£ 170,650	£ 166,150	173	£ 9,503,090	93.01%
12 Communications (Non Formula)	6	£ 9,300	0	£ -	£ -	6	£ 9,300	100.00%
13 Quarries Mines etc	2	£ 81,500	0	£ -	£ -	2	£ 81,500	100.00%
14 Petrochemical	2	£ 239,000	0	£ -	£ -	2	£ 239,000	100.00%
15 Religious	17	£ 196,700	0	£ -	£ -	17	£ 196,700	100.00%
16 Health Medical	40	£ 8,696,650	9	£ 133,050	£ 79,050	31	£ 8,563,600	77.50%
17 Other	248	£ 3,390,920	44	£ 2,478,070	£ 1,077,380	204	£ 912,850	82.26%
18 Care Facilities	32	£ 2,059,450	0	£ -	£ -	32	£ 2,059,450	100.00%
19 Advertising	58	£ 199,990	0	£ -	£ -	58	£ 199,990	100.00%

20 Undertakings / Fixed Line	33	£	102,066,200	1	£	64,000,000	£	47,000,000	32	£	38,066,200	96.97%
	3,542	£	324,294,785	1,295	£	107,631,695	£	87,732,255	2,247	£	216,663,090	63.44%

RENFREWESHIRE VALUATION JOINT BOARD**To: Renfrewshire Valuation Joint Board****On: 18 January 2019**

Report by: Chief Auditor

Heading: Internal Audit Engagement – Non-Domestic Rates Valuation System

1. Summary

- 1.1 In line with the Public Sector Internal Audit Standards, Internal Audit must communicate the results of each engagement to the Board. In June 2018, members were informed of the new arrangements in place to fulfil this requirement.
 - 1.2 The arrangements put in place is that Chief Auditor will report summaries of completed audit engagements to the Joint Board on the conclusion of each engagement for formal consideration by member in line with the best practice referred to above.
 - 1.3 This report provides detail of the audit engagement completed in November 2018 with the overall assurance rating and the number of recommendations in each risk category. The detailed committee summary for the report is also attached.
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2. Recommendations

- 2.1 Members are invited to consider and note the summary for the internal audit review of the Non-domestic Rates Valuation System.
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For further information please contact Andrea McMahon on 0141-618-7017**Or via e-mail at andrea.mcmahon@renfrewshire.gov.uk**

Renfrewshire Council

Internal Audit Service

Update for Renfrewshire Valuation Joint Board on the Audit Engagement concluded in November 2018

Category	Engagement	Assurance Rating	Recommendation Ratings			
			Critical	Important	Good Practice	Service Improvement
Assurance	Valuation System – Non-Domestic Rates	Substantial	0	0	0	1

Assurance Level	
Substantial Assurance	<ul style="list-style-type: none"> There is a sound system of internal control designed to achieve the objectives of the area being reviewed. The control processes tested are being consistently applied.
Reasonable Assurance	<ul style="list-style-type: none"> The internal control processes are generally satisfactory with some areas of weakness being identified that could put some objectives of the area being reviewed at risk There is evidence that the level of non-compliance with some of the control processes may put some of the objectives of the area being reviewed at risk.
Limited Assurance	<ul style="list-style-type: none"> Weaknesses in the system of internal controls are such as to put the objectives of the area being reviewed at risk. The level of non-compliance puts the objectives of the area being reviewed at risk.
No Assurance	<ul style="list-style-type: none"> Control processes are generally weak with significant risk to the achievement of the objectives of the area being reviewed. Significant non-compliance with control processes leaves the processes/systems open to error or abuse.

Recommendation Rating	
Service Improvement	Implementation will improve the efficiency / housekeeping of the area under review.
Good Practice	Implementation will contribute to the general effectiveness of control.
Important	Implementation will raise the level of assurance provided by the control system to acceptable levels.
Critical	Addresses a significant risk, impacting on the objectives of the area under review.

Internal Audit Report

Renfrewshire Valuation Joint Board

Valuation System – Non Domestic Rates (A0012/2019/001)

A0012/2019/001

Date: November 2018

COMMITTEE SUMMARY

Audit Objectives

The objectives of the audit were to ensure that:

1. There are adequate documented procedures in place which are up to date and comply with current legislation;
2. The valuation system is updated accurately and within a reasonable time period;
3. Non-Domestic Rates teams receive regular updates in relation to amendments made;
4. The valuation system is regularly reconciled to the non-domestic rates system and discrepancies are promptly investigated
5. Data is held securely in compliance with the relevant legislation.

Audit Scope

1. Interviewed the appropriate staff, evaluated the controls in place for the non-domestic rates valuation system and identified any possible improvements to the system.
2. Prepared and undertook a series of tests to ensure the non-domestic rates valuation system is operating effectively and as described. Reconciliation of the valuation system to the non-domestic rates system was tested for Renfrewshire and East Renfrewshire only. It was not tested for Inverclyde.

Key Audit Assurances

1. There are adequate documented procedures in place which comply with legislation.
2. Renfrewshire's Non-Domestic Rates team receives regular updates in relation to amendments made.
3. The valuation system for Renfrewshire and East Renfrewshire properties is regularly reconciled to the non-domestic rates and discrepancies are promptly investigated.
4. Data is held securely in compliance with the General Data Protection Regulation directive.

Key Risks

There were no key risks identified during the audit.

Internal Audit Report
Renfrewshire Valuation Joint Board
Valuation System – Non Domestic Rates
(A0012/2019/001)

A0012/2019/001

Date: November 2018

Overall Audit Opinion
The audit has identified that satisfactory arrangements are in place for managing the RVJB non-domestic rates valuation system. It was identified that during 2017/18 some performance targets were not met and that has been rectified during the first quarter of 2018/19.

Management Commentary
Management are continuing to monitor performance closely.