



Notice of Meeting and Agenda Renfrewshire Valuation Joint Board

Date	Time	Venue
Friday, 05 June 2015	14:00	The Robertson Centre, 16 Glasgow Road, Paisley PA1 3QF

KENNETH GRAHAM
Clerk to the Joint Board

Members

Provost Carmichael, Councillors O’Kane, Gilbert and Green (East Renfrewshire Council); Brennan, Nelson, Loughran and Shepherd (Inverclyde Council); and M Sharkey, Williams, Hood, McGee, Bibby, Audrey Doig, and Mullin (Renfrewshire Council).

Convener - Councillor Mullin.

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 www.renfrewshire.gov.uk/agendas.

For further information, contact
democratic-services@renfrewshire.gov.uk.

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.

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|----------|--|------------------|
| 1 | Minute
Minute of meeting held on 16 January, 2015. | 5 - 8 |
| 2 | Unaudited Annual Accounts 2014/15
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| 5 | Performance Report
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| 6 | Electoral Registration Annual Report 2015
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| 7 | Public Sector Equality Duty
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9 Date of next meeting

Note that the next meeting will be held at 2.00 pm on Friday, 21 August, 2015 within the offices of Inverclyde Council.

**MINUTE OF MEETING OF THE RENFREWSHIRE VALUATION JOINT BOARD
HELD ON 16th JANUARY, 2015**

PRESENT

Provost Carmichael and Councillors O'Kane (East Renfrewshire Council); Brennan, Nelson, Loughran and Shepherd (Inverclyde Council); and M Sharkey, Williams, Hood, McGee, Caldwell (substitute for Councillor Bibby), Audrey Doig and Mullin (Renfrewshire Council).

Councillor Mullin, Convener, presided.

APOLOGIES

Councillors Gilbert and Green (East Renfrewshire Council); and Bibby (Renfrewshire Council).

IN ATTENDANCE

A MacTaggart, Assessor and Electoral Registration Officer; K Crawford, Depute Assessor and Electoral Registration Officer; J Murgatroyd, Divisional Assessor and Assistant Electoral Registration Officer; L Hendry, Principal Valuer - East Renfrewshire & Inverclyde Section; S Carlton, Principal Admin Officer and J Gallacher, Senior Administrative Officer (all Renfrewshire Valuation Joint Board); D Forbes, Finance Manager; E Coventry, Democratic Services Officer, and E Gray, Graduate Intern (all Finance & Corporate Services, Renfrewshire Council).

DECLARATIONS OF INTEREST

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

1. MINUTE

There was submitted the Minute of the meeting of the Joint Board held on 21st November, 2014.

DECIDED: That the Minute be approved.

2. REVENUE BUDGET MONITORING REPORT

There was submitted a report by the Treasurer in respect of the Joint Board for the period 1st April to 5th December, 2014.

DECIDED: That the report be noted.

3. 2015/16 REVENUE ESTIMATES

There was submitted a report by the Treasurer relative to the revenue estimates for the Joint Board for the financial year 2015/16 and the establishment of the 2015/16 requisition being built into the revenue estimates process of the constituent authorities. The report intimated that the funding settlement for 2016/17 and beyond was uncertain and beyond and it was recognised that over the medium term the funding position of local government across Scotland was likely to involve a further period of contraction of available services. The level of contraction was yet to be established and was unlikely to emerge until December 2015. However, it was currently forecast that the Joint Board would require to find recurrent savings of £0.100m to £0.200m by 2016/17, depending on local government settlement levels.

The report indicated that in order to identify the potential pressures and achieve the required degree of flexibility, a full review of current and future staffing structures was required. This would be carried out with the support and guidance of the Treasurer and Renfrewshire Council's Head of HR and Organisational Development and any identified actions would be implemented in line with Renfrewshire Council policies.

A key action that may arise from the staffing review would be the assessment of interest in Voluntary Redundancy/Voluntary Early Retirement (VR/VER), if it was seen that a reduction of the levels of staffing was appropriate. In such circumstances, expressions of interest would be sought from staff groups identified by the review with a report to a future meeting of the Joint Board on the level of interest and recommendations based on affordability, efficiency and service needs. It was anticipated that costs associated with the VR/VER up to a maximum of £0.200m could affordably be met from existing Joint Board balances.

The report proposed that requisitions be maintained at the 2014/15 level of £2,281,800.

An increase of 1.5% had been assumed in 2015/16 and 2.0% in 2016/17 across payroll costs and zero inflation had been assumed on all other expenditure lines.

The report intimated that the allocation of the requisition amongst the constituent authorities would be based on the percentage proportions of the Grant Aided Expenditure (GAE) as detailed in the report.

Appendix 1 to the report detailed the estimates of expenditure and income for the Joint Board for the year ending 31st March, 2016 and the requisitions for constituent authorities. Appendix 2 to the report detailed the approved and probable requisitions for 2014/15 and the recommended and indicative requisitions for 2015/16 and 2016/17.

DECIDED:

- (a) That the 2015/16 revenue estimates and the requisitions for constituent authorities as detailed in Appendix 1 to the report be approved;
- (b) That the utilisation of balances during 2015/16 as detailed in Appendix 1 to the report be approved;
- (c) That it be noted that the 2016/17 revenue budget and associated requisition levels would be developed in future years once constituent council grant levels had been confirmed;
- (d) That the Assessor be authorised to work with the Treasurer and Renfrewshire Council's Head of HR and Organisational Development to develop a sustainable and affordable staffing structure and report back to a future meeting of the Joint Board on the outcome of the review;
- (e) That the utilisation of up to £0.200m of balances to meet any potential costs of VR/VER associated with delivering the identified structure be approved; and
- (f) That the constituent authorities be notified of the requisitions required for 2015/16.

4. PERFORMANCE REPORT

There was submitted a report by the Divisional Assessor and Assistant Electoral Registration Officer relative to the various key measures introduced to monitor and manage the performance of the Joint Board's services. The report detailed the performance in Council Tax and non-domestic valuation against set targets. In relation to Council Tax valuation, 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 again bettering 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 and also the number of deletions from the Valuation

(Council Tax) List between 1st April and 31st December, 2014 and the same period in 2013 by constituent authority area.

The report detailed the number of statutory amendments to the Valuation Roll, excluding appeal settlements and amendments to the prescribed entries, between 1st April and 31st December, 2014 by constituent authority area, again bettering the target of 80% within three months and 95% within six months. These amendments were value changes only and did not reflect alterations where overall value was unchanged, changes to occupancy details or other administrative changes.

DECIDED: That the report be noted.

5. ELECTORAL REGISTRATION UPDATE REPORT

There was submitted a report by the Assessor and Electoral Registration Officer providing an update on the electoral registration annual canvass and advising of current activities and issues facing the Joint Board.

The report intimated that this canvass would be the first under the new Individual Electoral Registration (IER). Those electors who had a full match with Department of Work and Pensions data had been advised that they were registered and required to take no further action, other than changing their status in terms of opting in or out of the public register; those electors with an incomplete match had been issued with an 'Invitation to Register' which highlighted that the Joint Board had their details but lacked information such as a national insurance number; and those properties where the Joint Board had no match or no elector data had been issued with a 'household enquiry form'. The report detailed the position as at 1st November, 2014.

The report provided information on the number of first and second reminders issued where no response had been received in respect of an 'Invitation to Register' and a 'Household Enquiry Form', together with information in relation to the door-to-door canvass, local secondary checks, the publication of registers and key dates for the UK Parliament General Election to be held on 7th May, 2015.

DECIDED: That the report be noted.

6. PREPARATIONS AND TIMELINE FOR 2017 REVALUATION

There was submitted a report by the Assessor and Electoral Registration Officer relative to the preparations and timeline for the non-domestic revaluation in 2017 which involved the production of a new Valuation Roll containing revised values for all non-domestic properties in the Joint board area.

The report intimated that this revaluation had been postponed from 2015 and the Joint Board required to carry out this project with a seven year gap between revaluations. The 'tone date' of 1st April, 2015 was the date at which all valuations were tied to across the whole of the UK. The Assessor and Electoral Registration Officer had been appointed as the designated Assessor for Scotland in relation to Telecoms in 2010 and there were some outstanding appeals in relation to the 2005 and 2010 revaluations presently listed with the Lands Tribunal which would require to be resolved.

The Scottish Government consultation paper on the non-domestic rating valuation appeals system formed the appendix to the report. The Scottish Assessors Association would be responding on behalf of all Assessors in Scotland and the Joint Board would be responding as an organisation.

DECIDED: That the report be noted.

7. DATE OF NEXT MEETING

DECIDED: That the next meeting of the Joint Board be held at 2.00 pm on Friday, 5th June, 2015 within the offices of the East Renfrewshire Council.

RENFREWSHIRE VALUATION JOINT BOARD

To: Renfrewshire Valuation Joint Board

On: 5 June 2015

Report by: The Treasurer

Heading: Unaudited Annual Accounts 2014-15

1. Summary

- 1.1. The attached Annual Accounts for the year ended 31 March 2015 have been completed and forwarded to Audit Scotland for audit.
- 1.2. The Accounts show a surplus for the year of £127,449 against a budgeted break even position giving an underspend of £127,449. Further comments on the Accounts are shown on Pages 4 to 6 of the report.
- 1.3. In accordance with the Local Authority Accounts (Scotland) Regulations 2014, and in a change to previous practice, the unaudited accounts have only been signed by the Treasurer as proper officer. The audited accounts will be signed by the Convener and the Assessor, as well as the Treasurer, in accordance with the new guidelines.

2. Recommendations

- 2.1. The Joint Board is asked to note the Accounts and that, once the audit has been completed, the audited Accounts will be further presented to the Joint Board.
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Renfrewshire Valuation Joint Board

Annual Financial Statements 2014/15

**Renfrewshire Valuation Joint Board
Annual Accounts 2014/15**

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Management Commentary

Introduction

The requirements governing the format and content of local authorities' annual accounts (under s106 of the Local Government (Scotland) Act 1973 joint boards and committees are classed as local authorities) are contained in The Code of Practice on Local Authority Accounting in the United Kingdom ("the Code").

History and Statutory Background

Renfrewshire Valuation Joint Board was established by the Valuation Joint Boards (Scotland) Order 1995 to carry out the valuation functions of Renfrewshire, East Renfrewshire and Inverclyde Councils. The Joint Board came into existence on 1 April 1996 and was also given the responsibility of carrying out the Electoral Registration on behalf of the three constituent authorities.

Our Aims

- To ensure that the services we provide are delivered within statutory provisions
- To ensure that equal opportunities and social inclusion are central elements in our planning and delivery of services.
- To strive for continuous improvement in the delivery of our services
- To ensure that our service provision reflects the needs and priorities of our stakeholders
- To consult our stakeholders about the way we develop and deliver our services.
- To work in partnership with our constituent authorities to achieve improvements in service provision for our mutual customers
- To publish information about the level of services customers can expect to receive.
- To develop clear and effective customer suggestion and complaints systems.
- To develop & maintain systems for measuring, monitoring and managing our performance.
- To develop systems which encourage employees to communicate openly.
- To promote a safe and healthy working environment for our employees.
- To encourage our employees to develop themselves to achieve their full potential.

Electoral Registration

The Scottish Independence Referendum and introduction of Individual Electoral Registration (IER) made 2014-15 a challenging year for electoral registration. The additional work associated with The Referendum placed an additional strain on the Joint Board resources but all of the work was completed accurately and on time, whilst continuing to audit all work prior to completion.

The aim of IER is to increase the percentage of the population that is registered to vote whilst improving security, preventing fraud and simplifying the process. The process had a "Go Live" date of 19 September 2014, Scottish commencement being delayed until the conclusion of The Referendum. The Annual Canvass from January to late February was the first to be performed under IER regulations. IER will continue to be monitored, developed and supported throughout 2015-16

Public Services Network

The Government introduced Public Sector Network (PSN) to create a secure environment for IT traffic between government users such as local authorities and Joint Boards. As a result of IER, it became evident that the Joint Board would need to become PSN compliant in its own right, as opposed to being covered by Renfrewshire Council's accreditation.

This involved a number of significant changes within the Joint Board's IT infrastructure to develop its internal capacity and capability. The Joint Board successfully received PSN accreditation on 31 October 2014.

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Valuation

During 2014-15 the main focus of work within council tax and non domestic valuation was the addition of new houses to the valuation list and the deletion of demolished houses as well as the maintenance of the valuation roll. The target is to have 99.5% of domestic adjustments and 95% of non domestic adjustments updated on the roll within 6 months, this target was met during 2014-15.

As well as maintaining the roll during 2015-16, the Joint Board will also be making preparations for the revaluation of all non domestic properties due come into effect on 1 April 2017. The "tone date", the date that will be used to collate and validate evidence for the revaluation, has been set for the whole of the UK (excluding Northern Ireland) as the 1 April 2015. The process requires a large bulk issue of forms to various interested parties which are returned and analysed with any gaps in the information required being followed up. This process is in itself a major part of the 2017 revaluation and is key to delivering a successful and accurate Valuation Roll.

Financial Performance

Revenue

The Comprehensive Income and Expenditure Account on page 15 summarises the total costs of providing services and the income available to fund those services.

The Joint Board has returned a surplus of £127,449 for the financial year 2014/15, compared to a budgeted breakeven position; returning an underspend of £127,449. This underspend excludes accounting adjustments relating to pensions and short-term accumulating compensated absences. The difference between the employee costs figure below and the figure reported in the Comprehensive Income and Expenditure report is due to accounting adjustments for pension costs (£98,000) and accrued employee benefits £17,010.

A summary of the outturn position against the agreed budget is shown below:

	Budget £	Actual £	Variance £
Employee Costs	1,703,900	1,781,875	(77,975)
Property Costs	233,300	248,592	(15,292)
Payments to Other Bodies	19,700	21,514	(1,814)
Supplies and Services	59,500	178,269	(118,769)
Contractors & Others	25,000	15,474	9,526
Administrative Costs	429,700	407,908	21,792
Total Expenditure	2,471,100	2,653,632	(182,532)
Requisition Income	(2,281,800)	(2,281,800)	-
Sales, Fees and Charges	(14,100)	(19,757)	5,657
Other Income	(175,200)	(479,524)	304,324
Total Income	(2,471,100)	(2,781,081)	309,981
(Surplus)/Deficit for Year	-	(127,449)	127,449

The overspend in Employee Costs is due to additional canvassing work as a result of the roll out of the Independent Electoral Registration (IER) Scheme and staff overtime worked in the lead up to the Scottish Referendum. These costs have been fully recovered by the Cabinet Office and Scottish Government respectively. The overspend has been partially offset by vacancies within valuation and staff maternity leave.

Additional maintenance and repair work, some of which was recommended to make the premises secure for the Public Sector Network (PSN), has resulted in the overspend in Property Costs.

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The Overspend in Supplies and Services is due to the IT costs related to gaining PSN accreditation. 85% of these costs have been recovered and is included in Other Income.

Consultation fees in relation to valuation appeals have been lower than anticipated leading to the underspend in Contractors.

Investment in new printers, funded by the Cabinet Office to help with IER, have resulted in lower printing costs leading to the underspend in Administration Costs.

The over recovery in Other Income relates to the income received from the Cabinet Office and Scottish Government for PSN, IER and the Scottish Referendum discussed above.

Capital and Reserves

The Joint Board does not have the legal powers necessary to hold assets and as such the organisation has no capital spend. Cash balances held by the Joint Board are matched by creditor balances. The largest creditor balance relates to the revenue reserve balance of £557,420.

Provisions, Contingencies and Write-offs

The Joint Board is not aware of any eventualities which may have a material effect on the financial position of the Joint Board, and has made no provisions for such eventualities.

In general, any contingent liabilities known to the Joint Board are covered by insurance arrangements.

There were no debt write-offs during the year.

Net Pension Position

The disclosure requirements for pension benefits under IAS19 are detailed at Note 16. The appointed actuaries have confirmed a net liability position of £3.966 million, an increase of £1.523 million in their assessment of the position of the pension fund. This movement is the net outturn from both increased liabilities linked to a lower real discount rate (thereby leading to an increased value of future liabilities), and better than expected investment returns in the year. The net deficit position of the pension reserve impacts on the net asset position of the Joint Board as a whole, however the funding of these future liabilities will be met from future requisitions from members and as such the going concern assumption is valid.

The appointed actuaries remain of the view that the asset holdings of the Strathclyde Pension Fund and the contributions from employees and employers together with planned increases in employers' contributions provide sufficient security and income to meet future pension liabilities.

Service changes and Future Developments

The roll out of the Individual Electoral Registration which began during 2013-14 will continue during 2015-16. The focus in 2015-16 will be on maximising voter registration, particularly within the student population and younger voters in general, and ensuring accuracy of the register. The Deputy Prime Minister announced on 9 January 2015 that additional funding would be made available to cover the related costs, however, the Assessor and Treasurer will continue to monitor this position closely.

Events after the Balance Sheet Date

Events from the Balance Sheet Date until the Date of Signing the Accounts have been taken into consideration.

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Impact of Economic Climate

The Joint Board recognises the difficult financial climate facing local authorities and has continued to seek efficiencies wherever possible. This allowed the Joint Board to approve the same requisition levels in 2015/16 as were approved in 2014/15.

Conclusion

We would wish to take this opportunity to acknowledge the team effort required to produce the accounts and to record my thanks to both the Assessor and his staff, and to my staff for their continued hard work and support.

Statement of Responsibilities for the Annual Accounts

The Joint Board's Responsibilities

The Joint Board is required:

- to make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs. The Director of Finance and Resources at Renfrewshire Council is the designated Officer and operates as the Treasurer for the Joint Board; and
- to manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.

The Treasurer's Responsibilities

The Treasurer is responsible for the preparation of the Joint Board's Annual Accounts in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom ('the Code').

In preparing this statement of accounts, the Treasurer has:

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates which were reasonable and prudent and complied with the Code of Practice;
- kept proper accounting records which were up to date;
- taken reasonable steps for the prevention and detection of fraud and other irregularities; and
- signed and dated the Annual Accounts.

This statement of accounts presents a "true and fair view" of the financial position of the Joint Board at the accounting date and its income and expenditure for the year ended 31st March 2015.

Alan Russell CPFA

Treasurer
28 May 2015

Governance Statement

Scope of Responsibility

Renfrewshire Valuation Joint Board is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded, properly accounted for, and used economically, efficiently and effectively. The Board also has a statutory duty to make arrangements to secure best value under the Local Government in Scotland Act 2003. In discharging this overall responsibility, the Authorities elected members and senior officers are responsible for putting in place proper arrangements for its affairs and facilitating the effective exercise of its functions, which includes arrangements for the management of risk.

The Board's Governance Framework

The governance framework comprises the systems and processes, and culture and values, by which the Board is directed and controlled. It also describes the way it engages with, and accounts to its stakeholders.

The Board has put in place a system of internal control designed to manage risk to a reasonable level. Internal control cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Council's policies aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

The main features of our governance arrangements are summarised below:

- Clearly defined Standing Orders, Scheme of Delegation, Financial Regulations and Tender Procedures,
- Comprehensive business planning arrangements, setting key targets and action plans designed to achieve our corporate objectives,
- Regular public performance reporting,
- Policies to regulate employee related matters, including the employee code of conduct and disciplinary procedures'
- Arrangements to manage risk, including the risk management strategy and Corporate Risk Register and business continuity plans'
- Clear customer complaints procedures,
- Comprehensive policies and procedures for physical and information security. The Joint Board achieved accreditation to the Public Service Network in October 2014
- An anti-fraud and corruption strategy and arrangements supported by a range of policies and guidelines.

Within the overall control arrangements, the system of internal financial control is intended to ensure that assets are safeguarded, transactions are authorised and properly recorded and material errors or irregularities management information, financial regulations, administrative procedures (including segregation of duties), management and supervision, and a system of delegation and accountability. The system includes:

- Financial management is supported by comprehensive financial regulations and codes,
- Comprehensive budgeting systems, and detailed guidance for budget holders,
- Regular reviews of periodic and annual financial reports which indicate financial performance against the forecasts,
- Setting targets to measure financial and other performance,
- The preparation of regular financial reports that indicate actual expenditure against the forecasts,

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Review of Effectiveness

Members and officers of the Board are committed to the concept of sound governance and the effective delivery of services and take into account comments made by internal and external auditors.

The effectiveness of the governance framework is reviewed annually by the Assessor and Electoral Registration Officer, including the use of a self-assessment tool involving completion of a 30 point checklist covering four key areas of governance:

- Service Planning and Performance Management
- Internal Control Environment
- Budgeting, Accounting and Financial Control
- Risk Management and Business Continuity

This self-assessment indicated that the governance framework is being complied with in all material respects.

The Board's internal audit service operates in accordance with the Public Sector Internal Audit Standards. Internal Audit undertakes an annual programme following an assessment of risk completed during the strategic audit planning process. The Chief Auditor provides an annual report to the Board and an independent opinion on the adequacy and effectiveness of the system of internal control. The Chief Auditor's annual assurance statement concluded that a satisfactory level of assurance can be placed upon the adequacy and effectiveness of the Board's internal control systems.

Statement on the Role of Chief Financial Officer

CIPFA published this statement in 2010 and under the Code, the Joint Board is required to state whether it complies with the statement, and if not, to explain how their governance arrangements deliver the same impact. The full statement is:

The Chief Financial Officer in a public service organisation:

- is a key member of the Leadership Team, helping it to develop and implement strategy and to resource and deliver the authority's strategic objectives sustainably and in the public interest;
- must be actively involved in, and able to bring influence to bear on, all material business decisions to ensure immediate and longer term implications, opportunities and risks are fully considered, and alignment with the authority's financial strategy; and
- must lead the promotion and delivery by the whole authority of good financial management so that public money is safeguarded at all times and used appropriately, economically, efficiently and effectively.

To deliver these responsibilities the Chief Financial Officer:

- must lead and direct a finance function that is resourced to be fit for purpose; and
- must be professionally qualified and suitably experienced.

The Joint Board complies with the principles set out in CIPFA's Role of the Chief Financial Officer.

Continuous Improvement

The annual review of corporate governance arrangements and their effectiveness has identified employee registers of interests as an area for improvement to be progressed during 2015/16.

Assurance

In conclusion, it is our opinion that the annual review of governance together with the work of internal and external auditors and certification of assurance from the Assessor and Electoral Registration Officer provide sufficient evidence that the principles of good governance operated effectively and the Joint Board complies with its governance arrangements in all material respects. Systems are in place to continually review and improve the governance and internal control environment. Future actions will be taken as necessary to maintain and further enhance the Board's governance arrangements.

Remuneration report

All information disclosed in sections two to four in this Remuneration Report will be audited by the council's appointed auditor, Audit Scotland. The other sections of the Remuneration Report will be reviewed by Audit Scotland to ensure that they are consistent with the financial statements.

1. Remuneration policy for elected members

As noted by the Board on the 17th May 2013, from the 1st April 2013 the Joint Board makes no remuneration payment to any elected member, nor does it pay any expenses, fees or allowances to elected members. Further, no recharges have been made by member authorities in relation to elected member remuneration.

2. Remuneration policy for senior employees

The Remuneration Policy of the Joint Board is set in reference to national arrangements. The Scottish Joint Negotiating Committee (SJNC) for Local Authority Services sets the salaries for the Chief Executives of Scottish local authorities. The SJNC advised that it would be a matter for each Council to examine the position of other chief officials. It was agreed at the Joint Board of 24th January, 1997 that the salary of the posts of Assessor and Electoral Registration Officer and his depute be set at 66% and 49% respectively of the salary of the Chief Executive of Renfrewshire Council. Following a review of Chief Executives' salaries in 2001, it was agreed that this arrangement should continue. These arrangements were agreed through approval of the Salaries of the Assessor and Electoral Registration Officer and Depute Assessor and Electoral Registration Officer report at a meeting of the Joint Board on 22nd November, 2002.

2013/14	Senior Employees		2014/15		
Total	Name	Post Held	Salary, fees and allowances	Expenses allowance chargeable to UK income tax	Total
£			£	£	£
88,457	Alasdair MacTaggart	Assessor & Electoral Registration Officer	89,341	-	89,341
67,530	Kate Crawford	Depute Assessor & Electoral Registration Officer	68,205	-	68,205
155,987	Total		157,546	-	157,546

3. Pension rights

Pension benefits for Joint Board employees are provided through the Local Government Pension Scheme (LGPS).

For local government employees this is a final salary pension scheme. This means that pension benefits are based on the final year's pay and the number of years that person has been a member of the scheme. The scheme's normal retirement age is 65.

From 1 April 2009 a five tier contribution system was introduced with contributions from scheme members being based on how much pay falls into each tier. This is designed to give more equality between the cost and benefits of scheme membership. Prior to 2009 contributions rates were set at 6% for all non manual employees.

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2013/14	Member contribution rates on earnings in the bands below	2014/15
Up to £19,800	5.5%	Up to £20,335
£19,801 to £24,200	7.25%	£20,336 to £24,853
£24,201 to £33,200	8.5%	£24,854 to £34,096
£33,201 to £44,200	9.5%	£34,097 to £45,393
Over £44,201	12%	Over £45,394

If a person works part-time their contribution rate is worked out on the whole-time pay rate for the job, with actual contributions paid on actual pay earned.

There is no automatic entitlement to a lump sum. Members may opt to give up (commute) pension for lump sum up to the limit set by the Finance Act 2004. The accrual rate guarantees a pension based on 1/60th of final pensionable salary and years of pensionable service. (Prior to 2009 the accrual rate guaranteed a pension based on 1/80th and a lump sum based on 3/80th of final pensionable salary and years of pensionable service).

The value of the accrued benefits has been calculated on the basis of the age at which the person will first become entitled to receive a full pension on retirement without reduction on account of its payment at that age; without exercising any option to commute pension entitlement into a lump sum; and without any adjustment for the effects of future inflation.

The pension figures shown relate to the benefits that the person has accrued as a consequence of their total local government employment, not just that relating to their current post.

Senior Employees		Accrued Pension benefits as at 31 March 2015		Change in accrued pension benefits since 31 March 2014		Pension contributions made by RVJB during 2014-2015
Name	Post Held					
		Pension £m	Lump Sum £m	Pension £m	Lump Sum £m	£
Alasdair MacTaggart	Assessor & Electoral Registration Officer	0.045	0.110	+0.001	+0.002	17,243
Kate Crawford	Depute Assessor & Electoral Registration Officer	-	-	-	-	-
Total		0.045	0.110	+0.001	+0.002	17,243

No pension contributions are made for the Joint Board Convener or Vice Convener

4. Remuneration of Employees

The following table gives a statement of the number of employees whose remuneration, excluding pension contributions, was in excess of £50,000 during 2014/15, in bands of £5,000.

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2013/14	Remuneration Band	2014/15
Number of		Number of
employees		employees
-	£50,000 - £54,999	1
-	£55,000 - 59,999	-
-	£60,000 - £64,999	-
1	£65,000 - 69,999	1
-	£70,000 - £74,999	-
-	£75,000 - £79,999	-
-	£80,000 - £84,999	-
<u>1</u>	£85,000 - £89,999	<u>1</u>
2		3

Independent Auditors Report

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Under arrangements approved by the Accounts Commission, the auditor with responsibility for the audit of the accounts of Renfrewshire Valuation Joint Board for the year ended 31 March 2015 is:

Anne McGregor
Senior Audit Manager
Audit Scotland
4th Floor, South Suite
The Athenaeum Building
8 Nelson Mandela Place
Glasgow

Statement

The audit of the accounts is not yet complete ie the figures are subject to audit. The certified accounts will be presented to the Joint Board for approval after the audit is complete

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Movement in Reserves Statement for the year ended 31 March 2015

This statement shows the movement in the year on the different reserves held by the Joint Board, analysed into usable reserves (that is, those reserves that can be applied to fund expenditure) and unusable reserves. The surplus or deficit on the provision of services line shows the true economic cost of providing the Joint Board's services, more details of which are shown in the **comprehensive income and expenditure statement**.

	Note	Usable reserves		Unusable reserves	
		Revenue Reserve	Pension Reserve	Employee Statutory Adjustment Account	Total Reserves
		£	£	£	£
Balance at 31 March 2013 carried forward		-	(1,991,000)	(36,329)	(2,027,329)
<i>Movement in reserves during 2013-14</i>					
Surplus or (deficit) on the provision of services		(209,986)			(209,986)
Other comprehensive income and expenditure	6b	-	(295,000)		(295,000)
Total comprehensive income and expenditure		(209,986)	(295,000)	-	(504,986)
Adjustments between accounting basis and funding basis under regulations	6a & 6b	177,643	(157,000)	(20,643)	-
Transfer from Creditors	6a	496,334			496,334
Net increase or (decrease) before transfers to other statutory reserves		463,991	(452,000)	(20,643)	(8,652)
Transfers to or (from) other statutory reserves		-	-	-	-
Transfer to creditors	12	(463,991)	-	-	(463,991)
Increase or (decrease) in 2013-14		-	(452,000)	(20,643)	(472,643)
Balance at 31 March 2014 carried forward		-	(2,443,000)	(56,972)	(2,499,972)
<i>Movement in reserves during 2014-15</i>					
Surplus or (deficit) on the provision of services		(60,542)			(60,542)
Other comprehensive income and expenditure	6b		(1,318,000)		(1,318,000)
Total comprehensive income and expenditure		(60,542)	(1,318,000)	-	(1,378,542)
Adjustments between accounting basis and funding basis under regulations	6a & 6b	187,991	(205,000)	17,009	-
Transfer from Creditors	6a	463,991			463,991
Net increase or (decrease) before transfers to other statutory reserves		591,440	(1,523,000)	17,009	(914,551)
Transfers to or (from) other statutory reserves					-
Transfer to creditors	12	(591,440)			(591,440)
Increase or (decrease) in 2014-15		-	(1,523,000)	17,009	(1,505,991)
Balance at 31 March 2015 carried forward		-	(3,966,000)	(39,963)	(4,005,963)

Comprehensive Income and Expenditure Statement for the year ended 31 March 2015

This statement shows the accounting cost of providing services and managing the Joint Board during the year. It includes, on an accruals basis, all of the Joint Board's day-to-day expenses and related income. It also includes transactions measuring the value of non-current assets actually consumed during the year and the real projected value of retirement benefits earned by employees during the year. The statement shows the accounting cost in accordance with generally accepted accounting practices, rather than the cost according to the statutory regulations that specify the net expenditure that local authorities need to take into account. The required adjustments between accounting basis and funding basis under regulations are shown in the **movement in reserves statement**.

2013/14			2014/15
£		Note	£
1,793,916	Employee Costs		1,862,865
245,581	Property Costs		248,592
64,956	Supplies & Services		178,269
98,241	Contractors		15,474
366,770	Administration Costs		407,908
21,724	Payments to Other Bodies		21,514
2,591,188	Cost of Services		2,734,622
(8,746)	Sales, Fees & Charges		(19,757)
(175,354)	Other Income		(475,723)
84,698	Financing & Investment Income and Expenditure	8	103,200
(2,281,800)	Requisitions from Members Authorities	13	(2,281,800)
209,986	(Surplus) or deficit on the provision of services		60,542
295,000	Actuarial (Gains) or losses on pension assets and liabilities	16a	1,318,000
295,000	Other Comprehensive Income & Expenditure		1,318,000
504,986	Total Comprehensive Income & Expenditure		1,378,542

**Renfrewshire Valuation Joint Board
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Balance Sheet as at 31 March 2015

The **balance sheet** shows the value as at 31 March 2015 of the assets and liabilities recognised by the Joint Board. The net assets of the Joint Board (assets less liabilities) are matched by the reserves held. Reserves are reported in two categories. The first category comprises usable reserves, which are those reserves that the Joint Board may use to provide services, subject to the need to maintain a prudent level of reserves and any statutory limitations on their use. The second category of reserves comprises those that the Joint Board is not able to use to provide services. This category includes reserves that hold unrealised gains and losses in the value of assets.

31st March 2014		Note	31st March 2015
£			£
	<u>Current Assets</u>		
494,891	Funds held by Renfrewshire Council		727,907
109,498	Debtors and Prepayments	10	20,017
100	Cash in Hand		100
<hr/> 604,489			<hr/> 748,024
	<u>less Current Liabilities</u>		
(661,462)	Creditors And Accruals	11	(787,987)
<hr/> (56,972)	Net Assets Excluding Pension (Liability)/Asset		<hr/> (39,963)
	<u>Long Term Liabilities</u>		
(2,443,000)	Pension (liability)/Asset	16c	(3,966,000)
<hr/> (2,499,972)	Net (Liabilities)/Asset Including Pension		<hr/> (4,005,963)
	<u>Represented by:</u>		
	Revenue Reserves		
	Useable Reserves		
463,991	Balance due to Member Authorities		591,440
(463,991)	Transfer to Creditors	12	(591,440)
	Unuseable Reserves		
(56,972)	Employee Statutory Adjustment Account	6c	(39,963)
(2,443,000)	Pension Reserve	6b	(3,966,000)
<hr/> (2,499,972)			<hr/> (4,005,963)

The unaudited accounts were issued on 28 May 2015. Balance sheet signed by:

Alan Russell CPFA
Treasurer
28 May 2015

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Cash flow Statement for the year ended 31 March 2015

This statement shows the changes in cash and cash equivalents during the year. It shows how the Joint Board generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of the extent to which the operations of the Joint Board are funded by way of requisition income or from the recipients of services provided. Investing activities represent the extent to which cash outflows have been made for resources that are intended to contribute to the Joint Board's future service delivery. Cash flows arising from financing activities are useful in predicting claims on future cash flows by providers of capital (that is, borrowing) to the Joint Board.

2013/14 £		2014/15 £
	Operating Activities	
	Cash Inflows	
(2,392,547)	Sale of goods and rendering of services	(2,903,218)
(6,302)	Interest received	(3,800)
(2,398,849)	Cash inflows generated from operating activities	(2,907,018)
	Cash Outflows	
1,456,212	Cash paid to and on behalf of employees	1,523,045
712,061	Cash paid to suppliers of goods and services	911,629
324,071	Other payments for operating activities	239,328
2,492,344	Cash outflows generated from operating activities	2,674,002
93,495	Net (increase)/decrease in cash and cash equivalents	(233,016)
588,486	Cash and cash equivalents at the beginning of the reporting period - short term deposits with Renfrewshire Council	494,991
494,991	Cash and cash equivalents at the end of the reporting period - short term deposits with Renfrewshire Council	728,007
93,495	Net cash (inflow)/outflow in cash and cash equivalents in year	(233,016)

Note 1 Summary of Significant Accounting Policies

The Financial Statements for the year ended 31 March 2015 have been prepared in accordance with proper accounting practice as per section 12 of the Local Government in Scotland Act 2003. Proper accounting practice comprises the Code of Practice on Local Authority Accounting in the United Kingdom (the Accounting Code) and the Service Reporting Code of Practice for Local Authorities 2014/15, (SeRCOP) supported by International Financial Reporting Standards and recommendations made by the Local Authority (Scotland) Accounts Advisory Committee (LASAAC). They are designed to give a true and fair view of the financial performance and position of the Joint Board and comparative figures for the previous financial year are provided. There are no significant departures from these recommendations.

The following accounting concepts have been considered in the application of accounting policies:

Accruals basis - the accruals concept requires the non-cash effects of transactions to be included in the financial statement for the year in which they occur, not in the period in which payment is made or income received

Going concern - the going concern concept assumes that the Joint Board will continue in existence for the foreseeable future.

Understandability – users of the financial statements are assumed to have a reasonable knowledge of accounting and local government

Relevance – the information in the financial statements is useful for assessing Joint Board's stewardship of public funds and for making economic decisions

Materiality - information is included in the financial statements where the information is of such significance that it could influence the decisions or assessments of users of the information

Reliability – information included in the financial statements faithfully represents the substance of transactions, is free from bias and material error, is complete within the bounds of materiality and cost, and has been prudently prepared.

Primacy of legislative requirements - legislative requirements have priority over accounting principles in the event of conflict between legislation and the Accounting Code.

The accounts have been prepared under the historic cost convention. The following accounting policies used in the preparation of the statements have been reviewed in line with changes made to the Accounting Code following the introduction of International Financial Reporting Standards.

Accruals of Expenditure and Income

Activity is accounted for in the year that it takes place, not simply when cash payments are made or received. In particular:

- i. Revenue from the sale of goods is recognised when the Joint Board transfers the significant risks and rewards of ownership to the purchaser, and it is probable that the economic benefits or service potential associated with the transaction will flow to the Joint Board.
- ii. Revenue from the provision of services is recognised when the Joint Board can measure reliably the percentage of completion of the transaction and it is probable that the economic benefits or service potential associated with the transaction will flow to the Joint Board.
- iii. Supplies are recorded as expenditure when they are consumed. Where there is a gap between the date supplies are received and their consumption, they are carried as inventories on the Balance Sheet.

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- iv. Where income and expenditure have been recognised but cash has not been received or paid, a debtor or creditor for the relevant amount is recorded in the Balance Sheet. Where there is evidence that debts are unlikely to be settled, the balance of debtors is written down and a charge made to revenue for the income that might not be collected.
- v. Suppliers invoices paid in the two weeks following the year-end are accrued together with specific accruals in respect of further material items provided the goods or services were received by the Balance Sheet date.

Cash and Cash Equivalents

Cash is defined as cash in hand and deposits repayable on demand less overdrafts repayable on demand.

Contingent Assets and Liabilities

Contingent assets and liabilities are not recognised in the financial statements, but are disclosed as a note to the accounts where they are deemed material.

Employee Benefits

Benefits payable during employment

All salaries and wages earned up to the balance sheet date are included in the Accounts irrespective of when payment was made. An accrual is made for the cost of holiday and flexi-leave entitlements earned by employees but not taken before the year end; and which employees may carry forward into the next financial year.

Termination benefits

Termination benefits are amounts payable as a result of a decision by the Joint Board to terminate an officer's employment before the normal retirement date or an officer's decision to accept voluntary severance. They are charged on an accruals basis to the Employee Costs line in the Comprehensive Income and Expenditure Statement when the Joint Board is demonstrably committed to either terminating the employment of an officer or making an offer to encourage voluntary severance. The Joint Board is only demonstrably committed to a termination when it has a detailed formal plan for the termination and it is without realistic possibility of withdrawal; and agreement to the termination has been granted by the Joint Board.

Where termination benefits involve the enhancement of pensions, statutory provisions require the Revenue balances to be charged with the amount payable by the Joint Board to the pension fund or pensioner in the year, not the amount calculated according to the relevant accounting standards. In the Movement in Reserves Statement, appropriations are required to and from the Pensions Reserve to remove the notional debits and credits for pension enhancement termination benefits and to replace them with debits for the cash paid to the pension fund and pensioners and any such amounts payable but unpaid at the year-end.

Post employment benefits

The Joint Board participates in the Local Government Pension Scheme which is administered by the Strathclyde Pension Fund. The Local Government Pension Scheme is accounted for as a defined benefit scheme, and in accordance with International Accounting Standard 19 (IAS19) the Joint Board has disclosed certain information concerning the assets, liabilities, income and expenditure relating to the pension scheme. IAS 19 requires that an organisation must account for retirement benefits when it is committed to giving them, even if the giving will be many years into the future.

This involves the recognition in the Balance Sheet of the Joint Board's share of the net pension asset or liability in the Strathclyde Pension Fund and a pension reserve. The Comprehensive Income and Expenditure Statement also recognises changes during the year in the pension asset or liability.

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Service expenditure includes pension costs based on employers' pension contributions payable and payments to pensioners in the year.

The liabilities of the Strathclyde Pension Fund attributable to the Joint Board are included in the Balance Sheet on an actuarial basis using the projected unit method ie an assessment of the future payments that will be made in relation to retirement benefits earned to date by employees, based on assumptions about mortality rates, employee turnover rates and projections of earnings for current employees. Liabilities are discounted to their value at current prices using a discount rate based on the current rate of return available on a high quality corporate bond of equivalent currency and term to the scheme liabilities.

The assets of the Strathclyde Pension Fund attributable to the Joint Board are included in the Balance Sheet at their fair value, principally the bid price for quoted securities, and estimated fair value for unquoted securities.

Note 16 to the Core Financial Statements provides further information.

Events after the Balance Sheet date

Events after the Balance Sheet date are those events, both favourable and unfavourable, that occur between the end of the reporting period and the date when the Statements are authorised for issue. There are two types of events:

- Adjusting events – those that provide evidence of conditions that existed at the end of the reporting period, and the Statements are adjusted to reflect such events
- Non-adjusting events – those that are indicative of conditions that arose after the reporting period, and the Statements are not adjusted. Where a category of events would have a material effect, disclosure is made in the notes of the nature of the event and its estimated financial effect.

Events taking place after the date of authorisation for issue are not reflected in the Statements. Note 5 provides further information.

Prior Period Adjustment

Where there has been a change in accounting policy, that change will be applied retrospectively, that is, prior period figures will be restated unless the Code specifies transitional provisions that shall be followed. Where there has been a change in accounting estimate, that change will be applied prospectively, that is, prior period figures will not be restated. Where a material misstatement or omission has been discovered relating to a prior period, that misstatement or omission will be restated unless it is impracticable to do so.

Government Grants and other Contributions

Whether paid on account, by instalments or in arrears, government grants and third party contributions and donations are recognised as due to the Joint Board when there is reasonable assurance that:

- the Joint Board will comply with the conditions attached to the payments, and
- the grants or contributions will be received.

Amounts recognised as due to the Joint Board are not credited to the Comprehensive Income and Expenditure Account until conditions attaching to the grant or contribution have been satisfied. Monies advanced as grants and contributions are carried in the Balance Sheet as creditors.

Leases

Leases are classified as finance leases where the terms of the lease transfer substantially all the risks and rewards incidental to ownership of the property from the lessor to the lessee. All other leases are

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classified as operating leases. Where a lease covers both land and buildings, the land and buildings elements are considered separately for classification.

Arrangements that do not have the legal status of a lease but convey a right to use an asset in return for payment are accounted for under this policy where fulfilment of the arrangement is dependent on the use of specific assets. The Joint Board is not party to any finance leases.

Operating Leases

Rentals paid under operating leases are charged to the Comprehensive Income and Expenditure Statement as an expense of the services benefiting from use of the leased property, plant or equipment. Charges are made on a straight-line basis over the life of the lease, even if this does not match the pattern of payments (eg, there is a rent-free period at the commencement of the lease). The risks and rewards of ownership remain with the lessors along with the title of the property.

Property, Plant and Equipment

Renfrewshire Valuation Joint Board is a Joint Board as constituted under s106(1) of the Local Government (Scotland) Act 1973. The Joint Board has no legal power to hold assets. Any cash assets held are matched by an equivalent creditor balance.

Provisions

Provisions are made where an event has taken place that gives the Joint Board a legal or constructive obligation that probably requires settlement by a transfer of economic benefits or service potential, and a reliable estimate can be made of the amount of the obligation. Provisions are charged as an expense to the appropriate service line in the Comprehensive Income and Expenditure Statement in the year that Renfrewshire Valuation Joint Board becomes aware of the obligation, and measured at the best estimate at the balance sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the Balance Sheet. Estimated settlements are reviewed at the end of each financial year – where it becomes less than probable that a transfer of economic benefits will now be required (or a lower settlement than anticipated is made), the provision is reversed and credited back to the relevant service. Where some or all of the payment required to settle a provision is expected to be recovered from another party (eg from an insurance claim), this is only recognised as income for the relevant service if it is virtually certain that reimbursement will be received if the Joint Board settles the obligation.

Reserves

The Joint Board has three reserve funds. The Revenue Reserve contains any balance of requisition income from members of the Joint Board.

The Pension Reserve arises from the IAS19 accounting disclosures for retirement benefits and recognises the Joint Board share of actuarial gains and losses in the Strathclyde Pension Fund and the change in the Joint Board's share of the Pension Fund net liability chargeable to the Income and Expenditure Account.

The Employee Statutory Adjustment Account absorbs the differences that would otherwise arise on the Revenue Reserve from accruing for short term accumulating absences at the end of the financial year. Generally accepted accounting practices require that all short-term employee benefits, including accumulating compensated absences, should be recognised as a cost in the accounts for the year to which they relate. This means that where employees' full holiday entitlement, time in lieu or credit flexi-time balance has not been taken by the financial year-end, the cost of the untaken days or time is calculated and recorded as an accrued expense. However, statutory arrangements require that the impact of such accrued expenditure on the Revenue Reserve is neutralised by transfers to or from the Employee Statutory Adjustment Account.

VAT

Income and Expenditure excludes any amount relating to Value Added Tax (VAT), as all VAT is payable to HM Revenue & Customs and all VAT is recoverable from them.

Note 2 Accounting Standards Issued not Adopted

There are no accounting standards relevant to the financial statements of the Joint Board which have not been adopted.

Note 3 Critical Judgements in Applying Accounting Policies

In applying the accounting policies set out in Note 1, the Joint Board has had to make certain judgements about complex transactions or those involving uncertainty about future events. Where a critical judgement has been made this is referred to in the relevant note to the core financial statements; however a summary of those with the most significant effect is detailed below.

Leases	An analysis of the terms of the lease for the Robertson Centre and other properties leased by the Joint Board has concluded they are operating leases.
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Note 4 Assumptions made about the future

The Statement of Accounts contains estimated figures that are based on assumptions made by the Joint Board about the future or that are otherwise uncertain. Estimates are made taking into account historical experience, current trends and other relevant factors. However, because balances cannot be determined with certainty, actual results could be materially different from the assumptions and estimates.

The items in the Balance Sheet at 31 March 2015 for which there is a significant risk of material adjustment in the forthcoming financial year are as follows:

Item	Uncertainties	Effect if Results differ from Assumption
Pensions Liability	Estimation of the net liability to pay pensions depends on a number of complex judgements relating to the discount rate used, the rate at which salaries are projected to increase, changes in retirement ages, mortality rates and expected returns on pension fund assets. A firm of consulting actuaries is engaged to provide the Joint Board with expert advice about the assumptions to be applied.	The effects on the net pensions liability of changes in individual assumptions can be measured. For instance, a 0.5% decrease in the discount rate assumption would result in an increase in the pension liability of £1.653 million. However, the assumptions interact in complex ways. During 2014/15, the appointed actuaries advised that the net pensions liability had increased by £1.318 million attributable to updating of the assumptions.

Note 5 Events after the balance sheet date

Events taking place after the authorised issue date per the balance sheet are not reflected in the financial statements or notes. Where events taking place before this date provided information about conditions existing at 31 March 2015, the figures in the financial statements and notes have been adjusted in all material respects to reflect the impact of this information. There are no non adjusting events.

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Note 6 Details of Movement in Reserves

a. Revenue Reserve

2013/14		2014/15
£		£
(496,334)	Balance as at 1 April	(463,991)
(157,000)	Transfer to pension reserve	(205,000)
(20,643)	Transfer to employee statutory adjustment account	17,009
209,986	(Surplus) or Deficit on provision of services (from the Comprehensive Income & Expenditure Account)	60,542
(463,991)	Balance as at 31 March	(591,440)

b. Pension Reserve

2013/14		2014/15
£		£
(1,991,000)	Balance as at 1 April	(2,443,000)
(295,000)	Actuarial Gains and Losses (see note 16)	(1,318,000)
(157,000)	Net additional amount required by statute and non-statutory proper practices to be taken into account when determining the surplus or deficit on the revenue reserves for the year	(205,000)
(2,443,000)	Balance as at 31 March	(3,966,000)

The Pension Reserve absorbs the timing differences arising from the different arrangements for accounting for post-employment benefits and for funding benefits in accordance with statutory provisions. The Joint Board accounts for post-employment benefits in the **comprehensive income and expenditure statement** as the benefits are earned by employees accruing years of service, updating the liabilities recognised to reflect inflation, changing assumptions and investment returns on any resources set aside to meet the costs. However, statutory arrangements require benefits earned to be financed as the Joint Board makes employer's contributions to pension funds. The debit balance on the Pension Reserve shows a significant shortfall in the benefits earned by past and current employees and the Joint Board's share of Strathclyde Pension Fund resources available to meet them. The statutory arrangements will ensure that funding will have been set aside by the time the benefits come to be paid.

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c. Employee Statutory Adjustment Account

2013/14		2014/15
£		£
(36,329)	Balance as at 1 April	(56,972)
36,329	Reversal of prior year accrual for short-term accumulating compensated absences	56,972
(56,972)	Recognition of the accrual for short-term accumulating compensating absences at 31 March	(39,963)
(56,972)	Balance as at 31 March	(39,963)

The Employee Statutory Adjustment Account absorbs the differences that would otherwise arise on revenue balances from accruing for short-term accumulating compensated absences at the end of the financial year. Generally accepted accounting practices require that all short-term employee benefits, including accumulating compensated absences, should be recognised as a cost in the accounts for the year to which they relate. This means that where employees' full holiday entitlement, time in lieu or credit flexi-time balance has not been taken by the financial year-end, the cost of the untaken days or time is calculated and recorded as an accrued expense. However, statutory arrangements require that the impact of such accrued expenditure on revenue balances is neutralised by transfers to or from the Employee Statutory Adjustment Account.

Note 7 Reconciliation of the Balance on the Comprehensive Income and Expenditure Statement to the Movement in Reserves Statement

The surplus for the year on the Revenue Reserves was £187,991 greater than the Comprehensive Income and Expenditure Statement result. The table below gives a breakdown of the differences between the income and expenditure included in the Joint Board's Comprehensive Income and Expenditure Statement in accordance with the Code and the amounts that statute and non-statutory proper practice require the Joint Board to debit and credit the Revenue Reserve Balance.

2013/14		2014/15
£		£
	Amounts to be included in the Comprehensive Income and Expenditure Statement but required by statute to be excluded when determining Movement in Reserves Statement	
(396,000)	Net charges made for retirement benefits in accordance with IAS19	(437,000)
(20,643)	Net charges for employment short-term accumulating absences	17,009
(416,643)		(419,991)
	Amounts not included in the Comprehensive Income and Expenditure Statement but required to be included by statute when determining Movement in Reserves Statement	
239,000	Employers contributions payable to the Strathclyde Pension Fund	232,000
(177,643)	Net additional amount required to be debited or credited to the Revenue Reserves balance for the year	(187,991)

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Note 8 Financing & Investment Income

2013/14		2014/15
£		£
(6,302)	Interest on Balances	(3,800)
91,000	Pension Interest Cost	107,000
84,698	Total Financing and Investment Income	103,200

Note 9 Operating Leases

The Joint Board has acquired office accommodation at the Robertson Centre in Paisley by entering into an operating lease until 2020. The Joint Board also have an agreement with Inverclyde Council to rent office space within their Customer Service Centre in Greenock. The expenditure charged in year to the Comprehensive Income and Expenditure Statement was £57,000 (2013/14 £59,000).

2013/14		2014/15
£		£
	Future Minimum Lease Payments	
57,000	- not later than one year	57,000
228,000	- later than one year and not later than five years	228,000
57,000	- later than five years	-
342,000	Total	285,000

Note 10 Debtors

31st March 2014		31st March 2015
£		£
54,100	Central government bodies	-
-	Other local authorities	1,764
55,398	Other Entities and Individuals	18,253
109,498	Total short term debtors	20,017

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Note 11 Creditors

31st March 2014 £		31st March 2015 £
21,993	Central government bodies	52,583
463,991	Other local authorities	592,624
56,972	Short Term Accumulating Absences	39,963
82,173	Accrued Payrolls	92,020
36,332	Other entities and individuals	10,797
<u>661,462</u>	Total short term creditors	<u>787,987</u>

Note 12 Transfer to Creditors

2013/14 £		2014/15 £
<u>463,991</u>	In terms of Section 58 of the Local Government (Scotland) Act 1973, Joint Boards have no specific powers to retain reserves to meet future funding requirements and the amount due to member authorities has been transferred to creditors.	<u>591,440</u>

Note 13 Related parties

The Joint Board's related parties are those bodies or individuals that have the potential to control or significantly influence the Joint Board, or to be controlled or significantly influenced by the Joint Board. The Joint Board is required to disclose material transactions that have occurred with related parties and the amount of any material sums due to or from related parties. Related party relationships require to be disclosed where control exists, irrespective of whether there have been transactions between the related parties. Disclosure of this information allows readers to assess the extent to which the Joint Board might have been constrained in its ability to operate independently or might have secured the ability to limit another party's ability to bargain freely with the Joint Board.

The member authorities of the Joint Board have contributed requisitions in the following proportions to enable the Joint Board to carry out its objectives. The Joint Board in turn pays Renfrewshire Council for support services. The amount paid in respect of these services for the year ended 31 March 2015 was £106,770 (2013/14 £106,770).

2013/14 £	Council	Percentage	2014/15 £
463,200	East Renfrewshire	20.3%	463,200
540,800	Inverclyde	23.7%	540,800
<u>1,277,800</u>	Renfrewshire	<u>56.0%</u>	<u>1,277,800</u>
<u>2,281,800</u>	Total	<u>100.0%</u>	<u>2,281,800</u>

Note 14 External audit costs

Fees payable to Audit Scotland in respect of external audit services undertaken in accordance with Audit Scotland's *Code of Audit Practice* in 2014-2015 were £7,090 (£7,020 in 2013/14). There were no fees paid to Audit Scotland in respect of any other services.

Note 15 Termination benefits

The Joint Board did not terminate the contract of any employee during 2014-2015.

Note 16 Retirement Benefits

As part of the terms and conditions of employment of its employees, the Joint Board offers retirement benefits. Although these benefits will not actually be payable until employees retire, the Joint Board has a commitment to make the payments that need to be disclosed at the time that employees earn their future entitlement. The scheme for employees is the Strathclyde Pension Fund which is administered by Glasgow City Council. This is a "funded" defined benefit final salary scheme meaning that the Joint Board and its employees pay contributions into a fund, calculated at a level intended to balance the pensions liability with investment assets.

16a. Transactions relating to retirement benefits

The cost of retirement benefits is recognised in Gross Expenditure when they are earned by employees, rather than when the benefits are eventually paid as pensions. However, the charge that is statutorily required to be made in the accounts is based upon pension contributions payable by the Joint Board in the year, and an adjustment is made within the Movement in Reserves Statement to replace the cost of retirement benefits with employers' contributions.

**Renfrewshire Valuation Joint Board
Annual Accounts 2014/15**

The following transactions have been made in the accounting statements in 2014/15:

2013/14 £		Note	2014/15 £
Comprehensive Income & Expenditure Statement			
Cost of Services			
305,000	Current service cost	(i)	330,000
-	- Past service cost/(gain)		-
-	Settlements & curtailments	(ii)	-
<u>305,000</u>			<u>330,000</u>
Financing & Investment Income & Expenditure			
91,000	Net Interest	(iii)	107,000
<u>396,000</u>	Total Post-employment Benefits charged to the Surplus or Defecit on the Provision of Services		<u>437,000</u>
Other post employment benefit charged to the Comprehensive Income and Expenditure Statement			
(206,000)	Return on assets excluding amounts included in net interest		(667,000)
504,000	Actuarial (gains) and losses arising on changes in financial assumptions		1,985,000
(3,000)	Other (gains) and losses		-
<u>295,000</u>	Total Actuarial (gain)/Losses		<u>1,318,000</u>
691,000	Total post employment benefit charged to the Comprehensive Income and Expenditure Statement		1,755,000
Movement in Reserves Statement			
	Reversal of net charges made to the Surplus or Deficit for the Provision of Services for post employment benefits according with the Code	(iv)	
(452,000)			(1,523,000)
<u>239,000</u>	Employers Contributions paid to Strathclyde Pension Fund		<u>232,000</u>

Notes

- i. Current service cost is the cost of future entitlements to pension payments to current employees
- ii. Curtailments are the pension costs to employees retired under redundancy terms.
- iii. The net Interest is an actuarial adjustment to the inflation element in the cost of funding current and future pension obligations. This is the expected increase during the year in the present value of the Joint Committee's share of the Strathclyde Pension Fund's liabilities because they are one year closer to settlement.
- iv. The Movement on Pension Reserve represents the net change in the pension liability recognised in the Movement in Reserves Statement for pension payments made by the Joint Board to the Strathclyde Pension Fund during the year (£205,000).

The Joint Board is also responsible for all pension payments relating to added years benefits it has awarded, together with related increases. In 2014/15 these amounted to £5,148 (2013/14 £4,368).

**Renfrewshire Valuation Joint Board
Annual Accounts 2014/15**

In addition to the recognised gains and losses included in the Comprehensive Income and Expenditure Statement, actuarial losses of £1.318 million are included in the Movement in Reserves Statement (2013/14 £0.295 million loss). The cumulative amount of actuarial losses is £4.409 million (2013/14 £3.091 million).

16b. Assets and liabilities in relation to retirement benefits

A reconciliation of the Joint Board's share of the present value of the Strathclyde Pension Fund's liabilities is as follows:

2013/14		2014/15
£000		£000
11,234	Opening present value	12,298
305	Current service cost	330
507	Interest Cost	528
82	Employee Contributions	78
	Remeasurement (gains)/losses:	
504	Actuarial (gains)/losses arising from changes in financial assumptions	1,985
(3)	Other (gains)/losses	-
(331)	Benefits Paid	(420)
12,298	Closing present value of scheme liabilities	14,799

A reconciliation of the Joint Board's share of the fair value of the Strathclyde Pension Fund's assets is as follows:

2013/14		2014/15
£000		£000
9,243	Opening Fair Value	9,855
416	Interest Income	421
	Remeasurement gain/(loss):	
206	Return on assets excluding amounts included in net interest	667
239	Contributions from employer	232
82	Contributions from employee	78
(331)	Benefits Paid	(420)
9,855	Closing fair value of scheme assets	10,833

**Renfrewshire Valuation Joint Board
Annual Accounts 2014/15**

16c. Fund history

	2010/11	2011/12	2012/13	2013/14	2014/15
	£000	£000	£000	£000	£000
Present Value of Liabilities	(8,776)	(9,327)	(11,234)	(12,298)	(14,799)
Fair value of assets	8,199	7,915	9,243	9,855	10,833
Surplus/(deficit) in the scheme	(577)	(1,412)	(1,991)	(2,443)	(3,966)

The main fund (Fund 1) of Strathclyde Pension Fund does not have an asset and liability matching (ALM) strategy.

The total liability of £3.966 million has a substantial impact on the net worth of the Joint Board as recorded in the balance sheet. However, statutory arrangements for funding the deficit mean that the financial position of the Joint Board remains assured. The deficit on the Strathclyde Pension Fund will be made good by increased contributions over the remaining working life of employees, as assessed by the Fund actuary.

The total contributions expected to be made by the Joint Committee to the Strathclyde Pension Fund in the forthcoming year to 31 March 2016 is £0.228 million.

16d. Basis for estimating assets and liabilities

The Joint Board's share of the liabilities of the Strathclyde Pension Fund have been assessed on an actuarial basis using the projected unit method, that estimates the pensions that will be payable in future years dependent upon assumptions about mortality rates, salary levels and so on. The Scheme's liabilities have been assessed by Hymans Robertson, an independent firm of Actuaries, and the estimates are based on the latest full valuation of the Fund at 31 March 2011.

The principal assumptions used by the actuary have been:

31st March 2014	Year Ended:	31st March 2015
Mortality assumptions		
	Longevity at 65 for current pensioners	
21.0 years	• Men	22.1 years
23.4 years	• Women	23.6 years
	Longevity at 65 for Future pensioners	
23.3 years	• Men	24.8 years
25.3 years	• Women	26.2 years
5.1%	Rate of increase in salaries*	4.3%
2.8%	Rate of increase in pensions	2.4%
4.3%	Rate for discounting scheme liabilities	3.2%
	Take-up of option to convert annual pension into retirement lump sum:	
50.0%	Pre April 2009 service	50.0%
75.0%	Post April 2009 service	75.0%

*Salary increases are assumed at 1% p.a. until 31 March 2015 and reverting to long term assumption thereafter

RENFREWSHIRE VALUATION JOINT BOARD

To: Renfrewshire Valuation Joint Board

On: 5 June 2015

Report by: The Treasurer

Heading: Annual Audit Plan 2014-15

1. Summary

- 1.1 The Annual Audit Plan 2014-15 for the Joint Board is submitted for Members' information. The Plan outlines Audit Scotland's planned activities in their audit of the 2014-15 financial year.
- 1.2 The Annual Audit Plan 2014-15 includes a section on Audit Issues and Risks. Within this section Audit Scotland have identified a risk of "Management override of controls". This risk is being included in the audit plans of all bodies which Audit Scotland are working with in light of updated international standards on auditing. The inclusion of this risk is not a reflection of increased risk within Renfrewshire Valuation Joint Board. Audit Scotland has confirmed that they have not found any issues on this in previous years.

2 Recommendations

- 2.1 The Joint Board is asked to note the Annual Audit Plan 2014-15 by Audit Scotland.
-



Renfrewshire Valuation Joint Board Annual Audit Plan 2014/15

Prepared for Renfrewshire Valuation Joint Board

March 2015

Audit Scotland is a statutory body set up in April 2000 under the Public Finance and Accountability (Scotland) Act 2000. We help the Auditor General for Scotland and the Accounts Commission check that organisations spending public money use it properly, efficiently and effectively.

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Summary

Introduction

1. Our audit is focused on the identification and assessment of the risks of material misstatement in Renfrewshire Valuation Joint Board's (Joint Board) financial statements.
2. This report summarises the key challenges and risks facing the Joint Board and sets out the audit work that we propose to undertake in 2014/15. Our plan reflects:
 - the risks and priorities facing the Joint Board
 - current national risks that are relevant to local circumstances
 - the impact of changing international auditing and accounting standards
 - our responsibilities under the Code of Audit Practice as approved by the Auditor General for Scotland
 - issues brought forward from previous audit reports.
- they give a true and fair view of the state of affairs of the Joint Board as at 31 March 2015 and its income and expenditure for the year then ended
- the accounts have been properly prepared in accordance with the Local Government (Scotland) Act 1973 and the 2015 Code of Practice on Local Authority Accounting in the United Kingdom (the Code)
- a review and assessment of the Joint Board's governance and performance arrangements and financial position
- provision of annual audit report to the Joint Board and the Controller of Audit.

Summary of planned audit activity

3. Our planned work in 2014/15 includes:
 - an audit of the financial statements and provision of an opinion on whether:

Responsibilities

4. The audit of the financial statements does not relieve management or the Joint Board, as the body charged with governance, of their responsibilities.

Responsibility of the appointed auditor

5. Our responsibilities, as independent auditor, are established by the Local Government (Scotland) Act 1973 and the Code of Audit Practice, and guided by the auditing profession's ethical guidance.
6. Auditors in the public sector give an independent opinion on the financial statements. We also review and report on the arrangements set in place by the audited body to ensure the proper conduct of its financial affairs and to manage its performance and use of resources. In doing this, we aim to support improvement and accountability.

Responsibility for the preparation of the accounts

7. It is the responsibility of the Treasurer, as the appointed "proper officer", to prepare the financial statements in accordance with relevant legislation and the Code of Practice

on Local Authority Accounting in the United Kingdom (the Code). This means:

- maintaining proper accounting records
- preparing financial statements which give a true and fair view of the state of affairs of the Joint Board as at 31 March 2015 and its expenditure and income for the year then ended.

Format of the accounts

8. The financial statements should be prepared in accordance with the Code which constitutes proper accounting practice.

Audit Approach

Our approach

9. Our audit approach is based on an understanding of the characteristics, responsibilities, principal activities, risks and governance arrangements of the Joint Board. We also consider the key audit risks and challenges in the local government sector generally. This approach includes:
 - understanding the business of the Joint Board and the risk exposure which could impact on the financial statements

- assessing the key systems of internal control, and considering how risks in these systems could impact on the financial statements
 - identifying major transaction streams, balances and areas of estimation and understanding how the Joint Board will include these in the financial statements
 - assessing and addressing the risk of material misstatement in the financial statements
 - determining the nature, timing and extent of the audit procedures necessary to provide us with sufficient audit evidence as to whether the financial statements give a true and fair view.
10. We have also considered and documented the sources of assurance which will make best use of our resources and allow us to focus audit testing on higher risk areas during the audit of the financial statements. The main areas of assurance for the audit come from planned management action and reliance on systems of internal control. Management action being relied on for 2014/15 includes:
- comprehensive closedown procedures for the financial statements accompanied by a timetable issued to all relevant staff
 - clear responsibilities for preparation of financial statements and the provision of supporting working papers
- delivery of unaudited financial statements to agreed timescales with a comprehensive working papers package
 - completion of the internal audit programme for 2014/15.
11. Auditing standards require internal and external auditors to work closely together to make best use of available audit resources. We seek to rely on the work of internal audit wherever possible and as part of our planning process we carry out an early assessment of the internal audit function. Internal audit is provided by the internal audit section within Renfrewshire Council. Overall, we concluded that the internal audit service operates in accordance with Public Sector Internal Audit Standards (PSIAS) and has sound documentation standards and reporting procedures in place.
12. As the Joint Board uses the financial ledger and systems hosted by Renfrewshire Council we plan to place formal reliance on aspects of the work of internal audit in the following areas, to support our audit opinion on the financial statements:
- Payroll
 - Treasury Management.
13. In respect of our wider governance and performance audit work we also plan to review the findings and consider other areas of internal audit work including:
- Budgetary control.

Materiality

14. International Standard on Auditing 320 provides guidance on the concept of materiality. We consider materiality and its relationship to audit risk when planning the nature, timing and extent of our audit and conducting our audit procedures. Specifically with regard to the financial statements, we assess the materiality of uncorrected misstatements, both individually and collectively.
15. Based on our knowledge and understanding of the Joint Board we have set our planning materiality at 1% of gross expenditure. For 2014/15 planning materiality is £25,000.
16. We set a lower level, known as performance materiality, when defining our audit procedures. This level depends on professional judgement and is informed by a number of factors including:
 - extent of estimation and judgement within the financial statements
 - nature and extent of prior year misstatements
 - extent of audit testing coverage.
17. For 2014/15 performance materiality has been set at £12,000. We will report, to those charged with governance, all misstatements greater than £1,000.
18. In addition, an inaccuracy which would not normally be regarded as material in terms of monetary value may be

important for other reasons (for example the failure to achieve a statutory requirement, or an item contrary to law). In the event of such an item arising, its materiality has to be viewed in a narrower context; such matters would normally fall to be covered in an explanatory paragraph in the independent auditor's report.

Reporting arrangements

19. Under Section 106 of the Local Government (Scotland) Act 1973, joint boards and committees are classed as local authorities. The Local Authority Accounts (Scotland) Regulations 2014 require that the unaudited annual accounts are submitted to the appointed external auditor no later than 30 June each year. The local authority (so therefore the Joint Board) is required to consider the unaudited annual accounts at a meeting by 31 August.
20. The Joint Board must publish the unaudited accounts on their website and give public notice of the inspection period.
21. The 2014 regulations require the Joint Board (or a committee whose remit includes audit or governance) to meet by 30 September to consider whether to approve the audited annual accounts for signature. Immediately after approval, the annual accounts require to be signed and dated by specified members and officers and then provided to the auditor. The Controller of

Audit requires audit completion and issue of an independent auditor's report (opinion) by 30 September each year.

22. The authority is required to publish on its website its signed audited annual accounts, and the audit certificate, by 31 October. The annual audit report is required to be published on the website by 31 December.

23. An agreed timetable is included at Exhibit 1 below which takes account of submission requirements and planned Joint Board dates:

Exhibit 1: Financial statements audit timetable

Key stage	Date
Meetings with officers to clarify expectations of working papers and financial system reports	26 February 2015
Planned Joint Board approval of unaudited financial statements	5 June 2015
Submission of unaudited financial statements with working papers package	15 June 2015
Progress meetings with lead officers on emerging issues	As and when required.
Latest date for final clearance meeting with Treasurer	4 August 2015
Agreement of unsigned financial statements for	7 August 2015

Key stage	Date
Joint Board agenda, and issue of combined ISA 260 report to those charged with governance and draft Annual Audit Report.	
Joint Board date	21 August 2015
Independent auditor's report signed	21 August 2015
Issue of final annual audit report	21 August 2015

24. Matters arising from our audit will be reported on a timely basis and will include agreed action plans. Draft management reports will be issued to the responsible head of service and relevant officers to confirm factual accuracy. A copy of all final agreed reports will be sent to the Assessor, Treasurer, internal audit and Audit Scotland's Performance Audit and Best Value Group.

25. We will provide an independent auditor's report to the Joint Board and the Accounts Commission that the audit of the financial statements has been completed in accordance with applicable statutory requirements. As part of streamlining our audit approach, this year the Annual Audit Report will be combined with the ISA 260 report. As a result, the Annual Audit Report will be issued by 30 September which is one month earlier than previous years.

26. All annual audit reports produced are published on Audit Scotland's website: (www.audit-scotland.gov.uk).

27. Planned outputs for 2014/15 are summarised at Appendix I.

Quality control

28. International Standard on Quality Control (UK and Ireland) 1 (ISQC1) requires that a system of quality control is established, as part of financial audit procedures, to provide reasonable assurance that professional standards and regulatory and legal requirements are being complied with and that the independent auditor's report or opinion is appropriate in the circumstances. The foundation of our quality framework is our Audit Guide, which incorporates the application of professional auditing, quality and ethical standards and the Code of Audit Practice issued by Audit Scotland and approved by the Accounts Commission. To ensure that we achieve the required quality standards, Audit Scotland conducts peer reviews and internal quality reviews and has been subject to a programme of external reviews by the Institute of Chartered Accountants of Scotland (ICAS).

29. As part of our commitment to quality and continuous improvement, Audit Scotland will periodically seek your views on the quality of our service provision. We do, however, welcome feedback at any time and this may be directed to the engagement lead, Anne McGregor.

Independence and objectivity

30. Auditors appointed by the Accounts Commission must comply with the Code of Audit Practice. When auditing the financial statements, auditors must also comply with professional standards issued by the Auditing Practices Board (APB) and those of the professional accountancy bodies. These standards impose stringent rules to ensure the independence and objectivity of auditors. Audit Scotland has in place robust arrangements to ensure compliance with these standards including an annual "fit and proper" declaration for all members of staff. The arrangements are overseen by the Assistant Auditor General, who serves as Audit Scotland's Ethics Partner.

31. Auditing and ethical standards require the appointed auditor to communicate any relationships that may affect the independence and objectivity of audit staff. We are not aware of any such relationships pertaining to the audit of the Joint Board.

Audit issues and risks

Audit issues and risks

32. Based on our discussions with staff, attendance at committee meetings and a review of supporting information, we have identified the following main financial statements risk areas for your organisation. A summary of the risks is provided at Appendix II. Details of the sources of assurance that we have received for each of these risks and any audit work we plan to undertake is also set out in Appendix II. In the period prior to the submission of the unaudited financial statements, we will liaise with senior officers on any new or emerging issues.

33. **Management override of controls:** Internal Standards on Auditing 240, *The Auditor's responsibilities relating to fraud in an audit of financial statements* states that audit procedures should be responsive to risks related to management override of controls. Due to the unpredictable way in which such override could occur, it is a risk of material misstatement due to fraud and thus an audit risk. We have not identified any audit issues on this in the past but each year have to address the risk. We will design and perform audit procedures to address these risks at the Joint Board.

34. **Income Recognition:** In previous years income from the Cabinet Office was sometimes received in advance of work while other income was received for work which had already taken place. There is a risk that income is accounted for in the wrong accounting period and last year we reported some errors. Since then finance officers advised us that they would account for IER as a separate project code so that the matching of income would be more visible. Cut-off testing will be undertaken on this account area to ensure income is accounted for in the correct financial year.

35. **Annual Governance Statement:** Regulation 5 of the 2014 LA regulations requires authorities to undertake an annual review of their system of internal control and report this in an annual governance statement. In previous years the Joint Board has prepared a statement on the system of internal financial controls (SSIFC), as allowed under the Code. Governance statements include a number of additional disclosures in comparison to the SSIFC.

36. **Review of policies:** The Joint Board is to revisit its policy database in 2015 to review existing policies and all new ICT policies. A number of new ICT policies were required as part of the PSN compliance work in 2014. There is a risk the annual governance statement does not reflect the position with review of the policy database.

37. **Management Commentary:** The 2014 LA regulations also require the annual accounts to include a management commentary. The Code requires local authorities to publish an explanatory foreword and only encourages (but does not require) authorities to take into account the relevant provisions of the *Government financial reporting manual* (FReM) in respect of management commentaries. However separate guidance from the Scottish Government, which will align to the reporting requirements in the FReM remains outstanding.

Fees and resources

Audit fee

38. Over the past four years, Audit Scotland has reduced audit fees by 23.5% in real terms, exceeding our 20% target. Due to further refinement of our audit approach we have been able to restrict the increase in audit fees for 2014/15 to 1% which, in real terms, represents a 0.6% reduction at 2014 price levels.
39. In determining the audit fee we have taken account of the risk exposure of the Joint Board, the management assurances in place, and the level of reliance we plan to take from the work of internal audit. We have assumed receipt of a complete set of unaudited financial statements and comprehensive working papers package by 2014/15.
40. The agreed audit fee for the 2014/15 audit of Renfrewshire Valuation Joint Board is £7,090. Our fee covers:
- the costs of planning, delivering and reporting the annual audit including auditor's attendance at committees
 - your organisation's allocation of the cost of national performance audits and statutory reports by the Accounts Commission
 - a contribution towards functions that support the local audit process (e.g. technical support and coordination of

the National Fraud Initiative), support costs and auditors' travel and subsistence expenses.

41. Where our audit cannot proceed as planned through, for example, late receipt of unaudited financial statements or being unable to take planned reliance from the work of internal audit, a supplementary fee may be levied. An additional fee may also be required in relation to any work or other significant exercises outwith our planned audit activity.

Audit team

42. Anne McGregor, Senior Audit Manager, Audit Services is your appointed auditor. The local audit team will be led by Andrew Wallace who will be responsible for day to day management of the audit and who will be your primary contact. Details of the experience and skills of our team are provided in Exhibit 2. The core team will call on other specialist and support staff as necessary.

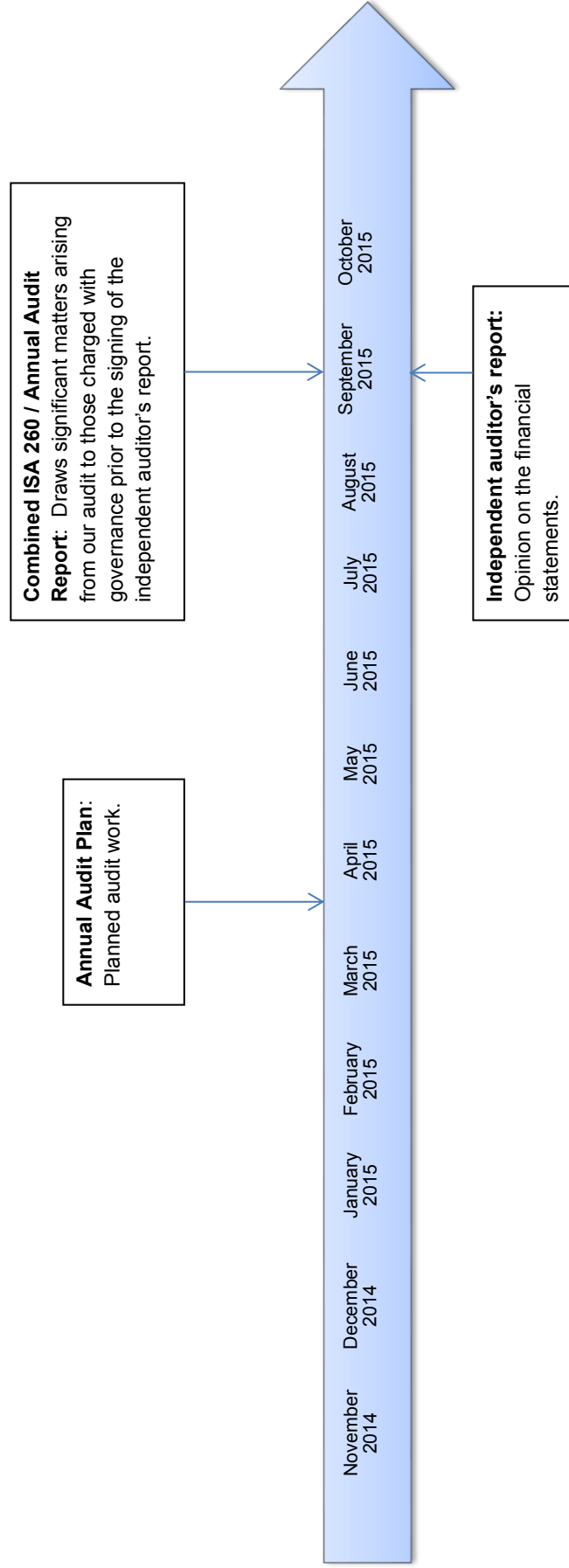
Exhibit 2: Audit team

Name	Experience
Anne McGregor, CA, Senior Audit Manager	Anne has over 15 years experience of public sector audit after working in the private sector for 7 years. Her public sector audit experience includes central and government and she has been

Name	Experience
Kenny McFall, CPFA, Senior Auditor	involved in a number of business improvement projects within Audit Scotland. Kenny has 13 years experience of public sector audit with Audit Scotland, covering local government, central government and health sectors.
Andrew Wallace, Trainee Auditor	Andrew joined Audit Scotland in October 2014 and is currently studying towards his ICAS qualification.

Appendix I: Planned audit outputs

The diagram below shows the key outputs planned for the Joint Board in 2014/15.



Appendix II: Significant audit risks

We undertake a risk-based audit whereby we focus on those areas where we have identified a risk of material misstatement in the accounts. This section shows how our audit approach focuses on the risks we have identified through our planning procedures. ISA 315 *Identifying and assessing the risks of material misstatement through understanding the entity and its environment* defines a significant risk as “an identified and assessed risk of material misstatement that, in the auditor’s judgement, requires special audit consideration.”

In this section we identify a range of risks facing the Joint Board, the related source of assurance received and the audit work we propose to undertake to secure additional assurance. The management of risk is the responsibility of the Joint Board and its officers, with the auditor’s role being to review the arrangements put in place by management. Planned audit work, therefore, will not necessarily address all residual risks.

Audit Risk		Source of assurance	Assurance procedure
<i>Audit risk of material misstatement in financial statements</i>			
Management override of controls As stated in ISA 240, management is in a unique position to perpetrate fraud because of management’s ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively.	N/A		<ul style="list-style-type: none"> Detailed testing of journal entries Review of accounting estimates for bias Evaluating significant transactions that are outside the normal course of business.

Audit Risk	Source of assurance	Assurance procedure
<p>Income Recognition</p> <p>In previous years income from the Cabinet Office was sometimes received in advance of work while other income was received for work which had already taken place. There is a risk that income is accounted for in the wrong accounting period.</p>	<ul style="list-style-type: none"> Finance officers have confirmed that the IER project will be accounted for separately within the 2014/15 financial statements. 	<ul style="list-style-type: none"> Review of the projects costs as part of the financial statements audit to ensure that income and expenditure has been accurately matched. Cut-off testing will be undertaken on this account area to ensure income is accounted for in the correct financial year
<p>Annual Governance Statement</p> <p>The Annual Governance Statement is replacing the System of Internal Financial Control in 2014/15. The AGS requires greater detail in it and management may not include sufficient information to satisfy the Regulations.</p>	<ul style="list-style-type: none"> Finance officers are aware of this requirement and will prepare the financial statements accordingly. 	<ul style="list-style-type: none"> Review of disclosures in annual governance statement against the <i>Delivering good governance in local government</i> framework Ensure disclosures are consistent with the information within the financial statements

Audit Risk	Source of assurance	Assurance procedure
<p>Review of policies</p> <p>The Joint Board are to revisit their policy database in 2015 to review existing policies and all new ICT policies. A number of new ICT policies were required as part of the PSN compliance work in 2014.</p> <p>There is a risk the annual governance statement does not reflect the position with review of the policy database.</p>	<ul style="list-style-type: none"> • All ICT policies are being reviewed to ensure that they comply with the PSN regulations. • New or updated policies will be approved by the joint board during the year 	<ul style="list-style-type: none"> • We will follow-up progress on the review of policies update to be provided in our final report on the audit. • We will review the annual governance statement disclosures.
<p>Management Commentary</p> <p>The 2014 regulations require the annual accounts to include a management commentary. The Commentary will include a number of additional disclosures in comparison to the current explanatory foreword.</p>	<ul style="list-style-type: none"> • Finance staff attend annual technical accounting updates to understand changes to the Code of Practice on Local Authority Accounting 	<ul style="list-style-type: none"> • Ensure information in management commentary is consistent with that contained in the financial statement

RENFREWSHIRE VALUATION JOINT BOARD

To: RENFREWSHIRE VALUATION JOINT BOARD

Date: 5 June 2015

**Report by
Chief Auditor**

INTERNAL AUDIT ANNUAL REPORT 2014/15

1. SUMMARY

- 1.1 The Public Sector Internal Audit Standards require the Chief Auditor to prepare a report, at least annually, to senior management and the Board on the internal audit activity's purpose, authority, and responsibility, as well as performance relative to its plan.
- 1.2 The annual report must also provide an annual audit opinion on the overall adequacy and effectiveness of the Renfrewshire Valuation Joint Board's internal control environment.
- 1.3 The Annual Report for Renfrewshire Valuation Joint Board is attached at Appendix 1 and outlines the role of Internal Audit, the performance of the Internal Audit Team, the main findings from the internal audit work undertaken in 2014/15, and contains an audit assurance statement.

2. RECOMMENDATIONS

- 2.1 Members are invited to consider and note the contents of the Annual Report.
-

Renfrewshire Valuation Joint Board Internal Audit Annual Report 2014-2015

**Finance & Resources
Internal Audit**

June 2015

Renfrewshire Valuation Joint Board
Internal Audit Annual Report 2014/2015

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**Renfrewshire Valuation Joint Board
Internal Audit Annual Report**

1 April 2014 – 31 March 2015

1. Introduction

1.1 As host Authority, Renfrewshire Council provides an internal audit service to Renfrewshire Valuation Joint Board. This includes:

- The compilation of an annual audit plan following consideration and evaluation of those areas of greatest risk in the organisation's operation, and consultation with the Assessor and Electoral Registration Officer, Renfrewshire Valuation Joint Board
- Delivery of the planned audit assignments
- Follow up of previous audit recommendations
- Provision of any ongoing advice and support on audit and risk management related matters.
- Provision of an Annual Report and Assurance Statement, and presentation to elected members at the board of Renfrewshire Valuation Joint Board

1.2 The Service operates in accordance with the Public Sector Internal Audit Standards which defines Internal Audit's role as:

“.....an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.”

1.3 In line with the Standards, the purpose of this Annual Report is to report on:

- The outcome of the planned Internal Audit reviews 2014/15 relating to Renfrewshire Valuation Joint Board;
- The outcome of Internal Audit reviews of supporting Renfrewshire Council corporate systems;
- Internal audit performance ;
- Planned audit work for 2015/16;
- The annual assurance statement which provides an opinion on the overall adequacy and effectiveness of the Board's internal control environment.

2. Responsibilities of Management and Internal Audit

2.1 It is the responsibility of management to ensure that the areas under their control is adequate and effective and that there is a sound system of internal

control which facilitates the effective exercise of the organisation's functions and which includes arrangements for the management of risk.

- 2.2 Internal Audit is not a substitute for effective control exercised by management as part of their responsibilities. Internal Audit's role is to independently assess the adequacy of the risk management, internal controls and governance arrangements put in place by management and to undertake sufficient work to evaluate and conclude on the adequacy of those controls for the period under review.

3. Internal Audit Activity during 2014/2015

- 3.1 One specific review was undertaken during 2014/15, which related to the budgetary control arrangements in operation within the Renfrewshire Valuation Joint Board. The main findings in relation to this review is summarised in table 1 below:

Table 1

Audit Area	Conclusion
Budgetary Control	<ul style="list-style-type: none">• Satisfactory Level of Assurance• No key risks were identified. However, a recommendation was made to review the financial thresholds for authorised signatories.

- 3.2 The Annual Report for 2013/2014 was submitted to the Authority on 15 August 2014.
- 3.3 A review and update of the authority's financial regulations and codes has been undertaken during 2014/15, to ensure that any revisions made to the Renfrewshire Council financial regulations and codes are incorporated as appropriate.
- 3.4 The implementation rate of audit recommendations is a measure of operational culture and effectiveness. During 2014/15, 13 recommendations were followed up. Of these 8 (62%) have been implemented, 5 (38%) were not fully implemented by the due date and revised target dates for implementation have been provided and these will be followed up in 2015/16.
- 3.5 Internal Audit also carried out reviews of the main corporate finance systems operating within Renfrewshire Council which support the Board's activity. The main findings in relation to these are summarised in table 2 below and Renfrewshire Council management have agreed to implement the audit recommendations made in relation to each review:

Table 2

Audit Area	Conclusion
<i>System of Internal Financial Control</i>	
Payroll	<ul style="list-style-type: none"> • Satisfactory Level of Assurance • No key risks were identified. A few good practice recommendations were made, which once implemented, will strengthen the overall effectiveness of internal control.
Treasury Management	<ul style="list-style-type: none"> • Satisfactory Level of Assurance • No key risks were identified. A few good practice recommendations were made, which once implemented, will strengthen the overall effectiveness of internal control.

4. Review of Internal Audit Performance

- 4.1 Internal Audit produces regular reports on its performance during the year against a range of measures set annually by the Director of Finance and Resources. These are set out in the following table.

Table 2

Internal Audit Performance 2014/15		
Performance measure	Target 2014/15	Actual 2014/15
% of audit assignments completed by target date	95%	96.8%
% of audit assignments completed within time budget	95%	96.8%
% of audit reports issued within three weeks of completion of audit field work	95%	96.2%
% completion of audit plan for the year*	95%	95.2%

* this measures the completion percentage as at 31 March. 100% of the plan is ultimately delivered through the finalisation of the outstanding elements in the new financial year.

The figures in table 2 show that all targets have been achieved.

- 4.2 The Chief Auditor is required to develop and maintain a quality assurance and improvement programme that covers all aspects of the internal audit including conformance with the standards. The Chief Auditor undertook a self assessment against the standards during 2013/14 and throughout the year the improvement actions identified have been progressed, including the review of the risk assessment and planning methodology and the Chief Auditor's performance appraisal. All outstanding actions will be completed with the implementation of the upgraded audit management software.

4.3 External Audit

External Audit's review of the internal audit service concluded that the internal audit service operates in accordance with the Public Sector Internal Audit Standards (PSIAS) and has sound documentation standards and reporting procedures in place. Customer Satisfaction

4.4 Customer Service

Internal Audit issues customer satisfaction surveys at the conclusion of assignments. These measure the level of satisfaction with the way in which the audit was conducted and with the audit report's findings and recommendations. A total of 28 surveys had been issued during the 2014/15 year, and 13 were returned. Returned survey forms showed that 100% of auditees were satisfied with the service provided against a target of 100%.

In April 2015, our Customer Services Excellence Standard accreditation was reviewed and our accreditation renewed as part of a wider Renfrewshire Council Corporate accreditation.

4.5 Risk Management

The responsibility for co-ordinating risk management activity across the council and its associated bodies lies with internal audit. Risk management performance is detailed in Renfrewshire Council's risk management annual report.

5. Planned Work for 2015/16

- 5.1 Following a risk based assessment of the activities of the Renfrewshire Valuation Joint Board, the audit plan for 2015/2016 provides for a review of the valuation system and ad-hoc financial advice, reactive investigative work, follow-up of previous audits and risk management advice.
- 5.2 An annual report for 2014/2015 will also be provided to the Joint Board.

6. Audit Assurance Statement

- 6.1 Internal Audit has performed its work in accordance with the role defined in paragraph 1.2. The audit work performed has been reported to the Assessor and Electoral Registration Officer, and to the board in this annual report. Where areas for improvement in internal control have been identified appropriate recommendations have been made, and accepted for action by management.
- 6.2 In view of the continued challenges common to all public bodies, there will be a requirement for the council and the bodies for which it is host authority to exercise very close scrutiny over expenditure, and this area will continue to receive due internal audit attention.
- 6.3 It is not feasible for the system of internal control to be without any weakness. It is important to balance the risks involved in accepting systems limitations with the consequences if a problem emerges. Internal Audit recognises this and assesses this in its reporting mechanism.
- 6.4 In this context, it is considered that, satisfactory assurance can be placed upon the adequacy and effectiveness of the Renfrewshire Valuation Joint Board's internal control, risk management and governance arrangements, as evidenced by:-
- The results of the audit work in 2014/15 in relation to the corporate systems which supported the Renfrewshire Valuation Joint Board's activities, and to specific work carried out in relation to those activities.
 - Management action in response to audit recommendations.
 - The regular review and updating of the Local Code of Corporate Governance by the Council in accordance with the CIPFA/SOLACE framework for corporate governance requirements, and of the corporate governance arrangements within Renfrewshire Valuation Joint Board.

Signed

Chief Auditor

Date

5 June 2015



Renfrewshire Valuation Joint Board

Report to : Renfrewshire Valuation Joint Board

Meeting on : 5th June 2015

Subject : Performance Report

Author : Divisional Assessor & Assistant Electoral Registration Officer

1.0 Introduction

This quarter's performance report provides an update to the ongoing reporting of performance and is intended to keep members informed of current performance and workload issues facing the Board. As this is the first report following the end of the financial year, the statistics for Valuation Roll and Council Tax look at the entire year.

A summarised report designed for publication on the internet is appended and the Board's approval to publish is recommended.

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 2014 to 31st March 2015

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	565	560	99.11%	5	0.88%	565	0	0.00%
East Renfrewshire	252	239	94.85%	10	3.96%	249	3	1.19%
Inverclyde	130	128	98.46%	2	1.54%	130	0	0.00%
RVJB totals	947	927	97.89%	17	1.79%	944	3	0.32%

This performance exceeded our targets of 95% within three months but unfortunately the target of 99.5% within 6 months was narrowly missed as our performance was 98.21%. This was due to both our valuation and clerical teams being heavily involved with the increased workload generated by the Scottish Independence Referendum.

The number of new houses added to the Council tax list in the past 3 years were:

2012/13	1,171
2013/14	1,019
2014/15	947

This year's figure is slightly down from the long term norm where around 1200 to 1300 houses per annum had been added to the Council Tax List.

In the period from 1st April 2014 to 31st March 2015, the average number of days taken to add a house was as follows:

Council Area	No. Added	Average No. of Days
Renfrewshire	565	21.31
East Renfrewshire	252	35.18
Inverclyde	130	21.41
RVJB Totals	947	24.90

This measure is within our 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 March during 2013/14 and 2014/15

Council Area	No. Deleted 2013/14	No. Deleted 2014/15
Renfrewshire	97	135
East Renfrewshire	32	18
Inverclyde	252	242
RVJB Total	381	395

3.0 Non-domestic Valuation

One of the main areas of work in non-domestic valuation at the moment is the maintenance of the Valuation Roll. I include a summary below for information.

3.1 Time taken to make statutory amendments to the Valuation Roll (excluding appeal settlements and amendments to prescribed entries)

Period 1st April 2014 to 31st March 2015

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	477	442	92.66%	22	4.61%	464	13	2.73%
East Renfrewshire	138	102	73.91%	21	15.22%	123	15	10.86%
Inverclyde	115	104	90.43%	4	3.48%	108	7	6.09%
RVJB totals	730	648	88.77%	47	6.43%	695	35	4.79%

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.

This performance is ahead of our target of 80% to be actioned within 3 months. Unfortunately our performance within 6 months is 93.57% which means we have narrowly missed our target of 95% within 6 months. Similar to our performance for the addition of new houses into the Valuation (Council Tax) List, our 6 month target was affected by the unprecedented level of workload generated by the Referendum.

4.0 General Conclusions

The levels of performance indicated above are satisfactory, especially in light of the additional burdens imposed due to our valuation and clerical teams being heavily involved with the Referendum.

5.0 Recommendations

- i. The Board note the contents of this report.
- ii. The Board authorise publication of the attached summary report.

Lindsey Hendry
Divisional Assessor & Assistant ERO
19 May 2015

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

Renfrewshire Valuation Joint Board



Summary of Performance Returns

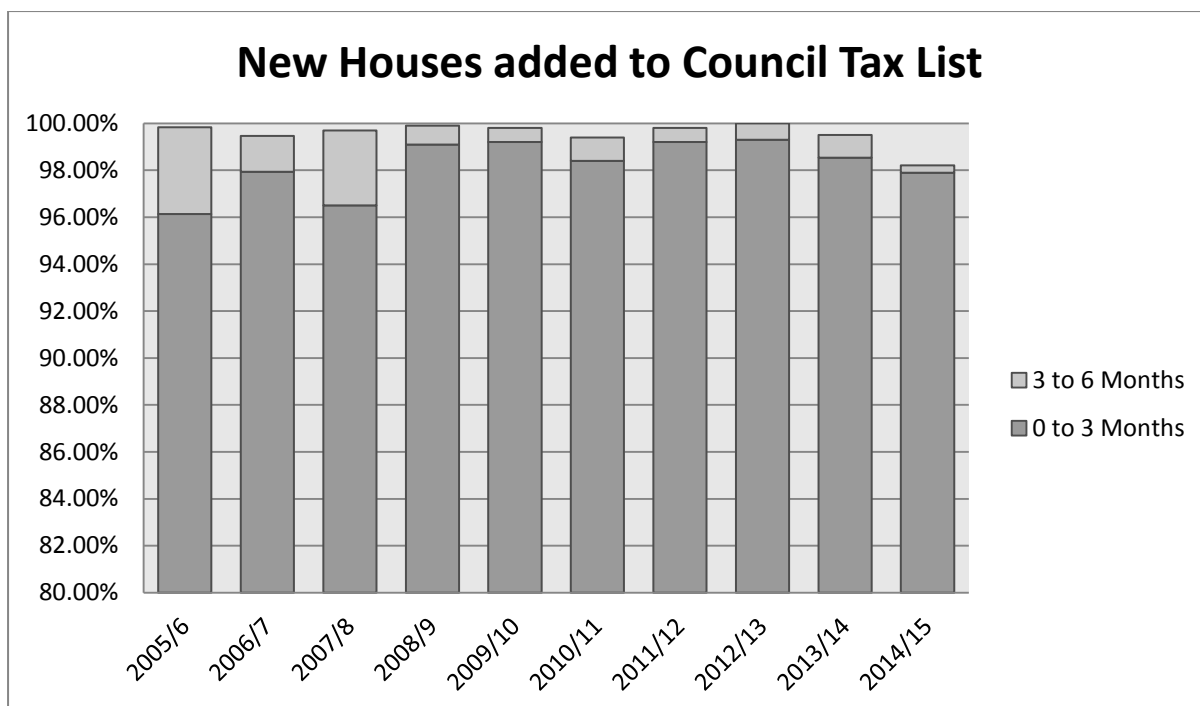
2005/06 – 2014/15

The Following data and charts summarise the Assessor's performance in relation to targets set over the past 9 years for alterations and amendments to the Council Tax List and the Valuation Roll.

1.0 Addition of New Houses to the Council Tax List

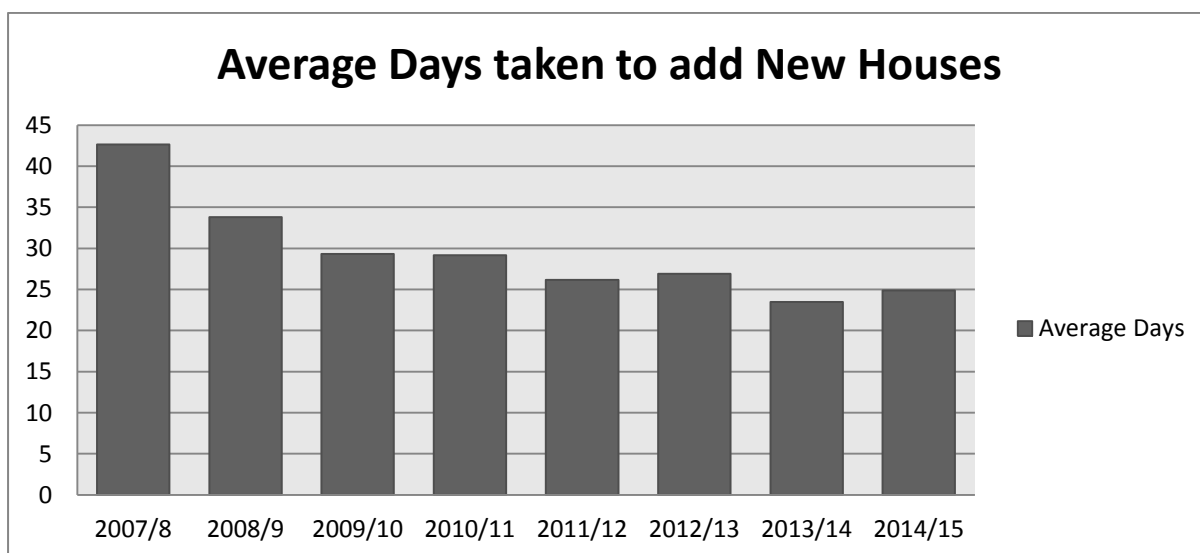
The main, ongoing work in relation to Council Tax is the addition of new houses to the Council Tax List. This year has shown a slight decline in the number of houses being added to the Council Tax List with performance broadly in line with last year with regards to our three monthly target. The six monthly target of 99.5% was only just missed with our performance being 98.21%. This was due to both our valuation and clerical teams being heavily involved with the increased workload generated by the Scottish Independence Referendum.

Council Tax - New Houses Added										
	2005/6	2006/7	2007/8	2008/9	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Achievement										
Within 3 Months	96.13%	97.94%	96.50%	99.10%	99.20%	98.40%	99.20%	99.30%	98.53%	97.89%
Within 6 Months	99.83%	99.46%	99.70%	99.90%	99.80%	99.40%	99.80%	100.00%	99.51%	98.21%
Over 6 Months	0.17%	0.35%	0.30%	0.10%	0.20%	0.60%	0.20%	0.00%	0.49%	0.32%
Target										
Within 3 Months	90.00%	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%
Within 6 Months	98.00%	99.00%	99.00%	99.00%	99.00%	99.50%	99.50%	99.50%	99.50%	99.50%



Since 2007/8 the Assessor has also measured the average number of days taken to add a new house. The table below shows the average number of days between the effective date of change to the Council Tax List and the date of issue of a Council Tax Notice.

Council Tax - New Houses Added Average No. of Days							
2007/8	2008/9	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
42.64	33.81	29.32	29.16	26.18	26.90	23.48	24.90

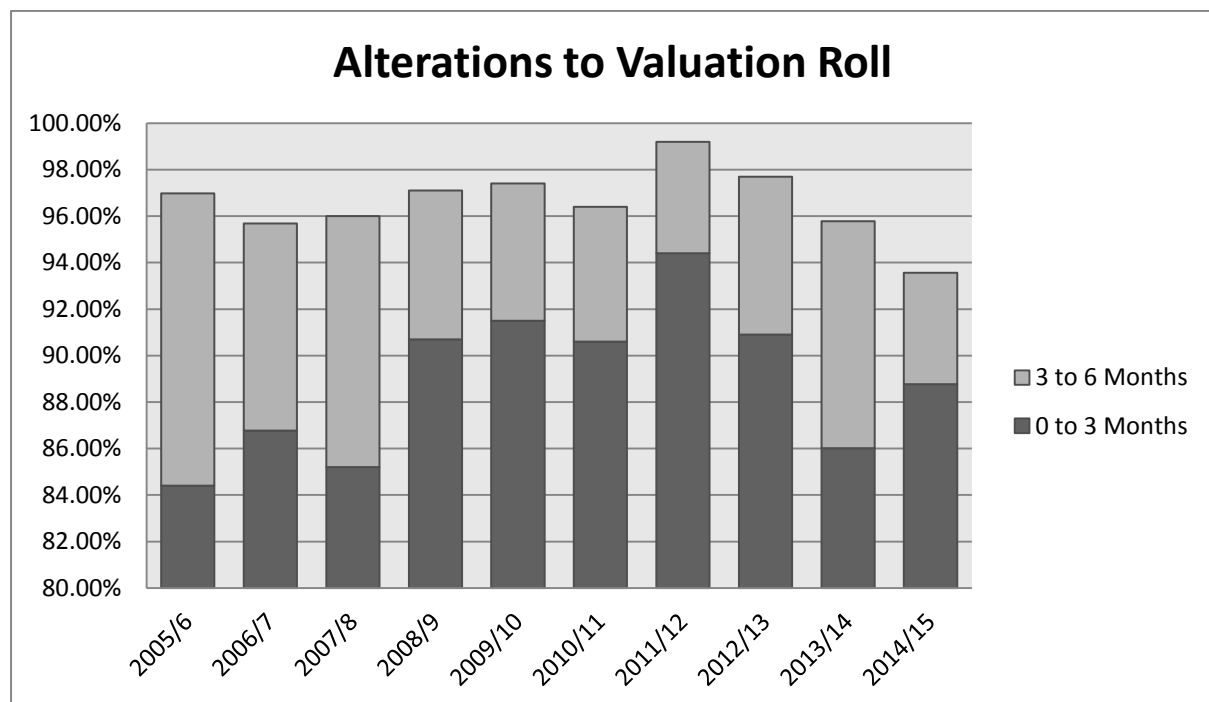


The Average number of days taken to add a new house has come down considerably in the 8 years that this measure has been in place.

2.0 Amendments to the Valuation Roll.

The following table provides a summary of how long it has taken to amend the Valuation Roll following changes to Lands and Heritages (excluding appeal settlements and changes to prescribed entries).

Non Domestic Alterations to the Valuation Roll										
	2005/6	2006/7	2007/8	2008/9	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Achievement										
Within 3 Months	84.40%	86.77%	85.20%	90.70%	91.50%	90.60%	94.40%	90.90%	86.02%	88.77%
Within 6 Months	96.98%	95.68%	96.00%	97.10%	97.40%	96.40%	99.20%	97.70%	95.78%	93.57%
Over 6 Months	3.02%	4.32%	4.00%	2.90%	2.60%	3.60%	0.80%	2.30%	4.21%	4.79%
Target										
Within 3 Months	60.00%	70.00%	77.50%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%
Within 6 Months	90.00%	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%



The performance levels are ahead of our three monthly target with the six monthly target only narrowly missed. As previously mentioned the six monthly target was affected by the unprecedented levels of workload generated by the Referendum.

Lindsey Hendry

Divisional Assessor & Assistant ERO

Electoral Registration Annual Report 2015



Renfrewshire Valuation Joint Board

Serving:- East Renfrewshire, Inverclyde and Renfrewshire

Assessor and Electoral Registration Officer
The Robertson Centre, 16 Glasgow Road, Paisley PA1 3QF

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2	Appendix 1	Comparison of electoral registers from 2004 to 2015
3	Appendix 2A	Analysis of no elector properties by Westminster Parliamentary constituency
4	Appendix 2B	Analysis of no elector properties by Scottish Parliamentary constituency
5	Appendix 3	Analysis of no elector properties by ward - East Renfrewshire
6	Appendix 4	Analysis of no elector properties by ward - Inverclyde
7	Appendix 5	Analysis of no elector properties by ward - Renfrewshire

1.0 Introduction

This report has, of necessity, changed from that prepared in earlier years. The process is now quite different, the timing is different and the rules relating to retention of unresponsive electors have changed. Where possible, similar statistics to those presented previously will be included as will additional statistics to highlight the activities involved in IER.

As in the past, the purpose of this annual report is to consider the levels of Electoral Registration in the Joint Board area and to identify the methods employed to ensure that the maximum possible number of citizens are registered to vote.

An important balance must be achieved between quantity and quality in compilation of the Register. It is as important to make sure that there are no names on the register of people who are not entitled to vote as it is to try to get everyone who is entitled to vote onto the register. We need to eliminate the opportunities for electoral fraud.

The report is designed to allow the Board Members, Elected Representatives and Electors an insight to the Joint Board's electoral registration process.

The report will look at:

- The process in outline
- How we can measure accuracy of the Register
- Steps taken to ensure continuous improvement to quality and accuracy of the register.
- Steps taken to address under-registration
- Additional activities proposed to maximise registration
- Other activities associated with registration

The introduction of Individual Electoral Registration (IER) has and will continue to make significant changes to the process of Registration until the transition phase is ended; that will be on a date to be decided by the UK Government.

2.0 The process of Electoral Registration

The process of electoral registration changed on 19th September 2014 and, since then, we have been in the transitional phase of Individual Electoral Registration.

The main stages are:

2.1 Canvass Process

To account of Scottish Independence Referendum (SIR), the implementation of IER did not begin until the day after the Referendum. The IER Validation process and associated Canvass activities involved the following steps:

- a) Transfer of Electoral Registration data to Department of Works and Pensions to allow data matching to commence.
- b) On return of verification data the electorate was subdivided into two groups:

- a. Verified

These electors were able to be matched against DWP data. They were then advised that their registration had transferred and that they needed to take no further action (save where they wished to opt in or out of the Public Register).

- b. Unverified

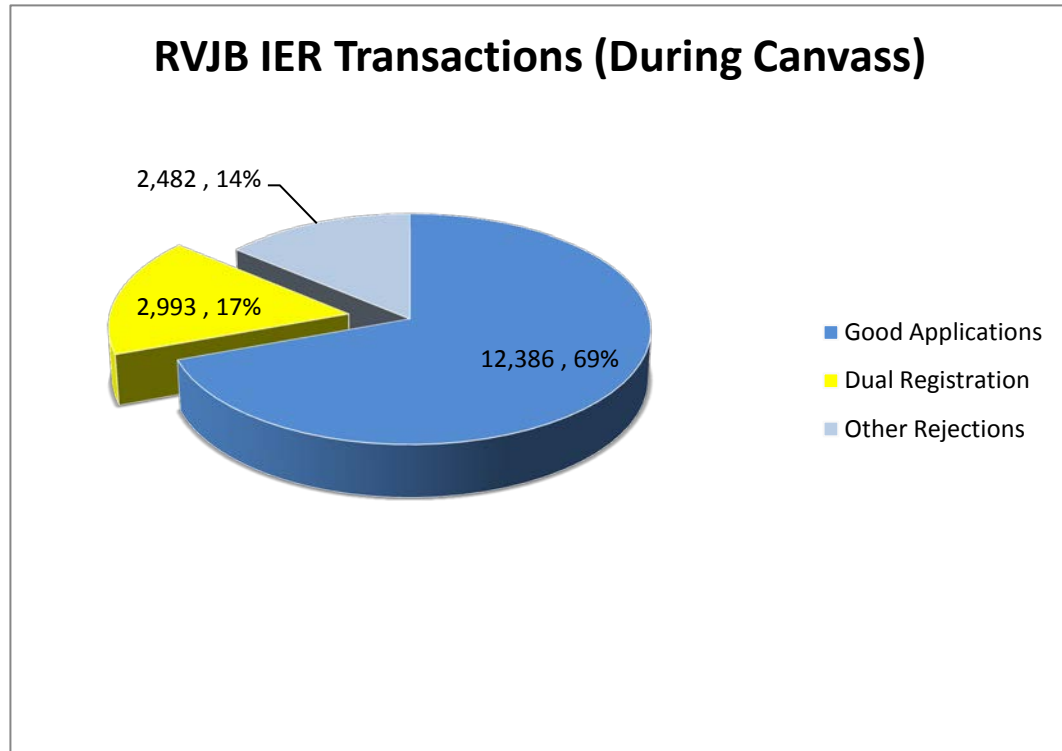
The electors in this group were taken to “local data matching” (this would have been called “Secondary Checks” in the process prior to IER) which, for example, included Council Tax Billing Records. Those who were matched at this stage transferred to the “Verified” group and were advised as above.

The remaining unverified electors were issued with an “Invitation to Register” which pointed them towards the on-line registration service or to contact the ERO if they were unable to access the internet.

Houses where current information was not held were issued with a “Household Enquiry Form” which was similar to a traditional Canvass Form.

- c) Non-responsive electors and households were issued with reminders and any who failed to respond during the reminder phase were paid a visit by a Door-to-Door Canvasser.
 - d) Individuals who had a current registration in March 2014 but who failed to respond during the Canvass were retained as “unconfirmed” electors. This allowed them to participate in the General Election although they could not make use of an absent vote unless they firstly confirmed their registration.
 - e) Individuals who did not have a current registration in March 2014 and who failed to respond during the Canvass were removed from the registers with effect from 27th February 2015.
 - f) A significant change to the registration process has been the introduction of on-line registration. This facility allows electors to apply for or update registration using an Internet facility. This was extensively used during the Canvass period when a total of 17,861 applications were received and 15,881 (89%) were on-line.

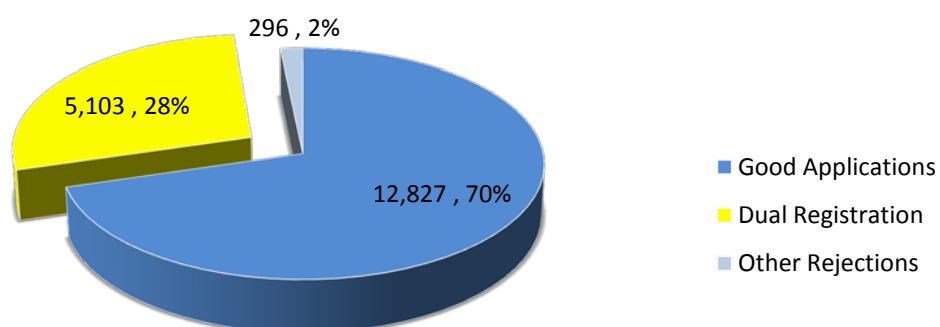
The availability of the on-line system brings advantages but its ease of use and the absence of an ability to check registration before making an application led to a significant number of duplicate (dual) registrations:



The number “other rejections” in this stage was higher than anticipated and likely arising from the novel system. The reasons included the inability to match name or address details to DWP records, applicants were too young or were ineligible.

The percentage of duplicate registrations increased in the period between the publication of the Register and the publication of the Register for the General Election. Much of this can be attributed to anxiety to ensure timely registration although better informed advice in the media and on social media might have prevented a significant amount of wasted effort. It can also be seen from the following chart that the number of rejections for reasons other than duplicate registration fell markedly:

RVJB IER Transactions (Since Canvass)



2.2 Outcome and Publication

The process closed for inclusion on 13 February 2015 and the Registers were published on 27th February 2015.

During the period of the Canvass, the numbers of households were processed as shown in the following table...

Council	Properties	Confirmed Electors	Individual Invitations to Register	Household Enquiry Forms
East Renfrewshire	37,922	62,816	5,699	4,415
Inverclyde	38,727	51,695	5,294	8,526
Renfrewshire	84,498	112,869	10,287	18,065
Total	161,147	227,380	21,280	31,006

“Confirmed Electors” were those where verification was obtained from DWP or local data matching.

“Invitations to Register” were issued to electors who had failed to match at verification stage.

Household Enquiry Forms were issued to properties without registered electors including those whose registration had lapsed due to failure to respond to several canvass enquiries.

Reminders were subsequently issued as follows:

Council	Individual Invitations to Register		Household Enquiry Forms	
	1 st Reminder	2 nd Reminder	1 st Reminder	2 nd Reminder
East Renfrewshire	4,285	3,524	1,727	4,007
Inverclyde	4,074	3,292	2,633	7,945
Renfrewshire	7,907	6,587	5,449	16,385
Total	16,266	13,403	9,809	28,337

At Publication, on 27th February 2015, the following numbers of electors were contained within the Registers:

Electorate at 27 February 2015

	Total Electors			Eligible to Vote at Elections to		
	Adults	Attainers	Total	Local	Euro	Westminster
East Renfrewshire	68,532	862	69,394	68,489	68,182	68,026
Inverclyde	57,649	615	58,264	57,634	57,407	57,313
Renfrewshire	124,621	1,367	125,988	124,587	123,393	123,004
Total	250,802	2,844	253,646	250,710	248,982	248,343

Within the following two months the number of electors had risen to:

Electorate at 29 April 2015

	Total Electors			Eligible to Vote at		
	Adults	Attainers	Total	Local	Euro	Westminster
East Renfrewshire	70,477	720	71,197	70,327	70,102	69,947
Inverclyde	59,687	513	60,200	59,624	59,425	59,335
Renfrewshire	129,157	1,131	130,288	128,993	127,786	127,409
Total	259,321	2,364	261,685	258,944	257,313	256,691

By comparison, the electorate for the Referendum in September 2014 was:

Electorate at 11 September 2014

	Total Electors			Eligible to Vote at		
	Adults	Attainers	Total	Local	Euro	Westminster
East Renfrewshire	70,515	2,310	72,825	70,495	70,163	69,999
Inverclyde	60,721	1,414	62,135	60,712	60,460	60,363
Renfrewshire	130,775	1,068	131,843	130,766	129,339	128,939
Total	262,011	4,792	266,803	261,973	259,962	259,301

2.4 Maintenance of the Registers

Whilst IER remains in the Transitional Phase, we will not revert to the usual “Rolling Registration” method of adding, changing or deleting registrations. Instead, in the short period before the start of the next Canvass on 3 August 2015, we will undertake a process of “Review” of registrations where we believe that the electors shown at the address are no longer resident. This is similar to the additional Door-to-Door canvasses carried out in earlier years although the process is different.

For the next Canvass will be working towards the extension of the franchise to include those aged 16 and 17. As was the case for the Referendum, this will necessitate gathering information in relation to those aged 14 and 15 years old. This adds complication to the process and to the handling of data with added pressure arising from the short timescale for implementation. This will be an additional task although much of the IT and data handling procedures are already in place thanks to work associated with extension of the franchise for the referendum.

2.5 Associated activities

These include:

- The maintenance of the Absent Voter List and collection of personal identifiers for absent voters. The numbers of electors in the Joint Board area who make use of this facility is now at around 21% of the electorate.
- Working to ensure that groups where there may be under-registration receive additional support. These groups include disabled electors and electors resident in establishments such as care homes or hospitals.

3.0 Measurement of Accuracy of the Register

Comparison with Census and Population Estimates

There are a number of methods that can be used to carry out gross comparisons of electors against the eligible population. The most obvious of these would be to make a comparison with population estimates produced by General Register Office for Scotland (GROS). The GROS estimates are now based on the 2011 census and changes in the subsequent years have been estimated.

It should also be noted that the Census did not achieve a 100% response rate and a degree of extrapolation will have been carried out by General Registers of Scotland; one of the check sources for information is the Electoral Register so there may be some circularity in the arithmetic.

Consideration of Number of Properties:

An alternative measurement is to check all of the properties in the Joint Board area and ensure that we can account for those properties where we have no registered electors. This is made easier by the arrangement, unique to Scotland, where Assessors are also appointed as EROs. This allows close integration with property databases compiled and maintained for valuation purposes.

As Assessor, I hold information on every property in the Joint Board area:

- Domestic properties: this is based on the Council Tax list that is compiled in this office.
- Non-Domestic properties: this is the Valuation Roll and will contain a limited number of properties where individual electors may be resident, such as residential homes, hospitals or hotels.

I can, therefore, classify all properties to assist me in determining whether we might reasonably expect electors to be resident. For example, we know that a certain number of properties are temporary/permanently empty or undergoing refurbishment and it is reasonable to assume that we will not receive any return from them. This is further discussed in Section 5, below, and a summary of the numbers of properties in these various categories is shown in Appendices 2 to 5.

4.0 Continuous Improvement to Quality and Accuracy of the Register

It is also important at this stage to make comment on the level of confidence in the accuracy of the names shown in the register. Any statistical report would be meaningless if the register contained names of people who were no longer resident in the area.

The fact is that, for every name on the register, I hold a copy of a signed application, canvass return or have an application made via the Government Digital Service. Where no return was made in for a property during the IER process, the elector is retained during the period of transition provided that elector was not already carried forward at the Canvass concluded in March 2014. This will mean that a growing percentage of Register entries will be out of date and these will be identified by the length of time from last response. This is unsatisfactory and increases the risk of fraudulent voting. To reduce this risk we will be undertaking the process of Review as outlined above.

5.0 Steps taken to address under registration

As in the preceding system there are two main themes. The first is to make the completion and return of the form as simple and straightforward as possible. The second is to identify specific properties for attention.

The introduction of IER has changed the way that the ERO interacts with electors and potential electors. In many ways, the process is simpler, quicker and has had a high uptake. The use of forms will continue but the availability of improved methods of response will, it is hoped, lead to a quicker, more accurate and higher rate of response.

5.1 Identification of specific properties for special attention.

The Joint Board has the advantage of having access to a comprehensive and well-maintained property database on which to build its electoral database. This has proved invaluable in carrying out this exercise.

In deciding which properties to target, it seemed reasonable to look first at those residential type properties which had no registered elector. A substantial amount of development was carried out to the Joint Board's database to allow all properties to be categorised for electoral purposes. All properties with no registered elector were identified and placed into a number of categories that are detailed below.

Our ability to make quick changes to our database owes much to having a bespoke system where we retain development control; a degree of flexibility difficult to achieve from "off-the shelf" packages. We have direct access to a team within Renfrewshire Council's I.T. Department and they have been invaluable in assisting us in ongoing development. Additional investment in bespoke reporting, scanning and processing applications has allowed rapid processing of the bulk of the forms as they are returned during the annual canvass.

5.1.1 An explanation of property categorisation

1. Occupier does not qualify to register :

This term is used where the resident (or all residents) is a citizen of a country with no right to vote in any UK Election national, regional or local. Clearly, this is an acceptable reason for having no registered elector.

2. Second Home :

This term is used where the owner or occupier is resident and registered elsewhere. This could be a holiday home but is sometimes a house owned by a company for housing workers on a short term basis. This is also an acceptable reason for having no registered elector.

3. New Properties :

These are new addresses added to the database for properties recently built or still under construction. There is usually a short timelag between occupancy and

registration. There will therefore always be a small percentage of properties in this category. This is also an acceptable reason for having no registered elector.

4. University owned property :

In addition to halls of residence, the Further Education Establishments own flats which are let to students during term time. Many of these students prefer to remain registered at their “home” address. This is also an acceptable reason for having no registered elector.

5. Permanently Empty :

These are properties lying empty awaiting demolition or properties in such a poor state of repair that major rebuilding would be required to bring them back into use. This is also an acceptable reason for having no registered elector.

6. Temporarily Empty :

These are properties vacant at the time of survey but likely to be reoccupied within the coming year. They are mainly local authority and housing association properties awaiting modernisation and reletting. This is also an acceptable reason for having no registered elector.

7. Failure to return at successive canvasses :

These are properties where electors have been removed following failure to respond to 2 or more successive canvasses as required by statute. While this is a legally acceptable reason for having no registered elector it is an unsatisfactory situation and needs to be addressed.

8. No Known Reason :

These are properties where to date we have been unable to discover a reason why there are no electors. They may after investigation fall into one of the other categories but more work needs to be done with these. For example, these could be properties that were temporarily empty, have now become occupied but have yet to have a registered elector.

Categories 7 and 8 are considered to be unsatisfactory situations and will continue to attract attention as part of the special door-to-door canvass.

5.2 Analysis of Properties with no elector

The 40 temporary canvassers made door to door inquiries, for houses where no canvass form is returned. This was a compulsory part of the annual canvass and this process continues to be mandatory under the IER Regulations. The most recent Door-to-Door Canvass took place in January and February 2015 using temporary staff recruited specifically for the purpose. This was not an ideal time to be carrying out such an exercise; it being a part of the year with short days and poor weather.

Using the above categories, properties with no registered elector were analysed along with properties where electors had been deleted for failure to return a form at consecutive canvasses or where no reason had yet been discovered.

The 2015 door-to-door canvass looked at 40,000 properties where there was no satisfactory reason for there being no elector registered or where the electors had been removed or where the electors were in danger of being removed by dint of being carried forward in March 2014. In respect of the names being removed from the Registers, it is worth noting that names will only be removed after five separate letters had been sent to the address, followed by two visits by a canvasser who would leave a warning leaflet on his/her second visit. For the Canvass concluded earlier this year, the correspondence was supplemented by a "Household Notification Letter" which was issued in March - after publication of the Register.

In previous reports, I could identify the level of response to the door-to-door canvass through responses made. The changes introduced by IER mean that information or forms cannot be collected by the canvasser. Instead, the persons at the address canvassed are encouraged to register on-line or to post the required information directly to my office. I can consider the responses made during the period of the door-to-door canvass as an indication but that is not ideal as registrations arising from other changes or activities happened at the same time.

As an exercise in maximising registration, these special door-to-door canvasses have proved successful although significantly more expensive than the main part of a Canvass.

Appendices 2 to 5 show the number of properties having no elector at the date of publication (27th February 2015) and again at the 1st May 2014 (the Register published on 29th April 2015).

The proactive approach to rolling registration between canvasses (see 7.0 below) will reduce the number of properties with no elector month on month until the next canvass begins in August 2015. The large increase between February and May is in part due to routine activities and in part due to the increased activity normally associated with an electoral event.

Despite the hard work that has been carried out and the added information that will be available through Individual Registration, early indications are that we will require to carry out a significant number of reviews in the months leading up to August.

While registration remains "optional" we will always have a margin of properties where we will have unsatisfactory information.

The current figures demonstrate, however, that we hold legally satisfactory information for 96.75% of residential properties in the Joint Board area.

6.0 Additional action proposed to maximise registration

Over and above the improvements to the registration forms and the special door-to-door canvass, a number of additional actions were identified as possible ways of improving registration:

1. Continue to interact with "attainers" within the schools in the Joint Board area.
2. Working with the Councils and other representative groups.

6.1 Targeting Attainers

The Depute ERO leads an ongoing campaign that engages with teachers and senior pupils in schools in the Joint Board area. This will be of significant importance in the next 15

months as the franchise for the Referendum will be extended to include those aged 16 and 17. To achieve our aim, we will have to increase the number of visits and add other ways of interacting with schools and families.

6.2 Representative Groups

These are a successful way to ensure that specific groups of individuals are aware of the registration process and that special arrangements can be made to overcome specific disadvantages.

7.0 Other registration activity

Registration is a constant, ongoing process and the statistics in this report necessarily represent a snapshot in time. A great deal of work is carried out between canvasses to maintain the register and keep it as accurate as possible, additions and deletions have been made since the register was republished, following the annual canvass, on 10 March 2014. As a consequence, the register which came into force on 24 April 2014 showed a net increase of 1,632 electors.

7.1 Registration – Changes to Electorate

Rolling Registration changes by local authority area

Local Authority	Electorate at 27 Feb 2015	Electorate at 29 Apr 2015	Net Change	% change
East Renfrewshire	69,394	71,197	1,803	2.60%
Inverclyde	58,264	60,200	1,936	3.32%
Renfrewshire	125,988	130,288	4,300	3.41%
RVJB total	253,646	261,685	8,039	3.16%

This increase arises as a result of a number of tasks carried out by staff:

- ♦ Every elector received a “Household Notification Letter” advising the registration status of all individuals there resident or “No registered Electors” as appropriate. This letter detailed how to obtain a valid registration.
- ♦ The purchaser of every house sold receives a rolling registration form inviting them to register at their new address. We receive monthly updates from Registers of Scotland detailing all property sales in the Joint Board area. This is currently between 400 and 600 sales per month.
- ♦ Every new tenant of local authority owned social housing receives a rolling registration form inviting them to register at their new address.
- ♦ Social Landlords Lists and Private Landlords Lists are requested for the local authority areas and landlords contacted for details of all tenants if no responses are received directly from the tenants.
- ♦ There is a rolling programme to ensure that all schools are visited at least once in a school year.

- ♦ All establishments are contacted on a routine basis to monitor changes
- ♦ Lists of students and their addresses are received from universities in the Joint Board area.

7.2 Absent Voters list

A list of absent voters is maintained on an ongoing basis and this includes Postal Voters, Proxy Voters and Postal Proxy Voters. The numbers below are as at 1 May 2015:

Absent Voters as at 29 April 2015 by Council area

Unitary Authority	Electorate	Absent Votes Applied for	% of electorate
East Renfrewshire	71,197	15,492	21.75%
Inverclyde	60,200	13,120	21.79%
Renfrewshire	130,288	27,312	20.96%
RVJB Total	261,685	55,924	21.37%

This compares with 8.7% at the General Election in May 2005, 14.6% at the Scottish elections in May 2007, 14.83% at the European Elections in 2009, 17.21% at the 2010 UK General Election, 16.76% at the 2011 Scottish Parliamentary Election, 18.8% at the Local Government Elections in 2012 and 22.1% at the Scottish Independence Referendum.

8.0 Conclusions

Our commitment is to accuracy of the Electoral Register and maximisation of registration. This is no small task and a great deal of effort is expended by the staff to ensure the accuracy of the register.

We have a process of continuous development and improvement of our current practices and will adapt and develop where appropriate to ensure that the registration process is as accurate and cost-effective as possible.

In the period since the last Annual Report, we have dealt successfully with two major electoral events and the implementation of IER. This has imposed a significant additional burden on staff resources and I would wish to take this opportunity to thank my staff for all of their hard work in support of the Electoral Registration function and to commend them for their patience, diligence and professionalism throughout a difficult year.

Alasdair MacTaggart
Assessor & ERO
26th May 2015

Appendix 1

Comparison of Electoral Registers from 2003 to 2015:

Table 4: 2003 Electoral Register (as at 15 October 2003)			
Council Area	No. of names on Register Electors aged 18 and over	No. of 17 year olds on Register	Total
East Renfrewshire	65,684	1,081	66,765
Inverclyde	60,215	953	61,168
Renfrewshire	125,064	1,894	126,958
RVJB Area	250,963	3,928	254,891

Table 5: 2004 Electoral Register (as at 15 October 2004)			
Council Area	No. of names on Register Electors aged 18 and over	No. of 17 year olds on Register	Total
East Renfrewshire	64,959	1,047	66,006
Inverclyde	58,729	884	59,613
Renfrewshire	121,808	1,647	123,455
RVJB Area	245,496	3,578	249,074

Table 6: 2005 Electoral Register (as at 15 October 2005)			
Council Area	No. of names on Register Electors aged 18 and over	No. of 17 year olds on Register	Total
East Renfrewshire	64,610	1,086	65,696
Inverclyde	58,021	822	58,843
Renfrewshire	121,317	1,633	122,950
RVJB Area	243,948	3,541	247,489

Table 7: 2006 Electoral Register (as at 15 October 2006)			
Council Area	No. of names on Register Electors aged 18 and over	No. of 17 year olds on Register	Total
East Renfrewshire	65,742	1,022	66,764
Inverclyde	59,482	767	60,249
Renfrewshire	125,032	1,483	126,515
RVJB Area	250,256	3,272	253,528

Table 8: 2007 Electoral Register (as at 15 October 2007)			
Council Area	No. of names on Register Electors aged 18 and over	No. of 17 year olds on Register	Total
East Renfrewshire	66,773	949	67,722
Inverclyde	60,799	794	61,593
Renfrewshire	127,961	1,626	129,587
RVJB Area	255,533	3,369	258,902

Table 9: 2008 Electoral Register (as at 15 October 2008)			
Council Area	No. of names on Register Electors aged 18 and over	No. of 17 year olds on Register	Total
East Renfrewshire	64,725	902	65,627
Inverclyde	58,139	752	58,891
Renfrewshire	121,763	1,523	123,286
RVJB Area	244,627	3,177	247,804

Table 10: 2009 Electoral Register (as at 15 October 2009)			
Council Area	No. of names on Register Electors aged 18 and over	No. of 17 year olds on Register	Total
East Renfrewshire	65,573	933	66,506
Inverclyde	58,655	629	59,284
Renfrewshire	124,954	1,538	126,492
RVJB Area	249,182	3,100	252,282

Table 11: 2010 Electoral Register (as at 15 October 2010)			
Council Area	No. of names on Register Electors aged 18 and over	No. of 17 year olds on Register	Total
East Renfrewshire	67,539	941	68,480
Inverclyde	60,771	592	61,363
Renfrewshire	129,183	1,401	130,584
RVJB Area	257,493	2,934	260,427

Table 12: 2011 Electoral Register (as at 15 October 2011)			
Council Area	No. of names on Register Electors aged 18 and over	No. of 17 year olds on Register	Total
East Renfrewshire	67,835	902	68,755
Inverclyde	60,580	638	61,218
Renfrewshire	129,307	1,233	130,540
RVJB Area	257,740	2,773	260,513

Table 13: 2012 Electoral Register (as at 15 October 2012)			
Council Area	No. of names on Register Electors aged 18 and over	No. of 17 year olds on Register	Total
East Renfrewshire	68,369	1,097	69,466
Inverclyde	60,750	862	61,614
Renfrewshire	129,313	1,689	131,002
RVJB Area	258,432	3,648	262,082

Table 14: 2014 Electoral Register (as at 10 March 2014)			
Council Area	No. of names on Register Electors aged 18 and over	No. of 17 year olds on Register*	Total
East Renfrewshire	66,853	1,961	68,814
Inverclyde	57,422	1,406	58,828
Renfrewshire	123,052	3,052	126,104
RVJB Area	247,327	6,419	253,746

*To give a like-for-like comparison, this is net of any additional young voters added in connection with S.I.R.

Table 15: 2014 Electoral Register (as at 18 September 2014)			
Council Area	No. of names on Register Electors aged 18 and over	No. of 17 year olds on Register*	Total
East Renfrewshire	70,515	1,414	71,929
Inverclyde	60,721	1,068	61,789
Renfrewshire	130,775	2,310	133,085
RVJB Area	262,011	4,792	266,803

*To give a like-for-like comparison, this is net of any additional young voters added in connection with S.I.R.

Table 16: 2015 Electoral Register (as at 27 February 2014)			
Council Area	No. of names on Register Electors aged 18 and over	No. of 17 year olds on Register*	Total
East Renfrewshire	68,532	862	69,394
Inverclyde	57,649	615	58,264
Renfrewshire	124,621	1,367	125,988
RVJB Area	250,802	2,844	253,646

Analysis of reasons for property having no elector - displayed by Westminster Parliamentary constituency

	Total number of properties	Occupier does not qualify to register	Second Home	New house; first elector not yet registered	University owned properties	Permanently Empty	Temp'ly Empty	Total number of properties where no elector expected	% where no elector expected	Removed after failure to return form at two successive canvasses	% where elector removed for failure to respond	No known reason for absence of electors	% with no elector and no known reason
Mar-15													
East Renfrewshire	38,011	42	80	98	0	0	2,737	2,957	7.78%	799	2.10%	35	0.09%
Inverclyde	38,738	26	126	66	0	0	5,557	5,775	14.91%	1,697	4.38%	47	0.12%
Paisley and Renfrewshire North	40,928	30	71	126	0	0	4,436	4,663	11.39%	1,563	3.82%	72	0.18%
Paisley and Renfrewshire South	43,637	62	73	100	0	0	6,489	6,724	15.41%	2,272	5.21%	59	0.14%
Total	161,314	160	350	390	0	0	19,219	20,119	12.47%	6,331	3.92%	213	0.13%
May-15													
East Renfrewshire	38,035	40	78	49	0	0	2,227	2,394	6.29%	619	1.63%	0	0.00%
Inverclyde	38,735	25	125	49	0	0	4,861	5,060	13.06%	1,430	3.69%	0	0.00%
Paisley and Renfrewshire North	40,947	29	72	78	0	0	3,793	3,972	9.70%	1,276	3.12%	0	0.00%
Paisley and Renfrewshire South	43,771	58	68	69	0	0	5,691	5,886	13.45%	1,936	4.42%	1	0.00%
Total	161,488	152	343	245	0	0	16,572	17,312	10.72%	5,261	3.26%	1	0.00%

Analysis of reasons for property having no elector - displayed by Scottish Parliamentary constituency

	Total number of properties	Occupier does not qualify to register	Second Home	New house; first elector not yet registered	University owned properties	Permanently Empty	Temporarily Empty	Total number of properties where no elector expected	% where no elector expected	Removed after failure to return form at two successive canvasses	% where elector removed for failure to respond	No known reason for absence of electors	% with no elector and no known reason
Mar-15													
Eastwood	27,410	31	69	95	0	0	1,643	1,838	6.71%	365	1.33%	25	0.09%
Greenock & Inverclyde	36,396	26	110	66	0	0	5,398	5,600	15.39%	1,680	4.62%	46	0.13%
Renfrewshire North and West	29,721	23	61	105	0	0	2,981	3,170	10.67%	986	3.32%	43	0.14%
Paisley	36,805	63	74	96	0	0	5,583	5,816	15.80%	1,977	5.37%	50	0.14%
Renfrewshire South	30,982	17	36	28	0	0	3,614	3,695	11.93%	1,323	4.27%	49	0.16%
Total	161,314	160	350	390	0	0	19,219	20,119	12.47%	6,331	3.92%	213	0.13%
May-15													
Eastwood	27,433	29	71	46	0	0	1,281	1,427	5.20%	272	0.99%	0	0.00%
Greenock & Inverclyde	36,393	25	111	49	0	0	4,711	4,896	13.45%	1,417	3.89%	0	0.00%
Renfrewshire North and West	29,740	22	61	67	0	0	2,556	2,706	9.10%	801	2.69%	0	0.00%
Paisley	36,939	61	69	65	0	0	4,881	5,076	13.74%	1,683	4.56%	0	0.00%
Renfrewshire South	30,983	15	31	18	0	0	3,143	3,207	10.35%	1,088	3.51%	1	0.00%
Total	161,488	152	343	245	0	0	16,572	17,312	10.72%	5,261	3.26%	1	0.00%

Analysis of reasons for property having no elector - East Renfrewshire Council

	Total number of properties	Occupier does not qualify to register	Second Home	New house; first elector not yet registered	University owned properties	Permanently Empty	Temp'l'y Empty	Total number of properties where no elector expected	% where no elector expected	Removed after failure to return form at two successive canvasses	% where elector removed for failure to respond	No known reason for absence of electors	% with no elector and no known reason
Mar-15													
Ward 1: Neilston, Uplawmoor and Newton Mearns North	7,730	9	22	43	0	0	598	672	8.69%	175	2.26%	7	0.09%
Ward 2: Barrhead	7,909	10	8	1	0	0	827	846	10.70%	336	4.25%	6	0.08%
Ward 3: Giffnock and Thornliebank	6,129	7	16	22	0	0	431	476	7.77%	109	1.78%	11	0.18%
Ward 4: Netherlee, Stamperland and Williamwood	5,213	2	10	12	0	0	239	263	5.05%	44	0.84%	4	0.08%
Ward 5: Newton Mearns South	5,087	6	11	7	0	0	298	322	6.33%	44	0.86%	3	0.06%
Ward 6: Busby, Clarkston and Eaglesham	5,943	8	13	13	0	0	344	378	6.36%	91	1.53%	4	0.07%
Total	38,011	42	80	98	0	0	2,737	2,957	7.78%	799	2.10%	35	0.09%
May-15													
Ward 1: Neilston, Uplawmoor and Newton Mearns North	7,735	9	21	14	0	0	477	521	6.74%	134	1.73%	0	0.00%
Ward 2: Barrhead	7,910	10	5	1	0	0	726	742	9.38%	269	3.40%	0	0.00%
Ward 3: Giffnock and Thornliebank	6,130	6	15	15	0	0	347	383	6.25%	87	1.42%	0	0.00%
Ward 4: Netherlee, Stamperland and Williamwood	5,224	2	12	11	0	0	170	195	3.73%	27	0.52%	0	0.00%
Ward 5: Newton Mearns South	5,086	6	12	1	0	0	243	262	5.15%	36	0.71%	0	0.00%
Ward 6: Busby, Clarkston and Eaglesham	5,950	7	13	7	0	0	264	291	4.89%	66	1.11%	0	0.00%
Total	38,035	40	78	49	0	0	2,227	2,394	6.29%	619	1.63%	0	0.00%

Analysis of reasons for property having no elector - Inverclyde Council

	Total number of properties	Occupier does not qualify to register	Second Home	New house; first elector not yet registered	University owned properties	Permanently Empty	Temp'l'y Empty	Total number of properties where no elector expected	% where no elector expected	Removed after failure to return form at two successive canvasses	% where elector removed for failure to respond	No known reason for absence of electors	% with no elector and no known reason
Mar-15													
Ward 1: Inverclyde East	7,892	1	19	0	0	0	1196	1216	15.41%	320	4.05%	12	0.15%
Ward 2: Inverclyde East Central	6,702	5	8	21	0	0	1162	1196	17.85%	428	6.39%	13	0.19%
Ward 3: Inverclyde North	8,373	11	24	1	0	0	1233	1269	15.16%	344	4.11%	5	0.06%
Ward 4: Inverclyde South	5,457	3	5	0	0	0	824	832	15.25%	297	5.44%	8	0.15%
Ward 5: Inverclyde West	5,317	1	39	9	0	0	569	618	11.62%	135	2.54%	1	0.02%
Ward 6: Inverclyde South West	4,997	5	31	35	0	0	573	644	12.89%	173	3.46%	8	0.16%
Total	38,738	26	126	66	0	0	5,557	5,775	14.91%	1,697	4.38%	47	0.12%
May-15													
Ward 1: Inverclyde East	7,892	1	17	0	0	0	1106	1124	14.24%	272	3.45%	0	0.00%
Ward 2: Inverclyde East Central	6,681	4	9	12	0	0	1003	1028	15.39%	357	5.34%	0	0.00%
Ward 3: Inverclyde North	8,376	12	22	1	0	0	1097	1132	13.51%	308	3.68%	0	0.00%
Ward 4: Inverclyde South	5,457	3	5	0	0	0	697	705	12.92%	251	4.60%	0	0.00%
Ward 5: Inverclyde West	5,323	0	40	5	0	0	501	546	10.26%	99	1.86%	0	0.00%
Ward 6: Inverclyde South West	5,006	5	32	31	0	0	457	525	10.49%	143	2.86%	0	0.00%
Total	38,735	25	125	49	0	0	4,861	5,060	13.06%	1,430	3.69%	0	0.00%

Analysis of reasons for property having no elector - Renfrewshire Council

	Total number of properties	Occupier does not qualify to register	Second Home	New house; first elector not yet registered	University owned properties	Permanently Empty	Temp'l'y Empty	Total number of properties where no elector expected	% where no elector expected	Removed after failure to return form at two successive canvasses	% where elector removed for failure to respond	No known reason for absence of electors	% with no elector and no known reason
Mar-15													
Ward 1 : Renfrew North	6,762	7	20	34	0	0	863	924	13.66%	368	5.44%	10	0.15%
Ward 2: Renfrew South and Gallowhill	7,178	13	5	11	0	0	956	985	13.72%	325	4.53%	12	0.17%
Ward 3: Paisley East and Ralston	9,629	21	24	29	0	0	1354	1428	14.83%	456	4.74%	4	0.04%
Ward 4: Paisley North West	10,754	23	39	27	0	0	2087	2176	20.23%	779	7.24%	22	0.20%
Ward 5: Paisley South	9,043	16	11	33	0	0	1185	1245	13.77%	367	4.06%	13	0.14%
Ward 6: Paisley South West	7,390	3	0	7	0	0	962	972	13.15%	375	5.07%	11	0.15%
Ward 7: Johnstone South, Elderslie and Howwood	8,037	2	3	23	0	0	928	956	11.89%	349	4.34%	16	0.20%
Ward 8: Johnstone North, Kilbarchan and Lochwinnoch	6,687	4	16	2	0	0	901	923	13.80%	295	4.41%	9	0.13%
Ward 9: Houston, Crosslee and Linwood	6,977	1	9	1	0	0	772	783	11.22%	264	3.78%	17	0.24%
Ward 10: Bishopton, Bridge of Weir and Langbank	5,020	1	12	59	0	0	370	442	8.80%	75	1.49%	6	0.12%
Ward 11: Erskine and Inchinnan	7,088	1	5	0	0	0	547	553	7.80%	182	2.57%	11	0.16%
Total	84,565	92	144	226	0	0	10,925	11,387	13.47%	3,835	4.53%	131	0.15%

Page 1 of 2 for Renfrewshire Council by Ward; information for May 2015 is on the following page.

Analysis of reasons for property having no elector - Renfrewshire Council

	Total number of properties	Occupier does not qualify to register	Second Home	New house; first elector not yet registered	University owned properties	Permanently Empty	Temp'l'y Empty	Total number of properties where no elector expected	% where no elector expected	Removed after failure to return form at two successive canvasses	% where elector removed for failure to respond	No known reason for absence of electors	% with no elector and no known reason
May-15													
Ward 1: Renfrew North	6,768	7	19	30	0	0	723	779	11.51%	306	4.52%	0	0.00%
Ward 2: Renfrew South and Gallowhill	7,178	12	6	10	0	0	845	873	12.16%	267	3.72%	0	0.00%
Ward 3: Paisley East and Raiston	9,765	19	22	14	0	0	1192	1247	12.77%	395	4.05%	0	0.00%
Ward 4: Paisley North West	10,752	22	36	14	0	0	1865	1937	18.02%	663	6.17%	0	0.00%
Ward 5: Paisley South	9,043	16	11	30	0	0	1013	1070	11.83%	314	3.47%	0	0.00%
Ward 6: Paisley South West	7,390	4	0	7	0	0	817	828	11.20%	311	4.21%	0	0.00%
Ward 7: Johnstone South, Elderslie and Howwood	8,039	1	3	12	0	0	822	838	10.42%	292	3.63%	0	0.00%
Ward 8: Johnstone North, Kilbarchan and Lochwinnoch	6,687	3	16	3	0	0	784	806	12.05%	249	3.72%	0	0.00%
Ward 9: Houston, Crosslee and Linwood	6,974	1	9	0	0	0	666	676	9.69%	216	3.10%	0	0.00%
Ward 10: Bishopston, Bridge of Weir and Langbank	5,035	1	13	27	0	0	290	331	6.57%	57	1.13%	0	0.00%
Ward 11: Erskine and Inchinnan	7,087	1	5	0	0	0	467	473	6.67%	142	2.00%	1	0.01%
Total	84,718	87	140	147	0	0	9,484	9,858	11.64%	3,212	3.79%	1	0.00%

Page 2 of 2 for Renfrewshire Council by Ward; information for February 2015 is on the preceding page.



Renfrewshire Valuation Joint Board

PUBLIC SECTOR EQUALITY DUTY

PROGRESS REPORT 2015

1. ABOUT RENFREWSHIRE VALUATION JOINT BOARD

The Renfrewshire Valuation Joint Board ("The Board") comprises elected representatives as follows:-

Renfrewshire Council	8
East Renfrewshire Council	4
Inverclyde Council	4
TOTAL	16

The Chief Officer is the Assessor and Electoral Registration Officer ("the Assessor"), who reports to the Board on the management of the service.

The Clerk and Treasurer to the Board, together with the Assessor, provide the administrative, financial and organisational framework within which the Assessor and his staff operate.

The Assessor and ERO is responsible for three functions and services to the constituent authorities. These are:

- The compilation and maintenance of the Electoral Register.
- The maintenance and annual publication of the Council Tax Valuation List.
- The maintenance of the non-domestic Valuation Roll.

There are around 253,000 registered electors in the area, residing mainly in the 160,000 or so domestic subjects shown in the Council Tax Valuation List. The Valuation Roll has some 10,000 entries with a total rateable value in the region of £337m. The Assessor's service operates from one office in Paisley and employs the equivalent of 47 full-time staff.

Renfrewshire Valuation Joint Board serves an area with a population of just over 345,000 based on current population statistics.

The aim of the Board as an employer and a service provider is to ensure that all our stakeholders and employees are treated equally and fairly and that discrimination and harassment are avoided. We wish to actively promote equality of opportunity and to ensure that our service delivery meets the needs of all sectors of the population we serve.

Our Aims

- To ensure that the services we provide are delivered in line with statutory provisions.
- To ensure that Equal Opportunities and Social Inclusion are central elements in our planning and delivery of services.
- To strive for continuous improvement in the delivery of our services.
- To ensure that our service provision reflects the needs and priorities of our stakeholders.
- To consult our stakeholders about the way we develop and deliver our services.
- To work in partnership with our constituent authorities to achieve improvements in service provision for our mutual customers.

- To publish information about the level of services customers can expect to receive.
- To develop clear and effective customer suggestion and complaint systems.
- To develop and maintain systems for measuring, monitoring and managing our performance.
- To develop systems which encourage employees to communicate openly.
- To promote a safe and healthy working environment for our employees.
- To encourage our employees to develop themselves to achieve their full potential.

With respect to the Equality Duty, the functions of Renfrewshire Valuation Joint Board are of a limited nature and are heavily prescribed by legislation.

Board's Three Main Functions

With regard to Council Tax, the Assessor's staff inspect and survey each new domestic property as required in order to assess the appropriate valuation band at which it should be entered on the Valuation List. Once the appropriate band is determined the details are passed to the relevant Council in order that the Council may levy Council Tax.

Therefore, the Assessor's engagement with members of the public for Council Tax is generally in order to make an appointment to inspect a property, to issue a Valuation Notice giving details of the valuation band determined and to deal with appeals and enquiries which relate to the valuation band.

With regard to Non Domestic Rates, the Assessor's staff inspect and survey new or altered properties as required in order to assess the rateable value which should be entered in the Valuation Roll. The Assessor's staff will also re-assess the rateable value of every non-domestic property as part of each general revaluation, which normally takes place every 5 years. Once determined the details of new and revised rateable values are passed to the relevant Council in order that non-domestic rates may be levied.

Therefore, the Assessor's engagement with members of the public for Non Domestic Rates is generally in order to make an appointment to inspect a property, to issue a Valuation Notice giving details of the rateable value determined and to deal with appeals and enquiries which relate to the rateable value.

With regard to Electoral Registration, the Assessor's staff undertake a canvass by issuing a canvass form by post to each household annually. In conjunction with other forms of checks, a number of door to door enquiries will also be undertaken to supplement this information. The information gathered will be used to compile the Electoral Register. In addition to the annual canvass, individuals who are qualified to do so may apply to be added to the Electoral Register throughout the year.

Therefore, the Assessor's engagement with members of the public for Electoral Registration is generally to issue canvass forms and gather the information returned, together with dealing with general enquiries and applications to be added to the Electoral Register.

The Board's core functions are heavily prescribed by statute and as a consequence these functions are freely available to all members of the public who meet the necessary statutory requirements in order for them to be entitled to those services. The Board's core functions are therefore, by their nature, non-discriminatory.

The Equality Act 2010 and Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012 set out a number of duties for Public Authorities.

2.1 The General Equality Duty

The General Equality Duty requires public authorities, in the exercise of their functions to have due regard to the need to:

- Eliminate unlawful discrimination, harassment and victimisation and other conduct prohibited by the Equality Act 2010
- Advance equality of opportunity between people who share a relevant protected characteristic and those who do not
- Foster good relations between people who share a protected characteristic and those who don't.

2.2 The Protected Characteristics

The public sector equality duty covers the following protected characteristics: age, disability, gender, gender reassignment, pregnancy and maternity, race, religion or belief and sexual orientation. The public sector equality duty also covers marriage and civil partnerships, with regard to eliminating unlawful discrimination in employment.

Age

Relates either to a person or persons of similar age. The Act protects people of all ages. However, different treatment because of age is not unlawful if you can demonstrate that it is proportionate means of meeting a legitimate aim. Age is the only protected characteristic that allows employers to justify direct discrimination.

Disability

Person or persons have a disability if they have a physical or mental impairment which has a substantial and long term adverse effect on their ability to carry out day to day activities which would include tasks like using a telephone, reading a book or using public transport. The Act includes a new protection from discrimination arising from disability. This states that it is discrimination to treat a disabled person unfavourably because of something connected with their disability (eg a tendency to make spelling mistakes arising from dyslexia). This type of discrimination is unlawful where the employer or other person acting for the employer knows, or could reasonably be expected to know, that the person has a disability. This type of discrimination is only justifiable if an employer can show that it is a proportionate means of achieving a legitimate aim. Additionally, indirect discrimination now covers disabled people. This means that a job applicant or employee could claim that a particular rule or requirement the Board has in place disadvantages people with the same disability. This is unlawful unless it can be justified. The Act also includes a new provision which makes it unlawful, except in certain circumstances, for employers to ask about a candidate's health before offering them work.

Gender reassignment

A person or persons who are proposing to undergo, are undergoing or have undergone a process (or part of a process) for the purpose of reassigning the person's sex by changing physiological or other attributes of sex. A reference to a transsexual person is a reference to a person who has the protected characteristic of gender reassignment. The Act no longer requires a person to be under medical supervision to be protected – so a woman who decides to live as a man but does not undergo any medical procedures would be covered.

Pregnancy and Maternity

Breastfeeding mothers are protected against discrimination for the first six months. After six months a breastfeeding mother is protected through the sex discrimination provisions in the Equality Act. The additional protection for the crucial first six months after a woman has given birth is in recognition of the fact that she needs the strongest possible protection against discrimination that may occur in the early months when it is most important to the health of both mother and child.

Marriage and Civil Partnership

Includes only a person or persons who are married or have civil partners.

Race

A person or persons referred to by colour, nationality and ethnic or national origins.

Religion or Belief

A person or persons of any religion or of no religion at all. Also includes a person or persons of any religious or philosophical belief or no belief at all. Discrimination because of religion or belief can occur even where both the discriminator and recipient are of the same religion or belief.

Sex

A reference to a person is to a man or a woman while a group reference is to persons of the same sex

Sexual Orientation

Means a person's sexual orientation towards persons of the same sex, persons of the opposite sex or persons of either sex. A reference to a person is to a person of a particular sexual orientation while a group reference is to persons who are of the same sexual orientation.

The Act also makes explicit the concept of 'dual discrimination', where someone may be discriminated against or treated unfairly on the basis of a combination of two or more of the protected characteristics.

2.3 Discrimination Defined

Direct Discrimination

Direct discrimination occurs when a person (including local authorities, trade unions, employment agencies, vocational training bodies etc) discriminates against another if, because of their protected characteristic they are treated less favourably than others.

Discrimination by Association

Already applies to race, religion or belief and sexual orientation. Now extended to cover age, disability, gender reassignment and sex. This is direct discrimination against someone because they associate with another person who possesses a protected characteristic.

Perception Discrimination

Already applies to age, race, religion or belief and sexual orientation. Now extended to cover disability, gender reassignment and sex. This is direct discrimination against an individual because others think they possess a particular protected characteristic. It applies even if the person does not actually possess that characteristic.

Indirect Discrimination

The Act harmonises the different definitions of indirect discrimination and extends the definition to now include age, disability, gender reassignment, marriage and civil partnership, race, religion or belief, sex, and sexual orientation.

Under the Act it is an offence to directly or indirectly discriminate against, harass or victimise a person because they have one or more protected characteristic, or because they are associated with someone who has a protected characteristic. Indirect discrimination occurs when a policy or action appears neutral but its impact particularly disadvantages people with a protected characteristic, unless the person applying the provision can justify it as a proportionate means of achieving a legitimate aim.

Harassment

Harassment involves unwanted conduct which is related to a relevant protected characteristic and has the effect or purpose of violating an individual's dignity or creating a degrading, hostile, humiliating, intimidating, or offensive environment for the complainant. The Act also includes harassment based on perception and association. Employees will now be able to complain of behaviour that they find offensive even if it is not directed at them, and the complainant need not possess the relevant characteristics themselves.

Third party harassment

Covers age, disability, gender, gender reassignment, race, religion or belief, and sexual orientation. The Act makes the Board liable for harassment of their employees by people (third parties) who are not employees of the Board, such as customers or clients. The Board is only liable when harassment has occurred on at least two previous occasions, the employer is aware that it has taken place, and has not taken reasonable steps to prevent it from happening again.

Victimisation

Occurs when a person subjects an individual to detriment because the individual has brought proceedings under the Act, the individual has given evidence or information in connection with proceedings under this Act, the individual has done any other thing for the purposes of or in connection with the Act, or the individual has made an allegation (express or otherwise) that the person or any other person has contravened the Act.

A person is not protected from victimisation if they have maliciously made or supported an untrue complaint.

Renfrewshire Valuation Joint Board

Public Sector Equality Duty

PART 1

Mainstreaming the Equality Duty – Updated April 2015

The Board will, in the exercise of its functions, have due regard to the need to eliminate discrimination, harassment, victimisation, will advance equality of opportunity between persons who share a protected characteristic and persons who do not share it and will foster good relations between persons who share a protected characteristic and those who do not.

3. Embedding Equalities – Mainstreaming the Equality Duty

3.1 Top Down Involvement

Equality of treatment is a fundamental right and the Assessor and ERO has taken steps to ensure that a culture of equality is embedded in the organisation. A top down approach has been adopted and equality is a standing item on the agenda for discussion at the Assessors' monthly Management Team meetings. Any issues relating to equality matters are discussed in full and thereafter information is cascaded down from the Management Team meetings via bullet points and individual team briefings.

All staff had received Equalities Training as part of the Board's commitment to keeping staff aware of any changes/issues which will affect them in their day to day business on behalf of the Board. This training was compulsory for all staff from the Assessor & ERO down through all staffing grades.

3.2 Equal Pay

In April 2011 the Board implemented the national single status agreement for Local Authority Employees in Scotland. In accordance with this agreement all jobs have been re-evaluated to ensure that there is no gender bias. The re-evaluation was undertaken using the COSLA job evaluation model and, prior to implementation, an independent consultant was engaged to undertake an equality impact assessment of the outcomes. Following detailed analysis the consultant confirmed that the proposed outcomes were technically robust and non-discriminatory and suitable for implementation by the Board.

In conjunction with re-evaluating all posts the Board has introduced a revised pay structure and package of terms and conditions of employment. Again the pay structure and package of terms and conditions have been endorsed by the consultant as non-discriminatory in terms of their proposed application. An integral element of the revised pay structure and package of the terms and conditions is a range of policies which are aimed at, amongst other things, eliminating discrimination and promoting an appropriate work life balance.

Having reviewed the pay structure, the terms and conditions and the equal pay related policies and procedures currently in place, the Board is satisfied that these are non-discriminatory and meet the Board's Equality Duties. However, the Board also recognises that it is important to continue to monitor these provisions and, with the support of Renfrewshire Council, will continue to update these and develop new policies as required.

3.3 Policies and Procedures

The Board has a range of policies and procedures in place, many of which are aimed at eliminating discrimination and promoting equality, some of which are listed below:

- Supporting Attendance
- Computer Use
- Customer Comments and Complaints Procedure
- Disciplinary Policy
- Exit Questionnaires
- Flexi-Time Scheme
- Flexible Working
- Grievances
- Health and Safety
- Job Sharing
- Maternity, Adoption and Paternity Leave and Pay
- Special Leave
- Travelling and Subsistence
- Lone Working
- Respect at Work
- Stress
- Mental Health & Well Being in the Workplace
- Unpaid Absence Due To Illness
- Code of Conduct

The Board is satisfied that the above Policies and Procedures are non-discriminatory and meet the Board's Equality Duties. However, the Board also recognises that it is important to continue to monitor these provisions and, supported by Renfrewshire Council, will continue to update these and develop new policies as required. Any new policies or amendments to existing policies will be impact assessed before implementation. Arrangements are in place to facilitate regular meetings with representatives from Renfrewshire Council to discuss these issues.

3.4 Recruitment and Selection

The Board operates a policy to ensure that recruitment and selection is undertaken within a framework which is fair, consistent, avoids discriminatory practices and provides equal access to all jobs. It includes a commitment that any disabled applicant who satisfies the minimum requirements will be invited for interview.

In conjunction with this policy, provision has been made to monitor amongst other things the racial, gender, disability and marital status of both successful and unsuccessful applicants. This information is not available to the interview panel.

3.5 Service Plan

The Board has a Service Plan of which equalities form an important part. The Service Plan is a standing item on the agenda of the Assessor's' Management Team meetings. The Plan is therefore under constant review and monitoring. Any changes made are relayed to all staff via team briefings and the subsequent posting of Minutes on the Board's internal "Notes" data base for all staff to read.

3.6 Access to the Board's Premises

The Board operates out of the Robertson Centre in Paisley. The building had an extensive refurbishment in 2009/10 and has been adapted for wheelchair accessibility, provides disabled toilet facilities and a hearing loop has been installed.

The office is accessible by a ramped access suitable for wheelchair use and is open plan in layout. There is a lift to all floors and there is disabled toilet provision on the ground floor and upper floor. There is also an internal stair lift for an area of the premises which has a small set of stairs.

There is good car parking associated within the curtilage of the office. Specific spaces have been reserved as Disabled parking bays.

3.7 Communication with the Board

The Board has contracted with Global Language Services Limited, a translation service, to provide translations where necessary. The Board's Website also includes a facility to translate the content into a wide variety of languages. Access to the Board's literature and correspondence is an area we intend to look at in more detail in the equalities outcomes section of this report.

The Board creates a number of publications which are available in hard copy. Facilities are available whereby these publications can be made available in different languages, in Braille or on audio tape on request. The Board also publishes information on its website www.renfrewshire-vjb.gov.uk

3.8 Training

Funding for training for all staff is a difficult issue. Nevertheless the Board does have a Training Team who are constantly reviewing the opportunities for additional training in equality issues.

Training is an important tool to ensure that staff is aware of the importance of Equality issues and to ensure that they behave in a way that is non-discriminatory.

As previously mentioned the Assessor & ERO has adopted a Top-Down Strategy and has ensured that the Assessor, all of the Management Team and all staff have undergone Equality Training. This training has been deemed to be compulsory and steps will be taken going forward to ensure all "new starts" are given the opportunity of this training as part of their induction package.

Notwithstanding the above the Board recognises that ongoing refresher courses in equality training is desirable for all staff and this will be undertaken in-house.

3.9 Renfrewshire Equalities Focus Group

The Board is represented on this group which this group promotes equality and diversity across Renfrewshire Council Services, membership of this group enables a relatively small organisation such as the Board to learn from good working practices and experiences. Any issues raised by attendance at this group are fed back into the Assessors monthly management team meetings.

3.10 Appeals and Complaints to the Board

The Board has in place provisions whereby our service users may complain about the organisation and a form is available for this purpose.

3.11 Customer Feedback Survey

The Board has issued customer feedback survey forms in the past which requested users of the service to comment upon aspects of the service they have received. Each of these forms also asked for details of the gender, disability, racial and ethnic origin of the customer. Customer feedback forms are being reviewed with a view to issuing on a more regular basis.

3.12 Scottish Assessors Association

The Assessor is a member of the Governance Committee of the Scottish Assessors' Association which has equality issues as a standing item on the Agenda of its regular meetings.

In brief, the Scottish Assessors' Association was instituted in 1886 and is a voluntary organisation where all Assessors and their senior staff are members. One of the functions of the Association is to facilitate consistency of approach in the administration of rating, council tax and electoral registration services throughout Scotland. Being a member of the Scottish Assessors' Association Governance Committee gives the Assessor, and his staff, the opportunity to share information on equality issues and agree best practices with colleagues from throughout Scotland.

3.10 Work Experience

Every year the Board makes available up to 3 places for young people, still in full-time education, to gain training and work experience for a week at a time.

This facility, which requires substantial planning and preparation, is provided in partnership with Work Experience Services and gives an invaluable insight into the working environment of a busy office.

3.11 Impact Assessment

The Board adopts, wherever appropriate, the policies, practices and procedures of Renfrewshire Council. This includes, among others, policies concerning; Equalities, Recruitment and Selection, Respect at Work, Harassment and Bullying and Training and Development, etc.

The equality impact of the policies and procedures that the Board adopts from Renfrewshire Council will be assessed by Renfrewshire Council. Any changes arising from such impact assessment will be reflected by updating the Board's policies, practices and procedures in line with those of Renfrewshire Council.

The Board's Management Team will review the impact on equality groups of the practices and procedures followed in the exercise of its statutory functions which do not directly follow those of Renfrewshire Council at regular management meetings.

Where the impacts arising from these practices and procedures are considered to be of high relevance a full impact analysis will be carried out in accordance with Renfrewshire Council's guidance.

3.12 Procurement

Regulation 9 of the Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012, imposes a duty on public bodies when considering award criteria and conditions in relation to public procurement, to have due regard to whether the award criteria should include considerations which will help it meet its Equality Duty. Any such award criteria should be related to and proportionate to the subject matter of the proposed agreement.

Currently the Board enters into very few procurement contracts directly. Contracts of any substance are procured via list of approved contractors supplied by the Scottish Government and are subject to their procurement procedures in accordance with the Public Contracts (Scotland) Regulations 2012. Any contracts that the Board does enter into directly are generally small in terms of the service procured and the monetary value of that service. Notwithstanding, the Board will have due regard to whether the award criteria should include considerations to enable us to better perform the Equality duty. By having due regard to the above, the Board can satisfy its requirements under Regulation 9 of the Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012.

3.13 Exit Questionnaires

The Board has procedures for Exit Questionnaires and all staff leaving the service are invited to complete a questionnaire. Any equality related issues are highlighted and reported to the Management Team where appropriate.

3.14 Introduction of Electoral Registration

In September 2014 a new form of Electoral Registration was introduced in Scotland. This changed the law from having someone within a household registering everyone who was eligible to vote in that household, to an Individual Registration process where the emphasis was now on the individual to register.

This change was effective from the 19th September, the day after the Scottish Independence Referendum at which the voting age had been lowered to include eligible 16/17 year olds.

Therefore, the Electoral Registration Equality Outcome 3 in our 2013 Report has been looked at in some detail, please see more information on this in Part 3 – Progress since 2013 and our Aims for 2015-17.

Renfrewshire Valuation Joint Board

Public Sector Equality Duty

PART 2

Workforce Monitoring

INTRODUCTION

1. WORKFORCE

1.1 Profile of Workforce by Gender

WORKFORCE GENDER PROFILE			
Workforce Total	Male	Female	PN
47	36%	64%	0%

1.2 Profile of Workforce by Age

WORKFORCE AGE PROFILE	
Age Group	Employees
16-24	8.6%
25-29	2.1%
30-34	4.2%
35-39	8.6%
40-44	8.6%
45-49	17%
50-54	25.5%
55-59	10.6%
60+	10.6%
PNTS (Prefer Not To Say)	4.2%

The age profile of Board staff is skewed towards those who are in excess of 40. There are no staff in the 16-24 age group, with the highest percentage of staff in the 45-49 bracket. The age profile of the staff is an issue discussed further in the Equality Outcomes section.

2015 Update

We can see that we have made some progress towards achieving the recruitment of younger people to the Board. We had no employees in 2013 in the 16-24 age bracket and now we have 8.6%. This against a backdrop of the fact that there has been little change in the workforce and therefore everyone who remains in post is 2 years older.

1.3 Profile of Workforce by Disability

WORKFORCE DISABILITY PROFILE	
	Employee
Identified as having a Disability	4.2%
Identified as not having a Disability	83%
PNTS	12.8%

1.4 Profile of Workforce By Marriage and Civil Partnership

WORKFORCE MARRIAGE AND CIVIL PARTNERSHIP PROFILE	
Marital Status	Employee
Married/Civil Partnership	53%
Not Married/Divorced/Single/Separated	42.5%
PNTS	4.5%

1.5 Profile of Workforce by Nationality and Ethnic Group

WORKFORCE BY NATIONALITY PROFILE	
Nationality	Employees
British	42%
Other	47%
PNTS	11%

WORKFORCE BY ETHNIC GROUP PROFILE		
Ethnic Group		Employees
White	Scottish	79%
	English	2%
	Welsh	0%
	Northern Irish	0%
	Irish	0%
	Other white ethnic group,	11%
Mixed or Multiple Ethnic Group	Any mixed or multiple ethnic groups	0%
Asian, Asian Scottish or Asian British	Pakistani, Pakistani Scottish or Pakistani British	0%
	Indian, Indian Scottish or Indian British	0%
	Bangladeshi, Bangladeshi Scottish or Bangladeshi British	0%
	Chinese, Chinese Scottish or Chinese British	0%
	Other	0%
African	African, African Scottish, African British	0%

	Other	0%
Caribbean or Black	Caribbean, Caribbean Scottish or Caribbean British	0%
	Black, Black Scottish or Black British	0%
	Other	0%
Other Ethnic Group	Arab, Arab Scottish or Arab British	0%
	Other	0%
PNTS		8%

1.6 Profile of Workforce By Religion or Belief

WORKFORCE RELIGION OR BELIEF PROFILE	
Religion or Belief	Employee
Buddhist	0%
Church of Scotland	40%
Roman Catholic	6.5%
Other Christian	4%
Hindu	0%
Jewish	0%
Muslim	0%
No Religion or Belief	25.5%
Sikh	0%
Pagan	2%
Other Religion or Belief	2%
PNTS	24%

1.7 Profile of Workforce By Sexual Orientation

WORKFORCE SEXUAL ORIENTATION PROFILE	
Sexual Orientation	Employees
Bisexual	0%
Gay	0%
Heterosexual/Straight	81%
Lesbian	0%
Prefer Not to Say	19%

1.8 Profile of Workforce by Occupational Segregation By Grade

WORKFORCE OCCUPATIONAL SEGREGATION BY GRADE PROFILE		
Pay Grade	Male	Female
Grades C-E	15%	23%
Grades G-J	15%	26%
Grades K-O	2%	15%
Chief Officer	2%	2%

1.9 Profile of Workforce by Section and Gender

WORKFORCE BY SECTION AND GENDER PROFILE			
	All Staff	Male	Female
Administrative	55%	19%	36%
Technical	36%	13%	24%
Management	9%	2%	6%

There is a noticeable gender imbalance between the Administrative and Technical Teams and between low and high paid staff. This is an issue discussed in greater detail in the Equalities Outcomes section.

2. GENERAL STAFFING

2.1 Promotion

There were two promoted posts available during years 2013/14. The statistical breakdown of these two posts is covered in the tables included in this report.

2.2 Grievance

During the calendar years 2013/14, there were no grievance issues by any member of staff. Despite this it is recognised that this is an important area that could have equalities issues. Accordingly, workforce grievance issues will continue to be monitored closely.

2.3 Disciplinary

During the calendar year 2013/14, there was one disciplinary issue dealt with by the Board. It is recognised that this is an important area that could have equalities issues. Following an investigation into the issue in 2014 it was found that there were no equality issues involved. However, workforce disciplinary issues will continue to be monitored closely,

2.4 Respect at Work

During the calendar years 2013/14, there were no issues raised with respect to the Board's Respect at Work Policy and Procedure. Despite this it is recognised that this is also an important area that could have equalities issues. Accordingly, Respect at Work issues will continue to be monitored closely.

2.5 Return to Work of Women on Maternity Leave

During the calendar year 2013/14 one member of staff returned to work from Maternity Leave. The return to work was in line with the appropriate policy. A second member of staff is currently still on Maternity leave.

2.3 Workforce Leavers

All staff leaving the service are asked to complete an exit questionnaire. As a result of the returned questionnaires it has been confirmed there are no equality issues with those who left the service in 2013/14.

3. **CONCLUSIONS ON WORKFORCE MONITORING**

Undertaking this analysis has highlighted some issues which the Board needs to consider in the light of its equalities responsibilities.

In the Equality Outcomes 1 and 2 of this report these two key issues are addressed from the workforce monitoring analysis, namely the lack of young people working for the Board and the gender imbalance between the Administrative and Technical sections, both of these issues are developed into Equality Outcomes.

2. **RECRUITMENT & PROMOTION INFORMATION**

2.1 Profile of Recruitment by Gender

RECRUITMENT BY GENDER PROFILE	
Gender	Percentage of Total Applications
Male	31%
Female	69%

2.2 Profile of Recruitment by Year of Birth

RECRUITMENT BY YEAR OF BIRTH PROFILE	
Decade of Birth	Percentage of Applications
1990s	19%
1980s	17.8%
1970s	12%
1960s	31%
1950s	17.8%
1940s	0%
PNTS	2.4%

2.3 Profile of Recruitment By Disability

RECRUITMENT BY DISABILITY PROFILE	
Disability	Percentage of Applications
Disabled	3.7%
Not disabled	96.3%

Renfrewshire Valuation Joint Board gives a commitment to interview any applicant for employment who meets the minimum requirement for the job and has declared they are disabled.

2.4 Profile of Recruitment by Marriage

RECRUITMENT BY MARRIAGE PROFILE	
Marital Status	Percentage of Applications
Married	39%
Not	61%

2.5 Profile of Recruitment by Race

RECRUITMENT BY RACE PROFILE	
Ethnic Group	Percentage of Applications
White	95.2%
Other	2.4%
Prefer Not to Say	2.4%

2.6 Staff Survey

Renfrewshire Valuation Joint Board is an employer that promotes equality of opportunity and where diversity is welcomed and respected. Do you agree there exists a perception of equality & opportunity ?	
Agree	71.4%
Disagree	5.7%
Prefer not to say	22.9%

Do you agree diversity is welcomed and respected?	
Agree	80.0%
Disagree	2.9%
Prefer not to say	17.1%

Everyone who works for RVJB fully appreciates the equalities duties placed on both the Board and their own individual duty to promote equality and prevent harassment and discrimination. Do you agree that as an employee of the Board you have a duty to adhere to the Board's policy and the Equalities and Duty as part of your employment ?	
Agree	100.0%
Disagree	
Prefer not to say	

Renfrewshire Valuation Joint Board

Public Sector Equality Duty

PART 3

**Equality Outcomes – Progress since 2013 and
our Aims for 2015-17**

INTRODUCTION

In 2013 we set three Equality Outcomes, these reflected the size and nature of the Renfrewshire Valuation Joint Board. Since our report in 2013 we have been informed that our organisation will now have to explore offering Voluntary Early Retirement and Voluntary Redundancy packages over the next two financial years. It is therefore difficult to gauge what will happen to the present workforce in the next two years of this plan.

However, our first two outcomes covering age and gender imbalance in our workforce are still relevant and how we have addressed these and the outcomes will be looked at under each of the Equality Outcomes.

Our third target was focused on Electoral Registration and in particular to work with underrepresented groups and those with protected characteristics, this will be further explored and outcomes discussed in the next part of this report.

EQUALITY OUTCOMES

Equality Outcome 1

Young People have a greater representation within our workforce

Inequality Problem

Having undertaken our workforce monitoring analysis in 2013, it was apparent that young people were grossly under represented within our workforce.

We have taken steps to rectify this and we now have 4 members of staff who are under 25 yrs old.

We believe that this Equality Outcome is still relevant and we will retain this over the next two year period in an attempt to further build on the achievements to date.

During 2015-17

We will aim to further reduce our average workforce age, if we are able to fill vacancies.

To assist in reaching this outcome we will:

- We will consult with young people and identify any actions we can take to assist them gain employment.
- We will continue to offer workplace experience to young people still in full time education and consider opportunities to participate in Government schemes such as Young Apprenticeships etc.
- Where possible we will look towards recruiting placement students from university from suitable courses.
- We will consult, either using our own resources or in conjunction with Renfrewshire Council, with local schools, colleges and universities and identify any actions, when the opportunity arises, that we can take to attract school leavers and graduates.
- In conjunction with the national web portal, myjobscotland, we will consider additional means of attracting young people to vacant positions within our service e.g. local newspapers, job fairs etc.
- We will consider expanding our efforts to raise the profile of Renfrewshire Valuation Joint Board, particularly towards young people through media sources they are familiar with e.g. our web site, Scottish Assessors Portal, Twitter, Facebook, LinkedIn, etc.

Equality Outcome

Young people have a greater representation within our workforce.

If we can achieve this we will then be advancing the;

General Equality Duty

To “Advance equality of opportunity between persons who share a protected characteristic and those who don’t” and,

“Foster good relations between persons who share a relevant protected characteristic and persons who do not share it”.

Note

In setting this equality outcome it is recognised that Renfrewshire Valuation Joint Board is a small organisation with limited staff numbers (47 in total). It follows that the employing of new staff, particularly in the current economic climate, is a very small number and that consequently the opportunity to significantly alter the staff profile over a short space of time is limited.

Furthermore, we have been asked to explore the possibility of staff taking VER/VR over the financial years 2015-17. Until the impact of this is known it is difficult to predict what movement there may be in our current staffing profile.

Equality Outcome 2

Gender Segregation within our Clerical Section is improved

Inequality Problem

In 2013 we identified within our Clerical section there is a very marked and obvious issue concerning gender segregation.

We had 13 members of staff employed in the Clerical section, 12 were female and 1 was male.

The Clerical section represents a significant part of the administration section and of the total workforce, therefore, the gender segregation evident there is not insignificant.

During 2014 we managed to make some progress in addressing this particular equality outcome whereby we employed 3 new members of staff all of whom were male and two of whom were under 25, so this helped us achieve lowering the age and gender profiles.

During 2015-17

We will endeavour to employ more suitable qualified men in our Clerical Section.

To assisting in reaching this outcome we will:

- In conjunction with Equality Outcome 1, we will endeavour to employ more suitably qualified men in our Clerical section.
- In the first instance we will work with our staff to overcome the wrongly perceived view that clerical duties are for women.
- We will consider advertising any vacant posts in a range of alternative media sources such as local newspapers, Schools, Universities, Colleges etc.
- We will consult with the Human Resources department of Renfrewshire Council to look at ways of attracting more males to clerical roles.
- We will continue to offer workplace experience to young people still in full time education

If we can achieve this we will then be advancing the;

General Equality Duty

To “Advance equality of opportunity between persons who share a protected characteristic and those who don’t” and,

“Foster good relations between persons who share a relevant protected characteristic and persons who do not share it”.

Note

In setting this equality outcome it is recognised that Renfrewshire Valuation Joint Board is a small organisation with limited staff numbers (47 in total). It follows that the employing of new staff, particularly in the current economic climate, is a very small number and that consequently the opportunity to significantly alter the staff profile over a short space of time is limited.

Furthermore, we have been asked to explore the possibility of staff taking VER/VR over the financial years 2015-17. Until the impact of this is known it is difficult to predict what movement there may be in our current staffing profile.

Equality Outcome 3

Underrepresented groups and those with protected characteristics are empowered to actively contribute and participate in Electoral Registration.

Inequality Problem

The Electoral Register is the cornerstone to democracy and public accountability within the United Kingdom. Research undertaken by the Electoral Commission suggests that certain groups of people are less likely to choose to register to vote. These groups are young people (17-24 year olds), black and minority ethnic British residents and home movers.

During 2013/14 we have had, as previously mentioned the most significant change to Electoral law in the last 100 years, mainly the introduction of Individual Electoral Registration. In part this change to the law was to help encourage and engage with the electorate which would result in a maximising of registration levels across the United Kingdom and help prevent electoral fraud. This has translated into a further requirement on Electoral Registration Officers to actively engage and encourage all members of the public to become registered.

This resulted in a number of initiatives and activities undertaken by the Board, the most significant examples are listed below.

- **Building on Partnership Working**

We have for the last seven years engaged with our local secondary schools in our three constituent authorities delivering Registration Workshops. In the run up to the Scottish Independence Referendum, and partly because we had to reach even more pupils in schools due to the lowering of the voting age to 16 yrs, partnership working was looked at again and we decided to include our local Community Education officers from the three councils. This helped us deliver a workshop which we presented in partnership with each of our Returning Officers' staff and their respective Community Education Teams, to all secondary schools in our Board area.

- **Targeting Young Voters**

Whilst working in our local secondary schools helps us to promote registration levels amongst some young voters it still leaves the possible gap of reaching those young people who have left school. In an effort to try and capture this particular group we along with our colleagues in Ayrshire Valuation Joint Board and Dundee City Council worked in conjunction with a private company to develop an App for use on mobile phones to encourage registration and to deliver news and events relating to registration/elections in the local area. This pilot project is currently under review and will be evaluated in the coming months at which point consideration will be given to whether or not this pilot may be developed further.

We also took a very active role in the "National Voters Registration Day" in both 2013 and 2014. We had staff attend college and university campuses to encourage registration amongst those young people who are in further education.

As part of this year's registration we have once again visited campuses and colleges with the theme "Registering to Vote is a Piece of Cake". We found the novelty factor of giving away cakes if students registered to be successful, and we aligned this to a prize draw in which those who registered had the opportunity to win vouchers.

- **Private Rented Accommodation**

This is another area where there is evidence from the Electoral Commission of under registration. To help address this we have taken the opportunity to attend Private Landlord Forum meetings run by our local councils, at which we can promote the inclusion into their "Tenancy Packs" a postcard encouraging the tenants to register and giving our contact details.

- **Disabled Forum & Youth Groups**

Over the last two years we have visited a variety of forums such as Young Disabled Adult Forum in Quarriers Village and the Young Disabled Adults Youth Group in East Renfrewshire. We have also worked with Inverclyde Council's Disability Forum.

During 2015-17

Our aim going forward is to build on what we have already achieved, and to carry out the following activities:

- Increase public awareness by participating in bespoke television and radio advertising.
- An electoral registration advertisement has been purchased which can be used on a variety of media displays. We will consider the use of such advertisements on our website, partner organisation websites, LCD screens in public buildings/libraries and uploaded to Youtube, Twitter, Facebook, etc.
- Due to the imminent changes planned by the Scottish Government to permanently reduce the voting age for Scottish Parliamentary and Local Government Elections to 16yrs we will need to ensure we continue to liaise closely with the local authority Education Departments to obtain names and addresses of young people or young attainers eligible to be added to the Electoral Register. Continue to engage with local Secondary Schools and run workshops with pupils of a suitable age
- Continue to visit further education colleges and universities.
- Through the Scottish Assessors Association, the Association of Electoral Administrators and other groups advise on the likely impact on registration levels for new legislation. Adopt, where appropriate, best practice in the registration process as advised by the Electoral Commission.
- Continue to highlight that Global Language Services are available.
- Investigate speech enabled facility on our website to encourage more BME British voters to register to vote.

If we can achieve this we will then be advancing the;

General Equality Duty

To “Advance equality of opportunity between persons who share a protected characteristic and those who don't “and,

“Foster good relations between persons who share a relevant protected characteristic and persons who do not share it.”

Appendix 1

Staff Questionnaire



EQUAL OPPORTUNITIES MONITORING FORM CONFIDENTIAL

Equality monitoring helps the Board ensure that its policies, services and employment practices are fair, reasonable and meet the needs of the workforce. As part of this process, the Joint Board is legally required to collect and review equality data. Individual situations can change, therefore, it is important that the Joint Board has an accurate picture of the workforce. The Joint Board intend to use this opportunity to update employee's equality information. The Joint Board would request that you complete this form so that it has up to date and accurate equality information. In accordance with the Data Protection Act 1998, the information you give will be used by the Joint Board for the purpose of providing statistical reports and equality monitoring. The details, provided by you, will not be passed to any external bodies.

1. PERSONAL DETAILS

Surname: _____ Forename: _____
 Post Title: _____
 Employee Number: _____

2. GENDER IDENTITY

How would you describe your gender?

☐ Female ☐ Male ☐ Prefer not to answer

Have you ever identified as a transgender person or trans person?

(for the purpose of this question, 'transgender' is defined as an individual who lives, or wants to live, full-time in the gender opposite to that which they were assigned at birth)

☐ Yes ☐ No ☐ Prefer not to answer

3. MARITAL STATUS

What is your legal marital status?

☐ Single ☐ Married/Civil Partnership ☐ Living with partner ☐ Divorced
☐ Divorced/Separated ☐ Separated ☐ Widowed ☐ Prefer not to answer

4. AGE

What is your date of birth?

Day: _____ Month: _____ Year: _____ ☐ Prefer not to answer

5. CARING RESPONSIBILITIES

Do you have caring responsibilities? (Please tick all that apply)

☐ Yes (children under 18) ☐ Yes (other) ☐ No ☐ Prefer not to answer

6. RELIGION OR BELIEF

What is your religion or belief?

☐ Buddhist ☐ Church of Scotland ☐ Hindu ☐ Humanist ☐ Jewish
☐ Muslim ☐ None ☐ Other Christian ☐ Sikh ☐ Pagan
☐ Roman Catholic ☐ Prefer not to answer ☐ Other religion or belief, please specify _____

7. SEXUAL ORIENTATION

What is your sexual orientation?

☐ Bisexual ☐ Gay ☐ Heterosexual/Straight ☐ Lesbian ☐ Prefer not to answer

8. NATIONAL IDENTITY

What is your national identity?

☐ Scottish ☐ English ☐ Welsh ☐ Northern Irish ☐ British ☐ Prefer not to answer

Other, please specify _____

9. ETHNIC GROUP

What is your ethnic group? For this question, you should choose one section from A to G to indicate your ethnic group. Choose H if you prefer not to answer this question.

A. White

- ☐ Scottish ☐ Other British
☐ Irish
☐ Gypsy/Traveller
☐ Eastern European (for example Polish)
☐ Other white ethnic group, please specify _____

B. Mixed or Multiple Ethnic Groups

- ☐ Any mixed or multiple ethnic groups, please specify _____

C. Asian, Asian Scottish or Asian British

- ☐ Pakistani, Pakistani Scottish or Pakistani British
☐ Indian, Indian Scottish or Indian British
☐ Bangladeshi, Bangladeshi Scottish or Bangladeshi British
☐ Chinese, Chinese Scottish or Chinese British
☐ Other, please specify _____

D. African

- ☐ African, African Scottish or African British
☐ Other, please specify _____

E. Caribbean or Black

- ☐ Caribbean, Caribbean Scottish or Caribbean British
☐ Black, Black Scottish or Black British
☐ Other, please specify _____

F. Arab

- ☐ Arab, Arab Scottish, Arab British
☐ Other, please specify _____

G. Other

- ☐ Other, please specify _____

H. Prefer not to answer

- ☐ Prefer not to answer

10. DISABILITY

Under the terms of the Equality Act 2010, a disability is defined as a physical or mental impairment, which has a substantial and long-term adverse effect on a person's ability to carry out normal day-to-day tasks.

Do you consider that you have a disability?

- ☐ Yes ☐ No ☐ Prefer not to answer

If yes to the above question, please state the type of impairment which applies to you. You may indicate more than one. If none of the categories apply, please mark 'Other' and specify the type of impairment.

<input type="checkbox"/>	Learning disability (<i>such as Down's Syndrome or dyslexia</i>) or cognitive impairment (<i>such as autism or head injury</i>)	<input type="checkbox"/>	Physical impairment (<i>such as difficulty using your arms or mobility issues which means using a wheelchair or crutches</i>)
<input type="checkbox"/>	Long standing illness or health condition (<i>such as cancer, HIV, diabetes, chronic heart disease or epilepsy</i>)	<input type="checkbox"/>	Sensory impairment (<i>such as being blind/having serious visual impairment, or being deaf/having a serious hearing impairment</i>)
<input type="checkbox"/>	Mental health condition (<i>such as depression or schizophrenia</i>)		
<input type="checkbox"/>	Other (<i>such as disfigurement</i>) please specify _____	<input type="checkbox"/>	Prefer not to answer

11. PREGNANCY/MATERNITY LEAVE

Are you currently pregnant or on maternity leave?

- ☐ Pregnant ☐ On maternity leave ☐ Neither ☐ Prefer not to answer

12. DATA PROTECTION ACT

In terms of the Data Protection Act 1998, I consent to the information which I have provided being processed to monitor the effectiveness of the Joint Board's Equality and Diversity Policy. I understand that this information will be held on manual or electronic records.

Signed Date

If you have any questions that you would like to ask about this form, please contact Kate Crawford.

Appendix 2

Recruitment Questionnaire



EQUAL OPPORTUNITIES MONITORING FORM

CONFIDENTIAL

In order to check the effectiveness of the Board's Equality and Diversity Policy, The Board monitors a range of areas where people may experience discrimination. The Board would be pleased if you would complete the form below. The information you give will not be available to people involved in the selection process and will be used for monitoring purposes only. All information will be treated in strict confidence and no names will be shown in any statistics produced.

1. POST DETAILS

Advert Reference Number: _____ Post Title _____

Service: _____ ☐ full-time ☐ part-time

2. GENDER IDENTITY

How would you describe your gender?

☐ Female ☐ Male ☐ Prefer not to answer

Have you ever identified as a transgender person or trans person?
(for the purpose of this question, 'transgender' is defined as an individual who lives, or wants to live, full-time in the gender opposite to that which they were assigned at birth)

☐ Yes ☐ No ☐ Prefer not to answer

3. MARITAL STATUS

What is your legal marital status?

☐ Single ☐ Married/Civil Partnership ☐ Living with partner ☐ Divorced
☐ Divorced/Separated ☐ Separated ☐ Widowed ☐ Prefer not to answer

4. AGE

What is your date of birth?

Day _____ Month _____ Year _____ ☐ Prefer not to answer

5. CARING RESPONSIBILITIES

Do you have caring responsibilities? (Please tick all that apply)

☐ Yes (children under 18) ☐ Yes (other) ☐ No
☐ Prefer not to answer

6. RELIGION OR BELIEF

What is your religion or belief?

☐ Buddhist ☐ Church of Scotland ☐ Hindu ☐ Humanist ☐ Jewish
☐ Muslim ☐ None ☐ Other Christian ☐ Sikh ☐ Pagan
☐ Roman Catholic ☐ Prefer not to answer ☐ Other religion or belief, please specify _____

7. SEXUAL ORIENTATION

What is your sexual orientation?

☐ Bisexual ☐ Gay ☐ Heterosexual/Straight ☐ Lesbian ☐ Prefer not to answer

8. NATIONAL IDENTITY

What is your national identity?

☐ Scottish ☐ English ☐ Welsh ☐ Northern Irish ☐ British ☐
☐ Prefer not to answer Other, please specify _____

9. ETHNIC GROUP

What is your ethnic group? For this question, you should choose one section from A to G to indicate your ethnic group. Choose H if you prefer to not answer this question.

A. White

- ☐ Scottish
- ☐ Other British
- ☐ Irish
- ☐ Gypsy/Traveller
- ☐ Eastern European (for example Polish)
- ☐ Other white ethnic group, please specify _____

B. Mixed or Multiple Ethnic Groups

- ☐ Any mixed or multiple ethnic groups, please specify _____

C. Asian, Asian Scottish or Asian British

- ☐ Pakistani, Pakistani Scottish or Pakistani British
- ☐ Indian, Indian Scottish or Indian British
- ☐ Bangladeshi, Bangladeshi Scottish or Bangladeshi British
- ☐ Chinese, Chinese Scottish or Chinese British
- ☐ Other, please specify _____

D. African

- ☐ African, African Scottish or African British
- ☐ Other, please specify _____

E. Caribbean or Black

- ☐ Caribbean, Caribbean Scottish or Caribbean British
- ☐ Black, Black Scottish or Black British
- ☐ Other, please specify _____

F. Arab

- ☐ Arab, Arab Scottish, Arab British
- ☐ Other, please specify _____

G. Other

- ☐ Other, please specify _____

H. Prefer not to answer

- ☐ Prefer not to answer

10. DISABILITY

Under the terms of the Equality Act 2010, a disability is defined as a physical or mental impairment, which has a substantial and long-term adverse effect on a person's ability to carry out normal day-to-day tasks.

Do you consider that you have a disability?

- ☐ Yes ☐ No ☐ Prefer not to answer

If yes to the above question, please state the type of impairment which applies to you. You may indicate more than one. If none of the categories apply, please mark 'Other' and specify the type of impairment.

- ☐ Learning disability (such as Down's Syndrome or dyslexia) or cognitive impairment (such as autism or head injury)
- ☐ Long standing illness or health condition (such as cancer, HIV, diabetes, chronic heart disease or epilepsy)
- ☐ Mental health condition (such as depression or schizophrenia)
- ☐ Physical Impairment (such as difficulty using your arms or mobility issues which means using a wheelchair or crutches)
- ☐ Sensory Impairment (such as being blind/ having serious visual impairment, or being deaf/ having a serious hearing impairment)

- ☐ Other (such as disfigurement)

please specify _____

- ☐ Prefer not to answer

If you have a disability and you require assistance to enable you to attend for, and participate fully in the interview process (for example ramp access, large print material, a signer), please provide details in the application form)

11. PREGNANCY/MATERNITY LEAVE

Are you currently pregnant or on maternity leave?

- ☐ Pregnant ☐ On maternity leave ☐ Neither ☐ Prefer not to answer

12. TO BE COMPLETED BY EXISTING BOARD EMPLOYEES ONLY

Are you applying for a promoted post? ☐ Yes ☐ No ☐ Prefer not to answer

13. DATA PROTECTION ACT

In terms of the Data Protection Act 1998, I consent to the information which I have provided being processed to monitor the effectiveness of the Board's Equality and Diversity Policy. I understand that this information will be held on manual or electronic records.

Signed.....

Date.....



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 5 June 2015

Subject: Budgetary Reductions and Restructuring

Author: Assessor & Electoral Registration Officer

Introduction

The purpose of this report is to brief members on the necessary changes to the Joint Board's staff structure in order to meet the increasingly difficult funding position. I then seek the Board's authority to proceed with the various actions necessary prior to making changes to staffing structure. The overall objective being to meet these budgetary reductions while continuing to meet my statutory duties in terms of Valuation and Electoral Registration.

Background

The Joint Board has steadily reduced its overall budget since 2011/12 and has been able to meet the challenges to date by prudent reduction of expenditure - for example, the closure of the Greenock office - and by non-filling or delayed filling of vacancies arising from natural turnover in staffing. The level of funding at 1 April 2015 is £2,281,800 which compares with £2,435,400 at 1 April 2010.

Staffing numbers have reduced from a Full Time Equivalent of 52 in 2010/11 to 44 (excluding temporary staff hired for Individual Registration) at 1st April 2015. This has been achieved entirely through staff turnover and non-filling of vacancies.

It is likely that an effective reduction in budget will be necessary in 2016-2017 and that lower level of funding may be further reduced by additional pressures in the years following 2017.

Any reduction in budget in 16/17 would be composed of two elements:

- A potential reduction in requisition income, dependant on Scottish local government settlement figures in the medium term. Some indication may be garnered from the UK government budget announced recently which will take place in July 2015.
- The need to meet a projected 3% increase in salary costs arising from changes to Employer's National Insurance Contributions that will be introduced on 1 April 2016. Any pay awards agreed would add to this figure.

To meet these budgetary pressures, the shape and size of the workforce requires to be examined to ensure it remains affordable while still meeting the needs of the service.

It is intended that savings will be achieved through Voluntary Early Retirement and further staff turnover. It is planned that a revised staffing structure will be implemented by 1 April 2017 and that this revised structure will be at a level of overall expenditure that will be sustainable in the medium term.

Pressures arising from Statutory Functions

1. Non-Domestic Revaluation, 2017

Work in respect of this exercise is already underway and a period of very intensive work will stretch from now until early 2017 when the Revaluation Roll is published. It is important that the revised valuations are fully researched and prove to be robust in the face of the inevitable challenges that follow Revaluation. In 2010, the overall loss on appeal was in the order of 3.5% and the aim is to limit any loss to similar or lower amounts. It is in the interests of local and national governments to have a tax base that is predictable and sustainable.

2. Electoral Registration

Other reports give detail on the ongoing work in relation to Individual Electoral Registration and the future challenges attendant upon elections or polls. In strategic terms, the future timetable in relation to IER is unknown and the impact of the recent General Election on the Government's plans is also unknown. While IER remains in transition, additional funding may be available from the Cabinet Office but bringing an end to transitional status will also bring an end to any funding. This is quite likely to coincide with the next planned electoral event – the Scottish Parliamentary Elections in May 2016. Indications are that the "In:Out" Referendum on the UK's E. C. membership may take place as early as June 2016.

3. Council Tax

The Commission on Local Tax Reform is currently consulting and hearing evidence in advance of reporting later this year. The Commission will produce options in terms of the replacement of Council Tax and these will inform party manifestos. While a range of options will be produced, it remains a possibility that the new tax will be based on valuation of domestic property and that a significant amount of work will be involved in survey and sales analysis. It is entirely possible that such work would begin in 2017 and would take approximately 2 years to complete

Proposed Savings Measures

At the meeting of the Joint Board in January 2015, the Board approved the use of £200,000 of Reserves to fund any reduction in staff numbers through VR/VER. Following that meeting, staff members were canvassed and expressions of interest were lodged. A total of four members of staff expressed an interest in taking either VR or VER and, of these, it has been determined that two may be released. Beyond this, it is intended that further development of the structure will be undertaken with a view to assessing the potential for further management savings. The terms of release are consistent with those adopted by Renfrewshire Council.

This proposal will require a drawdown from Reserves of £100,000 to fund VER and a further drawdown of £100,000 to allow a phased implementation towards the sustainable structure.

This plan, to be implemented over the next two years, will result in a reduction in existing staff numbers which, together with amendment of posts that are currently unfilled, will result in sufficient savings to meet the projected reduction of funding while allowing additional staff to be recruited in support roles at entry levels of salary.

This will achieve the aim with the minimum of disruption to statutory functions and with the minimum imposition upon reserves.

Next Steps

Should the Board approve the request within this report, the Assessor will proceed to discuss and agree an implementation plan with the Treasurer to the Board, Personnel Advisors and the Union.

The aim is a staged implementation from April 2016 to May 2017 in order to maximise savings while maintaining sufficient resource to enable completion of the Non-Domestic Revaluation and meet demands of at least two electoral events during that period.

Recommendation

The Board approves that the Assessor can proceed to finalise the planned structural changes and report to the Board on completion of the exercise for final approval.

Alasdair MacTaggart

Assessor & Electoral Registration Officer
26 May 2015

For further information please contact Alasdair MacTaggart at 0141-618-5900 or via e-mail alasdair.mactaggart@renfrewshire-vjb.gov.uk

