



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board
Meeting on: 25th February 2022
Subject: Corporate Risk Register
Author: Assistant Assessor & Electoral Registration Officer

1. Introduction

The Corporate Risk Register has been reviewed in line with our agreed review cycle.

2. Recommendations

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

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15th February 2022

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RENFREWSHIRE VALUATION JOINT BOARD



CORPORATE RISK REGISTER IG7

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

Review History

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

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Preamble

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

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

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

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

1.0 Background

1.1 Working in partnership with Renfrewshire Council, the Board's risks have been evaluated using the Council's risk matrix and involves multiplying the likelihood of occurrence of a risk by its potential impact. This produces an evaluation of risk as either 'low', 'moderate', 'high' or 'very high'. High/very high risks are viewed as significant.

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

Evaluation	Low	Moderate	High	Very High	Total
No. of Risks:					

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

1.4 The corporate risk register will align with Renfrewshire Valuation Joint Board's Service Plan and Business Continuity Plan.

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

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

2.1 During December 2012, RVJB had implemented a range of standard procedures in keeping with the organisation's risk management strategy. This included adoption of the risk management process and, as mentioned above, the adoption of a standardised risk matrix for analysis and evaluation of risk.

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

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

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

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

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

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

3.0 Corporate Risk Management Objectives

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

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

4.0 Corporate Risks

Twelve corporate risks have been identified and a proforma completed for each risk, with the level of risk identified, see **Appendix 1**.

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

1. Economic Sustainability / Financial Pressures	Those affecting the ability of the Board to meet its financial commitments, due to budgetary pressures as a result of increased financial pressures on the Board from their Unitary Authorities and Scottish Government.
2. Legislative Changes	Those associated with current or potential changes in national or European law. This will, potentially, create unexpected budgetary pressures.
3. Electoral Registration	Preparation for any election called out with the normal electoral timetable, ability to deliver the election in a shortened time frame. Preparation for the Canvass
4. Professional Services	Ability to deliver the statutory functions of the Joint Board e.g. non-domestic revaluations and the move to 3 yearly revaluations. Responsibility for Utilities valuations – Designated Assessor for Fixed Line Telecommunications.
5. Technological Changes/Pressures	Capacity to deal with the changes/development in IT, including the Board's ability to deal with changing demands as a result of IT development or lack of, which will impact on service delivery.
6. Failure of Information Communication Technology (ICT)	Refer to Business Continuity Plan. The risk of loss of data sets, which would result in loss of service to all stakeholders e.g. through hacking
7. Loss of premises due to major damage and or loss of tenure	Refer to Business Continuity Plan.
8. Loss/destruction of information held in paper format	The Board has invested in the procurement of a Document Management System but a significant amount of information is still held in paper format with little or no backup.
9. Staffing demographics; the inability to recruit and retain staff; non availability of key staff or significant numbers of staff	Existing staff demographics may give cause for concern given the number of key personnel that may retire over the next 5 years and the age profile of the Board's staff.

10. Legal	Failure to comply with : Equalities Obligations, Data Protection, Freedom of Information & Health & Safety Legislation
11. Governance	Failure to have relevant and current personnel policies, failure to follow personnel policies, failure to comply with KPI targets, failure to comply with audit actions.
12. Covid - 19	The Covid – 19 pandemic affects all aspects of the Board's functions and the Scottish Government's restrictions to mitigate the transmission of Covid-19 presents significant risks to the service delivery of the Board.

Risk Areas in Order of Significance

Risk areas	Likelihood	Impact	Score	Evaluation
REF.01 Economic stability/Financial Pressures	04	05	20	Very High
REF.02 Legislative changes	04	04	16	High
REF.03 Electoral Registration	04	04	16	High
REF.04 Professional Services	04	04	16	High
REF.05 Technological Changes / Pressures	04	04	16	High
REF.06 Failure of ICT	04	04	16	High
REF.12 Covid-19	04	04	16	High
REF.08 Loss/ Destruction of information	03	04	12	High
REF.09 Staffing Demographics	03	04	12	High
REF.07 Loss of premises	02	03	6	Moderate
REF.10 Legal : Failure to comply with Legal Obligations	02	03	6	Moderate
REF.11 Governance	02	03	6	Moderate

RVJB Corporate Risk Register

Report Type: Risk Report

Report Author: Lindsey Hendry

Generated on: 1st February 2022

Objective:

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
<p>REF.01 Economic Stability / Financial Pressures</p> <p><u>Context:</u></p> <p>(1) The Joint Board is operating in an environment of reduced resources, increased workloads and ever greater demands placed on the service.</p> <p>(2) Ongoing Canvass costs – Funding from the UK Government ceased in 2020.</p> <p>(3) Funding from Scottish Government to prepare for the changes arising from the non-domestic reform legislation e.g., 3 yearly Revaluations has been provided for the financial years 20/21 & 22/23, but this funding is not committed for future financial years.</p> <p>(4) Main resource issue for 3 yearly revaluations is staffing. Qualified valuers are required to cope with Revaluations occurring every 3 years and recruitment has taken place to implement the legislation brought into reform non-domestic rates. Subsequent to this legislation being laid, the Scottish Parliament have agreed to a postponement of one year to the 2022 Revaluation which had a tone date of 1st April 2020. Therefore, the next Revaluation will take place on 1st April 2023 with a tone date of 1st April 2022 which shortens the timescale for Assessors to carry out their statutory duties and reinforces the need for qualified valuers who can</p>	<p>Due to a number of significant financial pressures associated with the service delivery for all 3 functions of the Board (see context), may result in budget/ staffing set to a level too low to allow an adequate service to be provided and ultimately the inability to discharge statutory duties.</p>	<p>Assessor</p>	<ul style="list-style-type: none"> Medium Term financial strategy is well developed/continually updated and adapted to quickly changing circumstances. Well-developed budget planning, budget setting and budget monitoring arrangements at both officer and member level; clear decision-making processes in place with regards budget management; financial position reported to the Board by the Treasurer. Board reporting has made clear the challenges we face in the short to medium term. Maintenance of adequate reserves to meet known and unknown peaks in workloads or expensive appeal litigation (e.g., Cost of Lands Tribunal hearings). Support of the Board would be sought to release budgetary tension by requesting more requisitions. As part of the medium-term financial planning there is continuous development of saving workstreams to ensure the maintenance of adequate reserves to meet known and unknown peaks in workload or expensive legal litigation. Systems in place to monitor and review financial resources – Budget monitoring undertaken monthly with reports provided to the management team. This assists with budget projections when combined with future service requirements. The staff structure is continuously evaluated to ensure a streamlined, sustainable workforce. Recruitment in 19/20 has started to help ensure delivery of 3 yearly Revaluations with trainee valuers and trainee technicians recruited and these appointments also help to address the balance of the Board's ageing workforce. Recruitment and retention of qualified valuers has been difficult in recent years. Recent changes to the structure have had a positive impact but will need to be kept under review. Canvass costs have been reduced due to canvass reform, but the Board is seeking further cost savings by utilising IT to streamline the canvass process. Tablets to be used for canvass were procured in 2021 from our existing Electoral Management System Supplier which allowed the Board's existing electoral staff to deliver the canvass for 2021 without employing external canvassers. Information sharing through ongoing SAA discussion which allows the sharing of best practice with limited use of resources. Information sharing through ongoing AEA discussion which allows the sharing of best practice with limited use of resources. Investigate, where possible, shared services with our constituent councils. 	<p>04</p>	<p>05</p>	<p>20 Very High</p>

produce net annual values effectively and efficiently.					
(5) Requisitions may need to increase if funding is not provided in future years for the non-domestic rates reform. If gap not funded by the Board, then may lead to statutory duties in a 3-yearly valuation/appeal cycle not being discharged.					
Action Codes	Linked Actions		Assigned To		Status
	Future Controls - Procurement of the new core valuation system in partnership with 3 Assessors will mitigate the risk of delivering the changes to non-domestic rates and streamline our processes for Council Tax which will future proof the Board in the event of a Council Tax revaluation. Information sharing by the 4 Assessors in the collaborative core valuation system project has allowed the sharing of best practice and knowledge to ensure the new system is tailored to meet the challenges facing Assessors.		Budget Team, Management Team		Ongoing

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
REF.02 Legislative Changes	Legislative changes will lead to increased budgetary pressures and reduction in the level of reserves will limit opportunity to meet unexpected financial challenges.	Assessor	<ul style="list-style-type: none"> The SAA Executive has formal, regular meetings with the Scottish Government and through this body we will be empowered to contribute to the decision-making process. Key partnership arrangements with the Scottish Government, Electoral Commission, AEA, SAA and Department for Levelling Up, Housing and Communities. This allows participation in the consultation process. 3-year budget setting process is robust to ensure all possible financial risks through changes to legislation are highlighted. Any unexpected overspends would be highlighted to the Board's financial advisers. The Board has access to reserves for unexpected events Seek funding from other bodies where possible – including Scottish Government, UK Government etc. The Assessor & ERO will ensure Board members are advised of all possible outcomes affecting the organisation and service delivery arising from any statutory changes. Methodologies and processes are continually evaluated, developed, and adopted on an ongoing basis to manage any change. Performance standards in place and regularly monitored Further investment in forward thinking IT is essential to meet and support challenges the organisation will face in the future and IT solutions are continuously being evaluated. Renfrewshire Council, the Board's lead council have undertaken to engage in shared services in relation to administering and collecting civil penalties to reduce cost and resource implications. 	4	4	16 High
<u>Context:</u>						
(1) Legislative changes affecting the discharge of statutory duties.						
(2) The Scottish Government has introduced legislation to deliver a number of recommendations of the Barclay Review of Non-Domestic Rates e.g., 3 yearly rating Revaluations from 1 st April 2022. Subsequent to this legislation being brought in in 2020, the Scottish Parliament have agreed to a postponement of one year to the 2022 Revaluation which had a tone date of 1 st April 2020. Therefore, the next Revaluation will take place on 1 st April 2023 with a tone date of 1 st April 2022. In addition, the rating landscape is unknown in terms of the corresponding revaluation appeal timetable etc.						
(3) The Non-Domestic Rates (Scotland) Act also changes the definition of what is						

<p>exempt from the Valuation Roll e.g. properties located in public parks which may lead to all public parks requiring to be resurveyed and entries to be created in the Valuation Roll which will have direct resource implications. Another main resource implication from the legislation is the change to the non-compliance of stakeholders returning information notice requests which has changed from a Criminal Penalty to a Civil Penalty. The Assessor is responsible for administering these penalties which will have cost and resource implications.</p> <p>(4) There will also be changes to the Valuation Appeal Committees and Tribunal Service and the effects on our service are unknown at the present time.</p> <p>(5) Further changes to Electoral Registration Law e.g. UK Elections Bill</p> <p>(6) Prospect of a Council Tax Revaluation and the corresponding changes to the legislation</p>			<ul style="list-style-type: none"> ▪ All information sharing avenues will be explored to ensure all relevant information is up to date, in particular proprietor, tenant and occupier details which is imperative for issuing civil penalty notices. ▪ The staff structure is continuously evaluated to ensure a streamlined, sustainable workforce. Recruitment and retention of qualified valuers has been difficult in recent years. Recent changes to the structure have had a positive impact but will need to be kept under review. ▪ The SAA will continue to monitor the situation regarding Council Tax and provide advice and guidance to government as and when required and contribute to Consultations. 			
Action Codes	Linked Actions			Assigned To	Due Date	Status
	<p>Future Controls - Senior Management Team procured an alternative core valuation system and developing user acceptance testing and migration programme. Procurement of the new core valuation system with the 3 Assessors will mitigate the risk of delivering the changes to non-domestic rates and streamline our processes for Council Tax which will future proof the Board in the event of a Council Tax revaluation. Information sharing by the 4 Assessors in the collaborative core valuation system project has allowed the sharing of best practice and knowledge to ensure the new system is tailored to meet the challenges facing Assessors</p>			Management Team	Ongoing	

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
<p>REF.03 Electoral Registration</p> <p><u>Context:</u></p> <p>(1) As a result of the increased costs surrounding the canvass process due to IER – canvass reforms were introduced for the 2020 canvass and the cost savings as a result of the reform are still being evaluated. Funding from UK Government ended in 2020.</p> <p>(2) Introduction of voting and registration rights to qualifying prisoners and extension of the franchise for certain electoral events in Scotland to non-nationals. With the Scottish Elections (Franchise and Representation) Act 2020 now in force, anyone qualifying as a resident in Scotland and a certain category of prisoners can now be added to the register.</p> <p>(3) The UK Elections Bill which if enacted will introduce a number of changes including Voter ID, alter the length of time that an overseas voter is eligible to register and a change timescale for updating personal identifiers for postal voters</p> <p>(4) Unplanned electoral events are now an ever-increasing possibility and can put a significant strain of the Board's budget.</p> <p>(5) Substantial increase in absent voting to mitigate the risk of transmission of Covid-19 at peak times of an electoral event's timetable could lead to a significant pressure on staff to process large number of applications.</p>	Due to a number of significant pressures associated with Electoral Registration (see context), there is a real risk that we struggle to deliver on our statutory processes.	Assessor	<ul style="list-style-type: none"> Board is fully aware of the continuing challenges affecting electoral services through regular updates at Board meetings. Our continued membership of the SAA and active participation on the Electoral Registration Committee which includes representative of key stakeholders such as the Electoral Commission, Scottish and UK Governments and Boundaries Scotland. The EMS has mitigated the risks of resourcing and delivering unplanned elections and has streamlined and future proofed our electoral processes. Commercial requirement of the Board's EMS supplier to ensure their system is compliant with changes to legislation. Changes to the EMS system due to canvass reform and extension to the franchise in Scotland was delivered effectively and efficiently by our EMS supplier which has ensured the Board has delivered the electoral changes. EMS supplier continuously seeking ways to streamline the canvass process. The EMS delivered the Scottish Parliamentary Election on the 6th May and was delivered with less experienced staff than previous elections. The SMT and the Senior Clerical Manager ensure the evaluation of previous electoral events are incorporated into the electoral planning process. The Scottish Government funded the Board's ERO to ensure the Scottish Parliamentary Election on the 6th May 2021 was delivered despite the issues presented by the global pandemic e.g. purchase of extra scanners etc to cope with the increase in applications for postal votes. The EMS and the Board's investment in remote working also allowed the preparation for the 6th May Elections to be carried out effectively and efficiently. Household Notification Letters (HNL) were issued by the ERO in January 2022. The HNL listed who was registered to vote within the household and whether they currently had a postal vote. The HNLs were successful in 2021 at encouraging electors who wished to apply for a postal vote well ahead of the deadline. The effect of the HNL in 2022 is still being evaluated. 	4	4	16 High
Action Codes	Linked Actions		Assigned To		Due Date	Status
	Monitor		Electoral Registration Officer		Ongoing	

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
<p>REF.04 Professional Services</p> <p><u>Context:</u></p> <p>(1) Breaching statutory duties relating to the approx. 6,000 material change of circumstance (MCC) appeals lodged as a result of the global pandemic. The Scottish Government had extended the statutory deadline for disposal of MCC appeals lodged between 1 January 2020 and 31st March 2021 to 31st December 2022. If the 6,000 appeals need to be disposed of, it will put immense pressure on staff as they will be discharging the statutory duty of delivering the 2023 Revaluation.</p> <p>(2) Retaining qualified staff. The Board needs to have the relevant knowledge base and allow staff to continually develop this knowledge to ensure appeals can be robustly defended.</p> <p>(3) Pressure on Valuation Appeal Committee up until 31st December 2022 to dispose of outstanding appeals by the statutory deadline due to the issues presented by the global pandemic.</p> <p>(4) Costs associated with defence of values at Valuation Appeal Committee.</p> <p>(5) Costs associated with proceeding to a hearing at the Lands Tribunal. This is estimated to be circa £10k/day at Tribunal - inclusive of preparatory work and employment of legal counsel.</p> <p>(6) Impact on revenue collection for our 3 Unitary Authorities due to loss of value on appeal</p> <p>(7) Impact on Rateable Values resulting in financial uncertainty</p> <p>(8) The risks involved with the implementation of 3 yearly Revaluation cycles with a one-year tone date for the 2023 and the disposal of the resultant appeals in a, possibly shorter time frame.</p> <p>(9) Funding for RVJB from Scottish Government to enable the Renfrewshire Assessor as the designated Assessor for Fixed Line</p>	<p>Due to a number of significant pressures associated with the Board's Professional Services (see context), there is a real risk that we struggle to deliver on our statutory processes.</p>	<p>Assessor</p>	<ul style="list-style-type: none"> Strategy in place to tackle priorities, timetable, preparatory work, and momentum. Monitoring of progress and working with SAA colleagues to ensure all values are defended rigorously. Systems in place to monitor and review incoming appeals and outstanding appeals. Reporting of the disposal programme is reported monthly to the Senior Management Team and quarterly to Scottish Government. Schedule of dates to December 2022 for all committee hearings to deal with the running roll appeals have been agreed with the Renfrewshire Valuation Appeal Panel. As at the 31st December 2021, staff had disposed of 97.04% of the 2017 Revaluation Appeals. The small no of outstanding 2017 Revaluation appeals are referred to the Lands Tribunal of Scotland. The Scottish Government are consulting on legislation aimed at minimising the impact on COVID Appeals. The Assessor via the SAA has contributed to the consultation System in place to analyse results of committee hearings to ensure lessons learned inform other appeals. Information sharing through ongoing SAA discussion. Monitoring of staff's workload to minimise stress. Seek effective three-year budgetary cycle to ensure financial resources are in place and known. Seek methods that will allow appeals to be dealt with in a cost-effective manner. e.g., partnership working to reduce cost of citation – deal with appeals pre-citation. Telecoms valuation and appeal work requires careful monitoring and request for resources to deal with this workload if the resultant valuation and appeal disposal cannot be continued to be resourced from existing budget. Ongoing discussions with the Valuation Office in England regarding resources/costs to enable the Scottish Telecoms valuations to be calculated. Recruitment and retention of qualified valuers has been difficult in recent years. Recent changes to the structure have had a positive impact but will need to be kept under review. 	<p>4</p>	<p>4</p>	<p>16 High</p>

<p>Telecommunications to carry out their statutory duties. Very high values generated, and subsequent appeals could necessitate legal costs to defend, as required. The cost of time and the resources involved in producing and defending these values for the whole of Scotland has to be funded from existing budget. This is further complicated by the differing revaluation timetables going forward between England & Scotland. The present system has allowed the Assessor to work alongside the Valuation Office Agency (VOA) in England in preparing valuations for telecoms. This is no longer the position as despite the Scottish Parliament enacting a delay to the 2022 Revaluation to 1st April 2023, which will align with the proposed date of the next Revaluation in England, however the "tone" date is different, with the English tone date being 1st April 2021. This will have an effect on the costs of the valuation of telecom subjects in Scotland e.g., costs have already been identified by the VOA for the Renfrewshire Assessor to deal with the differing tone date.</p>						
Action Codes	Linked Actions		Assigned To		Due Date	Status
	<p>Future Controls - Senior Management Team procured an alternative core valuation system and developing user acceptance testing and migration programme. Procurement of the new core valuation system with the 3 Assessors will mitigate the risk of delivering the changes to non-domestic rates and streamline our processes for Council Tax which will future proof the Board in the event of a Council Tax revaluation. Information sharing by the 4 Assessors in the collaborative core valuation system project has allowed the sharing of best practice and knowledge to ensure the new system is tailored to meet the challenges facing Assessors</p>		Management Team		Ongoing	

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation	
REF.05 Technological Changes / Pressures	Risk to the capacity to deal with the changes/development in IT, including the Board's ability to deal with changing demands as a result of IT development will impact on service delivery. It will also affect the ability to perform the statutory duties of the three core functions to the required deadlines.	Assessor	<ul style="list-style-type: none">Strategy in place to establish priorities, timetable, and to maintain momentum in reaching the requirements for fast efficient service delivery – achieved through the IT Strategic and operational Working GroupsWorking with partners in Renfrewshire Council IT detailing our requirements over the mid to longer term.Engagement with Department for Levelling Up, Housing and Communities, and Renfrewshire Council. Retain sufficient reserves to off- set any additional costsThe EMS has provided savings in the short term and will provide further savings in the medium to long term.	4	4	16 High	
<u>Context:</u> (1) The Progress operating system, which facilitates the Valuation functions, of Council Tax and Non-Domestic Rates is being phased out by Renfrewshire Council and a suitable replacement has to be found in order for the Assessor to perform their statutory duties. (2) With the move to 3 yearly revaluations, the IT systems have to be able to minimise the demands placed on the valuation team and be at the forefront of the challenges brought about by the reform of non-domestic rates (3) Investment in technology is required to ensure the Board's workforce is agile during restrictions on working practices out with our control e.g., global pandemic. (4) The move to remote working and investing in the technology to ensure the 3 functions continue to be delivered, is resource and budget intensive							
Action Codes	Linked Actions			Assigned To		Due Date	Status
	Future Controls - Senior Management Team procured an alternative core valuation system and developing user acceptance testing and migration programme. Procurement of the new core valuation system with the 3 Assessors will mitigate the risk of delivering the changes to non-domestic rates and streamline our processes for Council Tax which will future proof the Board in the event of a Council Tax revaluation. Information sharing by the 4 Assessors in the collaborative core valuation system project has allowed the sharing of best practice and knowledge to ensure the new system is tailored to meet the challenges facing Assessors. This IT system will also deliver all the non-domestic reforms proposed by the Scottish Government e.g., 2 stage appeal process, information on rented comparisons used in the valuation of a property to be made available to stakeholders with valuation notice.			Management Team		Ongoing	

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
REF.06 Failure of ICT	There are many events which may cause ICT failure e.g., internal/external malicious damage, failure due to virus attack. A combination of one or more of the above events happening would result in a major impact in service delivery to all stakeholders.	Assessor	<ul style="list-style-type: none">▪ The Board adheres to IT security best practice outlined by the National Cyber Security Centre and Industry Standards. The Board's network security configurations are penetration tested each year in the form of an IT Health Check carried out by CREST and CHECK approved providers.▪ Nightly backups are run automatically which transfer data to our offsite backup cloud provider. As a result of this there is a restore point for file changes going back to the previous night, loss would therefore be limited to the previous nights' back up.▪ Contractual arrangements in place for maintenance and upgrading with external contractors'. Virus, anti-spam software continually updated.▪ Mandatory online courses supplied by Renfrewshire Council have been carried out by all staff in February 2022.▪ Firewall, network application controls and audit procedures all in place and continually updated/reviewed.▪ Currently there are 3 full time and 1 part time IT personnel employed by the Board to provide an instant response during office hours to issues.▪ Server operating system configuration reviewed/renewed on a regular basis to provide maximum data protection.▪ Syslog server configured to house all network device logs logging network traffic and access attempts. Rigorous patch management procedure in place to ensure software is up to date and patched accordingly.▪ Device control software in place to prevent unauthorised devices being attached to the network and data theft.▪ Investment in remote working has been undertaken and is continuously being evaluated to ensure the Board is flexible and can react quickly to changes in working practices▪ The Disaster Recovery Solution has now been fully implemented by RVJB's IT Department and the Disaster Recovery Supplier (DRS) with the solution fully tested. As per the contract with our DRS, a DR test will be carried out at least once a year.▪ For all the Board's servers on the RVJB network, the recovery time is 10 minutes e.g., we would only lose a maximum of 10 minutes in the event of server failure.	4	4	16 High
<u>Context:</u>						
(1) Non availability of systems, either through system/ telephony or power supply failure or sabotage						
(2) Potential loss of key business or financial data						
(3) Inability to work remotely						
Action Codes	Linked Actions			Assigned To	Due Date	Status
	<ul style="list-style-type: none">▪ Future Controls - Further software/hardware protection is currently being investigated. The Board's IT Team are currently investigating the use of Teams Business Voice which allows full telephony functionality without the need of physical handsets. This removes the geographical restriction of having to be in the office when using a work extension but also ensures that should our network be compromised, we will still have full telephony access through the "cloud".			Assessor	Ongoing	

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
<p>REF.07 Loss of premises due to major damage/ loss of tenure and non-availability of key or significant numbers of staff.</p> <p>Refer to Business Continuity Plan</p>	Non-availability of key or significant staff may result in a temporary loss of service and this risk has been highlighted in 2020 due to the global pandemic.	Assessor	<ul style="list-style-type: none"> Lease in place with Renfrewshire Council until 2024. It is assumed that replacement resources, buildings, and infrastructure are all to a certain extent, and within a foreseeable time scale, available, i.e., the disaster does not affect the whole area, but is confined to the Valuation Joint Board's service provision. Should such an event occur, it is assumed that one of the constituent Councils will be in a position to provide temporary facilities. Large areas of the Board's network are virtual and therefore would enable services to be brought on stream quickly. Continuous review of Business Continuity Plan Staff are aware of the Business Continuity Plan and appropriate members hold copy of this plan at home. Annual refresh of contact details of all RVJB staff to ensure correct information is held in an emergency situation. Changes to personnel during the year are updated on to the contact details as part of the recruitment/leaving protocol. A fully functioning disaster recovery solution, proportionate to the Board's requirements, is essential and the Disaster Recovery Solution has now been fully implemented by RVJB's IT Department and the Disaster Recovery Supplier (DRS) with the solution fully tested. As per the contract with our DRS, a DR test will be carried out at least once a year. Investment in remote working has been undertaken and is continuously evaluated to ensure the Board is flexible and can react quickly to changes in working practices. Remote working has largely been in place since early 2020 and processes have been refined to reflect this. Fire and Intruder alarms in place and regularly tested and maintained 	2	3	6 Moderate
<p><u>Context:</u></p> <p>(1) The preferred option in the event of the loss of the Robertson Centre would be a new location sourced via Renfrewshire Council Civil Contingencies Service</p> <p>(2) Due to the nature of the RVJB's operations and the nature of the VJB's relationship with not only its lead authority, Renfrewshire Council, but also its other 2 constituent Councils, East Renfrewshire, and Inverclyde, it has also been assumed that it is impractical/ unnecessary to seek to identify potential accommodation in the vicinity of the VJB's offices which is retained unoccupied as a potential emergency option for organisations affected by disaster.</p> <p>(3) Non-availability of key staff or significant numbers of staff, either through outbreak/ disease, industrial action, transport disruption/ fuel shortages, severe weather etc.</p>						
Action Codes	Linked Actions		Assigned To		Due Date	Status
	No change		Assistant Assessor, IT Team		Ongoing	

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
REF.08 Loss/ Destruction of information held in paper format	A significant loss of paper information will result in staff hours spent ingathering the lost information, thereby removing them from other duties such as Running Roll changes and appeals disposal. This could impact on meeting statutory deadlines; informing partners of changes to the Valuation Roll & Council Tax List within the KPIs set by Government.	Assessor	<ul style="list-style-type: none">As a result of the purchase of the Document Management System, scanning of all property files is currently being undertaken, thereby mitigating the risk for our core functions, and ensuring remote working can be undertaken.ER information held largely electronically, and the introduction of telephone, and internet registration has aided in reducing paper receipt/handling and canvass reform has further reduced the paper dealt with by staff.All Council Tax files have been scanned and are now held electronically which facilitates remote working.Non-Domestic valuations are held largely electronically, however plans and historical documents are not. The scanning of these files is a work in progress.Regular meetings held by RVJB's Health & Safety Working Group.Attendance by RVJB staff at Renfrewshire Council's Corporate Health & Safety meetings.Regular fire alarms and testing of the system.CCTV & fire extinguishers in place.The Disaster Recovery Solution has now been fully implemented by RVJB's IT Department and the Disaster Recovery Supplier (DRS) with the solution fully tested. As per the contract with our DRS, a DR test will be carried out at least once a year.	3	4	12 High
<u>Context:</u> (1) While a great deal of information is held electronically for Electoral Registration, Council Tax and Non-Domestic subjects, loss of paper files would cause some delay in dealing with enquiries or appeals.						
(2) The inability to access information held in paper format/vital records e.g., government restrictions to working practices to combat a viral outbreak could seriously affect service delivery.						
Action Codes	Linked Actions		Assigned To		Due Date	Status
	Future Controls - Data Migration of shared drives on to Document Management System		Assistant Assessor, IT Team		Ongoing	

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation	
REF.09 Staffing demographics	The demographic profile of the RVJB workforce combined with significant reductions in levels of available staff could result in a loss of key knowledge and skills which would impact on the service's ability to function or deliver critical processes.	Assessor	<ul style="list-style-type: none">▪ Staff demographics are monitored & reported through the Equalities framework.▪ Forward planning in place if key members of staff should exercise their option to retire.▪ Adverts for staff are placed in key areas – appropriate internet sites, newspapers etc and circulated to our constituent authorities.▪ Trainee Valuer posts: training programme in place to provide training to allow the trainee to sit the Assessment of Professional Competence and become a member of the Royal Institution of Chartered Surveyors▪ Current staff are being trained in other areas of service delivery to allow for succession planning.▪ The introduction of the Non-Domestic Rates (Scotland) Act 2020 and the wider NDR Reform agenda has resulted in recruitment of technical staff at trainee level. This will assist in addressing the age profile of staff and help with succession planning▪ Recruitment and retention of qualified valuers has been difficult in recent years. Recent changes to the structure have had a positive impact but will need to be kept under review.	3	4	12 High	
<u>Context:</u> (1) Existing staff demographics show the skill base in RVJB lies with those that are in the age range of 40-60. (2) Continuous evaluation of staff to ensure resilience in service delivery and the ability to discharge all 3 statutory functions							
Action Codes	Linked Actions			Assigned To		Due Date	Status
	Monitor			Management Team		Ongoing	

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
REF.10 Legal	Due to changes in legislation and ever-increasing demands from stakeholders, failure to comply with legislation could result in reputational damage, breach of agreements and substantial fines.	Assessor	<ul style="list-style-type: none">A Data Protection Officer (DPO) has been employed by the Board due to the requirement under data protection legislation and to ensure continued compliance with the legislation which mitigates risk.Information Governance Action Plan completed and maintained by DPO to ensure all actions/reviews relating to information governance are completed timeously.Bespoke information governance training carried out quarterly by the DPOEnsure a Data Protection Impact Assessment is undertaken where appropriate under the guidance of the DPO.Data Sharing Agreements entered into with the Board's 3 constituent authorities to ensure stringent regulation in terms of information sharing.Publication Scheme adopted and published on the Board's website and reviewed as required.Analysis of FOI requests to monitor information requested and if appropriate information provided added to Publication SchemeInformation gathered from Information Commissioner newslettersMonitoring of service and staffing implemented to ensure compliance with Equalities obligations.Equalities report prepared and published on the Board's websiteDocument Management System installed to work towards completion of a future development identified in the Board's Records Management Plan (RMP)Completion of the RMP Progress Update Review when invited by Public Records Scotland Act Assessment Team ensures the RMP is reviewed timeously and identified future developments are monitored and completed.Retention Schedule is under constant review to ensure only information required is held, the introduction of the Document Management System has assisted in establishing electronic retention periods for relevant documentation.Fire Risk Assessments in force with regular reviews, fire evacuation drills undertaken with regular testing of alarms etc. Fire wardens/first aiders identified and circulated to staff. Protective clothing maintained regularly.For the Board's responsibilities under data protection, FOI(S)A etc, policies have been approved and published and staff training is provided and monitored to ensure continued compliance. They are also standing items on the Governance Working Group agenda.Adoption of the Scottish Public Sector Ombudsman (SPSO) Model Complaints Handling ProcedureThe Board also has representatives on the SAA Governance Committee to ensure shared knowledge and good practice. The Board is also represented on Renfrewshire Council's Internal Working Groups relating to Health & Safety, FOI etc	2	3	6 Moderate
<u>Context:</u> (1) Failure to comply with legislation e.g. Data Protection legislation, Freedom of Information (Scotland) Act 2002, Equalities obligations, Records Management Act 2011 and Health & Safety legislation						
Action Codes	Linked Actions		Assigned To		Due Date	Status
	Monitor		Assistant Assessor - Governance		Ongoing	

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
REF.11 Governance	Poor corporate governance can lead to poor performance, demotivated staff, grievance/disciplinary actions and reputational damage	Assessor	<ul style="list-style-type: none"> • Consultation with both Internal and External Auditors. Preparation and management of Board Reports • Budget team meet to approve final accounts and audit report before publication • Audit action lists reviewed by Senior Management Team (SMT) • Audit is a standing item on agenda of Management Team (MT) meetings • Adaptation and adoption, where appropriate, of Renfrewshire Council's policies, as lead authority • Relevant policies/procedures in place relating to disciplinary actions and grievance complaints • Policies/Procedures available to view on Document Management System and adoption of new/review of existing policies/procedures are standing items on the Governance Working Group agenda • Staff training provided and reviewed on a regular basis • KPIs are monitored monthly by MT. • Performance Improvement Reports have been introduced to formalise existing procedures for valuation roll/council tax amendments processed out with the Board's performance targets. Corrective action taken where appropriate e.g., time management course for individual staff member • Management review Scottish government restrictions and guidance continuously to ensure staff and all stakeholders safety are at the forefront of decision making and processes during viral outbreaks. • Regular Liaison with Renfrewshire Council's Human Resources/ Health & Safety Departments and when required, Unison. 	2	3	6 Moderate
<u>Context:</u> (1) Failure to comply with Audit Actions (2) Failure to have and follow relevant and current personnel policies (3) Failure to achieve Key Performance Indicators (4) Failure to follow government guidelines in times of viral outbreaks						
Action Codes	Linked Actions			Assigned To	Due Date	Status
	Monitor			Assessor & Assistant Assessor	Ongoing	

Context	Risk Statement	Owned by	Current Risk Control Measures		Likelihood	Impact	Evaluation
REF.12 Covid-19	The global pandemic due to the Covid-19 virus has affected all aspects of service delivery for valuation and electoral functions. The effects on the Board are wide ranging and due to this a summary of the risks are listed here on the Corporate Risk Register and a separate Covid-19 Risk Register has been produced to ensure the Board monitors the risks, identifies controls and implements actions.	Assessor	<ul style="list-style-type: none">Home working facilitated for the majority of staff and blended working model adopted where required and adopted in line with Scottish Government guidelines.Out of office notifications, telephone script and RVJB website reflect current situation and updated to reflect changes.Management review Scottish government restrictions and guidance continuously to ensure staff and all stakeholders safety are at the forefront of decision making and processes.Regular contact with staff to appraise them of the situation and regular, timeous updates of changes.Board meetings held virtually, when required, to ensure continuity of service and awareness for Board Members.Completion and monitoring of separate Covid-19 Risk register due to the fluidity of the risks facing the Board.Identify working processes which can be carried out electronically and implement the changes to ensure the processes are amended.Staff signposted to mental health and well-being resources.Policies and procedures have been amended to reflect the changes to Health and Safety procedures due to Covid-19 and the impact on working practices.		4	4	16 High
<u>Context:</u> (1) Covid-19 has affected service delivery for all 3 statutory functions of the Board. (2) Government guidelines and restrictions on working practices have seriously impacted on how the Board has carried out its functions since March 2020 e.g., remote working, restrictions regarding on-site inspections. (3) Risks to staff's health and well-being. (4) Interaction with stakeholders and service users affected by restrictions to working practices.							
Action Codes	Linked Actions				Assigned To	Due Date	Status
	Monitor				Management Team	Ongoing	