



Renfrewshire Valuation Joint Board

Notice of Meeting and Agenda Renfrewshire Valuation Joint Board

Date	Time	Venue
Friday, 19 August 2016	14:00	Inverclyde Council, Municipal Buildings, Clyde Square, GREENOCK, PA15 1LZ

KENNETH GRAHAM
Clerk to the Joint Board

Membership

Provost Carmichael, Councillors O'Kane, Gilbert and Green (East Renfrewshire Council); Brennan, Nelson, Loughran and Shepherd (Inverclyde Council); and Lawson, 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.cmis.uk.com/renfrewshire/CouncilandBoards.aspx

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

Members of the Press and Public

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

Items of business

Apologies

Apologies from members.

Declarations of Interest

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

- | | | |
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13	Date of Next Meeting	
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Renfrewshire Valuation Joint Board

Minute of Meeting Renfrewshire Valuation Joint Board

Date	Time	Venue
Friday, 20 May 2016	14:00	East Renfrewshire Council (Council HQ), Council Headquarters, Eastwood Park, Rouken Glen Road, Giffnock, G45 6UG

PRESENT

Provost Carmichael and Councillors O'Kane, Gilbert and Green (all East Renfrewshire Council); Brennan, Nelson and (Rebecchi) (substitute for Councillor Shepherd) (all Inverclyde Council); and M Sharkey, Williams, Hood, Bibby, A Doig and Mullin (Renfrewshire Council).

CHAIR

Councillor Mullin, Convener, presided.

APOLOGIES

Councillors Loughran and Shepherd (both Inverclyde Council) and Lawson and McGee (both Renfrewshire Council).

IN ATTENDANCE

A MacTaggart, Assessor and Electoral Registration Officer, K Crawford, Depute Assessor and Electoral Registration Officer, L Hendry, Divisional Assessor and Assistant Electoral Registration Officer and J Murgatroyd, Divisional Assessor and Assistant Electoral Registration Officer (all Renfrewshire Valuation Joint Board); and K Campbell, Assistant Chief Internal Auditor, D Forbes, Finance Manager and E Currie, Senior Committee Services Officer (all Finance & Resources, 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 15 January 2016.

DECIDED: That the Minute be approved.

2 **UNAUDITED ANNUAL ACCOUNTS 2015/16**

There was submitted a report by the Treasurer relative to the unaudited annual accounts for the Joint Board for 2015/16 which were attached to the report. The report intimated that the accounts for the year ended 31 March 2016 had been completed and forwarded to Audit Scotland for audit. The accounts showed a deficit for the year of £129,123 compared to a deficit of £41,100 returning an overspend of £88,023.

In accordance with the Local Authority Accounts (Scotland) Regulations 2014 the unaudited accounts had only been signed by the Treasurer as proper officer. The audited accounts would be signed by the Convener and the Assessor and Electoral Registration Officer in accordance with the new guidelines.

DECIDED: That the unaudited annual accounts for the year ended 31 March 2016 be noted and that the accounts be further presented to the Joint Board on completion of the audit.

3 **AUDIT SCOTLAND ANNUAL AUDIT PLAN 2015/16**

There was submitted a report by the Treasure relative to the annual audit plan 2015/16 for the Joint Board which outlined Audit Scotland's planned activities in their audit for the 2015/16 financial year.

The report highlighted that the annual audit plan 2015/16 included a section on Audit Issues and Risks and that within this section, Audit Scotland had identified a risk of 'management override of controls'. This risk had been included in the audit plans of all bodies which Audit Scotland worked with, in light of international standards on auditing. The inclusion of this risk was not a reflection of increased risk within the Joint Board and Audit Scotland had confirmed that they had not found any issues on this in previous years.

DECIDED: That Audit Scotland's annual audit plan 2015/16 be noted.

4 **INTERNAL AUDIT ANNUAL REPORT 2015/16**

There was submitted a report by the Chief Auditor, Renfrewshire Council, relative to the Internal Audit annual report on the Renfrewshire Valuation Joint Board 2015/16. The report intimated that the public sector internal audit standards required that the Chief Auditor prepare an annual report on the activities of internal audit to demonstrate performance. The report must also provide an audit opinion on the overall adequacy and effectiveness of the internal control system of the audited body.

The annual report for the Joint Board was attached as an appendix to the report and outlined the role of internal audit, the performance of the internal audit team and the main findings from the internal audit work undertaken in 2015/16 and contained an audit assurance statement.

DECIDED: That the Internal Audit annual report for 2015/16 be noted.

5 REMUNERATION OF ELECTED MEMBERS WHO ARE APPOINTED CONVENERS AND VICE-CONVENERS OF JOINT BOARDS

There was submitted a joint report by the Clerk and the Treasurer relative to remuneration for elected members who were appointed Conveners and Vice-conveners of Joint Boards.

The report intimated that The Local Governance (Scotland) Act 2004 (Remuneration) Regulations 2007 introduced a system of remuneration for elected members which created four grades of councillors for the purposes of calculating remuneration. The Regulations also introduced special provisions for those councillors who held offices as Convener or Vice Convener of a Joint Board such as the Renfrewshire Valuation Joint Board.

Since 2007, various amendment Regulations had had the effect of amending the yearly revaluation to be paid to elected members, including those elected members who were Conveners or Vice-conveners of Joint Boards. The most recent amendment Regulations came into force from 1 April 2016 and stipulated changes to the remuneration rates payable to elected members.

The amendment Regulations stipulate that, from 1 April 2016, the Convener of a Joint Board would be paid a total yearly amount of £21,118 and the Vice-convener of a Joint Board would be paid a total yearly amount of £20,063 both inclusive of any amount payable to them as a local authority councillor under the 2007 Regulations.

The Regulations stated that “remuneration shall be paid by the local authority of which the Convener or Vice-convener (as the case may be) is a member to one Convener and one Vice Convener for each Joint Board”, and so the remuneration costs for both the Convener and Depute Convener of the Joint Board shall be met in full by Renfrewshire Council, for Councillor Mullin, Convener, and by East Renfrewshire Council, for Councillor O’Kane, Depute Convener.

Councillor Mullin, Convener, was a senior councillor within Renfrewshire Council and the difference between his remuneration as Convener, £21,118 from 1 April 2016, and what his remuneration would ordinarily be as a senior councillor, £20,774 from 1 April 2016, of £344 would be met by Renfrewshire Council.

Councillor O’Kane, Depute Convener, was not a senior councillor within East Renfrewshire Council and the difference between his remuneration as Depute Convener, £20,063 from 1 April 2016, and what his remuneration would ordinarily be as a councillor, £16,893 from 1 April 2016, of £3,170 would be met by East Renfrewshire Council.

DECIDED:

(a) That the revised remuneration levels mandated by The Local Governance (Scotland) Act 2004 (Remuneration) Amendment Regulations 2016 for the Convener and Depute Convener of the Joint Board, as detailed in the report, be noted; and

(b) That it be noted that the remuneration costs for each position shall be met by the local authority at which the position holder is an elected member.

6 ELECTORAL REGISTRATION UPDATE

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

The report intimated that the Annual Canvass concluded in November 2015 with the Registers being published on 1 December 2015. The tables attached to the report detailed the total electorate by Council ward and Scottish Parliamentary Constituency.

The report provided information on the refresh of absent voter identifiers; canvassing; young voters; the Scottish Parliamentary Election held on 5 May 2016; and the Euro-Referendum to be held on 23 June 2016.

A discussion took place relative to which matters were within the remit of the Returning Officer and the Assessor and Electoral Registration Officer in connection with elections. The Convener proposed that a joint report, by the Returning Office and the Assessor and Electoral Registration Officer, be submitted to the next meeting of the Joint Board and this was agreed.

DECIDED:

(a) That the report be noted; and

(b) That a joint report, by the Returning Office and the Assessor and Electoral Registration Officer, be submitted to the next meeting of the Joint Board and this was agreed.

7 2017 NON DOMESTIC RATING REVALUATION PROGRESS REPORT

There was submitted a report by the Divisional Assessor and Assistant Electoral Registration Officer relative to the 2017 Non-domestic Rating Revaluation.

The report intimated that the main focus in the first quarter of the year had been the analysis and valuation of the Joint Board's commercial and industrial subjects. Variations had been carried out for the majority of all retail, office and industrial subjects throughout each of the three constituent authority areas, equating to 65% of the total valuation roll. Focus over the next coming months would be carrying out valuations on the remaining category of subjects working toward valuing all properties by 30 September 2016.

A detailed analysis of all non-domestic subjects within the Joint Board area grouped by statistical categories formed the appendix to the report.

It was noted that the Joint Board's Assessor and Electoral Registration Officer was the designated Assessor for fixed line Telecommunications Subjects which had resulted in a substantial increase in the workload of Joint Board staff in preparation for the 2017 Revaluation. Whilst every endeavour would be made to meet the current performance levels in relation to running roll and council tax targets, these may be affected as a result of the time pressures to complete the 2017 Revaluation within the timescale set by the Scottish Government.

DECIDED: That the report be noted.

8 **PERFORMANCE REPORT**

There was submitted an amended 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 exceeding the target of 95% within three months but narrowly missing the target of 99.5% within six months. The report also detailed the average number of days taken to add a house in each constituent authority area between 1 April 2015 and 31 March 2016 and also the number of deletions from the Valuation (Council Tax) List between 1 April 2015 and 31 March during 2014/15 and 2015/16 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 1 April 2015 and 31 March 2016 by constituent authority area, again ahead of the targets of 80% to be actioned 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.

It was noted that where a target had been missed, this had been due to the statutory duties undertaken by Joint Board staff as part of the 2017 Revaluation.

The appendix to the report detailed the performance in relation to targets set over the past nine years for alterations and amendments to the Council Tax List and the Valuation Roll.

DECIDED:

(a) That the report be noted; and

(b) That the publication of the summary report, which formed the appendix to the report, be approved.

9 **RISK MANAGEMENT STRATEGY**

There was submitted a report by the Assessor and Electoral Registration Officer relative to the Risk Management Strategy for the Joint Board.

The report intimated that risk management was the process of identifying risk, evaluating their potential consequences and determining the most effective methods of controlling them. The aim of the strategy was to reduce the frequency of risk events occurring, wherever this was possible, and minimise the severity of their consequences if they did occur.

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

DECIDED: That the report be noted.

10 **UPDATE ON RESTRUCTURE**

There was submitted a report by the Depute Assessor and Electoral Registration Officer providing an update on the restructure of Joint Board staff.

The report intimated that this was the first phase of the restructure and that a further report would be submitted to the Joint Board when this had been determined. The current staff structure of the Joint Board formed the appendix to the report.

DECIDED: That the report be noted.

11 **DATE OF NEXT MEETING**

DECIDED: That it be noted that the next meeting of the Joint Board would be held at 2.00 pm on Friday 19 August 2016 within the offices of Inverclyde Council, Municipal Buildings, Clyde Square, Greenock.



Item 2 Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 19 August 2016

Subject: Response to matters raised regarding Scottish Parliamentary Election in May 2016

Author: Assessor & Electoral Registration Officer

1.0 Response

These related to events that occurred around the Scottish Parliamentary Election. Both relate to the duties of the Returning Officer and the following information has been provided.

Councillor Rebecchi referred to an elderly constituent who contacted him at 6 pm on the day of the election to advise that she hadn't received her postal vote and asked when it would be delivered to her.

Any elector who has a Postal Vote facility will be issued with a Poll Card which will advise such voters when the postal votes will be issued. The Poll Card will also state that if the elector had not received his or her postal vote by a given date then they should contact the election office. There may have been two different dates depending on when the elector applied for a postal vote. The Scottish Parliamentary Elections were unusual in that the Returning Officer could issue replacements for lost Ballot Papers much earlier than at other elections, rather than the usual Friday before the election.

If the voter did not contact the Returning Officer to advise that they hadn't received their postal vote, there is nothing that can be done to remedy that on the day of the election.

Councillor Hood made comment on the slips provided at the Polling Station to Electors who found that their names were not shown on the appropriate Register. The slips detail the phone numbers of my office and the Election Office as the elector would need to contact the ERO to ascertain why the name was missing. If it was a clerical error on the part of the ERO, a Certificate will be issued but, if the elector's name had been removed through his or her own fault, there is nothing that can be done on the day of the Election.

These information slips are an improvement that was introduced for the Scottish Independence Referendum. The training for Polling Staff has always been that if a person did not appear on the register then they should be advised to call the Electoral Registration Office. They are provided only as an aid memoir. Both the staff and the public seemed to find these slips useful and they continue to be used.

Following Cllr Hood's comments, training for election staff now makes it clear that they must advise voters of the number verbally as well as providing the slips.

2. Recommendation

The Board notes this report.

Alasdair MacTaggart

Assessor & ERO

12 August 2016

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

RENFREWSHIRE VALUATION JOINT BOARD

To: Renfrewshire Valuation Joint Board

On: 19 August 2016

Report by: The Treasurer

Heading: Audited Annual Accounts 2015-16

1. Summary

- 1.1 At the meeting of the Renfrewshire Valuation Joint Board on 20 May 2016 a report on the unaudited accounts for the year ended 31 March was noted.
- 1.2 The audit certificate issued by Audit Scotland provides an unqualified opinion that the abstract of the accounts presents a true and fair view of the financial position of the Joint Board as at 31 March 2016, in accordance with the accounting policies detailed in the accounts.
- 1.3 A report on the 2015-16 audit by Audit Scotland is also submitted for members information.
- 1.4 Following the introduction of the Local Authority Accounts (Scotland) Regulations 2014 the audited accounts must be approved for signature by the Joint Board no later than 30 September each year. Following this approval the audited accounts will be submitted to The Assessor & Electoral Registration Officer, The Convenor and The Treasurer for signature.

2 Recommendations

- 2.1 It is recommended that members approve the audited accounts for signature and note the report by Audit Scotland.
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Renfrewshire Valuation Joint Board

Annual Financial Statements 2015/16

**Renfrewshire Valuation Joint Board
Annual Accounts 2015/16**

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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"). The annual accounts are prepared in line with The Local Authority Accounts (Scotland) Regulations 2014.

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 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.

Corporate Plan

The Corporate Plan is currently in the process of being updated and will be published in Autumn.

Electoral Registration

Individual Electoral Registration, which was introduced in 2014-15, is now out of its transition phase, although the return to "business as usual" is not without potential for change that may be accompanied by additional costs. Consultations are already in place in respect of on-going developments. Although some financial assistance may be available, this cannot be guaranteed.

Valuation

During 2015/16 the main focus of work has been preparing for the forthcoming Revaluation of Non Domestic property which comes into effect on the 1st of April 2017. This has involved a bulk issue of forms, following up non returners and missing information followed by analysis of this information to set the levels of value for the revaluation. Valuation staff have successfully completed the majority of the analysis with the valuations of bulk class subjects such as Shops, Offices and Industrial subjects almost complete. Over the coming months the focus will shift to the more complex subjects requiring to be re-valued. All 10,000+ subjects in the Valuation Roll require to have their new values to be sent to the Scottish Government by the Autumn of 2016.

The Revaluation of Telecoms Subjects is a costly exercise, largely arising from the cost of harmonisation across UK with regular meeting in London between SAA, VOA, the Telecoms

Renfrewshire Valuation Joint Board Annual Accounts 2015/16

Companies and Economic Advisors. Significant (hundreds of millions of pounds) values are involved and the risk from not properly resourcing the work would be inaccurate and/or unsustainable valuations. The Assessor for Renfrewshire is the “Designated Assessor” for Fixed Line Telecoms throughout Scotland and these Values are entered at the end of the Valuation Roll for the Renfrewshire Council Area.

Alongside the non-domestic work the Council Tax List has to be maintained with the addition of new houses, deletion of demolished houses and any appeal work which arises throughout the year. There may be a surge in these appeals due to the changes announced by the Scottish Government to the amounts payable by the higher bands of council tax. This work will require to be absorbed into business as usual for the foreseeable future.

Performance

The time taken to enter new houses into the Valuation (Council Tax) list narrowly missed the performance target of 99.5% within 6 months due to circumstances out with the control of RVJB. However, the average number of days to add a new house has come down considerably in the past 9 years.

The full details of the performance report can be found in the link below.

[Link to Performance Report](#)

Financial Performance

Revenue

The Comprehensive Income and Expenditure Account on page 18 summarises the total costs of providing services and the income available to fund those services.

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

The Joint Board has returned a deficit of £124,735 for the financial year 2015/16, compared to a budgeted deficit of £41,100, returning an overspend of £83,635. This overspend 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 (£150,000) and accrued employee benefits £1,991. The difference between other income in the figure below and the figure reported in the Comprehensive Income and Expenditure report is due to accounting adjustments for pension interest costs (£4,101).

**Renfrewshire Valuation Joint Board
Annual Accounts 2015/16**

	Budget £	Actual £	Variance £
Employee Costs	1,796,900	1,972,197	(175,297)
Property Costs	240,900	241,539	(639)
Payments to Other Bodies	12,500	18,010	(5,510)
Supplies and Services	65,100	93,365	(28,265)
Contractors & Others	25,000	5,189	19,811
Administrative Costs	282,600	403,795	(121,195)
Total Expenditure	2,423,000	2,734,095	(311,095)
Requisition Income	(2,281,800)	(2,281,800)	-
Sales, Fees and Charges	(9,100)	(16,513)	7,413
Other Income	(91,000)	(311,047)	220,047
Total Income	(2,381,900)	(2,609,360)	227,460
(Surplus)/Deficit for Year	41,100	124,735	(83,635)

The overspend in Employee Costs is due to additional canvassing work as a result of the roll out of the Individual Electoral Registration (IER) Scheme and staff overtime worked in the lead up to the Scottish Parliamentary Election. In January 2015 the Board authorised the Assessor to carry out a review of the staffing structure and approved the utilisation of balances to meet the costs of any subsequent VR/VER arrangements. Following the completion of this exercise two members of staff have been released on Voluntary Early Retirement (VER) with a resultant draw on reserves of £99,737.

An IT specialist on secondment from Renfrewshire Council to help develop the Electoral Management System (EMS) for IER has resulted in the overspend in Payments to Other Bodies

The overspend in Supplies and Services is due to the IT costs related to gaining PSN accreditation.

Consultation fees in relation to valuation appeals have been lower than anticipated leading to the underspend in Contractors and Others, this is anticipated to increase next year.

The overspend in Administration Costs is due to additional printing and postage costs in relation to the annual canvass combined with business as usual registrations. This overspend is offset by an over recovery in Other Income in respect of IER as noted below.

The over recovery in Other Income relates to income received from the Cabinet Office and Scottish Government for Individual Electoral Registration (IER), Electoral Management System (EMS) development costs and changes to the franchise for the Scottish Parliament Election.

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 includes the revenue reserve balance of £466,704.

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.

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Annual Accounts 2015/16**

Net Pension Position

The disclosure requirements for pension benefits under IAS19 are detailed at Note 15. The appointed actuaries have confirmed a net liability position of £2.786 million, a decrease of £1.180 million in their assessment of the position of the pension fund. This improvement is a net result of an increase in the net discount rate over the period which outweighed lower than expected asset returns. 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.

Events after the Balance Sheet Date

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

Impact of Economic Climate and Future Developments

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 a reduced requisition level for 2016/17. However, the impact of this reduction may result in the curtailment of certain projects, such as working with the local High Schools to encourage registration of young voters and attendance at various Youth Group meetings and Private Landlord Forums etc.

Previous performance in excess of KPIs may be affected as the full effect of undertaking the Revaluation while carrying out two Polls within a very short period of time and then a further Canvass in the summer of 2016 become apparent.

Conclusion

We would wish to take this opportunity to acknowledge the team effort required to produce the accounts and to record our thanks to all the staff involved for their continued hard work and support.

Councillor Sam Mullin
Convenor

Alan Russell CPFA
Treasurer

Alasdair MacTaggart
Assessor and Electoral Registration Officer

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 the proper officer of the Joint Board has the responsibility for the administration of those affairs. (section 95 of the Local Government (Scotland) Act 1973). The Director of Finance and Resources at Renfrewshire Council is the designated Officer and operates as the Treasurer for Renfrewshire Valuation Joint Board;
- to manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.
- Ensure the Annual Accounts are prepared in accordance with legislation (The Local Authority Accounts (Scotland) Regulations 2014), and so far as is compatible with that legislation, in accordance with proper accounting practices (section 12 of the Local Government in Scotland Act 2003);
- Approve the Annual Accounts for signature.

I confirm that these Annual Accounts were approved for signature by the Joint Board at its meeting on the 19 August 2016.

Signed on behalf of Renfrewshire Valuation Joint Board:

Councillor Sam Mullin

Convenor

19 August 2016

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;
- Complied with legislation;
- Complied with the local authority Accounting Code (in so far as it is compatible with legislation);
- Kept proper accounting records which were up to date;
- Taken reasonable steps for the prevention and detection of fraud and other irregularities.

I certify that the financial statements give a true and fair view of the financial position of the Joint Board at the reporting date and the transactions of the Joint Board for the year ended 31 March 2016.

Alan Russell CPFA

Treasurer

19 August 2016

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 Joint Board's 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 Joint Board'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. An anti-fraud and corruption strategy and arrangements supported by a range of policies and guidelines,
- A register of interest is in place and updated on an annual basis.

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 are detected and corrected. The system is based on a framework of 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,

With Renfrewshire Council being the lead authority, all financial transactions of the Joint Board are processed through the financial systems of the Council and are subject to the same controls and scrutiny as those of as those of Renfrewshire Council. This includes regular reviews by the Chief Auditor of Renfrewshire Council.

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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 reasonable 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

An internal Governance Working Group has been formed and meets regularly with an extensive agenda reporting to the SMT.

The monthly Senior Management Team meetings have had their agenda altered to include an item for governance updating and policy review. A programme of continuous review of the Board's policies and procedures is included within this agenda item.

A Forward Planner has been devised to timetable items into the year and serves as a checklist for managing governance issues and reporting protocols.

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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.

Councillor Sam Mullin
Convenor

Alasdair MacTaggart
Assessor and Electoral Registration Officer

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.

2014/15	Senior Employees		2015/16		
Total	Name	Post Held	Salary, fees and allowances	Expenses allowance chargeable to UK income tax	Total
£			£	£	£
89,341	Alasdair MacTaggart (i)	Assessor & Electoral Registration Officer	99,540	-	99,540
68,205	Kate Crawford	Depute Assessor & Electoral Registration Officer	69,418	-	69,418
157,546	Total		168,958	-	168,958

Notes

- (i) Salaries Fees and Allowances for Alasdair MacTaggart include £7,452 of backdated payments in relation to prior year Chief Officers pay awards.

3. Pension rights

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

From 1st April 2015 benefits are based on career average pay. Pension benefits are based on the pay received for each year in the scheme increased by the increase in the cost of living, as measured by the appropriate index (or indices). The scheme's normal retirement age is linked to the state pension age for each member.

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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2014/15	Member contribution rates on earnings in the bands below	2015/16
Up to £20,335	5.5%	Up to £20,500
£20,336 to £24,853	7.25%	£20,501 to £25,000
£24,854 to £34,096	8.5%	£25,001 to £34,400
£34,097 to £45,393	9.5%	£34,401 to £45,800
Over £45,394	12%	Over £45,801

If a person works part-time their contribution rate will be based on their part time pay.

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 1/49th of the pensionable pay for each year of membership, adjusted in line with the cost of living. (Prior to 2015 the accrual rate guaranteed a pension based on 1/60th of final pensionable salary).

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 2016		Change in accrued pension benefits since 31 March 2015		Pension contributions made by RVJB during 2015-2016
Name	Post Held	Pension £m	Lump Sum £m	Pension £m	Lump Sum £m	£
Alasdair MacTaggart	Assessor & Electoral Registration Officer	0.049	0.113	+0.004	+0.003	19,212
Kate Crawford	Depute Assessor & Electoral Registration Officer	-	-	-	-	-
Total		0.049	0.113	+0.004	+0.003	19,212

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

**Renfrewshire Valuation Joint Board
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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 2015/16, in bands of £5,000.

2014/15 Number of employees	Remuneration Band	2015/16 Number of employees
1	£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	-
1	£85,000 - £89,999	-
-	£90,000 - £94,999	-
-	£95,000 - £99,999	1
<hr/> 3		<hr/> 3

5. Exit Packages

Renfrewshire Valuation Joint Board has agreed two exit packages in 2015-16 as detailed in the table below. The exit packages agreed were all on a voluntary basis with no compulsory redundancies.

The total exit package costs in the table below include redundancy, pension strain and compensatory lump sum payments; and also the notional capitalised costs of compensatory added years. These notional costs are not based on actual costs but are the estimated present value of projected costs over the lifetime of the individuals in receipt of the exit package based on the following assumptions:

	2014/15	2015/16
Future Life Expectancy at age 65 - males	24.8 years	24.8 years
Future Life Expectancy at age 65 - females	26.2 years	26.2 years
Pension Increase Rate	2.4%	2.2%
Discount Rate	3.2%	3.5%

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2014/15		Exit package cost	2015/16	
Number of departures agreed	Total cost of exit packages in each band £m		Number of departures agreed	Total cost of exit packages in each band £m
-	-	£0 - £20,000	-	-
-	-	£20,001 - £40,000	-	-
-	-	£40,001 - £60,000	1	0.043
-	-	£60,001 - £80,000	-	-
-	-	£80,001 - £100,000	-	-
-	-	£100,001 - £150,000	1	0.117
-	-	£150,001 - £200,000	-	-
-	-	£200,001 - £250,000	-	-
-	-	£250,001 - £300,000	-	-
-	-	£300,001 - £350,000	-	-
-	-		2	0.160

Councillor Sam Mullin
Convenor

Alasdair MacTaggart
Assessor and Electoral Registration Officer

Independent Auditors Report

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Independent auditor's report to the members of Renfrewshire Valuation Joint Board and the Accounts Commission for Scotland

I certify that I have audited the financial statements of Renfrewshire Valuation Joint Board for the year ended 31 March 2016 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Movement in Reserves Statement, Comprehensive Income and Expenditure Statement, Balance Sheet, Cash flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2015/16 (the 2015/16 Code).

This report is made solely to the parties to whom it is addressed in accordance with Part VII of the Local Government (Scotland) Act 1973 and for no other purpose. In accordance with paragraph 125 of the Code of Audit Practice approved by the Accounts Commission for Scotland, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Respective responsibilities of the treasurer and auditor

As explained more fully in the Statement of Responsibilities for the Annual Accounts, the treasurer is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. My responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland) as required by the Code of Audit Practice approved by the Accounts Commission for Scotland. Those standards require me to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the circumstances of the body and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the treasurer; and the overall presentation of the financial statements. In addition, I read all the financial and non-financial information in the Annual Accounts to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my report.

Opinion on financial statements

In my opinion the financial statements:

- give a true and fair view in accordance with applicable law and the 2015/16 Code of the state of the affairs of the body as at 31 March 2016 and of the income and expenditure of the body for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2015/16 Code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

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Opinion on other prescribed matters

In my opinion:

- the part of the Remuneration Report to be audited has been properly prepared in accordance with The Local Authority Accounts (Scotland) Regulations 2014; and
- the information given in the Management Commentary for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I am required to report by exception

I am required to report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements and the part of the Remuneration Report to be audited are not in agreement with the accounting records; or
- I have not received all the information and explanations I require for my audit; or
- the Governance Statement has not been prepared in accordance with Delivering Good Governance in Local Government; or
- there has been a failure to achieve a prescribed financial objective.

I have nothing to report in respect of these matters.

Anne McGregor
Senior Audit Manager
Audit Scotland
4th Floor, South Suite
The Athenaeum Building
8 Nelson Mandela Place
Glasgow
G2 1BT

19 August 2016

Renfrewshire Valuation Joint Board
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Movement in Reserves Statement for the year ended 31 March 2016

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 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)
<i>Movement in reserves during 2015-16</i>					
Surplus or (deficit) on the provision of services		(402,745)			(402,745)
Other comprehensive income and expenditure	6b		1,460,000		1,460,000
Total comprehensive income and expenditure		(402,745)	1,460,000	-	1,057,255
Adjustments between accounting basis and funding basis under regulations	6a & 6b	278,009	(280,000)	1,991	-
Transfer from Creditors	6a	591,440			591,440
Net increase or (decrease) before transfers to other statutory reserves		466,704	1,180,000	1,991	1,648,695
Transfers to or (from) other statutory reserves					-
Transfer to creditors	12	(466,704)			(466,704)
Increase or (decrease) in 2015-16		-	1,180,000	1,991	1,181,991
Balance at 31 March 2016 carried forward		-	(2,786,000)	(37,972)	(2,823,972)

Comprehensive Income and Expenditure Statement for the year ended 31 March 2016

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**.

2014/15			2015/16	
£		Note	£	
1,862,865	Employee Costs		2,120,206	
248,592	Property Costs		241,539	
178,269	Supplies & Services		93,365	
15,474	Contractors		5,189	
409,462	Administration Costs		403,796	
21,514	Payments to Other Bodies		18,010	
2,736,176	Cost of Services		2,882,105	
(19,757)	Sales, Fees & Charges		(16,513)	
(477,277)	Other Income		(306,946)	
103,200	Financing & Investment Income and Expenditure	8	125,899	
(2,281,800)	Requisitions from Members Authorities	13	(2,281,800)	
60,542	(Surplus) or deficit on the provision of services		402,745	
1,318,000	Actuarial (Gains) or losses on pension assets and liabilities	15a	(1,460,000)	
1,318,000	Other Comprehensive Income & Expenditure		(1,460,000)	
1,378,542	Total Comprehensive Income & Expenditure		(1,057,255)	

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Balance Sheet as at 31 March 2016

The **balance sheet** shows the value as at 31 March 2016 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 2015		Note	31st March 2016
£			£
	<u>Current Assets</u>		
727,907	Funds held by Renfrewshire Council		636,277
20,017	Debtors and Prepayments	10	18,401
100	Cash in Hand		100
<hr/> 748,024			<hr/> 654,778
	<u>less Current Liabilities</u>		
(787,987)	Creditors And Accruals	11	(692,751)
<hr/> (39,963)	Net Assets Excluding Pension (Liability)/Asset		<hr/> (37,972)
	<u>Long Term Liabilities</u>		
(3,966,000)	Pension (liability)/Asset	15c	(2,786,000)
<hr/> (4,005,963)	Net (Liabilities)/Asset Including Pension		<hr/> (2,823,972)
	<u>Represented by:</u>		
	Revenue Reserves		
	Useable Reserves		
591,440	Balance due to Member Authorities		466,704
(591,440)	Transfer to Creditors	12	(466,704)
	Unuseable Reserves		
(39,963)	Employee Statutory Adjustment Account	6c	(37,972)
(3,966,000)	Pension Reserve	6b	(2,786,000)
<hr/> (4,005,963)			<hr/> (2,823,972)

The audited accounts were issued on 19 August 2016. Balance sheet signed by:

Alan Russell CPFA
Treasurer
19 August 2016

Cash flow Statement for the year ended 31 March 2016

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.

2014/15		2015/16
£		£
	Operating Activities	
	Cash Inflows	
(2,903,218)	Sale of goods and rendering of services	(2,551,626)
(3,800)	Interest received	(4,101)
(2,907,018)	Cash inflows generated from operating activities	(2,555,727)
	Cash Outflows	
1,523,045	Cash paid to and on behalf of employees	1,583,895
911,629	Cash paid to suppliers of goods and services	687,449
239,328	Other payments for operating activities	376,013
2,674,002	Cash outflows generated from operating activities	2,647,357
(233,016)	Net (increase)/decrease in cash and cash equivalents	91,630
494,991	Cash and cash equivalents at the beginning of the reporting period - short term deposits with Renfrewshire Council	728,007
728,007	Cash and cash equivalents at the end of the reporting period - short term deposits with Renfrewshire Council	636,377
(233,016)	Net cash (inflow)/outflow in cash and cash equivalents in year	91,630

Note 1 Summary of Significant Accounting Policies

The Financial Statements for the year ended 31 March 2016 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 2015/16, (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.

Renfrewshire Valuation Joint Board Annual Accounts 2015/16

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 15 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.

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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 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

The code requires the disclosure of information relating to the impact of an accounting change that will be required by a new standard that has been issued but not yet adopted. This applies to the adoption of the following new or amended standards within the 2016/2017 code:

- Amendment to IAS19 Employee Benefits (Defined Benefit Plans: Employee Contributions)
- Amendment to IAS1 Presentation of Financial Statements (Disclosure Initiatives)
- Changes to the format of the Comprehensive Income and Expenditure Statement

The code requires implementation from 1 April 2016 and there is therefore no impact on the 2015/2016 financial statements.

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 2016 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 £1.562 million. However, the assumptions interact in complex ways. During 2015/16, the appointed actuaries advised that the net pensions liability had decreased by £1.460 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 2016, 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.

On 23 June the result of the referendum on membership of the European Union was a majority vote to leave. The UK Government would cease its EU membership from the date of agreement or, failing that, within two years of the notification under Article 50 process to negotiate the terms of the UK's exit, with the possibility of extending this time frame with the agreement of the other 27 member states. There is no immediate impact on the RVJB, however, the referendum result has created uncertainty in various areas, for example, employment legislation, procurement, pension liabilities and many more. It is not currently possible to comment on the impact that this may have on the medium term for the RVJB.

Note 6 Details of Movement in Reserves

a. Revenue Reserve

2014/15		2015/16
£		£
(463,991)	Balance as at 1 April	(591,440)
(205,000)	Transfer to pension reserve	(280,000)
17,009	Transfer to employee statutory adjustment account	1,991
60,542	(Surplus) or Deficit on provision of services (from the Comprehensive Income & Expenditure Account)	402,745
<u>(591,440)</u>	Balance as at 31 March	<u>(466,704)</u>

b. Pension Reserve

2014/15		2015/16
£		£
(2,443,000)	Balance as at 1 April	(3,966,000)
(1,318,000)	Actuarial Gains and Losses (see note 15)	1,460,000
(205,000)	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	(280,000)
<u>(3,966,000)</u>	Balance as at 31 March	<u>(2,786,000)</u>

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

2014/15		2015/16
£		£
(56,972)	Balance as at 1 April	(39,963)
56,972	Reversal of prior year accrual for short-term accumulating compensated absences	39,963
(39,963)	Recognition of the accrual for short-term accumulating compensating absences at 31 March	(37,972)
<u>(39,963)</u>	Balance as at 31 March	<u>(37,972)</u>

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 £278,009 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.

2014/15		2015/16
£		£
	Amounts to be included in the Comprehensive Income and Expenditure Statement but required by statute to be excluded when determining Movement in Reserves Statement	
(437,000)	Net charges made for retirement benefits in accordance with IAS19	(515,000)
17,009	Net charges for employment short-term accumulating absences	1,991
<u>(419,991)</u>		<u>(513,009)</u>
	Amounts not included in the Comprehensive Income and Expenditure Statement but required to be included by statute when determining Movement in Reserves Statement	
<u>232,000</u>	Employers contributions payable to the Strathclyde Pension Fund	<u>235,000</u>
<u>(187,991)</u>	Net additional amount required to be debited or credited to the Revenue Reserves balance for the year	<u>(278,009)</u>

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Note 8 Financing & Investment Income

2014/15		2015/16
£		£
(3,800)	Interest on Balances	(4,101)
107,000	Pension Interest Cost	130,000
<u>103,200</u>	Total Financing and Investment Income	<u>125,899</u>

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. A previous agreement with Inverclyde Council to rent office space within their Customer Service Centre in Greenock ended in August 2015. The expenditure charged in year to the Comprehensive Income and Expenditure Statement was £55,581 (2014/15 £57,000).

2014/15		2015/16
£		£
	Future Minimum Lease Payments	
57,000	- not later than one year	55,000
228,000	- later than one year and not later than five years	165,000
-	- later than five years	-
<u>285,000</u>	Total	<u>220,000</u>

Note 10 Debtors

31st March 2015		31st March 2016
£		£
1,764	Other local authorities	-
18,253	Other Entities and Individuals	18,401
<u>20,017</u>	Total short term debtors	<u>18,401</u>

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Note 11 Creditors

31st March 2015		31st March 2016
£		£
51,030	Central government bodies	-
592,624	Other local authorities	466,704
39,963	Short Term Accumulating Absences	37,972
92,020	Accrued Payrolls	149,828
12,350	Other entities and individuals	38,246
<u>787,987</u>	Total short term creditors	<u>692,751</u>

Note 12 Transfer to Creditors

2014/15		2015/16
£		£
<u>591,440</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>466,704</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. As approved by the Joint Board in February 2000, the relative allocation of the requisition across constituent authorities is adjusted each year in line with relative proportions of Grant Aided Expenditure as issued by the Scottish Government.

2014/15			2015/16
£	Council	Percentage	£
463,200	East Renfrewshire	20.5%	467,800
540,800	Inverclyde	23.3%	531,700
<u>1,277,800</u>	Renfrewshire	<u>56.2%</u>	<u>1,282,300</u>
<u>2,281,800</u>	Total	<u>100.0%</u>	<u>2,281,800</u>

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 2016 was £106,770 (2014/15 £106,770).

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 2015-2016 were £7,090 (£7,090 in 2014/15). There were no fees paid to Audit Scotland in respect of any other services.

Note 15 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.

15a. 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.

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The following transactions have been made in the accounting statements in 2015/16:

2014/15 £	Note	2015/16 £
Comprehensive Income & Expenditure Statement		
Cost of Services		
330,000	(i)	385,000
-		-
-	(ii)	-
330,000		385,000
Financing & Investment Income & Expenditure		
107,000	(iii)	130,000
437,000		515,000
Other post employment benefit charged to the Comprehensive Income and Expenditure Statement		
(667,000)		64,000
1,985,000		(1,426,000)
-		(98,000)
1,318,000		(1,460,000)
1,755,000		(945,000)
Total post employment benefit charged to the Comprehensive Income and Expenditure Statement		
Movement in Reserves Statement		
	(iv)	
(1,523,000)		1,180,000
232,000		235,000
Employers Contributions paid to Strathclyde Pension Fund		

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 (£280,000).

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The Joint Board is also responsible for all pension payments relating to added years benefits it has awarded, together with related increases. In 2015/16 these amounted to £4,634 (2014/15 £5,148). In addition to the recognised gains and losses included in the Comprehensive Income and Expenditure Statement, actuarial gains of £1.460 million are included in the Movement in Reserves Statement (2014/15 £1.318 million loss). The cumulative amount of actuarial losses is £2.949 million (2014/15 £4.409 million).

15b. 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:

2014/15		2015/16
£000		£000
12,298	Opening present value	14,799
330	Current service cost	385
528	Interest Cost	476
78	Employee Contributions	79
	Remeasurement (gains)/losses:	
1,985	Actuarial (gains)/losses arising from changes in financial assumptions	(1,524)
-	Other (gains)/losses	-
(420)	Benefits Paid	(336)
14,799	Closing present value of scheme liabilities	13,879

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

2014/15		2015/16
£000		£000
9,855	Opening Fair Value	10,833
421	Interest Income	346
	Remeasurement gain/(loss):	
667	Return on assets excluding amounts included in net interest	(64)
232	Contributions from employer	235
78	Contributions from employee	79
(420)	Benefits Paid	(336)
10,833	Closing fair value of scheme assets	11,093

**Renfrewshire Valuation Joint Board
Annual Accounts 2015/16**

15c. Fund history

	2011/12	2012/13	2013/14	2014/15	2015/16
	£000	£000	£000	£000	£000
Present Value of Liabilities	(9,327)	(11,234)	(12,298)	(14,799)	(13,879)
Fair value of assets	7,915	9,243	9,855	10,833	11,093
Surplus/(deficit) in the scheme	(1,412)	(1,991)	(2,443)	(3,966)	(2,786)

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

The total liability of £2.786 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 2017 is £0.235 million.

15d. 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 2014.

The principal assumptions used by the actuary have been:

31st March 2015	Year Ended:	31st March 2016
Mortality assumptions		
	Longevity at 65 for current pensioners	
22.1 years	• Men	22.1 years
23.6 years	• Women	23.6 years
	Longevity at 65 for Future pensioners	
24.8 years	• Men	24.8 years
26.2 years	• Women	26.2 years
4.3%	Rate of increase in salaries*	4.2%
2.4%	Rate of increase in pensions	2.2%
3.2%	Rate for discounting scheme liabilities	3.5%
	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%

**Renfrewshire Valuation Joint Board
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The pension scheme's assets consist of the following categories, by proportion of the total assets held:

31st March 2015 £000		Percentage	31st March 2016 £000
	Equity Securities		
1,024	Consumer	9.4%	1,040
817	Manufacturing	7.5%	831
322	Energy and Utilities	2.9%	327
753	Financial Institutions	6.9%	765
440	Health and Care	4.0%	448
623	Information Technology	5.7%	633
3,979	Total Equity	36.5%	4,044
	Private Equity		
1,054	All	9.7%	1,079
1,054	Total Private Equity	9.7%	1,079
	Real Estate		
990	UK Property	10.7%	1,192
-	Overseas Property	0.0%	-
990	Total Real Estate	10.7%	1,192
	Investment Funds & Unit Trusts		
3,108	Equities	26.0%	2,879
1,372	Bonds	12.2%	1,354
4	Commodities	0.0%	4
37	Infrastructure	0.0%	0
20	Other	1.4%	156
4,541	Total Investment Funds & Unit Trusts	39.6%	4,393
	Derivatives		
-	Inflation	0.0%	-
-	Interest Rate	0.0%	-
-	Foreign Exchange	0.0%	-
3	Other	0.0%	3
3	Total Derivatives	0.0%	3
	Cash & Cash Equivalents		
266	All	3.4%	382
266	Total Cash & Cash Equivalents	3.4%	382
10,833	Total	100%	11,093

15e. Impact on cashflows

An objective of the fund is to keep employer's contributions at as constant a rate as possible. The fund has agreed a strategy to achieve a funding rate of 100% in the longer term. Employers' and employees' contributions have been determined so that rates are standard across all participating employers. The rate for employer contributions has been set at 19.3% for 2015-16 to 2017-18.

Note 16 Contingent Liabilities and Assets

As at the Balance Sheet date the Joint Board had no material contingent assets or liabilities.

Renfrewshire Valuation Joint Board

Proposed 2015/16 Annual
audit report to Members
and the Controller of Audit

9 August 2016

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The Accounts Commission is a statutory body which appoints external auditors to Scottish local government bodies (www.audit-scotland.gov.uk/about/ac/). Audit Scotland is a statutory body which provides audit services to the Accounts Commission and the Auditor General (www.audit-scotland.gov.uk/about/).

The Accounts Commission has appointed Anne McGregor as the external auditor of Renfrewshire Valuation Joint Board for the period 2011/12 to 2015/16.

This report has been prepared for the use of Renfrewshire Valuation Joint Board and no responsibility to any member or officer in their individual capacity or any third party is accepted.

The information in this report may be used for the Accounts Commission's annual overview report on local authority audits published on its website and presented to the Local Government and Regeneration Committee of the Scottish Parliament.

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Key messages

Audit of financial statements

- Unqualified auditor's report on the 2015/16 financial statements.
- No significant adjustments to the financial statements as a result of the audit.

Financial management and sustainability

- RVJB is financially sustainable in the short to medium-term. In previous years we have reported on the high level of reserves. In 2015/16 RVJB used reserves to fund costs of voluntary severance and 2016/17 budget includes planned use of reserves. Reserves as at 31 March 2017 are forecast at 14% of core turnover, a level seen as prudent to protect against unforeseen costs.
- A review of non-requisition income and scenario planning over the medium to long-term would improve financial management.

Governance and transparency

- Systems of internal control operated effectively but disaster recovery arrangements to be completed.
- Internal audit concluded reasonable assurance over systems of internal control
- Meetings and papers are open to the public.

Outlook

- A new corporate plan is being finalised. In the meantime focus over the coming months will be completing the revaluation of all non-domestic properties by the 30 September 2016.
- Good financial management remains a priority as requisitions decrease by 3% (after remaining at the same level for the previous three years) and funding from the Cabinet Office decreases.

Introduction

summarised at [appendix II](#) and [appendix III](#), include recommendations for improvements.

1. This report is a summary of our findings arising from the 2015/16 audit of Renfrewshire Valuation Joint Board (RVJB). The report is divided into sections which reflect our public sector audit model.
2. The management of RVJB responsible for:
 - preparing financial statements which give a true and fair view
 - implementing appropriate internal control systems
 - putting in place proper arrangements for the conduct of its affairs
 - ensuring that the financial position is soundly based.
3. Our responsibility, as the external auditor of RVJB is to undertake our audit in accordance with International Standards on Auditing, the principles contained in the Code of Audit Practice issued by Audit Scotland in May 2011 and the ethical standards issued by the Auditing Practices Board.
4. An audit of financial statements is not designed to identify all matters that may be relevant to those charged with governance. It is the auditor's responsibility to form and express an opinion on the financial statements; this does not relieve management of their responsibility for the preparation of financial statements which give a true and fair view.
5. A number of reports, both local and national, have been issued by Audit Scotland during the course of the year. These reports,

6. [Appendix IV](#) is an action plan setting out our recommendations to address the high level risks we have identified during the course of the audit. Officers have considered the issues and agreed to take the specific steps in the column headed "Management action/response". We recognise that not all risks can be eliminated or even minimised. What is important is that RVJB understands its risks and has arrangements in place to manage these risks. The RVJB and executive officers group should ensure that they are satisfied with proposed action and have a mechanism in place to assess progress and monitor outcomes.
7. We have included in this report only those matters that have come to our attention as a result of our normal audit procedures; consequently, our comments should not be regarded as a comprehensive record of all deficiencies that may exist or improvements that could be made.
8. The cooperation and assistance afforded to the audit team during the course of the audit is gratefully acknowledged.
9. 2015/16 is the final year of the current five-year audit appointment. From 2016/17 the auditor of RVJB will be a new Audit Scotland team. In accordance with agreed protocols and International Standards on Auditing we will be liaising with the incoming auditors as part of this transition.

Audit of the 2015/16 financial statements

Audit opinion	<ul style="list-style-type: none">• We have completed our audit of the RVJB and issued an unqualified independent auditor’s report.
Going concern	<ul style="list-style-type: none">• The financial statements of the RVJB have been prepared on the going concern basis. We are unaware of any events or conditions that may cast significant doubt on the RVJB’s ability to continue as a going concern.
Other information	<ul style="list-style-type: none">• We review and report on other information published with the financial statements, including the management commentary, annual governance statement and the remuneration report. We have nothing to report in respect of these statements.

Submission of financial statements for audit

in our Annual Audit Plan presented to the Audit Committee on 20 May 2016.

10. We received the unaudited financial statements on 13 May 2016 and working papers in June, in accordance with the agreed timetable. The working papers were of a good standard and staff provided good support to the audit team which assisted the delivery of the audit to deadline.

12. As part of the requirement to provide full and fair disclosure of matters relating to our independence, we can confirm that we have not undertaken non-audit related services. The 2015/16 agreed fee for the audit was set out in the Annual Audit Plan and, as we did not carry out any work additional to our planned audit activity, the fee remains unchanged.

Overview of the scope of the audit of the financial statements

11. Information on the integrity and objectivity of the appointed auditor and audit staff, and the nature and scope of the audit, were outlined

13. The concept of audit risk is of central importance to our audit approach. During the planning stage of our audit we identified a number of key audit risks which involved the highest level of judgement and impact on the financial statements and consequently had the greatest effect on the audit strategy, resources and effort.

We set out in our Annual Audit Plan the audit work we proposed to undertake to secure appropriate levels of assurance. [Appendix I](#) sets out the significant audit risks identified during the course of the audit and how we addressed each risk in arriving at our opinion on the financial statements.

14. Our audit involved obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error.

Materiality

15. Materiality can be defined as the maximum amount by which auditors believe the financial statements could be misstated and still not be expected to affect the decisions of users of financial statements. A misstatement or omission, which would not normally be regarded as material by amount, may be important for other reasons (for example, an item contrary to law).

16. We consider materiality and its relationship with audit risk when planning the nature, timing and extent of our audit and conducting our audit programme. Specifically with regard to the financial statements, we assess the materiality of uncorrected misstatements, both individually and collectively.

17. We summarised our approach to materiality in our Annual Audit Plan. Based on our knowledge and understanding of RVJB we set our planning materiality for 2015/16 at £25,400 (one per cent of gross expenditure). Performance materiality was calculated at

£19,000, to reduce to an acceptable level the probability of uncorrected and undetected audit differences exceeding our planning materiality level.

18. On receipt of the financial statements we reviewed our materiality levels. Materiality remained at one per cent but all pension costs were now included in the calculation. Therefore materiality increased to £30,165 and performance materiality to £22,625. We report all misstatements greater than £1,000.

Evaluation of misstatements

19. All misstatements identified during the audit, which exceeded our misstatement threshold, have been amended in the financial statements.
20. A number of presentational adjustments were identified within the financial statements during the course of our audit. These were discussed with relevant officers who agreed to amend the unaudited financial statements. One small financial error was identified and the financial statements changed; the effect of the adjustment was to decrease the cost of services, and increase prepayments by £4,388.

Significant findings from the audit

21. International Standard on Auditing 260 requires us to communicate to you significant findings from the audit, including:
 - The auditor's views about significant qualitative aspects of the entity's accounting practices, including accounting policies, accounting estimates and financial statement disclosures.

- Significant difficulties encountered during the audit.
 - Significant matters arising from the audit that were discussed, or subject to correspondence with management.
 - Written representations requested by the auditor.
 - Other matters which in the auditor's professional judgment, are significant to the oversight of the financial reporting process.
22. There are no matters, other than those set out elsewhere in this report, to which we wish to draw to your attention.

Future accounting and auditing developments

Code of Audit Practice

23. A new Code of Audit Practice will apply to all audits from financial year 2016/17. There will be a focus on four areas:
- Financial sustainability.
 - Financial management.
 - Governance and transparency.
 - Value for money.
24. In addition, as well as the annual audit report, other significant outputs, such as the annual audit plan, will be published on Audit Scotland's website.

Financial management and sustainability



of expenditure and income against agreed budgets is central to effective financial management.

Financial management

25. In this section we comment on the RVJB's financial outcomes and assess the council's financial management arrangements.
26. RVJB sets an annual budget to meet its service and other commitments for the forthcoming financial year. Regular monitoring

Financial outcomes

27. RVJB incurred an accounting deficit on the provision of services of £0.403m, as shown in the Comprehensive Income and Expenditure Statement (CIES). In the CIES, cost of services increased from £2.736m to £2.882m, a 5% increase. The main increase from

2014/15 is on employee costs. This is due to additional canvassing work as a result of the roll out of IER, staff overtime in the lead up to Scottish Parliamentary elections and a result of two members of staff being released under a voluntary early retirement exercise.

28. The deficit as presented in the management commentary (and in the table above), of £0.125m is different because it is prior to items such as pension adjustments and employee leave accrual. As the budget is prepared and monitored against in this way, it is appropriate for the management commentary details to be presented as such.

29. RVJB planned for a deficit of £0.041m but the final deficit was £0.125m and is higher primarily due to voluntary retirement costs. In previous years we reported on the high level of reserves and in January 2016 members approved to use reserves to meet the costs associated with voluntary severance.

Financial management arrangements

30. As auditors, we need to consider whether RVJB have established adequate financial management arrangements. We do this by considering a number of factors, including whether:

- the proper officer has sufficient status within the RVJB to be able to deliver good financial management
- financial regulations are comprehensive, current and promoted within the RVJB
- reports monitoring performance against budgets are accurate and provided regularly to budget holders

- monitoring reports do not just contain financial data but are linked to information about performance
- members provide a good level of challenge and question budget holders on significant variances.

31. We assessed the role and status of the proper officer against CIPFA's "Statement on the role of the Chief Financial Officer in Local Government" and concluded that the RVJB complies with the statement's five principles.

32. We reviewed the RVJB's financial regulations, which were last revised in August 2014, and concluded that they are comprehensive and current. The financial regulations, along with Joint Board meeting papers and minutes, are available on Renfrewshire Council's website.

33. Revenue budget monitoring reports are submitted to the Joint Board on a quarterly basis. As well as providing comments on income and expenditure to date, the reports forecast the year-end outturn. The accounts include details of final outturn to budget.

34. As shown at **Exhibit 1** below, there has been a trend in recent years in the over-recovery of Other Income, with actual exceeding the budget amount quite considerably. The majority of other income is for recovery of costs for specific projects and in particular Individual Electoral Registration (IER).

35. We recommend RVJB review the budget setting process for *Other Income* to see if they can find a process which would bring the

budget figure more in line with the expected activity and recovery of costs. For 2016/17, there is now a separate budget for IER.

Appendix IV – action plan point 1

Exhibit 1: Other Income

As at 31 March	2015/16	2014/15	2013/14	2012/13
Budget	£91,000	£175,200	£3,000	£3,000
Actual	£311,047	£481,077	£181,656	£192,981
Variance	£220,047	£305,877	£178,656	£189,981

Source: Renfrewshire Valuation Joint Board Accounts 2013/14 – 2015/16

Financial sustainability

36. Financial sustainability means that RVJB has the capacity to meet the current and future needs of its users. In assessing financial sustainability we are concerned with whether:
- there is an adequate level of reserves
 - spending is being balanced with income in the short-term
 - long-term financial pressures are understood and planned for
 - investment in services and assets is effective.
37. Effective long-term financial planning, asset management and workforce planning are crucial to sustainability.

Balance due to Local Authorities

38. Like all joint boards, RVJB has no specific powers to retain reserves to meet future requirements and technically the amounts are due to local authorities. These balances are used to support medium-term financial planning and address any unforeseen costs.
39. In previous years we have reported on the high level of reserves and note the overall level of unallocated reserves held by RVJB has decreased by £0.125m (21%). The closing balance of £0.467m is 19% of 2016/17 budgeted expenditure. The projected closing balance as at 31 March 2017 is 14% of core turnover which officers assess as being a prudent level to protect against unforeseen costs.

Exhibit 2: Reserves/balances due to Local Authorities

As at 31 March	2017 projected	2016	2015	2014
Balance	£336,590	£466,704	£591,440	£463,991

Source: Renfrewshire Valuation Joint Board Accounts 2013/14 – 2015/16

Pension liability

40. The net liability on RVJB's balance sheet decreased from £4.006m in 2014/15 to £2.824m in 2015/16, a reduction of £1.182m. The principal reason for this decrease is the £1.180m decrease in the pension liability from £3.966m to £2.786m.

41. The pension liability represents the difference between expected future pension payments and the underlying value of pension fund assets available to meet this cost.
42. A material net liability can highlight a potential going concern issue however we recognise that the appointed actuary is of the view that the asset holdings and contributions from employees and employers together with increases in contributions provide security over future liabilities. In light of these factors, it is reasonable that the accounts are prepared on a going concern basis.

Financial planning

43. RVJB approved its 2016/17 budget in January 2016 with budgeted expenditure £2.487m.
44. RVJB has decreased the requisitions from member authorities in 2016/17 by 3%, meaning that the requisition income for 2016/17 is £2.213m. The difference between income and expenditure will be met by drawing down £0.110m from the reserves balance.



45. In June 2014, Audit Scotland reported on [Scotland's public finances](#) and identified that public bodies "face increasingly difficult choices in reducing spending while maintaining service standards and meeting rising demand". The report identified that financial planning improvements were required by public bodies.

46. In the [local government overview](#) report in March 2016, Audit Scotland set out some key questions. These include the following:

- Do we have a long-term financial strategy covering at least five years that accounts for future pressures?
- Is our five-year strategy supported by detailed financial plans covering a minimum period of three years?
- How well do our financial plans set out the implications of different levels of income spending and activity?
- How does our financial strategy link to our vision for the future?



47. Local Government bodies continue to have their overall budgets reduced each year which will likely have a consequential impact on the level of requisition funding available to the Joint Board over the medium term. At present, only the local government grant settlement position for 2016/17 has been announced by the Scottish Government, meaning that RVJB has published a budget for financial year 2016/17 only.

48. RVJB anticipates it will need to identify further recurrent savings from 2017/18 and the Assessor will undertake a further review of the service in order to identify saving options.

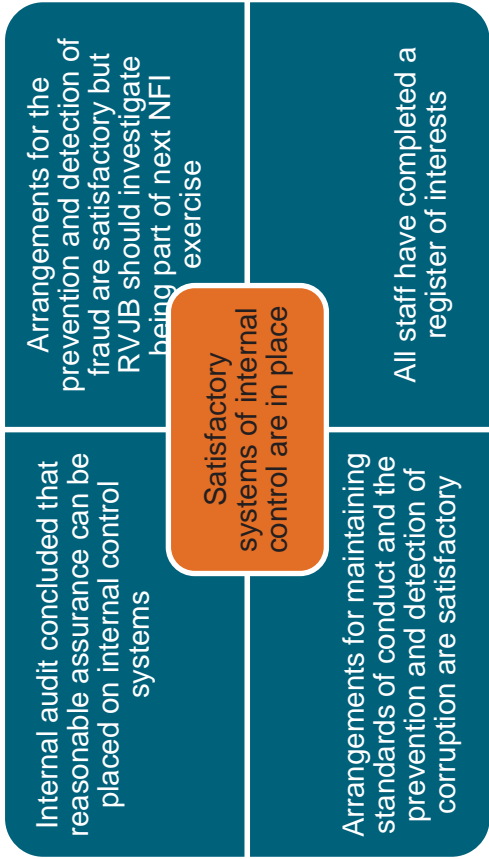
49. We recommend that in the absence of longer term financial settlements, scenario planning is carried out to assess the savings options being identified.

Appendix IV – action plan point 2

Conclusion on financial sustainability

50. RVJB has a strong level of reserves and has affordable short term financial plans in place through using the reserves. Overall we conclude that the financial position is sustainable in the short and medium term although reductions in requisition income, at the same time that Cabinet Office funding is reducing, will place a strain on the RVJB's capacity to deliver services at the current levels.

Governance and transparency



- 51. Members and management of the RVJB are responsible for establishing arrangements to ensure that its business is conducted in accordance with the law and proper standards, that public money is safeguarded and for monitoring the adequacy and effectiveness of these arrangements. We concluded that the RVJB has effective overarching and supporting governance arrangements which provide an appropriate framework for organisational decision-making.
- 52. Citizens should be able to hold the RVJB to account about the services it provides. Transparency means that citizens have access

to understandable, relevant and timely information about how the council is taking decisions and how it is using its resources. Overall we concluded that the RVJB is open and transparent although there are some areas where practices could be improved.

Internal control

- 53. While auditors concentrate on significant systems and key controls in support of the opinion on the financial statements, their wider responsibilities require them to consider the financial systems and controls of audited bodies as a whole. However, the extent of this work should also be informed by their assessment of risk and the activities of internal audit.
- 54. With Renfrewshire Council (the council) being the host for RVJB, all financial transactions of RVJB are processed through the financial systems of the council and are subject to the same controls and scrutiny of the council including regular reviews of internal audit
- 55. Internal audit issued two reports for 2015/16: an assurance audit on the valuation system, which concluded that control environment was operating satisfactorily and the Annual Report 2015/16 where reasonable assurance was provided on the adequacy and effectiveness of RVJB's internal control, risk management and governance arrangements.

Internal audit

- 56. Internal audit provides members and management of the RVJB with independent assurance on risk management, internal control and

corporate governance processes. We are required by international auditing standards to make an assessment of internal audit to determine the extent to which we can place reliance on its work. To avoid duplication, we place reliance on internal audit work where possible.

57. Our review of internal audit concluded that they operate in accordance with the Public Sector Internal Audit Standards and have sound documentation standards and reporting procedures in place. Per our audit plan, in respect of our wider governance and performance audit work we reviewed the findings of internal audit's annual report and review of the valuation system, as noted above.

Public Service Network and ICT

58. RVJB achieved PSN accreditation in October 2014 and successfully renewed this for a second year in October 2015.
59. Our 2013/14 Annual Report on the audit noted that internal audit had reported that areas of the disaster recovery arrangements needed to be improved upon as a matter of urgency to ensure the organisation can continue to provide their services during a period of interruption. The senior management team has agreed a new disaster recovery plan under PSN guidelines and are partnering with Renfrewshire Council on putting in place final arrangements.

Appendix IV – action plan point 3 and 4

Risk Management

60. A review of the risk management strategy was presented to members in May 2016 and risk register will be submitted to the Joint Board in August 2016.

Arrangements for the prevention and detection of fraud

61. In our Annual Audit Plan we highlighted the responsibility audited bodies have for establishing arrangements to prevent and detect fraud and other irregularities. In our opinion the overall arrangements for the prevention of fraud within RVJB are satisfactory, but could be improved by participating in the National Fraud Initiative (NFI). No system can eliminate the risk of fraud entirely.
62. RVJB is not part of this year's NFI; a counter-fraud exercise led by Audit Scotland, overseen by the Cabinet Office for the UK as a whole. It uses computerised techniques to compare information about individuals held by different public bodies, and on different financial systems, to identify circumstances (matches) that might suggest the existence of fraud or error. These exercises are undertaken every two years. <http://www.audit-scotland.gov.uk/work/nfi.phpf>.
63. We recommend RVJB liaise with Renfrewshire Council Internal Audit (who manage the process for Renfrewshire Council) and consider being involved in the next exercise in 2016/17.

Appendix IV – action plan point 5

Arrangements for maintaining standards of conduct and the prevention and detection of corruption

expenditure and income clearly linked to budgeted figures, as described in the management commentary.

64. The arrangements for the prevention and detection of corruption in RVJB are satisfactory. During 2015/16 all members of staff completed a register of interest and these are available on request from RVJB. We are not aware of any specific issues that we need to record in this report.

Transparency

65. When assessing transparency we consider questions such as:
- Financial statements; clarity, presentation, clutter etc.
 - Budget monitoring reports.
 - Performance reporting see PABV assessments of councils.
 - Excessive use of “exclusion of press and public” under 1973 Act.
 - Are registers of interest available on the website.
 - Website.
 - Have we encountered any evidence to suggest that information is routinely and unjustifiably withheld from public scrutiny.
66. Meetings of RVJB are held in public and papers available from the Renfrewshire Council website. RVJB website also publishes information on corporate policies, targets and performance. We concluded that the financial statements are clear and actual

Best Value and performance

67. Best value is a key factor to consider when planning policies, programmes and projects and when taking any spending decisions. The RVJB should have systems and processes to ensure that it can demonstrate that it is delivering best value by assessing and reporting on the economy, efficiency, effectiveness and equality in service provision.

Performance management and corporate plan

68. Over the past five years RVJB has been working on significant projects including individual electoral registration and working towards the independence referendum in 2014. Access to IER funding ended on 31 December 2015 and the challenge is now to move the IER project into standard part of RVJB’s work.
69. 2015 was the final year of the five year Service Statement 2010/2015 by the Assessor and Electoral Registration Officer.
70. As noted in our annual audit plan, a new corporate plan was being prepared and this will be submitted to the August 2016 Joint Board meeting along with the business continuity plan.

Overview of performance targets in 2015/16

71. One of key tasks RVJB has been involved in during 2015/16 is in the preparation of the 2017 Non Domestic Rating Revaluation which comes into effect on the 1st April 2017. Valuations have been carried out for the majority of all retail, office and industrial subjects throughout each of the three local authority areas, which equates to 65% of the total valuation roll. Focus over the coming months will be to complete valuations of the remaining properties.
72. RVJB maintains an up to date valuation list by adding new houses and the deletion of demolished houses. The Table below shows the performance figures for 2014/15.

Exhibit 3: Time taken to register new houses

Time taken to enter new houses into the Valuation (Council Tax) List – Period 1st April 2015 to 31st March 2016				
Council Area	No. Added	Within 3 months	Between 3 & 6 months	More than 6 months
Renfrewshire	757	735	10	12
East Renfrewshire	261	256	5	0
Inverclyde	225	221	4	0
Total	1243	1212	19	12

73. The performance exceeded targets of 95% within three months but the target of 99.5% within 6 months was not achieved as the final performance was 98.47%. The 1,243 houses added in the year was higher than previous years figures (947 in 2014/15, 1,019 in 2013/14) and the average number of days taken to add a house to the valuation list was 26.68 days, within the 38 day target.

National performance audit reports

74. Audit Scotland carries out a national performance audit programme on behalf of the Accounts Commission and the Auditor General for Scotland. During 2015/16, a number of reports were issued specifically covering local government topics. These are outlined in [appendix III](#). The Depute Assessor and Divisional Assessor attend the Scottish Assessors Association Governance Committee where reports of interest (including relevant Audit Scotland reports) are discussed and information disseminated. Any key risks are then shared with the Joint Board by the Depute Assessor.

Outlook

75. Focus over the coming months will be carrying out valuations on the remaining category of subjects working toward the goal of having all properties revalued by the 30 September 2016.
76. On top of this, good financial management will continue to be a priority in 2016/17. Requisition levels have decreased by 3% for 2016/17, a reduction of £0.069m from previous years.

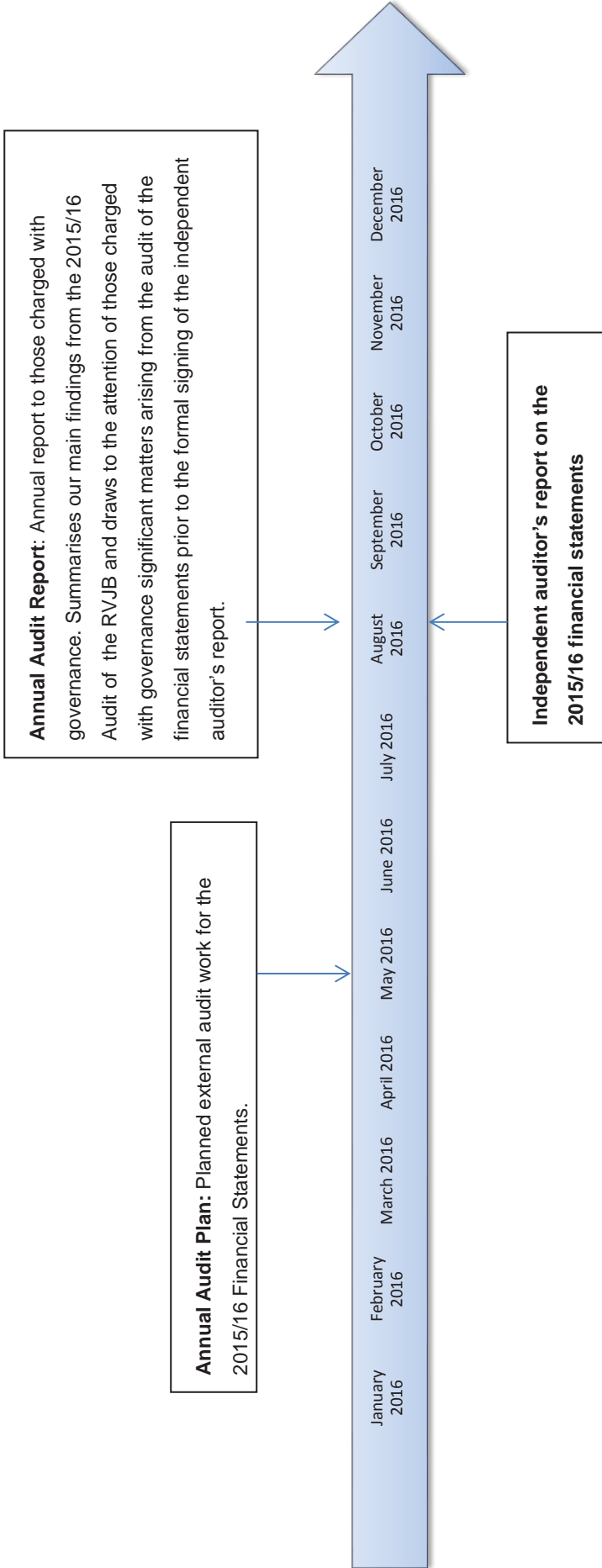
Appendix I: Significant audit risks

The table below sets out the financial statement audit risks we identified during the course of the audit and how we addressed each risk in arriving at our opinion on the financial statements.

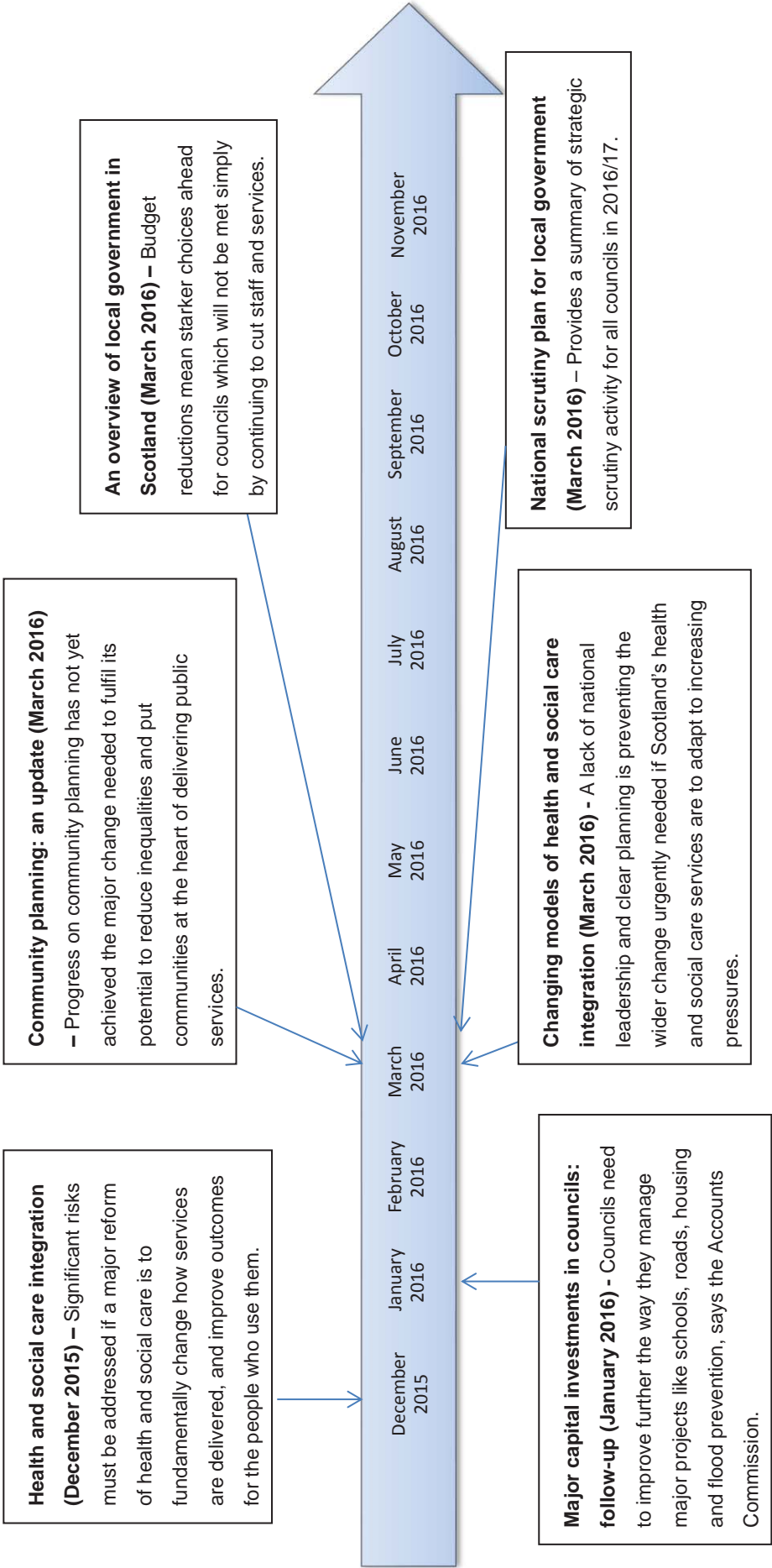
Assurance procedure		Results and conclusions
Audit Risk		
Risk of material misstatement		
<p>Risk of management override of control</p> <p>ISA 240 requires that audit work is planned to consider the risk of fraud, which is presumed to be a significant risk in any audit.</p> <p>Risk</p> <p>Management's ability to manipulate accounting records and prepare fraudulent or biased financial statements by overriding controls that otherwise appear to be operating effectively.</p>	<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. 	<ul style="list-style-type: none"> No issues have arisen as part of our audit work that would indicate management override of controls affecting the outturn or year-end position. Testing on exit packages satisfactory.
Risks identified from the auditor's wider responsibility under the Code of Audit Practice		
<p>Corporate Plan</p> <p>There is no formal updated corporate plan which has been provided to members; the previous plan being Future business challenges 2012-2015.</p> <p>Risk</p>	<ul style="list-style-type: none"> Review calendar of governance requirements. Review corporate plan when issued and provide an update in the annual report on the audit. 	<ul style="list-style-type: none"> A corporate plan has been prepared and will be submitted to the Joint Board at its August 2016 meeting.

Audit Risk	Assurance procedure	Results and conclusions
<p>Without a plan, there is a risk there is no clear statement of priorities for services and improvement, nor clear information about how RVJB will address significant issues in the context of other priorities and challenges.</p>		
<p>Financial Sustainability</p> <p>Financial reports to members explain that with uncertainty over future funding settlements, it is still forecast that savings will need to be made into 2017/18; income will be reducing as requisitions decrease but there are increasing pressures on costs.</p> <p>Risk</p> <p>A reduction in requisition budgets could mean that RVJB is unable to provide its current level of service in future years.</p>	<ul style="list-style-type: none"> Review of financial monitoring reports during the year and comment on the financial position within our annual report on the audit. 	<ul style="list-style-type: none"> RVJB has a strong level of reserves and has affordable short term financial plans in place through using the reserves. Overall we conclude that the financial position is sustainable in the short and medium term although reductions in requisition income, at the same time that Cabinet Office funding is reducing, will place a strain on the RVJB's capacity to deliver services at the current levels.

Appendix II: Summary of local audit reports 2015/16



Appendix III: Summary of Audit Scotland national reports 2015/16



Appendix IV: Action plan

No.	Para ref.	Issue/risk/Recommendation	Management action/response	Responsible officer/Target date
Actions from 2015/16				
1.	35	<p>Budgets for Other income</p> <p>In recent years Other income (ie non-requisition income) has been significantly different from that budgeted.</p> <p>There is a risk that the budgets are not reflecting all the different work and level of activity at RVJB and budgets not being clear to members.</p> <p>Recommendation</p> <p>We recommend the budget process is reviewed to better identify all anticipated third party funding for projects.</p>	<p>Budget monitoring reports are taken to each meeting of the Joint Board and contain updates on non-requisition income.</p> <p>Budget process for 2017/18 will review process for identifying and estimating non-requisition income.</p>	<p>Treasurer and Assessor</p> <p>31 December 2016</p>
2.	49	<p>Medium-term financial planning</p> <p>Only budget details for 2016/17 have been published. No medium or long term plans have been provided to members with options or scenarios on savings or service options.</p> <p>There is a risk there is insufficient information to inform decision-making.</p> <p>Recommendation</p> <p>We recommend that scenario planning is carried out and key messages from that planning presented to members.</p>	<p>We considered there was too much uncertainty for future funding to set indicative budgets for 2017/18 onwards. Implications of funding changes are discussed between senior officers and finance team.</p> <p>We will review longer-term plan once 2017/18 settlement becomes available.</p>	<p>Treasurer and Assessor</p> <p>31 December 2016</p>

No.	Para ref.	Issue/risk/Recommendation	Management action/response	Responsible officer/Target date
Update on actions from 2014/15 Annual Report on the audit				
3.	-	<p>PSN connection</p> <p>RVJB were PSN accredited in October 2014 and completed a separate connection. The final stage is for Renfrewshire Council to separate RVJB from the council PSN connection but this work has to take place.</p> <p>There is a risk RVJB incur additional costs and confusion over who has responsibility over security of connections.</p> <p>Recommendation RVJB work with Renfrewshire Council officers and agree a timetable for RVJB to be disconnected from council PSN.</p>	<p>RVJB was re-accredited in 2015/16.</p> <p>Renfrewshire Council is responsible for PSN connection.</p> <p>The Depute Assessor is investigating alternative means of connections for PSN. RVJB has its own connection, which has been tested and has a fall-back position to the Department of Work and Pensions.</p>	Depute Assessor 31 July 2017

No.	Para ref.	Issue/risk/Recommendation	Management action/response	Responsible officer/Target date
4.	59	<p>Disaster Recovery</p> <p>RVJB achieved PSN accreditation in October 2014 and recently completed a separate connection. The final stage is for Renfrewshire Council to separate RVJB from the council PSN connection but this work has still to take place.</p> <p>Risk</p> <p>There is a risk that RVJB would not be able to provide services during a period of interruption, or quickly get services up and running after a period of interruption.</p> <p>Recommendation</p> <p>Implementation plans are prepared which include timetable for testing disaster recovery plans.</p>	<p>RVJB back-up is with Renfrewshire Council.</p> <p>Plans are being formalised for sharing Renfrewshire Council's proposed cloud-based site.</p> <p>Business continuity report is being submitted to the Joint Board in August 2016.</p>	<p>Depute Assessor</p> <p>30 May 2017</p>
5.	63	<p>National Fraud Initiative</p> <p>RVJB has not been included in the NFI counter fraud exercise in recent years and there is a risk that fraud cases are being missed.</p> <p>Recommendation</p> <p>We recommend that senior officers liaise with Renfrewshire Council internal audit to put in place arrangements to be part of the next exercise.</p>	<p>Assessor will liaise with internal audit to plan for RVJB to be included in the next NFI exercise.</p>	<p>Assessor</p> <p>Chief Internal Auditor</p> <p>31 October 2016</p>

No.	Para ref.	Issue/risk/Recommendation	Management action/response	Responsible officer/Target date
6.	64	<p>Register of interests The register of interests is not available on-line.</p> <p>Risk There is a risk that RVJB is not demonstrating that there are no conflicts of interests in its decision-making.</p> <p>Recommendation The register of interests is put onto RVJB website.</p>	Register of interest is now in place for all staff and available on request.	-
7.	74	<p>Audit Scotland National Reports There is no formal process in place to review Audit Scotland national reports pertinent to RVJB. There is a risk that RVJB miss out on lessons learned from other audits across local government.</p> <p>Recommendation Audit Scotland reports are reviewed by officers and summary information or lessons learned disseminated to members.</p>	Depute Assessor and Divisional Assessor attend the Scottish Assessors Association Governance Committee where reports of interest (including relevant Audit Scotland reports) are discussed and information disseminated. Any key risks are then shared with the Joint Board by the Depute Assessor.	-

RENFREWSHIRE VALUATION JOINT BOARD

To: Renfrewshire Valuation Joint Board

On: 19 August 2016

Report by: The Treasurer

Heading: Revenue Budget Monitoring Report to 22nd July 2016

1. Summary

- 1.1 Gross expenditure is £23,000 over budget and income is currently £1,000 over recovered resulting in a net overspend of £22,000. This is summarised in point 4.

2 Recommendations

- 2.1 It is recommended that members consider the report.

3 Budget Adjustments Since Last Report

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

4 Budget Performance

- | | |
|-----------------------------|------------------------------|
| 4.1 Current Position | Net Overspend £22,000 |
| <i>Previously Reported</i> | <i>n/a</i> |

The overspend relates to staffing costs.

The overspend within Employee Costs is due to a low turnover of staff, resulting in turnover targets not being achieved, and also due to unanticipated overtime required to address workload pressures associated with the 2017 revaluation exercise.

Projected Year End Position

The projected year end position is a deficit of £79,000, resulting in a draw of reserves of £188,500, compared to a budgeted draw on reserves of £109,500.

This is a result of a low staff turnover, unanticipated overtime costs and an income reduction of £54,720 from the Cabinet Office to fund Individual Electoral Registration (IER).

The RVJB are examining ways to minimise the deficit and plan to approach the Cabinet Office regarding the underfunding.

RENFREWESHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2016/17
1st April 2016 To 22nd July 2016

JOINT BOARD : RENFREWESHIRE VALUATION JOINT BOARD

Description (1)	Revised Annual Budget (2)	Revised Period Budget (3)	Actual (4)	Adjustments (5)	Revised Actual (6) = (4 + 5)	Budget Variance		
	£000's	£000's	£000's	£000's	£000's	£000's	(7)	%
Employee Costs	1,801	420	444	0	444	(24)	-5.7%	overspend
Property Costs	242	54	53	0	53	1	1.9%	underspend
Supplies & Services	79	30	30	0	30	0	0.0%	breakeven
Contractors and Others	25	5	5	0	5	0	0.0%	breakeven
Transport & Plant Costs	0	0	0	0	0	0	0.0%	breakeven
Administration Costs	320	34	34	0	34	0	0.0%	breakeven
Payments to Other Bodies	20	0	(2)	2	0	0	0.0%	breakeven
GROSS EXPENDITURE	2,487	543	564	2	566	(23)	-4.2%	overspend
Contributions from Local Authorities	(2,213)	(737)	(323)	(414)	(737)	0	0.0%	breakeven
Other Income	(164)	(1)	(4)	2	(2)	1	100.0%	over-recovery
INCOME	(2,377)	(738)	(327)	(412)	(739)	1	0.1%	over-recovery
TRANSFER (TO)/FROM RESERVES	110	(195)	237	(410)	(173)	(22)	-11.3%	overspend
						£000's		
Bottom Line Position to 22nd July 2016 is an overspend of						(22)		
Anticipated Year End Budget Position is an overspend of						(79)		
						Opening Reserves		
						Anticipated Closing Reserves		
						(467)		
						(278)		



Item 5 Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board
Meeting on: 19 August 2016
Subject: Budgetary Risks and Future Restructuring
Author: Assessor & Electoral Registration Officer

1.0 Introduction

The Board will be aware the ongoing challenges and risks arising from reductions in financial settlements. This Board will also be aware of the steps taken to date to work within tightened budgets while continuing to meet the statutory requirements in terms of service delivery for Valuation Services and Electoral Registration.

The purpose of this report is to consider the ongoing risks and challenges from April 2017.

2.0 Historical Actions

Earlier reports by the Treasurer show that the Joint Board's budget for 2016-17 is £2,213,300, which is a reduction of approximately 10% from the budget of £2,459,800 in 2010-2100 to. This overall reduction of 10% is before the effect of wage and other inflation is taken into account. By my estimation, that will have added a further 7% to give a real terms reduction in budget of 17%.

The budget update for this meeting will show that the Board is predicted to overspend by £79,000 in the current year. Much of this is as a result of a reduction in grant aid from the UK Government Cabinet Office – money originally designed to offset the impact of IER on the Electoral process

The majority of the Board's Budget is made up of salaries and other staff costs so the only effective and practical method of further and significant reductions to the budget is to reduce staffing levels. The opportunities to save elsewhere in the budget have already been taken by such as the closure of the Greenock office and the renegotiation of contracts.

I now have a staff of 42 (FTE) compared to 55 (FTE) in 2007. To date, I have managed shortfall by natural wastage, the "stretching" of vacancies and use of VER/VR.

The Board's Reserves have been used to offset the effects of the budget reductions and, as was agreed last January, these have been substantially reduced by the impact of VER/VR.

3.0 Future Risks

I have reached the stage where any significant reduction to available budget will put at risk the Statutory Duties of the Assessor and ERO. These duties are unavoidable but the quality of output will be put at risk:

The costs associated with Electoral Registration have risen sharply since the introduction of Individual Electoral Registration and this increase is, in the main, associated with the Annual Canvass.

The Electoral Registration Update noted by Board at the November 2015 meeting indicated that costs of Canvass had risen from £130,000 to £270,000. Until last year, the increase in cost has been offset by funding from the UK Government but we are now in a position (see above) where

the support funding does not meet the actual costs. We are in discussion with the UK Government but it is unclear whether any additional funding will be provided.

It is possible that the Canvass process will be streamlined for 2017 but that will depend upon trials being carried out for the 2016 Canvass.

Valuation is one of the few functions in Local Government where the result of the work is generation and maintenance of revenue for Councils. To ensure stability, values or bands have to be correct and have to be maintained in the face of challenge; this is not simple and requires motivated, experienced and well-trained staff working in an adversarial environment.

As I have mentioned in previous meetings, the work for the 2017 Revaluation had been advanced and existing plans and timetables had been thrown into disarray. This remains manageable but, to achieve this, some routine survey work will now take significantly longer than in the past and KPIs will inevitably suffer. General resurvey work for Domestic Properties will also be delayed.

The Revaluation will bring a fresh influx of Appeals from April 2017. Disposal of these appeals is a time-consuming and costly exercise spread over several years. This will undoubtedly increase the budget expenditure on fees for the Valuation Appeal Panel and for legal fees for the more complex appeals that find their way to a formal hearing.

The Land Reform Bill will reintroduce Rating of Shootings and Deer Forests – not a significant part of the local economy but a survey of every Agricultural Holding in this area will be required. There is no extra funding from the Scottish Government for this task.

I am the Designated Assessor for Fixed-line Telecoms, a function which arrived in 2010 with no additional funding. It is a function where the consideration of values of the largest Telecoms Companies (such as BT) is extremely complex, time-consuming and expensive in terms of time and travel. The sums involved in value are very significant and, if not properly considered and maintained, could result in a considerable loss to the Public Purse.

Although the long-term future of Council Tax is uncertain there is a proposal to vary the charge levied on Bands E to H for Council Tax from April 2017. The Scottish Government Local Government and Communities Committee will discuss the varying of charges in September. If the proposed variation goes ahead along with removal of the Council Tax “Freeze”, the impact is likely to be a surge in appeals. The vast majority of these will be invalid but each will need attention and could require final disposal by the Valuation Appeal Committee.

4.0 Mitigation

Earlier in this report it is highlighted that the largest part of our budget is staff salaries and associated costs. Any significant savings will have to be met from savings in that part of the budget.

We are working with the Treasurer to establish a sustainable future structure which will need to balance savings against the ability of the organisation to meet its statutory obligations. In the first instance, a review of the senior management structure will take place in the first half of 2017 and it is anticipated that will yield some savings in terms of staffing costs. Beyond that we will consider whether VR/VER will allow any additional savings to be made.

A more detailed report will be provided to the Board at the meeting in November. This will cover the Senior Management restructure and any other proposals in terms of savings. By that date we should know whether any further finances will be made available for IER and we should have an indication of the 2017/18 funding position.

5.0 Summary

We are in difficult financial circumstances and have, over 5 years, made significant reductions in spending without significant impact upon the Statutory Functions. The financial position is unlikely to improve in the short term and further reductions in funding are likely to have a detrimental effect on service delivery.

We will continue to work closely with the Treasurer to the Board to examine ways to cut costs while maintaining services. We will also continue to make representations to Government about making proper provision, particularly where new duties are imposed.

6.0 Recommendation

The Board notes the contents of this report.

Alasdair MacTaggart
Assessor & ERO
12th August 2016

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



Item 6

Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 19 August 2016

Subject: Electoral Registration Annual Report 2016

Author: Assessor & Electoral Registration Officer

1.0 Introduction

This report is an annual update on the work involved in the Electoral Registration process.

This would normally be submitted at the May meeting of the Joint Board but has been delayed this year due to the Scottish Parliamentary Election and the EU Referendum having taken place within a few weeks of each other.

2.0 Recommendation

The Board approves this report.

Note Attachment: Electoral Registration Annual Report 2016

Alasdair MacTaggart
Depute Assessor & ERO
12.08.2016

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

Electoral Registration Annual Report 2016



Renfrewshire Valuation Joint Board

Serving:- East Renfrewshire, Inverclyde and Renfrewshire

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

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. The transition phase ended in 2015 but there will be further refinement to streamline the Canvass processes and the Door-to-Door Canvass in particular.

2.0 The process of Electoral Registration

I must stress at the outset that loss of staff numbers through early retirement, voluntary redundancy and deletion of posts that fell vacant is now having a detrimental effect on this office's ability to undertake all of its statutory tasks to the standard achieved in the past. This is a position not helped by illogical rules on conduct of Canvass which oblige me to spend significant sums on printing, postage and door-to-door canvassing when it is patently obvious that no return will be forthcoming no matter how much time and money is spent. Funding has been provided by the UK Government but the amount now provided is significantly short of that required for the obligatory actions associated with the Annual Canvass. We are in discussions with the Cabinet Office with regard to additional funding but we should assume that no additional funding will be provided.

Choices now have to be made in terms of where best value can be obtained from these dwindling resources and the initial impact will be upon outreach activities and on internal auditing of changes before publication.

The process of electoral registration changed on 19th September 2014 and there then followed a transitional phase which was designed to ensure that electors have every opportunity to avoid deletion for lack of response. The Transition Phase ended in 2015 and the Canvass carried out in the latter half of 2015 was the first full Canvass under the new legislation. The registers were republished on 1st December 2015 and the names of the remaining unresponsive electors were removed at that date. The statistics for that Canvass were provided in the Electoral Registration update report for the Joint Board meeting on 20th November 2015.

Under Individual Electoral Registration, the year can be considered as comprising two phases; Canvass and Business-as-Usual. While this might seem familiar in terms of earlier years, the methods of contacting electors have changed as have the ways in which electors can respond. There are now limitations on the use of third-party information to check occupancy of houses and the ERO must now conduct a Door-to-Door Canvass of every property where no return has been made, even where it is quite clear that there can be no response to any visit.

A significant and helpful development is that anyone can now register on-line using a very simple process. There is a separate section, below, that looks at this in more detail.

2.1 Canvass Process

a) Initial Issue

- a. This is the issue of a Household Enquiry Form (HEF) to all 162,000 (approx) households in the Joint Board area.
- b. On receipt, the person completing the form can complete and return the form by internet, telephone or mail.
- c. If there are any new electors, the form invites that person to make use of the on-line registration process.
- d. Alternatively, the name can be added to the form and a return made. A subsequent Invitation to register will be issued to the person indicated as a new elector.
- e. Deletions, such as someone leaving home, will be identified and confirmed prior to being removed from the register.

b) First Reminder

- a. The Initial Issue is repeated and a second HEF is issued to all households where no response was made to the Initial Issue.

c) Second Reminder and Door-to-Door Canvass

- a. This repeats the First Reminder exercise for a (hopefully) smaller number of Households.
- b. The Door-to-Door Canvass then comes into play and Canvassers will visit Households where no response was made.
- c. Communal Residential Establishments, Nursing Homes, etc. are dealt with separately using direct liaison with a point-of-contact for each establishment.

d) Publication

- a. The Canvass process will close with Publication of Register on 1st December each year.
- b. It is important to note that, while notified and confirmed changes are applied, no electors are removed for failure to respond during the Canvass. Instead, a Review Process takes place during the Business-as-Usual phase and any electors who fail to respond to that correspondence will be removed.

2.2 Business-as-Usual

This is similar to the Rolling Registration phase under the former legislative regime. Updates to the Register are published on the first of each month.

During this part of the year we will be looking at Sold Houses, Tenancy Changes, and a miscellany of information that might indicate changes. Any individual can, of course, make application to register at any time and there is always a steady flow of change to deal with.

The List of Absent Voters is also updated on a routine basis and this will include a required refresh of all Absent Voter applications that are more than 5 years old in addition to the routine additions, changes and deletions following from other changes.

Where legislation permits the ERO will write to all Absent Voters where the Returning Officer has rejected an Absent Vote at a Poll. This will take place shortly after the Poll so that the Voter is aware that some error had been made. The Voter can then make a fresh application or allow the facility to lapse.

Elections will occur and there is a steady routine of Westminster, Scottish, Local Government and (at least in the short term) European Elections. Elections or Polls can occur at any time in the form of By-elections and Referendums. Any Poll is accompanied by a significant increase in workload – routine enquiries, panicked enquiries, applications to register, applications for an absent vote, the transfer of data and arranging of printing and posting of several tranches of Poll Cards and the transfer of Ballot Pack data for Absent Voters and, finally, the production of Ballot Box Registers for use on the day of the Poll. The deadlines for each phase do put a strain of staff and systems to ensure that scheduled “slots” for printers and Royal Mail are not missed. Emergency legislation to extend deadlines is, in such circumstances, playing with fire and it is to be hoped that the events surrounding the European Referendum are not repeated.

We will also be involved in “outreach” to groups that are considered to be under-registered. This will include schools, colleges, Help Groups for those less able and Representative Groups

for minorities. It must be emphasized that our ability to undertake this work is now severely limited due to loss of staff in an attempt to make ends meet under significantly reduced budgetary provision.

Less frequently, we will require to implement Boundary Changes following review by the Boundary Commission. The availability of Mapping Tools allows more detailed checks to be carried out more quickly but these changes remain a significant effort. The next changes (to Ward Boundaries) will be implemented during the 2016 Canvass and the Registers published on 1st December 2016 will reflect the revised boundaries. If there is any delay in formalizing the new Ward Boundaries, it may not be possible to reflect these changes in the Registers to be published on 1st December 2016. If this does happen, the Registers can be republished at a later date on the basis of the new Boundaries.

The Ward Boundary changes will have a knock-on effect on the shape of Polling Districts and that will be reflected in our data although not visible in the Published Registers.

2.3 The On-Line Registration Process

This is the one part of the IER changes that has had a beneficial effect in terms of savings of time, printing, posting and processing work. The on-line interface is, quick, simple and easy to use for the potential elector. It is, for the vast majority of applications, a bonus for the ERO staff in terms of time spent dealing with applications, enquiries and correspondence. It is also claimed to be a deterrent in terms of electoral fraud although it will take time to analyse this effect.

It is not without a need for improvement or enhancement and we continue to work with the Cabinet Office to offer suggested changes and improvements.

In summary, any new on-line application will create two messages; one will go to DWP for verification, the other to the appropriate ERO to warn that an application is en-route.

After the application has been scrutinised by DWP, it will be returned to the ERO with a "Red or Green" status. Green is good and the applicant will be added to the Register at the following update and an appropriate notice issued. Red will create a bit more work as staff will enter into correspondence with the applicant. Usually, there is a simple reason such as a clash of names (for example, father and son having same forename) or mistyping of National Insurance Number. If all else fails, the applicant can produce evidence and have the application verified.

3.0 Canvass 2016

This is now underway; 162,082 HEF Packs were issued on Monday 1st August 2016.

First Reminders will be issued on or around 2nd September.

Second Reminders are dealt with by Door –To-Door Canvass and this will commence on or around 3rd October.

Publication will take place on 1st December 2016 (incorporating revised Ward boundaries).

3.1 Door-to-Door Canvass:

IER mandates that at least one visit will be made to properties with electors who have made no response. This will be carried out as part of the Second Reminder exercise.

3.2 Local Secondary Checks:

Under the legislation in force, local data held by Councils and other bodies including Council Tax Billing records, lists of social tenancies and lists of private tenancies cannot be used for this Canvass. This has added to the complexity and cost of the Canvass.

4.0 **Costs:**

As reported to the Board in 2015, the 2015 Canvass was the first “business as usual” Canvass since the introduction of IER. It allowed a comparison to be made in terms of the costs involved in carrying out the work when compared with the last canvass, in 2012, carried out under the previous legislation.

In any Canvass, major costs involved are printing, postage, recovery, scanning and additional, temporary canvassers. In 2012, these costs amounted to £130,000 in round terms.

For the Canvass concluded in December 2015, we incurred costs of £270,000 in round terms. Some but not all of the additional cost was met by funding provided by the UK Government.

It is likely that the overall costs for the 2016 will be in the same order as the 2015 costs. In the 2015 ER Report, I cautioned that there was the potential for a funding shortfall in 2016; this fear has been realised and our allocated funds from the Cabinet Office have declined from £226,708 to £103,680.

This will inevitably push the Board to overspend in 2016/17 as there is no leeway to reduce costs in terms of Annual Canvass and there is no scope to make compensatory savings elsewhere in a budget already under significant pressure as the result of several rounds of cuts to funding. We may be able to make application for additional funding under a “Justification Led Bid” although a positive outcome is not certain nor is the scale of any additional funding.

Representation will be made to the Government.

5.0 **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.

6.0 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.

7.0 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.

Under the previous legislation, the Canvass correspondence and calls could be ignored for a limited period of time before the individual would be removed from the Register under the terms of Reg 34 of the Representation of the People (Scotland) Regulations. Under the new Regulations, failure to respond during the Canvass will not result in an individual being removed from the Register although removal will result from failure to respond to any subsequent review.

Reviews are neither inexpensive nor straightforward and need to be shoe-horned into the period between Publication and planned Elections and between planned Elections and the subsequent Canvass.

During 2016, there was a limited need to issue Review letters as unresponsive electors had been removed when the Registers were republished in December 2015. These were the electors “retained” during the introduction of IER.

A total of 2,175 Review letters were issued and this resulted in the deletion of 2,086 electors. By contrast, 13,467 electors were deleted in the period between 1st December 2015 and 1st August 2016 – the remaining 11,381 were all normal deletions arising from electors moving home, leaving home or where an elector had died.

A table of deletions due to Reviews and other reasons is at Appendix 2.

The effect of the retention of electors who have not responded is that the Register will become increasingly accurate with the passage of time. We will have no way of knowing if an individual has not responded through lack of interest or as a result of having left the property.

Between Canvasses, we will continue to use external sources of data to ensure that we capture as many changes as possible although it must be stressed that, no matter how many times we ask, a person cannot be obliged to register if he or she does not wish so to do.

The best audit of the Registers is an election. If there was any large scale error or omission in the Registers, this would become apparent at an election. An election will generate increased interest and, up to the last date to register, allows errors and omissions to self-correct. Thereafter the ERO can correct errors where it can be shown that the mistake lay within the process (but not where the individual had neglected to make a return). Such corrections will normally be in single figures for the Joint Board area at any election.

8.0 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.

8.1 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.

8.1.1 An explanation of property categorisation

We can exclude those properties where we know that:-

1. The 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.

2. The property is a 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.

3. A newly built or refurbished 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.

4. A 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.

5. Properties that are 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.

6. Properties that are Temporarily Empty :

These are properties vacant at the time of survey but likely to be reoccupied within the coming year. They are a variety of local authority, housing association and privately owned properties awaiting modernisation and reletting.

When the above categories of property are discounted we are left with houses where we have no registered electors and no good reason why there should be no elector at that address. These are the houses that, prior to the introduction of the new rules, would receive the most immediate attention during the Canvass.

8.2 Actions taken for Properties with no elector

We will employ as many temporary canvassers as necessary to make door to door inquiries for houses where no HEF form is returned. This is a mandatory action under the IER Regulations.

The most recent Door-to-Door Canvass took place in October and November 2015 using temporary staff recruited specifically for the purpose.

The ideal strategy would be to target or prioritise properties with no registered elector as noted above. However, the new legislation requires that a visit is made to all properties where no return had been made to the initial or reminder issues of forms.

The October/November 2015 door-to-door canvass looked at 67,205 properties where no return had been made in respect of the HEF Forms issued earlier in the exercise. This is in contrast 20,000 – 25,000 properties in earlier years – which would have been the properties where information was lacking and those where a response had not been made for several years. It is quite likely that we will be facing a similar challenge this year.

9.0 Additional action to maximise registration:

I mentioned at the outset that changes to funding and loss of staff would impact upon “outreach” activities. In earlier years we were able to attend all secondary schools to run workshops to highlight the need to register and to become engaged in the electoral process. I simply cannot now carry out that task on the same scale and I have to limit activity to occasional visits – usually in conjunction with officers of the constituent councils.

We collaborate with neighbouring EROs in terms of Canvass publicity and the current advertising campaign is an example of that.

We will continue to assist where we can in terms of making contact with minority groups and groups where there is a history of under-registration although each event will now have to be considered on a case by case basis.

10.0 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.

10.1 Registration – Changes to Electorate

The change to total electorate during the year can be seen in Appendix 1 and by entitlement to vote at a type of election in Appendix 1A

As mentioned at 7.0 above, a major part of the increase can arise from increased interest around elections when individuals check they are on the Register or enquire about, for example, a missing Poll Card. Usually, this is the addition of individuals who had been removed due to lack of response to Canvass or other correspondence.

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

- ♦ The purchaser of every house sold receives a “Welcome to your New Home” card which contains full details on how 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 also receives a “Welcome to your New Home” card 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.
- ♦ We have access, via a data sharing agreement, to School Rolls and will use those to check for gaps in Attainers and to verify applications to register from 14/15 year olds if required.
- ♦ 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.

10.2 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 23 June 2016:

Absent Voters as at 23 June 2016 by Council area

Unitary Authority	Electorate	Absent Votes Applied for	% of electorate
East Renfrewshire	68,752	15,113	21.97%
Inverclyde	57,961	12,451	21.48%
Renfrewshire	125,709	26,102	20.76%
RVJB Total	252,422	53,666	21.26%

This compares with:

- 8.70% at the 2005 Westminster Election,
- 14.60% at the 2007 Scottish Parliamentary Election,
- 14.83% at the 2009 European Elections,
- 17.21% at the 2010 UK General Election,
- 16.76% at the 2011 Scottish Parliamentary Election,
- 18.80% at the 2012 Local Government Elections,
- 22.10% at the Scottish Independence Referendum,
- 21.37% at the 2015 Westminster Election,
- 20.50% at the 2016 Scottish Parliamentary Election,

11.0 **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.

A handwritten signature in blue ink, appearing to read 'Alasdair MacTaggart', with a stylized flourish at the end.

Alasdair MacTaggart
Assessor & ERO
12th August 2016

Comparison of Electoral Registers from 2003 to 2015:

Table 1: 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 2: 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 3: 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 4: 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 5: 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 6: 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 7: 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 8: 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 9: 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 10: 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 11: 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 12: 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 13: 2015 Electoral Register (as at 27 February 2015)			
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

Table 14: 2015 Electoral Register (as at 29 April 2015)			
Council Area	No. of names on Register Electors aged 18 and over	No. of 17 year olds on Register	Total
East Renfrewshire	129,157	1,131	130,288
Inverclyde	70,477	720	71,197
Renfrewshire	59,687	513	60,200
RVJB Area	259,321	2,364	261,685

Table 15: 2015 Electoral Register (as at 1 December 2015)			
Council Area	No. of names on Register Electors aged 18 and over	No. of Attainers**	Total
East Renfrewshire	68,647	457	69,104
Inverclyde	57,585	268	57,853
Renfrewshire	125,340	609	125,949
RVJB Area	251,572	1,334	252,906

** The registration of Attainers under the age of 15 is now a permanent feature and these electors are now included.

Table 16: 2015 Electoral Register (as at 27 April 2016)			
Council Area	No. of names on Register Electors aged 18 and over	No. of Attainers**	Total
East Renfrewshire	70,790	429	71,219
Inverclyde	59,471	406	59,877
Renfrewshire	130,047	562	130,609
RVJB Area	260,308	1,397	261,705

** The registration of Attainers under the age of 15 is now a permanent feature and these electors are now included.

Table 17: 2015 Electoral Register (as at 23 June 2016)			
Council Area	No. of names on Register Electors aged 18 and over	No. of Attainers**	Total
East Renfrewshire	71,865	317	72,182
Inverclyde	60,341	330	60,671
Renfrewshire	132,132	414	132,546
RVJB Area	264,338	1,061	265,399

** The registration of Attainers under the age of 15 is now a permanent feature and these electors are now included.

Comparison of Electors and Absent Voters since publication of 2015 Registers

01/12/2015	Westminster Election				Scottish or Local Government Election				European Election			
	Electors	Postal Voters	Proxy Voters	Postal Proxies	Electors	Postal Voters	Proxy Voters	Postal Proxies	Electors	Postal Voters	Proxy Voters	Postal Proxies
Renfrewshire Council	122,435	25,102	74	2	125,173	25,454	44	2	122,437	25,102	74	2
East Renfrewshire Council	67,236	13,877	51	1	68,496	13,972	22	1	67,236	13,877	51	1
Inverclyde Council	56,690	12,128	46	2	57,517	12,204	27	2	56,690	12,128	46	2
RVJB	246,361	51,107	171	5	251,186	51,630	93	5	246,363	51,107	171	5

01/01/2016	Westminster Election				Scottish or Local Government Election				European Election			
	Electors	Postal Voters	Proxy Voters	Postal Proxies	Electors	Postal Voters	Proxy Voters	Postal Proxies	Electors	Postal Voters	Proxy Voters	Postal Proxies
Renfrewshire Council	122,800	25,017	74	2	125,896	25,368	44	2	122,802	25,017	74	2
East Renfrewshire Council	67,389	13,828	50	1	68,885	13,922	21	1	67,389	13,828	50	1
Inverclyde Council	56,808	12,071	46	2	57,761	12,146	27	2	56,808	12,071	46	2
RVJB	246,997	50,916	170	5	252,542	51,436	92	5	246,999	50,916	170	5

27/04/2016	Westminster Election				Scottish or Local Government Election				European Election			
	Electors	Postal Voters	Proxy Voters	Postal Proxies	Electors	Postal Voters	Proxy Voters	Postal Proxies	Electors	Postal Voters	Proxy Voters	Postal Proxies
Renfrewshire Council	125,286	25,646	176	9	129,828	26,042	149	8	125,288	25,646	176	9
East Renfrewshire Council	68,571	14,694	119	6	70,615	14,804	93	4	68,541	14,694	119	6
Inverclyde Council	57,754	12,319	98	3	59,390	12,417	82	2	57,754	12,319	98	3
RVJB	251,611	52,659	393	18	259,833	53,263	324	14	251,583	52,659	393	18

03/06/2016	Westminster Election				Scottish or Local Government Election				European Election			
	Electors	Postal Voters	Proxy Voters	Postal Proxies	Electors	Postal Voters	Proxy Voters	Postal Proxies	Electors	Postal Voters	Proxy Voters	Postal Proxies
Renfrewshire Council	125,709	25,934	156	12	130,299	26,337	127	7	125,711	25,934	156	12
East Renfrewshire Council	68,782	14,999	107	7	70,887	15,098	80	5	68,782	14,999	107	7
Inverclyde Council	57,961	12,358	84	9	59,595	12,441	74	7	57,961	12,358	84	9
RVJB	252,452	53,291	347	28	260,781	53,876	281	19	252,454	53,291	347	28

Electoral Registration Reviews - East Renfrewshire Council

		Routine Deletions Dec 2015 to Aug 2016	Reviews Issued	Electors deleted by Review	Review deletions as % of total deletions
No. 01	Neilston Uplawmoor and Newton Mearns North	719	94	90	12.52%
No. 02	Barrhead	708	105	101	14.27%
No. 03	Giffnock and Thornliebank	529	66	66	12.48%
No. 04	Netherlee, Stamperland and Williamwood	382	35	34	8.90%
No. 05	Newton Mearns South	537	71	70	13.04%
No. 06	Busby, Clarkston and Eaglesham	490	73	73	14.90%
		3,365	444	434	12.90%

Electoral Registration Reviews - Inverclyde Council

		Routine Deletions Dec 2015 to Aug 2016	Reviews Issued	Electors deleted by Review	Review deletions as % of total deletions
No. 01	Inverclyde East	605	116	114	18.84%
No. 02	Inverclyde East Central	543	148	145	26.70%
No. 03	Inverclyde North	802	170	167	20.82%
No. 04	Inverclyde South	431	92	90	20.88%
No. 05	Inverclyde West	375	55	50	13.33%
No. 06	Inverclyde South West	380	49	49	12.89%
		3,136	630	615	19.61%

Appendix 2 (Continued)

Electoral Registration Reviews - Renfrewshire Council

		Routine Deletions Dec 2015 to Aug 2016	Reviews Issued	Electors deleted by Review	Review deletions as % of total deletions
No. 01	Renfrew North	548	64	54	9.85%
No. 02	Renfrew South and Gallowhill	574	86	82	14.29%
No. 03	Paisley East and Ralston	823	131	128	15.55%
No. 04	Paisley North West	962	211	201	20.89%
No. 05	Paisley South	797	135	124	15.56%
No. 06	Pailsey South West	533	92	88	16.51%
No. 07	Johnstone South, Elederslie and Howwood	669	98	91	13.60%
No. 08	Johnstone North, Kilbarchan and Lochwinnoch	519	111	101	19.46%
No. 09	Houston, Crosslee and Linwood	568	62	61	10.74%
No. 10	Bishopton, Bridge of Weir and Langbank	434	64	60	13.82%
No. 11	Erskine and Inchinnan	539	47	47	8.72%
		6,966	1,101	1,037	14.89%



Renfrewshire Valuation Joint Board

Report to : Renfrewshire Valuation Joint Board

Meeting on : 19TH August 2016

Subject : Performance Report

Author : Divisional Assessor & Assistant Electoral Registration Officer

1.0 Introduction

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

2.0 Council Tax

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

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

Period 1st April 2015 to 30th June 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	215	208	96.74%	2	0.93%	97.67%	5	2.33%
East Renfrewshire	98	91	92.86%	7	7.14%	100%	0	0%
Inverclyde	33	32	96.97%	1	3.03%	100%	0	0%
RVJB totals	346	331	95.66%	10	2.89%	98.55%	5	0%

This performance indicates that we have continued to meet our target of adding 95% of new houses within three months. However, we are marginally just missing our target set of 99.5% within 6 months by less than 1%. Given staff priority has been engaged with the statutory duty of completing the 2017 Revaluation, coupled with the fact that the actual number of houses added compared with the same time last year has increased by 40%, this minor decrease in performance gives no cause for concern.

In the period from 1 April 2016 to 30st June 2015, the average number of days taken to add a house was as follows:

Council Area	No. Added	Average No. of Days
Renfrewshire	215	46.62
East Renfrewshire	98	32.28
Inverclyde	33	28.21
RVJB Totals	346	40.80

This measure is marginally missing 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 30st June during 2014 and 2015

Council Area	No. Deleted 2015	No. Deleted 2016
Renfrewshire	18	63
East Renfrewshire	3	1
Inverclyde	0	3
RVJB Total	21	67

The high volume of deleted properties within Renfrewshire relate to the demolition of flatted dwellings and lock ups located within Johnstone.

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. The table below is a summary of the statutory amendments to the Valuation Roll. These are new entries being added to the Roll, entries being deleted or properties that have been altered. Each of these amendments has been made after a member of staff has inspected the premises.

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

Period 1st April 2015 to 30th June 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	136	133	97.79%	1	0.74%	98.53%	2	1.47%
East Renfrewshire	36	35	97.22%	1	2.78%	100.00%	0	0.00%
Inverclyde	27	27	100.00%	0	0.00%	100.00%	0	0.00%
RVJB totals	199	195	97.99%	2	1.01%	99.00%	2	1.00%

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.

There has been a 61% increase in the total number of alterations compared to this time last year. I am pleased to report that the performance is ahead of our target of 80% to be actioned within 3months and 95% within 6months although it is still very early within the reporting year.

4.0 General Conclusions,

The performance levels detailed are in line with our expectations.

5.0 Recommendations

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

Jacqueline Murgatroyd
Divisional Assessor & Assistant ERO
4 August 2016

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



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 19 August 2016

Subject: 2017 Non Domestic Rating Revaluation Progress Report

Author: Divisional Assessor & Assistant Electoral Registration Officer

1.0 Introduction

The purpose of this report is to inform members of the Board on the current work that is being undertaken in preparation of the 2017 Non Domestic Rating Revaluation which comes into effect on the 1st April 2017.

2.0 Background

The Assessor is required by the Lands Valuation (Scotland) Act to value or revalue all of the lands and heritages in his valuation area. These valuations are totally fresh and relate to rental levels prevailing at the statutory “tone date” of the 1st April 2015. This process involves the collection and analysis of rental, building costs and turnover data to establish the new levels of value to be applied to the various types of subject.

3.0 Progress

As at 2 August 2016, 8,449 subjects have been revalued which equates to approximately 82% of The Board’s total valuation roll. Our main focus going forward is to complete the valuations for the remaining subjects by the 30th September 2016. To ensure the 2017 Revaluation is completed accurately and within the timescales required, overtime for valuation staff has been necessary. As can be seen from the Performance Report for this period, our KPIs have not been heavily impacted despite resources being diverted to the Revaluation and this is in part, due to overtime being available to staff.

4.0 Statistical Analysis

The table at Appendix 1, shows a detailed analysis of all non domestic subjects within the Joint Board area grouped by the statistical categories used by the Scottish Executive. These 20 Categories divide subjects into easily identified groupings such as Office, Retail, Industrial, Health, Education and Hotels Etc.

The category entitled “Public Service” includes subjects such as the Airport, Bus Stations, Court Houses, Fire Stations, Military Establishments, Police Stations and Waste Water Treatment Works.

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

The percentage complete column indicates progress to date. Note there are a variety of subject types that require valuation Practice Notes approved by the Scottish Assessors Association before valuations can be undertaken. A number of the outstanding Practice Notes have only recently been approved, e.g. Licensed Premises and analysis work is currently being undertaken in order for these subjects to be revalued.

5.0 Designation Responsibilities

The Assessor for Renfrewshire is the “Designated Assessor” for fixed line telecommunication subjects within Scotland. As a result of this additional responsibility, the Assessor is required to carry out valuations of very large subjects involving substantial values. This involves very complex valuations and requires collaboration at a national level with the Valuation Office in England & Wales. Numerous meetings and discussions have taken place over the last few months requiring face to face meetings in London and teleconferences where appropriate. Discussions between all parties concerned are still ongoing which puts a substantial increase on resources including additional budgetary pressures. It is hoped that the discussions undertaken will assist in agreement being reached between all interested parties on the level of value applied for the 2017 Revaluation negating the need for potentially extremely lengthy and costly litigation.

6.0 General Conclusions

As noted in previous performance reports whilst every endeavor will be made to meet the current performance levels in relation to running roll and council tax targets, these may be affected as a result of time pressures to complete the Revaluation within the timescales set by the Scottish Government.

7.0 Recommendations

The Board notes the contents of this report.

Lindsey Hendry
Divisional Assessor & Assistant ERO
1 August 2016

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

APPENDIX 1

Renfrewshire Valuation Joint Board				
Cat	Description	Number of Subjects to be Revalued	Number of Subjects Revalued	% Complete
1	Retail	3,078	2,788	91%
2	Public House	188	0	0%
3	Office incl Banks	2,100	1,988	95%
4	Hotel Etc	43	0	0%
5	Industrial subjects including Factories Warehouses Stores and Workshops	2,507	2,171	87%
6	Leisure Entertainment Caravans and Holiday Sites	309	77	25%
7	Garages and Petrol Stations	157	121	77%
8	Cultural	108	24	22%
9	Sporting Subjects	23	0	0%
10	Education and Training	153	17	11%
11	Public Service Subjects	310	250	81%
12	Communications (Non Formula)	19	0	0%
13	Quarries Mines etc	4	0	0%
14	Petrochemical	3	0	0%
15	Religious	207	192	93%
16	Health Medical	151	133	88%
17	Other	594	445	75%
18	Care Facilities	130	118	91%
19	Advertising	193	127	66%
20	Undertakings	70	0	0%
	TOTAL	10,348	8,449	82%



Item 9

Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board
Meeting on: 19 August 2016
Subject: Corporate Risk Register
Author: Depute Assessor & Electoral Registration Officer

1.0 Introduction

The Corporate Risk Register has been updated to reflect the current challenges and risks facing the Board. It will be noted that references made to the IT Disaster Recovery Plan are a 'work in progress' as we are currently in discussions with Renfrewshire Council to be incorporated within their IT Disaster Recovery Procedures, this is expected to be finalised by Spring of 2017.

2.0 Recommendation

The Board approves this report.

NOTE Attachment: Corporate Risk Register

Kate Crawford
Depute Assessor & ERO
12.08.2016

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

RENFREWSHIRE VALUATION JOINT BOARD



CORPORATE RISK REGISTER

Title	Corporate Risk Register – Version 3
Author	Kate Crawford Depute Assessor & ERO
Approved By	Management Team
Date of Approval	August 2013
Reviewer	Kate Crawford Depute Assessor & ERO
Review Date	As Required

Review History

Review No.	Details	Release Date
1		1 August 2013
2	First full review	1 February 2014
3	Second full review	1 February 2015
4	Third full review	1 August 2016

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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 Assessor and Electoral Registration Officer will head the risk management team, which will consist of the Assessor & ERO; Divisional Assessor & Principal Administrative Officer. However in order that the risks to the Board are identified, in full, a Corporate Risk Management Team (CRMT) has been set up and a number of methods have been employed and information gathered from various sources to ensure the risks are identified. These are outlined below:-

Consultation	1. The CRMT met with the Renfrewshire Council's Risk Manager to discuss generic themes which impact on the 3 core functions of the Board. 2. The CRMT met to identify service priorities and identify key challenges that may impact on service delivery, financial and other resources.
Benchmarking	3. 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	4. Service Plan 5. Business Continuity Plan 6. Electoral Commission – Performance Standards
Review of new/ emerging legislation – working in partnership	7. Electoral Registration Administration Act 2013 – Allowed introduction of IER in 2014 Local Government Boundary Commission for Scotland - Fifth Statutory Reviews of Electoral Arrangements 8. Other examples include the Equalities Act etc

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

The Management Team 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 Management Team 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

Nine 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 CRMT 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.
2. Legislative Changes	Those associated with current or potential changes in national or European law. This will, potentially, create unexpected budgetary pressures.
3. The finalising of Individual Electoral Registration	The transition to IER represented a major implementation and resourcing challenge. Although the timetable commenced in 2014 the processes involved have not yet been fully finalised. There are several Pilot projects ongoing to test changes/modifications to the system. IER is now embedded in the EMS, however changes may yet have to be made.
4. Revaluation 2017	Ability to deliver the Non Domestic Revaluation on time and subsequently deal with the large volumes of Appeals expected after new Valuation Roll comes into effect on 1 st April 2017.
5. Technological Changes/Pressures	Capacity to deal with the changes/development in IT, including the Boards ability to deal with changing demands as a result of IT development which will impact on service delivery.
6. Failure of Information Communication Technology (ICT)/telephony system	Refer to Business continuity Plan. The risk of loss of data sets, which would result in loss of service to all stakeholders.
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	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.

Risk Areas in Order of Significance

Risk areas	Likelihood	Impact	Score	Evaluation
REF.01 Economic stability/Financial Pressures	04	05	20	Very High Unacceptable and significant
REF.02 Legislative changes	04	04	16	High Moderate and significant
REF.03 Individual Electoral Registration	04	04	16	High Moderate and significant
REF.06 Failure of ICT	04	04	16	High Moderate and significant
REF.05 Technological Changes / Pressures	03	04	12	High Tolerable and significant
REF.08 Loss/ Destruction of information	03	04	12	High Tolerable and significant
REF.09 Staffing Demographics	03	04	12	High Tolerable and significant
REF.04 Revaluation 2017	02	04	8	Moderate Tolerable
REF.07 Loss of premises	02	03	6	Moderate Tolerable

RVJB Corporate Risk Register

Report Type: Risks Report
Report Author: Kate Crawford
Generated on: 08 July 2016

Objective:

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
REF.01 Economic Stability / Financial Pressures	Budget only set for 2015/16 with any "cost of living" awards to be met from that budget. 2016/17 is only indicative and carries risk of having to carry substantial savings. IER funding is of limited duration. Risk now high.	Alasdair MacTaggart	<ul style="list-style-type: none">Medium Term financial strategy well developed and continually updated and adapted to quickly changing circumstancesWell 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 to the BoardBoard reporting has made clear the challenges we face in the next 3-5 yearsMaintenance 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 using current reservesAs 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 litigationSystems 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 requirementsFollowing the VER/VR uptake the Board's reserves have been used to fund these and this has affected the remaining balance., , The Assessor is working towards achieving a structure that will be sustainable in the longer termSharing the load through ongoing SAA discussion which allows the sharing of best practice with limited use of resourcesSharing the load through ongoing AEA discussion which allows the sharing of best practice with limited use of resourcesPotential for legal action to ensure funding is provided to a level to ensure satisfactory discharge of statutory duties	04	05	20 Very High
	This may result in budget/ staffing set to a level too low to allow an adequate service to be provided.					
Action Codes	Linked Actions	Assigned To		Due Date	Status	
	Monitor	Budget Team		Ongoing		

Context		Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
REF.02 Legislative Changes	<p>Legislative changes (see 'context box' for examples) could lead to increased budgetary pressures.</p> <p>IER is the current major change which is identified separately.</p> <p>Council Tax future remains uncertain in the medium term with a Commission undertaking an investigation into alternative funding for local government.</p> <p>Reduction in level of reserves as the result of funding VR/VER will limit opportunity to meet unexpected financial challenges with reserves.</p>	Alasdair MacTaggart	<ul style="list-style-type: none">▪ Key partnership arrangements with the Scottish Government, Electoral Commission, Scotland Office, AEA and SAA. This allows participation in the consultation process▪ The current programme for change to Council Tax is underway. However we shall continue to monitor the situation and provide advice and guidance to government as and when required▪ The SAA has formal regular meetings with the Scottish Government and through this body we will be empowered to contribute to the decision making process▪ 3 year budget setting process requires to be set with all possible financial risks that changes to legislation might bring▪ Any unexpected overspends should 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, Scotland Office, Cabinet Office etc▪ The Assessor ERO will also ensure Board members are advised of all possible outcomes affecting the organisation and service delivery arising from any statutory changes▪ Methodologies and process are developed and adopted on an ongoing basis to manage any change▪ Investment in IT is forward thinking to meet and support challenges the organisation may face in the future	4	4	16 High/ Moderate	
<p><u>Context:</u></p> <p>(1) Legislative changes affecting the discharge of statutory duties.</p> <p>(2) Examples include: the removal of Council Tax and the introduction of an alternative taxation system; possible review of NDR prior to the next revaluation</p>							
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
<p>REF.03 Individual Electoral Registration</p> <p>Context:</p> <p>(1) IER will impact on the updating process of the register</p> <p>(2) the canvass both timing and extra costs</p> <p>(3) With the Scottish Government's Devolved powers for both the Scottish Parliamentary and Local Government Elections, the franchise has been changed for both these types of elections to include 16yrs +. Requires IT/EMS systems to be able to differentiate between Westminster Franchise Elections and Scottish. PSN accreditation has been achieved, however connectivity is still through Renfrewshire Council until such times as this can be separated.</p> <p>(4)</p>	<p>IER is now Business as Usual and Transition ended in December 2015.</p> <p>However the ongoing pressures - both financial and timing continue to have an effect on Canvass</p> <p>Funding from UK Government was adequate to meet additional financial challenges until this year, when funding levels were reduced significantly. Whilst at present, there is no indication of the end of funding from Central Government it is expected it will end in the not too distant future.</p> <p>Longer-term financing of Electoral Registration will need to be reviewed bearing in mind that the impact of VR/VER has depleted reserves.</p>	Alasdair MacTaggart	<ul style="list-style-type: none"> Board are fully aware of the implication of IER through regular updates at Board meetings Short term funding and IT development costs have been met by the Cabinet Office Longer term impacts of IER need to be factored in - the Board have reserves to cope with IER in the longer term We have engaged with external contractors to gauge their capability to deal with scanning/printing all the additional forms etc The Deputy Assessor & ERO is the Immediate Past Chair person of the Association of Electoral Administrators affording the organisation a front seat in recognition of any changes/management of developments Our continued membership of the SAA and the Assessors position as President, allows us access to the Electoral Commission, the Scotland & Cabinet Offices allowing us to be at the forefront of the consultation/implementation process Our standalone Electoral Management system allows us to develop our system in line with process changes without the need to refer to an external contractor Under our SLA Renfrewshire Council are aware of the pressures this will put on their IT staff and we have a dedicated team member to deal with the required IT changes for IER implementation The protect plan is maintained and updated to ensure all necessary activities are planned for and sufficient resources are available as and when required The MT have ensured evaluation of previous electoral events have been integrated into the planning process 	4	4	16 High/Moderate
Action Codes	Linked Actions	Assigned To		Due Date		Status
	Assessor to resolve PSN issues	Assessor		When RC able to separate us from their PSN		

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
REF.04 Revaluation 2017	The organisation is facing the delivery of the 2017 revaluation with the lowest number of staff for any revaluation in the past. This means there is less cover for holidays/staff absences. It also means existing staff to ensure the timetable is met require to be offered overtime, with the associated costs to the Board.	Alasdair MacTaggart	<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 Practice Notes are written and approved to allow Revaluation to proceed. Checks and trial uploads carried out to ensure information can be uploaded to the SAA Portal as required Systems in place to monitor and review incoming appeals and outstanding appeals Schedule of dates arranged for 2017 appeal committee hearings Meet with Secretary/Chairperson of the Valuation Appeal Panel to discuss disposal programme System in place to analyse results of committee hearings to ensure lessons learned inform other appeals Sharing the load through ongoing SAA discussion Monitoring of staffs workload to minimise stress Obtain support of the board to drawdown from reserves, where necessary, to enable the Assessor to meet statutory deadlines Review of overtime budget as and when necessary Seek effective three year budgetary cycle to ensure financial resources are in place and known Make best use of technology to support the citation process and the subsequent appeal process 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 preparation of values and subsequent appeal work requires careful monitoring and Board approval for draw down from reserves if required. 	2	4	8 Moderate/ Tolerable
<p>Context:</p> <p>(1) Delivery of new Valuations not carried out within time limits.</p> <p>(2) breaching statutory duties</p> <p>(3) impact on revenue collection for our 3 Unitary Authorities</p> <p>(4) impact on Rateable Values for Central Government resulting in financial uncertainty</p> <p>(5) pressure on staff to deal with high appeal loads</p> <p>(6) pressure on Valuation Appeal Committee to dispose of outstanding appeals by the statutory deadline.</p> <p>(7) 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>Valuation Notices to be printed and posted during March 2017.</p> <p>RVJB Assessor is Designated Assessor dealing with Telecoms for all of Scotland. Very high values generated and subsequent appeals could necessitate involving legal costs to defend, as required. The cost of time and resources involved in producing and defending these values for the whole of Scotland has to be funded from existing budget at present.</p>					
Action Codes	Linked Actions	Assigned To				
	Monitor	DA's				
		Ongoing				
		Status				
Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation

REF.05 Technological Changes / Pressures	Capacity to deal with the changes/development in IT, including the Boards ability to deal with changing demands as a result of IT development which will impact on service delivery, ability to perform statutory duties of the three core functions to the required deadline and potential increase in training resources required to support the IT team. PSN is a requirement of the new Electoral System. Unresolved issue is the disconnection of the Board from RC's API connection to DWP.	Alasdair MacTaggart	<ul style="list-style-type: none">Strategy in place to establish priorities, timetable, any work for IER 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 termSLA in place to ensure development is on-going in line with service requirementsIntroduction of the use of GCSX to allow the transfer of information between DWP & RVJB for IERPerform daily back-ups and download documentation onto tapes/disks for secure storage off-siteMitigate by engaging with Cabinet Office , Renfrewshire Council and Class Consultants. Retain current reserves to off- set any additional costsDiscussions are ongoing regarding the disconnection of the Board's PSN from Renfrewshire Councils. An issue may impact on this , the Assessor is looking at the possibility of buying an "off the shelf" EMS, which may provide savings in the medium to long term If this happens the PSN issue is resolved without Renfrewshire Council having to spend resources disconnecting the Board.	3	4	12 High/ Tolerable
Action Codes	Linked Actions	Assigned To		Due Date	Status	
	Assessor to resolve PSN issues	Assessor		Ongoing		

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
REF.06 Failure of ICT Context: (1) Non availability of systems, either through system/telephony or power supply failure or sabotage (2) Potential loss of key business or financial data	There are many events which may cause ICT failure such as: internal/external malicious damage; failure of third parties to meet deadlines; failure to back-up ICT; major ICT failure; 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.	Alasdair MacTaggart	<ul style="list-style-type: none"> SLA in place to ensure development is on-going in line with service requirements Contractual arrangements in place for maintenance and upgrading with external contractors Anti-Virus, anti-spam software continually updated Firewall, Network application controls and audit procedures all in place and continually updated/reviewed All applications and data sets are backed up nightly on site Loss of processing limited to 72 hours as a result of back up Currently there are 3 on site IT staff to provide an instant response to problems Server capacity reviewed/renewed on a regular basis to provide maximum data protection We are reliant on effective I.T. systems for many key areas of services, and the priorities and processes for dealing with failure of I.T. systems, an effective IT Disaster Recovery Plan is currently being prepared, however it is reliant on the Board being able to partner with Renfrewshire Council's Cloud Base Disaster Recovery Site. This is expected to happen in the Spring of 2017. 	4	4	16 High/ Moderate
Action Codes	Linked Actions	Assigned To		Due Date		Status
	Monitor	Assessor		Ongoing		

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
REF.07 Loss of premises due to major damage or loss of tenure Refer to Business Continuity Plan	<ul style="list-style-type: none">Should such an event occur, it is assumed that one of the constituent Councils will be in a position to provide temporary facilities. Should this not be the case in the immediate situation, this may result in a temporary loss of service <p>Following the introduction of PSN large areas of the VJB's network is now Virtual. This would enable the services to be brought on stream far quicker .</p>	Alasdair MacTaggart	<ul style="list-style-type: none">Lease in place with Renfrewshire Council for 10 years from 2010It 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 more or less confined to the Valuation Joint Board's service provision. 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. Should such an event occur, it is assumed that one of these Councils will be in a position to provide temporary facilitiesSee Business Continuity Plan	2	3	6 Moderate/ Tolerable
Context: (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 (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.						
Action Codes	Linked Actions	Assigned To	Due Date	Status		
	No change	Depute Assessor				

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
REF.08 Loss/ Destruction of information held in paper format Context: (1) With regard to Electoral Registration, much of the information is held electronically however those forms that were in the process stage would be lost and would require to be re-issued with an appropriate letter. (2) While a great deal of information is held electronically for both CT and Non Domestic subjects , loss of paper files would cause some delay in dealing with enquiries or appeals.	A significant loss of paper information will result in staff hours spent ingathering the lost information. 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.	Alasdair MacTaggart	<ul style="list-style-type: none">Currently looking at scanning all files for domestic & non-domestic files and introducing a Document management System for all 3 core functionsER information held largely electronicallyIntroduction of telephone, text and internet registration has aided in reducing paper receipt and handlingNon Domestic valuations are held largely electronically, however plans and historical documents are not.CT technical data and bands held electronicallyRegular fire alarms and testing of the systemCCTV & fire extinguishers in place	3	4	12 High/ Tolerable
Action Codes	Linked Actions	Assigned To		Due Date	Status	
	Investigate procurement of DMS	Depute Assessor		April 2017	On going	

Context		Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
REF.09 Staffing demographics	Context: (1) Existing staff demographics show the skill base in Electoral Registration lies with those that are nearing retirement. (2) inability to recruit & retain staff (3) Non availability of key staff or significant numbers of staff, either through outbreak/ disease, industrial action, transport disruption/ fuel shortages, severe weather etc.	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 and impact on the service's ability to function or deliver critical processes.	Alasdair MacTaggart	<ul style="list-style-type: none">See Business Continuity PlanStaff are aware of Business Continuity Plan and appropriate members hold copy of this plan at home.Staff demographics are monitored & reported through the Equalities frameworkForward planning in place if key members of staff should exercise their option to retireAdverts for staff are placed in key areas – appropriate internet sites, newspapers etcTrainee 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 SurveyorsCurrent staff are being trained in other areas of service delivery to allow facilitated succession planning	3	4	12 High/ Tolerable
Action Codes		Linked Actions	Assigned To		Due Date	Status	
		No Change					



Item 10

Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board
Meeting on: 19 August 2016
Subject: Business Continuity Plan
Author: Depute Assessor & Electoral Registration Officer

1.0 Introduction

As part of the ongoing review of all the Board's policies and procedures the Business Continuity plan has been updated.

This plan forms part of the Corporate Risk Register and is prepared and updated regularly to ensure it reflects the most recent changes in circumstances facing the Board.

2.0 Recommendation

The Board approves this report.

Note Attachment: Business Continuity Plan

Kate Crawford
Depute Assessor & ERO
12.08.2016

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

RENFREWSHIRE VALUATION JOINT BOARD



Business Continuity Plan

Title	Business Continuity Plan
Author	Kate Crawford Depute Assessor & ERO
Approved By	Management Team
Date of Approval	August 2016
Reviewer	Shona Carlton PAO
Review Date	

Review History

Review No.	Details	Release Date

BUSINESS CONTINUITY PLAN

RENFREWSHIRE VALUATION JOINT BOARD

Head of Department	Alasdair MacTaggart RD, BSc, FRICS, IRRV	(Signature)
BCP Author	Kate Crawford	(Signature)
Incident Management Team Leader	Alasdair MacTaggart RD, BSc, FRICS, IRRV Assessor & Electoral Registration Officer	
OTHER KEY PERSONNEL		
Alternative Incident Management Team Leader	Kate Crawford Depute & Electoral Registration Officer	
Governance Working Group Chair	Kate Crawford Depute & Electoral Registration Officer	
Health & Safety Working Group	Brenda Aitchison Principal Valuer	
IT Managers	David Findlay Cameron Hynd	
Principal Admin Officer	Shona Carlton	
Service Co-ordinator	Helen Whiteside	

Renfrewshire Valuation Joint Board

Title	Business Continuity Plan – VERSION 3
Who should use this	All Staff
Author	Kate Crawford, Depute Assessor & ERO
Approved by Management Team	July 2015
Reviewer	K Crawford
Review Date	August 2016

Review History

Review No.	Details	Release Date

YOU MUST BE FULLY CONVERSANT WITH THE CONTENT OF THIS PLAN

DOCUMENT CONTROL

Record of Amendments

The following changes have been made to this document.

Version No	Date	Details and reasons for amendment	Record completed by
3	August 2016	Updated to reflect staffing change	KC

Recipients

This document is critical to the effective recovery of the Renfrewshire Valuation Joint Board's business operations. A copy of the plan should be held offsite and readily accessible at all times. A copy should be held by the incident Management Team Leader, alternate and/or other Team Members as appropriate.

The document should be regarded as **CONFIDENTIAL**.

Please ensure you are fully conversant with the content of the plan.

DISTRIBUTION LIST

Assessor & Electoral Registration Officer	Robertson Centre
Assessor & Electoral Registration Officer	Home
Depute Assessor	Home
Divisional Assessor & Electoral Registration Officer	Home
Divisional Assessor & Electoral Registration Officer	Home
Principal Admin Officer	Home
Service Co-ordinator	Home
IT Support Manager	Home
IT Support Manager	Home
RVJB Intranet	

Clerk to Renfrewshire Valuation Joint Board	
Chief Executive, Renfrewshire Council	
Chief Executive, East Renfrewshire Council	
Chief Executive, Inverclyde Council	
Civil Contingencies Officer, Renfrewshire Civil Contingencies Unit	

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Appendix 1 **Contacts – Renfrewshire Valuation Joint Board ,
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Media**

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1. INTRODUCTION

The purpose of this Plan is to document Renfrewshire Valuation Joint Board's Business Continuity Procedures to ensure that business operations may be restored as quickly as possible following a major disruption to normal day to day service. It is imperative that all members of staff are familiar with the contents of the plan and understand their individual responsibilities in the event of a major disruption to service.

The main services provided by Renfrewshire Valuation Joint Board are detailed in the 2003-2016 Service Plan. It is essential that the most critical services provided by the department are reinstated as quickly as possible.

The statutory duties allotted to the Assessor for Renfrewshire Valuation Joint Board are the maintenance of the Non-Domestic Valuation Roll, the maintenance of the Council Tax Valuation List and the assessor has been appointed the Electoral Registration Officer for Renfrewshire, East Renfrewshire & Inverclyde Councils.

These services are also provided directly to the public and it is vital that these be maintained during any disruption to business operations

The plan considers restoration of services following the partial or total loss of critical services, concentrating on:

- premises
- services (electricity, water, heating)
- personnel
- computer systems

This plan has been prepared in consultation with Renfrewshire Civil Contingencies Unit and complies with the requirements of the Civil Contingencies Act 2004.

While the procedures set out arrangements for the restoration of essential information and communications systems within the shortest time period, a degree of uncertainty will always prevail.

Any proposed amendment to the Business Continuity Plan should be notified to the Chair of the Governance Working Group. Any changes made to the Plan will be documented (on the Record of Amendments sheet).

Copies of the Business Continuity Plan are held in the Board's offices. It is also held off-site by the Assessor, the Depute Assessor, Divisional Assessors, Principal Administration Officer, Service Co-ordinator and IT Managers.

1.1 Aims & Objectives

The aim of this plan is to provide a framework of coordinated measures to ensure that critical services are maintained and systems restored within an acceptable timescale.

To meet this aim, the objectives are:-

- ◆ To develop internal arrangements and contingency measures for dealing with the loss of critical functions/assets.
- ◆ To provide procedures for obtaining assistance from other agencies as and when considered necessary.
- ◆ To deliver essential services to our stakeholders.

In addressing the requirement for a Business Continuity Plan, the following procedures have been adopted as a working model for dealing with disaster or other significant incident affecting the delivery of service.

- (a) Assess – potential threats have been identified.
- (b) Evaluate – the likelihood and impact of each threat has been assessed, and a risk rating allocated.
- (c) Prepare – a plan has been put in place for contingent operations, including an estimate of the maximum tolerable downtime for each business process.
- (d) Mitigate – actions that may eliminate risks in advance have been identified.
- (e) Respond – be prepared to take action necessary to minimise the impact of risks that materialise.
- (f) Recover – the objective of the Plan is to return to normal as soon as possible.

Risk appetite is defined as the amount of risk the Board is willing to accept, tolerate or be exposed to at any one time. Risk appetite is normally assessed on a scale ranging from high to zero. The Board's risk appetite has been assessed as moderate in most cases. This means that the Board is willing to accept risks that may affect delivery of core services in the short term which is defined for the purposes of this plan as a period of up to fourteen days.

In certain cases, such as time critical periods associated with electoral registration, the risk appetite has been assessed as zero. This means that the Board is not willing to accept risks that may affect the delivery of a time critical ER service.

The Risk Register contains a comprehensive list of the risks which might affect the organisation, along with the required assessments and responses which have been identified as appropriate in the circumstances.

Each risk has been assessed according to:

- the probability of the risk event occurring (likelihood), and
- the potential severity of the consequences should such an event occur (impact).

Both the likelihood and the impact have been assessed on a scale of 1(low) to 3 (high). The risk score is then shown as the product of likelihood x impact.

The residual risk is an assessment of the level of risk that remains after consideration of existing control measures.

The remainder of this document deals with the management process of the Business Continuity Plan which will be invoked to cope with incidents.

1.2 Types of Incident

This Plan will be invoked either in its entirety or in part, dependent upon the circumstances of the incident.

The various types of incident for which provision is made include the following (but see the Risk Register for full details):

Premises – related

Loss of part of or an entire building (temporary, long term or permanent) due to fire (accidental or arson), contamination, explosion, bomb scare, flooding, storm damage, vandalism, etc.

Services – related

Loss of Utilities

- Loss of heating, due to:
breakdown of system
unavailability of heating (electricity/gas supply)
- Loss of electrical power affecting the use of:
the fire alarm systems, ITC systems, lighting, staff welfare facilities
- Loss of water supply

Loss of data

Failure of Critical Suppliers – eg printing services, mail delivery services, IT services

Personnel – related

Loss of personnel due to:

- Illness affecting significant numbers over a prolonged period
- Accident involving significant numbers, affecting their availability for work, eg car accident involving the Management Team
- Prolonged industrial action
- A lottery syndicate winning a significant amount, and failing to report for work or resigning en bloc
- Potential disaster affecting the residents of a particular area in which a significant number of staff reside
- Significant fraudulent activity

1.3 Scope of the Plan

The plan covers the Boards activities at the Robertson Center , 16 Glasgow Road, Paisley.

1.4 Activating the Plan

Recognised procedures for activating the plan are a key element of the Plan itself, since one of the deputising problems with contingency response is the practical motivation of those responsible to put it into practice.

The purpose of having such a plan in place is to eliminate uncertainty and/or an ad hoc approach to handling an incident. Dependent upon the nature of the reason for the plan's activation, prompt and effective action can reduce or eliminate the impact of an incident on service delivery.

Where circumstances permit, the Assessor, the Depute Assessor, the two Divisional Assessors and the Principal Administration Officer, as appropriate, will consider the nature of the problem, and if it is required, will invoke the plan. The decision to invoke the plan will always be taken by at least two of the postholders, one of whom will be the Assessor, or the postholder deputising for the Assessor. Where it is not possible for two of those identified to participate in the decision-making process, one of the Divisional Assessor's will be brought into the process, and deemed to have the necessary authority to activate the plan.

When any one or a combination of the circumstances contained in the Risk Register occurs, those personnel identified in the previous paragraph with the appropriate responsibility should:

- (a) Meet to deliberate the circumstances, and
- (b) Determine if the Plan should be invoked.

It is possible that a situation described in the Risk Register above may occur, but due to its lack of severity, or anticipated effect on provision of the Board's services, those responsible decide that it is not necessary to activate the plan.

Where an incident is recognised as sufficiently severe to invoke the plan then those responsible should inform every member of staff and other officials in accordance with the responsibilities set out in 2 below.

1.5 Assumptions

For the purposes of this plan, it is assumed that replacement resources, buildings, and infrastructure are available within a foreseeable timescale and that the incident does not affect the whole Renfrewshire area, but is essentially confined to the Board's service provision.

The Headquarter's Offices of Renfrewshire Council are relatively close to the Board's premises and it is agreed that should it be necessary space will be made available to accommodate key personnel if required. To be confirmed by Renfrewshire Council once final agreement on Disaster Recovery plan has been reached.

2. AREAS OF RESPONSIBILITIES

As detailed at 1.4 above, the Assessor, the Depute Assessor, the two Divisional Assessors and Principal Administration Officer, or Managers as appropriate, are responsible for the activation of the plan. They should therefore be in possession of the best background knowledge surrounding the situation and most effective to oversee the process involved.

Accordingly, individual responsibilities will be as follows:

2.1 Assessor & Electoral Registration Officer

Postholder (or substitute if appropriate – see 1.4), will be responsible for: Informing the Convener, the Clerk to the Board, the members of the Management Team, Administration Officers and IT Support officers, the Chief Executives and Heads of Finance/Returning Officers of the 3 constituent councils and Renfrewshire Civil Contingencies Officer of the occurrence and of any contingency arrangements put in place and keeping them informed of progress as the situation develops.

2.2 Clerk to Board

Upon being informed by the Assessor that the Board's Business Continuity Plan has been invoked, the Clerk should inform the Depute Convener and other members of the Board.

2.3 Depute Assessor

Postholder will liaise with the Assessor, the other members of the Management Team and the IT Support officers, and contact any emergency services required in connection with the situation/incident as it relates to the office and related staff.

2.4 Divisional Assessors & Assistant Electoral Registration Officers

Postholders will be responsible for liaising directly with the Depute Assessor in respect of their sections, and establishing arrangements for the continued provision/recommencement of the service.

2.5 Principal Administration Officer/ Service Co-ordinator

Postholder, or postholders, will liaise with the Assessor and the other members of the Management Team and oversee the arrangements for continued provision/ recommencement of the clerical service.

2.6 IT Development Managers

Postholders will liaise with the management team and ensure IT systems remain operable and any data recovery requirements are met. This role may require close liaison with external IT suppliers and arrangements may include allocating specific tasks to the IT staff and ensuring that they are informed of any changes in working arrangements. In order to facilitate any recovery action server back up procedures are in place and regularly reviewed. Inventories of software and hardware are attached to this document (See Appendix 2)

2.7 IT Disaster Recovery Plan

A dedicated IT Disaster Recovery Plan is being worked on presently.(see 1.5 above)

2.8 All Other Staff

All staff not already listed above should remain on standby in the event of a situation or incident which affects their ability to report for work in the normal way. A line manager will make contact as soon as practicably possible.

2.9 Substitution of Personnel

Where necessary, any of the personnel listed above may be substituted by another member of staff on the authority of the Incident Management Team. Consideration should be given to the nature of the crisis and the work required as a result in order to decide on the appropriate substitute.

3. INCIDENT MANAGEMENT STRUCTURE

Due to the compact nature of the Valuation Joint Board, the required structure can be compressed, with the same group fulfilling various roles. If the incident dictates that the the Board's offices are not operational the expected base of operations will be be Renfrewshire Council HQ or any other suitable venue offered by Renfrewshire Council should the HQ not be available.

In any incident, the Assessor, Depute, one or both of the Administration Officers as appropriate, IT Support Officer and either of the Divisional Assessors as required will make up the Incident Management Team and will be responsible for emergency, business continuity and disaster recovery management, once the need has been identified as described in 1.4 above.

The main focus of each of these 3 elements will be as follows:-

3.1 Emergency Management

Involves determination of priorities in allocating resources, the planning and co-ordination of when a task will be undertaken, and the means of obtaining required resources. The response to an emergency should concentrate on the effects rather than the cause and accordingly, arrangements should be flexible enough to be adapted to a range of incidents.

3.2 Business Continuity Management

This involves ensuring that the functions of the Board continue to operate in the event of an emergency. This may require contact with external providers .

In assessing Business Continuity, the Incident Management Team will be required to oversee a “scaling up” of some critical functions, alongside a “scaling down” or suspension of other non-critical functions.

3.3 Recovery Management

The main objective of Recovery Management is to control and co-ordinate recovery action.

The Incident Management Team will draft in, as required, other members of staff who are recognised as potential contributors to the recovery process. See Appendix 1 for contact details.

It will be the responsibility of the Incident Management Team to decide on the importance and level of involvement to be attached to each of these elements, having taken account of the nature and scale of the incident eg one business activity disrupted, several business activities disrupted or loss of all business activities.

In the event of a minor disruption to normal business activities, services may be recovered in a few hours using the resources within the department and by a small number of key personnel.

A major disruption to services such as a fire may cause a lengthy delay before normal business activities can be recovered and may involve key other departments and outside suppliers. In the event of a major disruption an operational base would be established where the Incident Management Team would coordinate the recovery of all services affected by the disruption.

Those services which are considered essential will be established as a matter of urgency, with priority being given to those services within the department who are directly involved in providing a service to members of the public eg the electoral registration service. Non-essential services may be suspended until such time as temporary accommodation is secured or vital records are recovered.

Vital Records are defined as “records essential to the continued functioning or reconstitution of an organisation during or after an emergency”.

The Incident Management Team Leader would liaise directly with the Public Relations Unit of the three Councils to ensure that members of the public are kept informed of temporary service arrangements. A customer help line would be established.

It is acknowledged that the loss of premises would cause major problems and temporary accommodation may need to be found as quickly as possible.

Where necessary manual procedures will be implemented until such time as IT equipment and records are restored.

4. EXTERNAL ORGANISATIONS

4.1 Emergency Services

It should be clear to the Incident Management Team which services are required. Contact details are listed in Appendix 1.

4.2 Utilities

Contact details are listed in Appendix 1.

4.3 Contractors

Any contractors whose services might be required in the event of an incident should normally be contacted through the usual channels. See Appendix 1.

5. MITIGATION

5.1 Risk Assessments

Risk assessments for a number of identified scenarios are provided in the CorporateRiskRegister and will be subject to regular review, along with the Board's Risk Register, by the Management Team.

5.2 Mitigation Measures

Details of mitigation measures are provided in the Corporate Risk Register.

6. COORDINATION AND CONTROL

Immediate responsibility for dealing with all emergency situations in the general community lies with Police Scotland, and where an incident affects the area in general and not only Board premises/personnel, the Police will assume overall control and have jurisdiction over the operations of the Incident Management Team.

If the incident is confined to Board premises/personnel, the person who will determine whether the plan should be activated will be the Assessor (or substitute) in accordance with the procedure set out in 1.4 above.

Section 2 of the plan sets out the responsibilities for contacting staff and other agencies/bodies in order that a coordinated and controlled response is achieved.

7. INCIDENT RESPONSE

7.1 Operational Base

Where possible, the Operational Base will be Assessor's main office at Renfrewshire Valuation Joint Board, The Robertson Centre, 16 Glasgow Road, Paisley PA1 3QF.

If it is not possible to make use of Renfrewshire Councils HQ, Cotton St, Paisley PA1 1UJ.

7.2 Management & Operations

The Assessor (or his substitute) will be responsible for selecting the appropriate offices for the Operational Base and inform the Incident Management Team and other appropriate personnel when they should attend.

The duration of the Operational Base will depend upon the nature of the incident.

It is judged that normally there will be no immediate requirement to be fully operational in relation to the Board's functions in respect of non-domestic rating and council tax. A target of 14 days to arrange temporary reinstatement of service delivery has been set.

The situation with regard to electoral registration is potentially more time sensitive, since a by election or "snap" general election could be called at any time.

If an incident occurs at a time-sensitive period in the year, such as during an election, or coinciding with a statutory deadline such as the citation or settlement of non-domestic valuation appeals, then the Incident Management Team will determine at the outset the number of affected staff who are required to be active in providing the necessary manpower, and arrange for the workload to be coordinated from the Operational Base.

7.3 Communications

Telephones and local area networked workstations should be available in the Operational Base.

Where an immediate work requirement has been identified by the Incident Management Team, and it is necessary to pass instructions/directions to other members of staff, this should be achieved in accordance with the responsibilities set out under 2 above.

7.4 Logging & Documentation

The discussions, deliberations and decisions of the Incident Management Team will be minuted in accordance with the procedures for normal Management Team meetings.

7.5 Reporting Procedures

In addition to alerting the Renfrewshire Emergency Planning Officer, the Board's stakeholder departments should be informed of the incident by the Assessor in accordance with section 2.1 above within 24 hours of the incident.

The Board's staff will be kept informed of developments by their line managers.

Where it is possible for a notice to be displayed on the affected building for the attention of the public, it should be displayed at the front entrance giving a brief explanation of the problem, an indication of how to make contact with important/urgent queries or requests, and notification if possible of the projected date for resumption of normal service. Also, if possible, information should be placed on the Board's website.

Where considered appropriate, an advert should be lodged in the local newspaper(s) providing an explanation of the situation, and the Incident Management Team may also consider it appropriate to contact local radio stations with information for broadcasting. See Appendix 2 for contact details.

7.6 Closing Arrangements

Once the requirement to operate from the Operational Base has passed and all staff and other bodies that were advised of the incident in accordance with section 2 have been advised of the return to normal operational conditions, the Assessor (or his substitute) will chair a de-briefing meeting and close the Operational Base.

8. RECOVERY ACTIONS

8.1 Incidents relating to Premises

Where an incident occurs out of hours and emergency access is required to premises, a list of keyholders who may be contacted in such an occurrence is set out in Appendix 1 .

Otherwise emergency actions are detailed below.

EMERGENCY ACTIONS

The following actions should be undertaken in the event of disaster or other incident which results in the loss of access to premises:-

1.	If necessary initiate the evacuation of the building using the appropriate evacuation procedures.	
2.	Contact the Emergency Services if appropriate	
3.	Ensure all staff under your control are accounted for (evacuated or not to a place of safety).	
4.	Respond to any staff injuries/fatalities	
5.	Ascertain the immediate nature of the incident and the current status; fire, explosion, water damage, power failure, computer outage	
6.	Immediately contact a member of the Incident Management Team for further guidance and assistance (see Section 3.0)	
7.	Secure buildings once the initial phase of the emergency has passed to avoid the possible threat of theft or vandalism. Take steps to avoid further damage or deterioration of the building.	

The severity of the incident will determine the likely downtime of the services and whether or not alternative accommodation is to be sought. If the incident occurs at a time sensitive period for one of the three main functions or if the loss of access to the premises is judged to be long term or permanent then suitable premises within the vicinity of the affected building should be sought. As a first step the Property Services Department of the local Council should be contacted regarding the availability of suitable office space.

Depending on the severity of the incident the building may still be accessible even if not capable of being used. In such circumstances the Incident Management Team should give consideration to the salvaging of vital records and equipment. The appropriate emergency services, utility companies and structural engineers should be consulted regarding access to the building. Salvaged records and equipment should be recorded and transported to alternative accommodation. Staff may be asked to use their own vehicles alternatively, vehicles or a contractor may be hired.

If appropriate the Board's insurers and the landlord of the building should be notified as soon as possible.

8.1.1 Electoral Registration function

An incident affecting the office premises at the Robertson Centre, Paisley may affect the delivery of the Electoral Registration Service. If the Incident happens at a time critical period such as an election then the Incident Management Team may decide that the service must be restored as quickly as possible even if the anticipated loss of access to the building is only a few days or less.

At present Renfrewshire Council are moving to a Cloud Base Disaster recovery system. When this has been completed in the latter part of 2016, arrangements will be made for the Board to secure space on this system alongside Renfrewshire Council. This IT Disaster Recovery Site will also be able to be tested on a regular basis once fully established, probably by Summer 2017. This system will enable any of the Board's 3 core functions to be brought on line with minimum disruption.

The Returning Officers for the three Council areas will be contacted in order to establish the required computer links.

Advertisements in the local press and radio stations should be taken out to publicise alternative telephone and fax numbers and email addresses for public contact. If possible the information will be placed on the Board's website.

As stated at 7.2 above the target time for reinstatement of the service under normal working conditions is 14 days.

8.1.2 Non-Domestic Rating function

This function may be affected by an incident in the Robertson Center offices.

Service delivery is not regarded as time critical. As stated at 7.2 above the target time for reinstatement of the service under normal working conditions is 14 days.

See 8.1.1 above

The Director of Finance in the three Council areas will be contacted and advised of the expected service downtime.

Advertisements in the local press and radio stations should be taken out to publicise alternative telephone and fax numbers and email addresses for public contact. If possible the information will be placed on the Board's website.

8.1.3 Council Tax function

As for non-domestic rating function above.

8.1.4 Administration function

This function may be affected by an incident affecting the Robertson Center office.

Service delivery may be time critical if related to the payment of invoices or to the administration of the payroll.

As Renfrewshire Council through an SLA deliver Payroll and Accounting services to the Board these services will be unaffected should the Robertson Center Office be out of commission.

8.1.5 Personnel

An incident in the Robertson Center offices may affect the ability of staff to work in their normal location.

The Incident Management Team will decide which staff members will be asked to work in an alternative location. This may be in temporary accommodation. It may be appropriate to allow some staff to work from home. The Incident Management Team may also decide to allow staff temporary leave of absence until their normal workplace or other suitable accommodation is available.

8.2 Incidents relating to Personnel

The loss of key members or large numbers of staff may affect service delivery in any of the three divisional offices.

If the situation is judged to be short term then the Incident Management Team may address the situation by authorizing overtime for remaining staff .

If it is envisaged that serious staff shortages will continue in the longer term or permanently then, in addition to the above measures, the Incident Management Team will advertise for temporary or permanent staff to fill the vacant posts.

8.3 Incidents relating to External Suppliers and Stakeholders

The failure of third party service providers could affect service delivery. In particular disruption of the Electoral Registration service could be time critical if incident occurred at the time of the annual canvass or during an election.

A list of external providers is contained in Appendix 1.

Should any of the service providers fail at a time critical period the company concerned will be contacted in order to determine the severity of the incident and the likely downtime. If the service cannot be restored within an acceptable time then consideration will be given to finding an internal solution or arranging an alternative provider.

An incident may affect the ability of one of the Board's constituent Councils to provide planning and building control information. This situation is unlikely to be time critical.

Close liaison with the affected Council will determine the need for specific actions.

9. TRAINING & AWARENESS

9.1 Training

In order to have an effective Business Continuity Plan which can be implemented smoothly when the need arises, training of the participants is required, along with exercises being held on a regular basis.

9.2 Awareness

Staff awareness of the Business Continuity Plan will be promoted by:

- Ensuring that emergency planning arrangements are part of induction training for all relevant staff.
- Publishing the Business Continuity Plan on the RVJB Intranet.
- Informing staff by team briefings and e-mail that the Plan is in place and available on the intranet.
- Convening regular training sessions.

10. IT DISASTER RECOVERY PLAN

10.1 Disaster Recovery Plan

See 8.1.1 re development of IT Disaster Recovery plan

10.2 Testing the Plan

Consideration will be given to testing the plan annually and an actual test carried out at least every 3 years.



Item 11

Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 19 August 2016

Subject: Policy on Re-use of Information Procedures and Asset List for Councils and Joint Boards

Author: Depute Assessor & Electoral Registration Officer

1.0 Introduction

The attached policy is presented for Board approval, its purpose is to ensure stakeholders are aware of what information held by the Assessor & Electoral Registration Officer can be re-used by other stakeholders. This forms part of the ongoing work to ensure the Board complies with all current legislation.

2.0 Recommendation

The Board approves this report.

NOTE Attachment: Policy on Re-use of Information Procedures and Asset List for Councils and Joint Boards

Kate Crawford
Depute Assessor & ERO
12.08.2016

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

RENFREWSHIRE VALUATION JOINT BOARD



RE-USE OF PUBLIC SECTOR INFORMATION PROCEDURES AND ASSET LIST

Title	Re-use of Public Sector Information Procedures and Asset List
Author	Kate Crawford, Depute Assessor & ERO
Approved By	Management Team
Date of Approval	July 2016
Reviewer	Kate Crawford
Review Date	As required

Review History

Review No.	Details	Release Date

Re-use of Public Sector Information Procedures

1.0 General

The Re-use of Public Sector Information Regulations 2015 provide a public right to re-use information that public sector bodies must produce, hold, collect or disseminate within their **‘public task’**.

The Information Commissioner has confirmed that the Assessor, being a separate statutory appointment of the valuation authority, is not a Public Sector Body for the purposes of the Regulations. The same conclusion can be drawn in respect of the Electoral Registration Officer.

It is quite clear, however, that Joint Boards are Public Sector Bodies for the purposes of the Regulations and these procedures are intended to ensure that Renfrewshire-vjb VJB (“the Joint Board”) complies with the Regulations.

The business of the Valuation Joint Board falls into five main categories, Council Tax, Non-Domestic Rating, Electoral Registration, IT and other Business Support Services (such as personnel, finance etc), though, as above, Valuation Rolls, Council Tax Valuation Lists, Electoral Registers and their supporting data will not be covered.

These Procedures and the Information Asset List are designed to provide details of the range of information that the Joint Board routinely publish grouped within these main business classifications. It also provides advice on how to make a request for the re-use of our information, whether it is available free or if there is a charge for the information and the rights of appeal that any dissatisfied enquirer has under the Regulations.

The work of Renfrewshire Valuation Joint Board is carried out in one location, Paisley, and these Procedures apply to that site.

1.1 ‘Public Task’

The Renfrewshire Valuation Joint Board was established as part of the 1996 re-organisation of local government in terms of The Valuation Joint Boards (Scotland) Order 1995 and is charged with providing the Assessor with the resources required to perform his statutory functions under the Valuation Acts in the three valuation authorities Renfrewshire Council, East Renfrewshire Council and Inverclyde Council. Through the Electoral Registration Officer (ERO) the Joint Board also discharges the function of Electoral Registration in the same three Council areas.

Renfrewshire Valuation Joint Board is a body in its own right, separate from the Councils, and comprising sixteen members, elected councillors from each of the three authorities. It is responsible for the appointment of the Assessor and the ERO.

Since the enactment of the Lands Valuation (Scotland) Act 1854, Assessors have been responsible for the valuation of all lands and heritages for local taxation purposes within their respective valuation areas. Currently all rateable properties are shown in the Valuation Roll and domestic subjects are contained within the Council Tax List. These documents form the basis for levying non-domestic rates (Valuation Roll) and Council Tax (Council Tax Valuation Lists).

The ERO is responsible for the preparation and maintenance of the Register of Electors which is essential for all Parliamentary and Local Government Elections and referenda.

2.0 Accessing Information and Data

Where published, information will normally be available through the routes described below.

Online:

Most published information is available to download from our website (www.renfrewshire-vjb.gov.uk), or on the Scottish Assessors website (www.saa.gov.uk).

By e-mail:

If the information you seek is listed in our Information Asset List but is not published on our website, we can send it to you by email, wherever possible. When requesting information from us (assessor@renfrewshire-vjb.gov.uk), please provide a telephone number so that, if necessary, we can telephone you to clarify your request.

By post:

Most published information will normally be available in paper copy form. Please address your request to:

Renfrewshire Valuation Joint Board
c/o Assessor & ERO
The Robertson Centre
16 Glasgow Road
Paisley
PA1 3QF

2.1 Making a request for Re-use of Information

In making a request for re-use of public sector information requesters must ensure that the request:-

1. Is in writing, to the above address,
2. States the name of the applicant and provides an address for correspondence,
3. Specifies the documents or information requested, and
4. States the purpose for which the document is to be reused

All requests will be considered by the Assessor & ERO or the Depute Assessor & ERO on behalf of the VJB.

2.2 Response to requests

Where a request is received, Renfrewshire Valuation Joint Board will respond to the request promptly and within 20 working days beginning with the date the request is received. The options available to the Joint Board in response to the request are either to refuse the request, to make the document available to the applicant or to impose conditions on what re-use can be permitted.

2.2.1 Information within scope

Examples of information held by the Joint Board that fall within the scope of a request for reuse of public sector information are:

- Some documents and information contained within our Publication Scheme(s)
- Policy documents
- Primary and secondary legislation

Where a request is received for information which is not currently published or readily available, it will be treated as a Freedom of Information request and the future publication of the data will be considered.

2.2.2 Information out with scope

Examples of information held by the Joint Board that fall out with the scope of a request for reuse of public sector information are:

- Information held by the Joint Board which is out with the scope of its public task
- Information that is exempt from disclosure under the Freedom of Information (Scotland) Act 2002
- Information that contains personal data
- Information in which the relevant copyright is owned or controlled by a different person or organisation (third party copyright)
- Information which is within the statutory control of, or is created by, the Assessor (Including Valuation Rolls and Council Tax Valuation Lists)
- Information which is within the statutory control of, or is created by, the Electoral Registration Officer (Including the Electoral Register)

2.2.3 Our Charging Policy

Unless otherwise stated in the following Asset List, most information is available from us free of charge where it can be downloaded from our website or where it can be sent electronically by email. Note, however, that the charging for some documents is subject to separate statutory provision and, where that is the case, the Joint Board will charge for information in accordance with that alternative provision.

We also reserve the right to impose charges for providing information in paper copy or on computer disc. Charges will reflect the actual costs of reproduction and postage to the authority, as set out below.

In the event that a charge is to be levied, you will be advised of the charge and how it has been calculated. Information will not be provided to you until payment has been received.

Reproduction costs:

Where charges are applied, photocopied information will be charged at a standard rate of 10p per A4 side of paper (black and white copy) and 30p per A4 side of paper (colour copy).

Computer discs will be charged at the rate of £1.00 per CD-Rom.

Postage cost:

We will pass on postage charges to the requester at the cost to the authority of sending the information by first class post.

3.0 Complaints

Our aim is to make our information as available as possible, and we hope that you can access all the information we publish with ease. If you do wish to complain about any response to a re-use application, however, then please contact us, and we will try and resolve your complaint as quickly as possible. You can contact us at the address provided above.

Any complaint will be acknowledged within two working days of receipt and we will respond in full within a reasonable time.

You have legal rights to access information under this scheme and a right of appeal to the Information Commissioner if you are dissatisfied with our response.

3.1 The Information Commissioner

If, having made a complaint to the Valuation Joint Board and you are not satisfied with its response or you believe that it has not complied with its obligations under the regulations, then you can make a complaint to the Information Commissioner at the following address:

The Information Commissioner
Wycliffe House
Water Lane
Wilmslow
Cheshire
SK9 5AF

ASSET LIST BY CLASS

1.0 COUNCIL TAX

Information Asset/Document	Publication Status	Availability	Cost
Sales Data/ Computer documents/ Spreadsheets	Not published	May be available on request, except where subject to third party copyright.	See reproduction costs above
VAC and Court of Session Case Decisions and , Regulations, Acts of Parliament etc.	Not published	May be available on request except where subject to third party copyright	See reproduction costs above

2.0 NON-DOMESTIC RATING

Information Asset/Document	Publication Status	Availability	Cost
Stated Cases, Legislation, Statutory Instruments & Opinions, etc.	Not published	May be available on request except where subject to third party copyright	See reproduction costs above

3.0 ELECTORAL REGISTRATION

Information Asset/Document	Publication Status	Availability	Cost
Register Distribution Lists (on publication and on request, free)	Not published	May be available on request	See reproduction costs above
Electoral Commission Performance Indicator Returns (data and financial information)	Not published	See VJB Board Reports, Annual Reports or Public Performance Reports at www.renfrewshire-	Free

		vjb.gov.uk . Also available on request.	
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4.0 BUSINESS SUPPORT SERVICES

4.1 Minutes of Meetings & Related Papers/Reports

Information Asset/Document	Publication Status	Availability	Cost
VJB Minutes, agendas and meeting papers	Not published	See www.renfrewshire.gov.uk	Free
Constituent Councils' Minutes	Not published	See relevant Council websites	Free

4.2 Finance

Information Asset/Document	Publication Status	Availability	Cost
Annual Accounts	Published	See www.renfrewshire-vjb.gov.uk .	Free
Budgetary Control Reports	Not published	See Joint Board Reports at www.renfrewshire-vjb.gov.uk .	Free
Detailed breakdown of Constituent elements of Revenue budget	Published in Board Papers/Accounts	See Joint Board Reports at www.renfrewshire-vjb.gov.uk .	Free
Annual Assessor's Statements of Assurance		See Annual Report as above www.renfrewshire-vjb.gov.uk .	Free
Annual Statements of Internal Control / Assurance Statement from Internal Audit		See Annual Report as above www.renfrewshire-vjb.gov.uk .	Free
Audit Reports		See Annual Report as above www.renfrewshire-vjb.gov.uk .	Free

4.3 Insurance and Risk Management

Information Asset/Document	Publication Status	Availability	Cost
Employer's Liability Certificates	Not published but displayed	Displayed at VJB office. Copies available on request	See reproduction costs above
Business Continuity Plan	Not Published	Available on request	Free
Risk Registers & Risk Action Plans	(Board Risk Register) Published	See Joint Board Reports at www.renfrewshire-vjb.gov.uk .	Free

4.4 Health & Safety

Information Asset/Document	Publication Status	Availability	Cost
Accident books, records & reports	Only annual statistics published	See www.renfrewshire-vjb.gov.uk for annual statistics	N/A

4.5 Property

Information Asset/Document	Publication Status	Availability	Cost
Lease documents/occupancy agreements/title deeds	Not published but Registered and available via Registers of Scotland	See Registers of Scotland or copies available on request	See reproduction costs above

4.6 Freedom of Information

Information Asset/Document	Publication Status	Availability	Cost
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Requests/responses	Not published	Generally not available – Contain personal data	N/A
Register of Requests	Not published	Generally not available – Contains personal data – though statistical data on request is available on web site.	N/A

4.7 Other Information and Documents

Information Asset/Document	Publication Status	Availability	Cost
List of VJB Membership	Published	See www.renfrewshire-vjb.gov.uk/who are we/	Free
Key Performance Indicators	Published	See www.renfrewshire-vjb.gov.uk	Free
Public Performance Reports	Published	See www.renfrewshire-vjb.gov.uk	Free
Complaints	Not individually published, though statistical reports are published	Not available individually. Statistics available via Annual Reports etc. or on request.	See reproduction costs above
Audit Reports	Published	See www.renfrewshire-vjb.gov.uk	Free
Audit Action Plans	Published	See www.renfrewshire-vjb.gov.uk	Free
Assessor's Annual Reports (as incorporated with final accounts)	Published	See www.renfrewshire-vjb.gov.uk	Free
Equalities Policy & Reports	Published	See www.renfrewshire-vjb.gov.uk	Free



Item 12 Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board
Meeting on: 19 August 2016
Subject: Update on Temporary Posts – Property Assistants
Author: Depute Assessor & Electoral Registration Officer

1.0 Introduction

The Board approved the filling of 2 temporary posts at the meeting in August 2015. These temporary posts are replacing 2 Surveyors posts in the Technical section due to the budgetary constraints facing the Board.

We have appointed two temporary members of staff who joined us in January this year. Both of these posts are described as Property Assistants and the two successful candidates have been working with our Valuation /Technical staff.

Looking ahead to the various challenges facing our technical section in the medium to long term, the Assessor is minded to incorporate both these temporary posts into the permanent establishment of the staffing structure. In keeping with best practice, both these post will need to be re advertised as Permanent posts should the Board agree to this change.

The Board is being asked to approve this change to the staffing structure and to allow the recruiting process to begin.

2. Recommendation

The Board approves this report.

Kate Crawford
Depute Assessor & ERO
12 August 2016

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