



Renfrewshire Valuation Joint Board

Notice of Meeting and Agenda Renfrewshire Valuation Joint Board.

Date	Time	Venue
Friday, 26 February 2021	14:00	Remotely by MS Teams ,

KENNETH GRAHAM
Clerk

Membership

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

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

Recording of Meeting

This meeting will be recorded for subsequent broadcast via the Council’s internet site. If you have any queries regarding this please contact Committee Services on 0141 618 7111. To find the recording please follow the link which will be attached to this agenda once the meeting has concluded.

Recording

<https://youtu.be/MZniLN0PIW8>

Items of business

Apologies

Apologies from members.

Declarations of Interest

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

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|----------|---|----------------|
| 1 | Minute | 3 - 6 |
| | Minute of meeting of this Joint Board held on 20 November 2020. | |
| 2 | Revenue Budget Monitoring | 7 - 10 |
| | Report by Treasurer. | |
| 3 | Revenue Estimates 2021/22 to 2023/24 | 11 - 18 |
| | Report by Treasurer. | |
| 4 | Barclay Update / Service Review | 19 - 22 |
| | Report by Assessor & Electoral Registration Officer. | |
| 5 | Electoral Update | 23 - 26 |
| | Report by Assessor & Electoral Registration Officer. | |
| 6 | Non-domestic Appeals | 27 - 40 |
| | Report by Assistant Assessor & Electoral Registration Officer. | |
| 7 | Performance Report | 41 - 44 |
| | Report by Assistant Assessor & Electoral Registration Officer. | |
| 8 | Corporate Risk Register | 45 - 72 |
| | Report by Assistant Assessor & Electoral Registration Officer. | |
| 9 | Date of Next Meeting | |
| | Note that the next meeting of the Joint Board will be held at 2.00 pm on 28 May 2021. | |



Renfrewshire Valuation Joint Board

Minute of Meeting Renfrewshire Valuation Joint Board.

Date	Time	Venue
Friday, 20 November 2020	14:00	Remotely by MS Teams ,

Present

Councillor Angela Convery, Councillor Annette Ireland and Councillor Charlie Gilbert (all East Renfrewshire Council); Councillor Graeme Brooks, Councillor Tommy McVey and Councillor Innes Nelson (all Inverclyde Council); and Councillor Tom Begg, Councillor Jacqueline Cameron, Councillor Audrey Doig, Councillor Kenny MacLaren, Councillor Mags MacLaren, Councillor John McIntyre, Councillor Jim Sharkey and Councillor Andy Steel (all Renfrewshire Council).

Chair

Councillor Audrey Doig, Convener, presided.

In Attendance

K Crawford, Assessor & Electoral Registration Officer and J Murgatroyd, Assistant Assessor & Electoral Registration Officer (both Renfrewshire Valuation Joint Board); and C McCourt, Finance Business Partner and E Currie, Senior Committee Services Officer (both Finance & Resources, Renfrewshire Council).

Recording of Meeting

Prior to the commencement of the meeting the Convener intimated that this meeting of the Joint Board would be recorded and that the recording would be available to watch on the Council's website.

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 this Joint Board held on 18 September 2020.

DECIDED: That the Minute be approved.

2 Revenue Budget Monitoring

There was submitted a revenue budget monitoring report by the Treasurer in respect of the Joint Board for the period 1 April to 16 October 2020.

The report intimated that at the end of period 7, the Joint Board had an overspend position of £739,000 compared to budget and was projected to be underspent by £91,000 by the end of the financial year.

There had been a number of reclassification budget adjustments made since the Joint Board's revenue estimates had been approved on 28 February 2020 but these did not affect the budgeted net expenditure. There had been no budget adjustments since period 5.

DECIDED: That the report be noted.

3 Barclay Update / Service Review

Under reference to item 5 of the Minute of the meeting of this Joint Board held on 18 September 2020, there was submitted a report by the Assessor & Electoral Registration Officer relative to developments and expenditure arising from the Barclay Review and the review of the current staffing structure to address recruitment issues.

The report intimated that The Non-Domestic Rates (Scotland) Bill was now law and had been partially implemented in April 2020 and detailed the six main Barclay recommendations reflected in Bill.

The report provided an update in relation to recruitment and restructure; the IT Valuation System; and the Internal Barclay Project Group.

DECIDED: That the report be noted.

4 Electoral Update - Canvass 2020

There was submitted a report by the Assessor & Electoral Registration Officer providing an update on electoral issues facing the Joint Board.

The report provided an update on the canvass reform; future elections; publication of registers; and ongoing projects.

It was noted that the Assessor & Electoral Registration Officer, following advice from health and safety officers, had decided that personal visits to those properties that had not responded to two previous communications would not be undertaken. Instead, these properties received a further communication inviting them to register.

In relation to the canvass, the appendix to the report detailed the total number of forms posted and door-to-door/personal visits that could have been carried out this year had the circumstances allowed by constituent council. The number of properties requiring a personal visit had dropped significantly under the new style canvass, down to 54% compared to last year's figures and 40% compared to 2018 statistics. Lessons learned from this first year of the new canvass would be incorporated into next year's canvass.

The Assessor & Electoral Registration Officer thanked all staff for once again delivering the canvass through hard work and professionalism and in continuing to deliver all electoral services during these unusual times.

DECIDED: That the report be noted.

5 Performance Report

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

The report detailed the performance in Council Tax and non-domestic valuation against set targets. In relation to Council Tax valuation, for the period 1 April to 30 September 2020, 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 missing the target of 95% within three months and meeting the target of 97% within six months, with the key performance indicators being 84.90% and 99.09% respectively.

It was noted that the three-month target had not been met as a result of the current pandemic which resulted in construction and sales of new housing being halted due to the enforced lock-down. The number of houses being added to the Council Tax list over this period had also reduced significantly compared to the same period last year.

The report also detailed the average number of days taken to add a house in each constituent authority area between 1 April and 30 September 2020 and also the number of deletions from the Valuation (Council Tax) List between 1 April and 30 September during 2019 and 2020 by constituent authority area.

The report set out the time taken to make statutory amendments to the Valuation Roll, excluding appeal settlements and amendments to the prescribed entries, between 1 April and 30 September 2020 by constituent authority area, missing the target of 80% to be actioned within three months and exceeding the target of 90% within six months, with key performance indicators being 60.78% and 98.04% respectively.

It was noted that the number of alterations carried out to the roll were substantially reduced compared to last year. The reasons were twofold, firstly, little to no activity had taken place due to many businesses being forced to close throughout April to June thereby hindering businesses from carrying out normal alterations which might have resulted in a change to their valuation, and, secondly, staff had been unable to carry out any form of physical inspections due to lockdown restrictions.

Performance targets might require to be reviewed as the effects of the ongoing pandemic became known in terms of how it impacted on the Joint Board's working practices and the way in which services were delivered to stakeholders.

The report advised that the performance levels were in line with expectations due to the lasting impact the global pandemic and the resultant restrictions had had on normal business processes.

DECIDED: That the report be noted.

6 Non-domestic Appeals

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

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

The revaluation brought with it a fresh right of appeal which had to be exercised within a six-month period starting from 1 April in the year of the revaluation or within six months of the date of issue of the Valuation Notice, whichever was later. These appeals must be disposed of within time limits prescribed in the Timetable Order which currently stated by the end of the third year following revaluation, this being 31 December 2020. However, the Scottish Government had recently confirmed that the disposal date had been extended to 31 December 2021.

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

Appendix 1 to the report detailed the number of revaluation appeals received, disposed of and outstanding by constituent authority and the Joint Board area as a whole as at 30 June 2020. Appendix 2 to the report detailed the number of running roll appeals received since 1 March 2020, outlining those dealt with in each constituent authority and the Joint Board area as a whole.

The disposal of appeals was a major component of the work undertaken by the Assessor's valuation staff and was work that could be stressful due to the strict legislative timetables and the adversarial nature of the negotiations. The unexpected results of the current pandemic had resulted in staff continuing to conduct negotiations whilst adhering to guidelines with regard to social distancing.

DECIDED: That the report be noted.

7 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 26 February 2021.

RENFREWSHIRE VALUATION JOINT BOARD

To: Renfrewshire Valuation Joint Board

On: 26 February 2021

Report by: The Treasurer

Heading: Revenue Budget Monitoring Report to 05 February 2021

1. Summary

- 1.1 At the end of Period 11, Renfrewshire Valuation Joint Board (the Board) had an underspend position of £359k compared to budget. The Board is projected to underspend by £405k by the end of the financial year; detail is provided in Section 4.
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2 Recommendations

- 2.1 It is recommended that the Board notes the report.
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3 Budget Adjustments

- 3.1 Following the approval of the Revenue Estimates of Renfrewshire Valuation Joint Board on 28 February 2020, there has been a number of reclassification budget adjustments made; these do not affect the budgeted net expenditure and were reported to the Board in the Period 5 report on 18 September.

There have been no budget adjustments since Period 5.

4 Budget Performance

4.1 Current Position: Net underspend £359k

The current underspend largely relates to an underspend in Employee Costs of £305k, owing to currently unfilled vacancies and in addition, unplanned funding has been received from Central Government for Individual Electoral Registration (IER) being £25k. This removes the need for the planned reserves drawdown in 2020/21.

4.2 Projected Year-end Position: Net underspend £405k

The projected year-end underspend of £405k comprises a gross expenditure underspend of £136k and an over-recovery in gross income of £269k.

Expenditure

Within gross expenditure, there is a projected overspend relating to Premises of £25k, arising from the 2020 rent review for Robertson House.

In addition, Supplies and Services are expected to overspend by £108k, mainly due to pass-through costs related to new voting rights for foreign nationals and prisoners, funded by the Scottish Government, of £49k (see income note below). There are also anticipated overspends here relating to the COVID-19 pandemic and an unexpected £30k additional cost to Barclay for the replacement of RVJB's Progress system. Offsetting these is an estimated £274k year-end underspend in Employee Costs, largely attributable to vacant posts not being filled.

Income

There is an over-recovery of income due to unexpected IER funding of £25k received from the Cabinet Office. A further £49k has been received from the Scottish Government to cover changes required to the electoral management system to accommodate franchise changes in relation to foreign nationals and prisoners now being allowed to vote.

In addition, £195k is due to be received from the Scottish Government in February to fund the May 2021 election. This money will be transferred to reserves and carried into 2021/22, when it is expected to be fully spent.

RENFREWSHIRE VALUATION JOINT BOARD
REVENUE BUDGET MONITORING STATEMENT 2020/21
1st April 2020 to 5th February 2021

Description	Approved Annual Budget	New budget adjustments	Revised Annual Budget	Budget to Date	Actual to Date	Variance to Date (Adverse) / Favourable	Projected Full Year Actual	Projected Full Year Variance (Adverse) / Favourable
£000	£000	£000	£000	£000	£000	£000	£000	£000
Employees	2,041	10	2,051	1,736	1,431	305	1,777	274
Premises Related	122	43	165	151	173	(22)	190	(25)
Supplies and Services	402	31	432	359	384	(25)	540	(108)
Support Services	117	(20)	97	18	16	1	101	(4)
Transfer Payments	42	(21)	22	8	6	2	22	0
Transport Related	20	(1)	20	17	1	15	20	0
Depreciation and Impairment Losses	43	(43)	0	0	0	0	0	0
Gross Expenditure	2,786	0	2,786	2,287	2,011	276	2,650	136
Contributions from Local Authorities Core	(2,279)	0	(2,279)	(2,279)	(2,279)	0	(2,279)	(0)
Contributions from Local Authorities Barclay	(471)	0	(471)	(471)	(471)	0	(471)	0
Other Income	(37)	0	(37)	(5)	(88)	83	(306)	269
Gross Income	(2,786)	0	(2,786)	(2,755)	(2,837)	83	(3,055)	269
TRANSFER (TO)/FROM RESERVES	0	0	0	(467)	(826)	359	(405)	405

	£000
Opening Revenue Reserve at 1 April 2020	399
Budgeted contribution from Reserves	0
Projected year-end variance	405
Closing Revenue Reserve at 31 March 2021	804

RENFREWSHIRE VALUATION JOINT BOARD

To: Renfrewshire Valuation Joint Board

On: 26 February 2021

Report by: The Treasurer

Heading: Revenue Estimates 2021/22 to 2023/24

1. Background

- 1.1 The following report has been prepared by the Treasurer, in consultation with the Assessor, to present the Revenue Estimates of Renfrewshire Valuation Joint Board including the requisition of constituent authorities for the financial year 2021/22 and indicative planning figures for 2022/23 and 2023/24.
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2 Recommendations

- 2.1 It is recommended that members:
- a) approve the 2021/22 Revenue Estimates as submitted at Appendix 1;
 - b) approve the recommendations with regards requisitions for constituent authorities outlined in section 6
 - c) note the indicative estimates for 2022/23 and 2023/24.
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3 Background

- 3.1 The Annual Revenue Estimates process each year outlines the summary revenue budget position for the organisation. The budget estimates provided in Appendix 1 outline the proposed requisition for 2021/22 along with an indicative projected position for 2022/23 and 2023/24 for member's information and as an aid to constituent authorities' financial planning. The assumptions used in developing these projections are outlined in Section 4 below.
- 3.2 The financial environment in which the Renfrewshire Valuation Joint Board ("the Board") and member authorities operate has seen radical changes over the past year owing to the ongoing COVID-19 pandemic. Financial year 2021/22 brings further uncertainty until the vaccination programme is

complete. It also brings Scottish Parliamentary elections, currently scheduled for May 2021.

- 3.3 The Scottish Budget statement delivered on 28 January included further resources relating to specific ongoing pressures caused by the pandemic. The settlement announced was for a single financial year only, adding some uncertainty to financial forecasts. It is recognised that local government in Scotland is likely to face a challenging recovery over the short to medium term and could face further contraction in available resources, relating to the provision of revenue grant from the Scottish Government. In this context, the Board will continue to seek operational savings to ensure financial sustainability.

4 Budget Assumptions

- 4.1 The budget has been constructed on the basis of the following assumptions:

- A budget provision for 2021/22 pay inflation of 3% for those earning up to £25,000 and 1% thereafter has been included in the budget forecast, in line with the proposed public pay policy; pay inflation of 1.5% is assumed in the indicative 2022/23 and 2023/24 forecasts
- Following the latest triennial valuation of the Strathclyde Pension Fund, employer contributions have increased from 20.2% to 25% for the three budgeted years.
- Employee turnover is assumed at 4%, meaning that a net 96% of the total required employee cost is budgeted;
- In line with previous years' practice, no inflation allowance has been made for any non-pay expenditure lines.

- 4.2 The estimates presented for 2021/22 and beyond assume a level of funding from the constituent authorities towards the cost of implementing recommendations from the Barclay Review. This is outlined in the local government settlement from the Scottish Government as follows:

Member Council	2021/22
East Renfrewshire Council	£0.094m
Inverclyde Council	£0.105m
Renfrewshire Council	£0.256m
Total	£0.455m

For clarity, this funding will be passed through by each Council to the RVJB in full, in addition to the requisition outlined in Section 6 below.

5 Financial Overview

- 5.1 The funding settlement beyond 2021/22 is uncertain and it is recognised over the medium term that the funding position of local government across Scotland is likely to involve further contraction. However, the Board has, in recent years, identified recurring efficiencies through investment in both document management and electoral management systems in order to remain sustainable and to keep requisition increases to a minimum and it will continue to do so.
- 5.2 The Board will continue to face pressures associated with COVID-19 appeals, which must be disposed of by 31 December 2021. There are around 3,000 of these appeals, almost in line with 2017 revaluation levels, but with a far shorter timeframe for disposal.
- 5.3 A further pressure is valuation work relating to Fixed Line Telecommunications (FLT). The Assessor for Renfrewshire is the “Designated Assessor” for FLT throughout Scotland and should there be an appeal against any of the valuations for these subjects, the Board could incur substantive legal costs defending it. There is also the potential for significant costs relating to the preparation of some of these valuations in 2022, arising from the tone year for Scotland moving to a later date than England and Wales. This means that economic modelling work carried out for the UK will require to be updated for Scotland.

For both of these potential cost areas, negotiations would be pursued with the Scottish Government regarding funding, therefore no costs have been incorporated into the revenue estimates that affect council requisitions.

- 5.4 From 1 April 2021, a civil penalties regime will come into effect, empowering assessors to levy civil penalties for the failure to comply with Assessors’ Information Notices. Any monies raised will be paid into a Scottish Consolidated Fund, with a deduction allowed for reasonable expenses, meaning that this activity should be cost-neutral to the Board.
- 5.4 The projected reserves position of the Joint Board at the end of the 2020/21 financial year is estimated to amount to 17% of turnover. This is mainly due to the advance receipt of £195k of government funding in relation to the May 2021 elections, and also the timing of Barclay funding received to date. The election funding will be received in February 2021 for carry forward in reserves and is expected to be spent in full in 2021/22.

- 5.5 The level deemed prudent by the Treasurer in terms of ensuring financial sustainability and managing the financial risks outlined above facing the Joint Board is 5% of net expenditure.

6 Requisitions payable by Member Councils

- 6.1 As approved by the Board on 29 May 2020, the allocation of the requisition across the constituent authorities is based on the percentage proportions of GAE constituents used in 2019/20. This agreement arose from the distorting effect of a large self-storage facility based in Renfrewshire which skewed the GAE figures, and the position was to be reviewed annually. The Assessor has confirmed that the position remains as was the case in setting the 2020/21 budget therefore it is recommended that the requisition shares remain unchanged, as follows:

Local Authority	Council Tax Valuation	Land Valuation	Electoral Registration	Total	Total %
East Renfrewshire	£ 150,000	£ 133,000	£ 101,000	£ 384,000	20.67%
Inverclyde	£ 151,000	£ 176,000	£ 101,000	£ 428,000	23.04%
Renfrewshire	£ 335,000	£ 485,000	£ 226,000	£ 1,046,000	56.30%
Total	£ 636,000	£ 794,000	£ 428,000	£ 1,858,000	100.00%

- 6.2 It should also be noted that owing to a change in GAE methodology in 2020/21, the constituent for land valuation has been merged with collection; and the constituent for council tax valuation has also been merged with local tax collection. It is therefore recommended that the requisition shares across all three elements are based on the new GAE methodology being adopted in full from 2022/23.
- 6.3 The proposed overall 2021/22 requisition level for member authorities is £2,318,990, which is a 1.8% increase on 2020/21 requisition levels. Individual council requisitions are outlined below. These figures also incorporate draft requisition increases of 2.5% for 2022/23 and 2023/24; these are indicative only and will be kept under review over the next two years. As increases at this level are significantly above the likely movement in the local government settlement, they are recognised as being challenging for councils to fund. Consequently, it is likely that increasingly flexible use of reserves and a requirement for ongoing efficiency measures will continue to feature in setting future budgets.

- 6.4 The total requisitions payable by each authority for 2021/22, including the full pass-through of Barclay funding, are:

Member Council	Barclay Funding	Requisition 2021/22	Total
East Renfrewshire	£ 94,000	£ 479,275	£ 573,275
Inverclyde	£ 105,000	£ 534,191	£ 639,191
Renfrewshire	£ 256,000	£ 1,305,524	£ 1,561,524
Total	£ 455,000	£ 2,318,990	£ 2,773,990

**RENFREWSHIRE VALUATION JOINT BOARD
REVENUE ESTIMATES 2021/22 to 2023/24**

	Approved Budget	Forecast Outturn	Proposed Budget	Electoral Registration	Indicative Budget	Indicative Budget
	2020/21	2020/21	2021/22	2021/22	2022/23	2023/24
Expenditure						
Employee costs	2,050,754	1,777,146	2,126,003	74,541	2,206,751	2,262,951
Premises Related	165,115	189,418	187,530	0	187,530	187,530
Supplies and Services	432,201	540,490	427,850	120,435	417,850	407,850
Support Services	96,880	101,081	96,880	0	96,880	96,880
Transfer Payments	21,620	22,419	22,822	0	23,226	23,507
Transport Related	19,500	19,500	20,000	0	20,000	20,000
Depreciation/Loans	0	0	0	0	0	0
Total Expenditure	2,786,070	2,650,054	2,881,085	194,976	2,952,237	2,998,718
Income						
Sales, fees and charges	(25,500)	(26,500)	(25,500)	0	(25,500)	(25,500)
Temporary interest	(1,000)	0	(1,000)	0	(1,000)	(1,000)
Government Funding	0	(84,452)	0	0	0	0
Election Government Funding	0	(194,976)	0	0	0	0
Total Income	(26,500)	(305,928)	(26,500)	0	(26,500)	(26,500)
Net Expenditure	2,759,570	2,344,126	2,854,585	194,976	2,925,737	2,972,218
Funded by						
Core Requisition	(2,278,570)	(2,278,570)	(2,318,990)	0	(2,376,965)	(2,436,390)
Barclay Requisition	(471,000)	(471,000)	(455,465)	0	(455,465)	(455,465)
Transfer to/(from) Reserves	(10,000)	405,444	(80,130)	(194,976)	(93,307)	(80,363)
	(2,759,570)	(2,344,126)	(2,854,585)	(194,976)	(2,925,737)	(2,972,218)
Balance	0	0	0	0	0	0
Requisition movement			1.8%		2.5%	2.5%
Revenue Reserve						
Reserves at 1 April	(399,064)	(399,064)	(609,532)	(194,976)	(529,402)	(436,095)
Transfer from/(to) Reserves	10,000	(405,444)	80,130	194,976	93,307	80,364
Reserves at 31 March	(389,064)	(804,508)	(529,402)	0	(436,095)	(355,730)
% of Net Expenditure	14%	34%	19%	0%	15%	12%
Requisition Analysis	Total 2020/21 £		Total 2021/22 £		Total 2022/23 £	Total 2023/24 £
East Renfrewshire	(470,454)	20.67%	(479,275)	20.48%	(486,802)	(498,973)
Inverclyde	(522,044)	23.04%	(534,191)	21.55%	(512,236)	(525,042)
Renfrewshire	(1,286,072)	56.30%	(1,305,524)	57.97%	(1,377,927)	(1,412,375)
	(2,278,570)		(2,318,990)		(2,376,965)	(2,436,390)



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 26th February 2021

Subject: Barclay Update / Service Review

Author: Assessor & Electoral Registration Officer

1. Background

It was agreed that the Board should be updated at each meeting on developments and expenditure arising from the Barclay Review.

The Non-Domestic Rates (Scotland) Bill is now law and was partially implemented in April 2020, with full implementation to follow thereafter at various times over the next couple of years.

There are six main Barclay recommendations which are reflected in this bill, these are listed below:-

- i. The change of the revaluation cycle from 5 yearly to 3 yearly
- ii. New property markers to be shown against properties in the Valuation Roll (April 2021)
- iii. Changes to valuation of properties within a Park (April 2022)
- iv. From the 2023 Revaluation going forward access will be given to a list of comparative subjects used to value a particular entry in the Valuation Roll
- v. The existing Appeals system to be changed to a two-stage appeal system (April 2022) TBC
- vi. Information Gathering powers to be strengthened with Assessors issuing Civil Penalties to those who do not respond (April 2021)

The Scottish Assessor's Association (SAA) has had regular contact with the Scottish Government and has replied to consultations and appeared at committees as appropriate to ensure a consistent approach. Assessors will continue working jointly to ensure delivery of all these new duties and will also support ongoing development of the SAA Portal which provides information to ratepayers and their agents.

The Scottish Government asked Assessors to submit plans showing what actions and preparations Assessors were planning to carry out to ensure all the Barclay recommendations were fully implemented and delivered within the legislative timelines. These plans have been submitted and approved by the Scottish Government and they cover the period up to 2025 by which time all the recommendations of the Barclay review will be in place.

To enable Assessors to deliver on these plans the Scottish Government agreed to fund the extra costs to facilitate this; and this funding has flowed through councils to the Board as intended. This funding has been shown in the financial reports /accounts to the Board over the last few years. It is worth noting that due to recruitment issues mainly, not all of this funding has been spent in the year in which it was allocated, resulting in an increasing reserve balance as has been reported. Funding has been provided based on the Assessor's plan to support the implementation of Barclay recommendations, and while necessary actions are undertaken according to nationally agreed timescales there would appear to be minimal risk to future Scottish Government funding. However in the event that implementation actions are delayed, the use of funding may come under increased scrutiny, therefore the application of this funding should be carefully considered in terms of the Board's and requisitioning council's overall financial plans.

2. Recruitment/Restructure

I am pleased to report that the restructure has taken place and we have now begun the recruitment process for qualified chartered surveyors. As reported previously, in the November Board report it is extremely important we fill these vacancies as soon as possible. There is a real risk of not being able to deliver the 2023 Revaluation if current vacancies cannot be filled by qualified staff. Therefore, until these vacancies are filled recruitment will be kept under constant review and is noted as a risk reported on the corporate risk register.

3. Update on next Non-Domestic Revaluation

The Scottish Government has received approval to delay the 2022 Revaluation to April 2023, however, the "Tone Date" for this next revaluation will be April 2022. The Tone date is the date to which all valuations are tied, to ensure all non-domestic properties are valued at the same point in time. In previous revaluations the current practice was to have the tone date, 2 years prior to the date of the revaluation. However, as part of the Barclay review it was expected that we would move to a one year tone date once 3 yearly revaluations became the new norm. In effect, we are therefore bringing this particular Barclay recommendation into force earlier than was anticipated. Which makes the recruitment of suitable staff all the more important.

This also raises a difficulty for us in that the Valuation Office Agency (VOA) in England & Wales is scheduled to have their next Revaluation in 2023, however, their Tone Date will be April 2021. For us, with the statutory duty of being the Designated Assessor for Fixed Line Telecoms this raises a number of issues, along with other valuation matters being affected by the difference in Tone dates. A watching brief will be kept on these issues and discussions are ongoing between the VOA and the SAA.

4. COVID Appeals

As reported to the November Board meeting we have received in excess of 3,000 COVID - material change of circumstances appeals. This is almost the same volume of appeals as we received for the 2017 Revaluation. Fortunately, the Scottish government has extended the disposal date for these to December this year. Unfortunately, this still means a tremendous amount of work for our valuation and support staff. As we will be expected to deal with almost the same volume of appeals as we had for 2017 revaluation but to dispose of them in effectively half the time. The SAA is in dialogue with both Agents / Appellants and the Government to facilitate ways for dealing with such high volumes of very complex appeals. It is hoped that progress on these can be made very soon as the timetable is extremely tight.

We are in the very fortunate position of having only a handful of outstanding 2017 Revaluation Appeals, due to the continued good work by the staff, which has continued even during this pandemic. The staff have to be congratulated on this achievement as it leaves us in the best possible shape to deal with the high level of COVID appeals.

5. Information Gathering powers

As noted in the November board report a letter was due out from the Scottish Government to all interested parties in the Valuation Roll, this letter has been sent as scheduled in late November 2020. The content of the letter explained the new information gathering powers, the reasons for introducing these and explained the introduction of Civil Penalties for non-return of information requested.

As of now, the Assessor has the power to issue Assessors Information Notices, which if not responded to can lead to the Assessor issuing a Civil Penalty on the non- responder (s). I have been in negotiation with Renfrewshire Council's Sundry Debt Team and I am very pleased to report that they will facilitate the collection of these Civil Penalties for all three councils, should they be required. I am in discussions with our Information Manager and the management team to design internal processes for dealing with these new processes.

This will be a learning curve for all involved and we will review this process in six months time to ensure it is delivering as expected.

6. IT Valuation System

This system due for delivery in the early half of this year. Again, this has only been achievable through the efforts of the staff involved with developing and shortly testing the system. When fully operational this new integrated system will improve the speed and efficiency in delivering both the Non Domestic and Council Tax services.

7. Internal Barclay Project Group/ 2023 Revaluation

Now that we have the date for the next revaluation this Group will commence shortly and will have the overall remit of planning for and ensuring the Barclay recommendations are met and the next revaluation is fully planned and resourced. Suitable training/guidance will be given to staff as required to ensure delivery of the new statutory requirements.

8. Recommendations

- i. The Board notes this report.

Kate Crawford
Assessor and Electoral Registration Officer
10th February 2021

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or via e-mail at kate.crawford@renfrewshire-vjb.gov.uk



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 26th February 2021

Subject: Electoral Update Report

Author: Assessor & Electoral Registration Officer

1. Introduction

This report is to inform board members of any changes, new legislation or updates to Electoral Registration.

2. Canvass

- 2.1 The new canvass has been completed and we published our new register on 1st December 2020
- 2.2 As reported to the November Board I had taken the decision not to carry out Door to Door canvassing due to the pandemic restrictions in force at that time. I did say that I would hope to run a mini canvass in the Spring of this year, which would mean “non-responding” households would receive a personal visit from us. Unfortunately, the situation has changed and we are in another lockdown so in effect that decision is out of my hands as it is against the current Covid legislation to canvass households at present. There are however other events which have happened which have assured me that these and all households in the joint board area have been in receipt of communications about the forthcoming May election. Please see paragraph 4.0 below.

3. Scottish Parliament Election - May '21

- 3.1 Internal Preparations - The forthcoming election in May is presenting myself as the ERO and all my colleagues and staff with a unique set of challenges. We have prepared a project plan and are holding regular meetings with our three Returning Officers and attending Renfrewshire Council's Election Board meetings. We have prepared/updated our election specific risk register and scheduled all internal election team meetings.
- 3.2 Because of these challenges the Scottish Government have passed and now received royal assent for the Scottish General Election (Coronavirus) Act 2020 which includes the moving of the cut-off date for postal vote applications to the 6th of April 2021, to help ERO's cope with an anticipated surge in postal vote applications.
- 3.3 The Scottish Government also asked ERO's to submit a plan for extra funding which we have now received, to cover items such as those listed below;
 - Employing of temporary staff
 - Purchase of extra scanning machines
 - Employ external scanning bureau
 - Increases in printing and postage
 - Increasing IT costs

3.3 Summary of Actions taken:

- Employing temporary staff – We advertised in January and interviewed this month and have appointed 7 temp staff who will start during the next few weeks.
- Permission for an increase to the Robertson Centre's capacity for staff to work within the office, ensuring compliance with Covid-H & S protocol, has been obtained from Renfrewshire Council's CMT.
- The Clerical Elections team (including the temporary staff) will be divided into several teams working in two scenarios either in isolation in small teams in the office or at home. This is to minimise any effects should there be a COVID outbreak in the office.
- The teams are designed to work in task orientated jobs with a view to being proficient in the area in which they work and increase productivity as they become more proficient in the particular task they have been allocated. Overtime is programmed to deal with normal electoral deadlines e.g. absent vote cut off.
- Purchase of extra scanning machines has now been completed and these have been located throughout the small teams in the office to ensure we have coverage for an increase in postal vote applications.
- I have also employed the services of an External Scanning Bureau (linked to our Electoral management system) should we find ourselves overloaded with applications, this way we have a back-up service we can call on at short notice.
- Our IT department has the capacity to increase our servers capabilities should we find volumes of work require this. During the UKPGE in Dec 2019 we increased capacity and we know we can do further increases immediately if this is required for this election.
- Should extra resources be required I can call on a number of staff in my valuation and technical teams who have experience with working in electoral registration and specifically in elections. Virtual training is programmed for these staff members supplemented by a Guidance Note.

4. External Activities/preparations

The Scottish Government (following the changes to postal vote application deadlines) requested that ERO's contact all households in their area with a letter informing those electors in the household, who we had registered and of those who we had as registered postal voters. The letter also gave details of the deadline for both registration and postal vote applications and invited electors to apply early if they wished to change their voting preference. These letters were issued week commencing 8th February and early indications are that we are seeing an increase in Postal Vote requests.

- 4.2 To coincide with this letter going out all Scottish ERO's contributed to a TV Advert which was aired for the first two weeks of February, again with the message about electors having a choice to make between voting in person or voting by post and informing people about the postal vote application cut off date.
- 4.3 The Chief Medical Officer for Scotland also proposes write out to all people who are currently in the "Shielding" category, again informing them in particular about their option to keep safe and vote by post if they so wish. This letter is scheduled for mid-late February '21.
- 4.4 The Electoral Commission is promoting a "Welcome to your vote week" promoting activities in an educational establishments running from 22nd Feb to 28th Feb. This campaign has supplied schools with various resources teacher could use to raise awareness and political literacy and encourage young people to take part in the May Election. Unfortunately, we have not been able to run our usual school activities due to the pandemic, however, we have carried out checks from education lists and where we have identified a young person who has not registered we have written to them individually to invite them to register. So hopefully, we have captured as many as possible of these young first time voters.

- 4.5 A joint event led by the Electoral Commission and the Electoral Management Board (EMB) was held on 5th February. This included all ERO's and RO's and their deputies attending a seminar looking at a number of issues, in particular issues which have arisen due to the current pandemic.
- 4.6 Cyber Security is also a priority and we are attending a seminar on 17/02/21 organised by the Scottish Government with presentations by security experts to ensure we are fully compliant with recent upgrades to security services and practices.
- 4.7 Working with the three Returning Officers, Election and Communications Teams we have been targeting the newly enfranchised groups who can vote in this election such as, residents of Scotland previously not allowed to vote, refugees and prisoners. As a representative for ERO's I will attend a meeting organised by the Electoral Commission on 18th of this month which is aimed at bringing various refugee organisations and refugees together to explain and encourage registration and participation in the forthcoming SP Election in May.

5. Future Elections

- 5.1 At the time of writing there are no other elections scheduled, however, as always this will be kept under review and should circumstances require, our staff will be able to deliver.

6. Ongoing Projects

- 6.1 I am on both the Westminster and Scottish Government Accessibility Groups, these groups are still meeting virtually and it is beneficial to be a member of both to help understand and find solutions for electors with various needs to ensure we are as inclusive as possible when creating our registers and inviting electors to participate in electoral events.

I am also on various Cabinet Office working groups which consider various aspects of electoral registration such as Overseas Electors, making the online registration/applying for a postal vote process easier and contingencies for elections held under Covid restrictions.

General Conclusions

I would like to take this opportunity to thank all the staff for their continued hard work and professionalism in continuing to deliver all electoral services during these exceptional circumstances.

Recommendations

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

Kate Crawford
Assessor and Electoral Registration Officer
17th February 2021

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Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 26th February 2021

Subject: Non-Domestic Appeals

Author: Assistant Assessor & Electoral Registration Officer

Introduction

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

1. Background

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

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

2. Right of Appeal

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

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

3. Negotiation of Appeals

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

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

4. Local Valuation Appeal Committee

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

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

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

5. Revaluation Appeals

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

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

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

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

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

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

6. The disposal of 2017 Revaluation Appeals

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

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

Normally, all Revaluation appeals must be cited for a local Valuation Appeal Committee hearing and disposed of by 31st December 2020. However, the Scottish government has confirmed that the disposal date for 2017 Revaluation appeals has now been extended until the 31st December 2021.

At present, as dictated by the U.K. and Scottish Governments, our office has been closed with staff working remotely since the announcement on the 23rd March 2020. Where possible, valuation staff have continued to bring the outstanding appeals to a conclusion and have continued to enter into negotiations with relevant parties. Staff have adapted to the different working practices because of the global pandemic and are working efficiently and effectively to deal with the changes, this of course has been dependent on the communication capabilities of appellants or their agents.

Since last reporting, we have continued to carry out virtual hearings dealing with procedural matters, the latest one being conducted on the 3rd of December.

The statistics provided within this report continue to be based on the quarterly progress made and relate to all revaluation appeals processed over the last quarter up to the 31st December 2020. As at 31st December we have disposed of 3,419 appeals which equates to 96.53% of the number of subjects under appeal.

Appendix 1 outlines where the remaining appeals lie for each of the three unitary authorities together with a total for the Joint Board area. At present there are only 123 appeals outstanding in total. The vast majority of which relate to Automated Teller Machines, which, due to the issues involved, require to be resolved at a national level. The disposal of the additional category of subjects that remain outstanding also relate to subjects for which negotiations are being led by the relevant Practice Note authors within the SAA, and comprise mainly of civic/public buildings. Any future progress in resolving these appeals will, in the main, be dependent upon negotiations being carried out at a national level before progress can be made locally. As a result, most of these appeals have already been referred to the Lands Tribunal.

7. The disposal of Running Roll Appeals

In addition to the Revaluation appeals, Running Roll appeals have also been programmed into hearings and disposed of in line with the prescribed statutory timetable. Unlike the revaluation appeals which is a known quantity, running roll appeals are a moving target as ratepayers and their agents can lodge this type of appeal at least once in any one financial year. Therefore, whilst the revaluation appeals have steadily and progressively reduced throughout the quinquennium, the number of running roll appeals outstanding has fluctuated depending on numbers received and disposed of throughout this period of time.

Since the last report to the Board in November I highlighted that because of the Coronavirus pandemic and the situation facing many businesses, the number of running roll appeals received since March has exponentially increased. In particular, since the Prime Minister’s announcement on the 23rd March 2020 we have continued to receive such material change appeals.

I can confirm that the total number of running roll appeals received since the 1st of March 2020 to time of reporting is currently now 3,552. The number of appeals which remain outstanding is 3,501. In my report at the last Board meeting, I had provided additional tables similar to the Revaluation statistics in order to give the Board an indication as to the type of subjects for which appeals have been lodged and the numbers associated with each category. The number for which Covid 19 has been cited as the reason for the appeal is 3,387. This is almost as many appeals received in relation to the 2017 Revaluation. Given the volume of appeals that have been replicated throughout Scotland these are being tackled in the first instance in a coordinated approach by the Scottish Assessors Association in association with industry representatives and will be dealt with, at a local level in due course. This will involve the ingathering of relevant evidence and detailed discussions with the appellants and their representatives which will be carried out over the coming months. The Scottish Government has

granted an extension to their disposal date to 31st December 2021. Therefore, a significant number of appeals will require to be dealt with before the end of this year.

At present we have continued to deal with MCC appeals unrelated to Covid 19 and have to date disposed of 51 such appeals. The next virtual Non Domestic appeal hearing is scheduled for 25th March 2021.

The disposal of appeals is a major component of the work undertaken by the Assessor's valuation staff. These appeals will not only significantly impact on staff's workload over the coming year but will involve increased costs for citations and VAC hearings. The workload placed on each member of staff is further increased due to the fact that RVJB has had a number of qualified valuation staff leave and despite two recruitment drives, we have been unable to replace them. A third recruitment drive for qualified surveyors is currently being undertaken to try and address this situation.

This type of work can be stressful for staff due to the strict legislative timetables and the adversarial nature of the negotiations and it is anticipated that this may increase as a result of the additional pressure the current social distancing measures bring to our current working practices. The Management Team will ensure that staff will be provided with as much support as possible in order to minimise stress levels throughout this challenging time. I am confident the staff will continue to deal with these challenges with their usual commitment and professionalism.

8. Disposal of Other Outstanding Appeals

As outlined previously, if a case is considered highly complex it may be necessary for it to be referred to the Lands Tribunal for Scotland. At present there are a number of subjects that have cases from both the 2005 and 2010 Revaluations that have been referred to the Lands Tribunal, the bulk of which relate to mobile or complex fixed line telecommunication subjects. There are also a number of referrals that have been made with regard to the 2017 revaluation. Details of the numbers involved are outlined below. Negotiations continue with the relevant agents where possible and it is hoped that agreements will be reached without the need for any cases proceeding to formal hearings.

I can also provide an update regarding the outstanding fixed line telecommunication appeal that was heard by the Lands Tribunal on the 7th of December 2020. The opinion of the Lands Tribunal was received on the 8th of January and confirmed that the application for a referral to the European Court of Justice was refused. The appellant has subsequently been ordained to submit written proposals to the Lands Tribunal with regard to further procedures. We are currently awaiting their views on this. I will keep the Board updated in due course as to the implications of any future action.

The number of appeals referred to the Lands Tribunal currently outstanding are as follows:

4 appeals remain outstanding from 2005 Revaluation in relation to 3 subjects.

22 appeals remain outstanding from 2010 Revaluation in relation to 10 subjects.

133 appeals have been referred in relation to the 2017 Revaluation and remain outstanding. Please note that 111 of these relate to ATM's.

Conclusion:

The disposal of appeals is a major component of the work undertaken by the Assessor's valuation staff. It is work that can be stressful due to the strict legislative timetables and the adversarial nature of the negotiations. The unexpected results of the current pandemic have resulted in us continuing to conduct negotiations while adhering to Government guidelines with regard to social distancing and preparing for and attending virtual VAC hearings.

Despite the disposal date for the remaining 2017 Revaluation appeals being extended by one year to 31st December 2021, qualified staff have still been heavily involved with disposing, where possible, of the outstanding revaluation appeals and undertaking inspections in line with the relevant Covid guidance. Again, it is a testament to staff that working practices have been adapted to ensure negotiations were carried out professionally and in line with the legislative timetable.

I would like to take this opportunity again to thank all members of the team for their commitment and professionalism in rising to this challenge and successfully delivering the service.

It is hoped this gives an insight into the background of the appeal process and progress of revaluation and running roll appeals disposal to date.

Recommendations

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

Jacqueline Murgatroyd
Assistant Assessor and ERO
12 February 2021

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

APPENDIX 1

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 31/12/2020 – **RENFREWSHIRE**)

Category	Number Received	RV under Appeal	Disposed	Original RV	Adj RV	Number O/S	Appeal RV O/S	% O/S
1 Retail	528	£ 63,147,350	528	£ 63,147,350	£ 58,499,250	0	£ -	0.00%
2 Public House	67	£ 2,482,000	67	£ 2,482,000	£ 2,198,900	0	£ -	0.00%
3 Office including Banks	526	£ 13,448,400	473	£ 12,882,550	£ 12,139,600	53	£ 565,850	10.08%
4 Hotel Etc	18	£ 6,229,500	18	£ 6,229,500	£ 5,212,500	0	£ -	0.00%
5 Industrial	443	£ 30,604,205	442	£ 29,904,205	£ 28,541,155	1	£ 700,000	0.23%
6 Leisure	46	£ 5,977,950	45	£ 5,962,450	£ 5,473,950	1	£ 15,500	2.17%
7 Garages and Petrol Stations	19	£ 1,003,500	19	£ 1,003,500	£ 912,000	0	£ -	0.00%
8 Cultural	37	£ 1,326,150	37	£ 1,326,150	£ 1,136,900	0	£ -	0.00%
9 Sporting Subjects	3	£ 136,000	2	£ 74,000	£ 66,500	1	£ 62,000	33.33%
10 Education and Training	76	£ 13,701,350	73	£ 10,602,450	£ 9,802,800	3	£ 3,098,900	3.95%
11 Public Service Subjects	89	£ 5,590,000	85	£ 4,018,000	£ 3,733,400	4	£ 1,572,000	4.49%
12 Communications (Non Formula)	5	£ 9,200	5	£ 9,200	£ 9,100	0	£ -	0.00%
13 Quarries Mines etc	1	£ 21,500	1	£ 21,500	£ 21,500	0	£ -	0.00%
14 Petrochemical	2	£ 239,000	2	£ 239,000	£ 229,000	0	£ -	0.00%
15 Religious	11	£ 127,600	11	£ 127,600	£ 124,400	0	£ -	0.00%
16 Health Medical	22	£ 4,890,200	22	£ 4,890,200	£ 4,447,350	0	£ -	0.00%
17 Other	185	£ 3,020,970	185	£ 3,020,970	£ 1,551,930	0	£ -	0.00%
18 Care Facilities	18	£ 1,308,850	18	£ 1,308,850	£ 1,303,500	0	£ -	0.00%
19 Advertising	38	£ 121,140	38	£ 121,140	£ 102,340	0	£ -	0.00%
20 Undertakings / Fixed Line	16	£ 100,261,800	12	£ 93,843,800	£ 68,960,529	4	£ 6,418,000	25.00%
	2,150	£ 253,646,665	2,083	£ 241,214,415	£ 204,466,604	67	£ 12,432,250	3.12%

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 31/12/2020 – **EAST RENFREWSHIRE**

Category	Number Received	RV under Appeal	Disposed	Original RV	Adj RV	Number O/S	Appeal RV O/S	% O/S
1 Retail	180	£ 11,304,000	180	£ 11,304,000	£ 10,256,550	0	£ -	0.00%
2 Public House	12	£ 963,750	12	£ 963,750	£ 844,650	0	£ -	0.00%
3 Office including Banks	118	£ 2,330,950	91	£ 2,106,900	£ 1,904,250	27	£ 224,050	22.88%
4 Hotel Etc	5	£ 635,000	5	£ 635,000	£ 554,000	0	£ -	0.00%
5 Industrial	85	£ 1,175,105	85	£ 1,175,105	£ 1,154,855	0	£ -	0.00%
6 Leisure	13	£ 2,248,000	12	£ 1,908,000	£ 1,891,000	1	£ 340,000	7.69%
7 Garages and Petrol Stations	8	£ 205,850	8	£ 205,850	£ 190,400	0	£ -	0.00%
8 Cultural	14	£ 432,200	14	£ 432,200	£ 319,550	0	£ -	0.00%
9 Sporting Subjects	0	£ -	0	£ -	£ -	0	£ -	0.00%
10 Education and Training	31	£ 6,885,000	31	£ 6,885,000	£ 6,553,500	0	£ -	0.00%
11 Public Service Subjects	36	£ 1,319,940	36	£ 1,319,940	£ 1,225,440	0	£ -	0.00%
12 Communications (Non Formula)	1	£ 100	1	£ 100	£ 100	0	£ -	0.00%
13 Quarries Mines etc	1	£ 60,000	1	£ 60,000	£ 60,000	0	£ -	0.00%
14 Petrochemical	0	£ -	0	£ -	£ -	0	£ -	0.00%
15 Religious	4	£ 11,700	4	£ 11,700	£ 11,700	0	£ -	0.00%
16 Health Medical	7	£ 919,900	7	£ 919,900	£ 872,000	0	£ -	0.00%
17 Other	22	£ 108,950	22	£ 108,950	£ 101,850	0	£ -	0.00%
18 Care Facilities	5	£ 486,000	5	£ 486,000	£ 486,000	0	£ -	0.00%
19 Advertising	13	£ 55,100	12	£ 38,900	£ 32,150	1	£ 16,200	7.69%
20 Undertakings / Fixed Line	8	£ 1,167,200	6	£ 861,400	£ 563,178	2	£ 305,800	25.00%
	563	£ 30,308,745	532	£ 29,422,695	£ 27,021,173	31	£ 886,050	5.51%

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 31/12/2020 – **INVERCLYDE**

Category	Number Received	RV under Appeal	Disposed	Original RV	Adj RV	Number O/S	Appeal RV O/S	% O/S
1 Retail	245	£ 12,093,100	245	£ 12,093,100	£ 11,131,250	0	£ -	0.00%
2 Public House	28	£ 1,147,500	28	£ 1,147,500	£ 1,014,900	0	£ -	0.00%
3 Office including Banks	171	£ 5,767,375	154	£ 5,082,950	£ 4,978,750	17	£ 684,425	9.94%
4 Hotel Etc	2	£ 171,500	2	£ 171,500	£ 170,000	0	£ -	0.00%
5 Industrial	153	£ 3,917,550	153	£ 3,917,550	£ 3,801,150	0	£ -	0.00%
6 Leisure	25	£ 1,812,500	24	£ 1,157,500	£ 958,000	1	£ 655,000	4.00%
7 Garages and Petrol Stations	15	£ 451,300	15	£ 451,300	£ 445,300	0	£ -	0.00%
8 Cultural	16	£ 519,700	16	£ 519,700	£ 468,100	0	£ -	0.00%
9 Sporting Subjects	0	£ -	0	£ -	£ -	0	£ -	0.00%
10 Education and Training	34	£ 7,564,550	32	£ 6,881,550	£ 6,586,050	2	£ 683,000	5.88%
11 Public Service Subjects	61	£ 2,763,800	57	£ 1,775,800	£ 1,652,300	4	£ 988,000	6.56%
12 Communications (Non Formula)	0	£ -	0	£ -	£ -	0	£ -	0.00%
13 Quarries Mines etc	0	£ -	0	£ -	£ -	0	£ -	0.00%
14 Petrochemical	0	£ -	0	£ -	£ -	0	£ -	0.00%
15 Religious	2	£ 57,400	2	£ 57,400	£ 57,400	0	£ -	0.00%
16 Health Medical	11	£ 2,886,550	11	£ 2,886,550	£ 2,668,050	0	£ -	0.00%
17 Other	41	£ 261,000	41	£ 261,000	£ 222,250	0	£ -	0.00%
18 Care Facilities	9	£ 264,600	8	£ 200,100	£ 191,600	1	£ 64,500	11.11%
19 Advertising	7	£ 23,750	7	£ 23,750	£ 17,950	0	£ -	0.00%
20 Undertakings / Fixed Line	9	£ 637,200	9	£ 637,200	£ 536,682	0	£ -	0.00%
	829	£ 40,339,375	804	£ 37,264,450	£ 34,899,732	25	£ 3,074,925	3.02%

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 31/12/2020 – **TOTALS IN JOINT BOARD AREA**

Category	Number Received	RV under Appeal	Disposed	Original RV	Adj RV	Number O/S	Appeal RV O/S	% O/S
1 Retail	953	£ 86,544,450	953	£ 86,544,450	£ 79,887,050	0	£ -	0.00%
2 Public House	107	£ 4,593,250	107	£ 4,593,250	£ 4,058,450	0	£ -	0.00%
3 Office including Banks	815	£ 21,546,725	718	£ 20,072,400	£ 19,022,600	97	£ 1,474,325	11.90%
4 Hotel Etc	25	£ 7,036,000	25	£ 7,036,000	£ 5,936,500	0	£ -	0.00%
5 Industrial	681	£ 35,696,860	680	£ 34,996,860	£ 33,497,160	1	£ 700,000	0.15%
6 Leisure	84	£ 10,038,450	81	£ 9,027,950	£ 8,322,950	3	£ 1,010,500	3.57%
7 Garages and Petrol Stations	42	£ 1,660,650	42	£ 1,660,650	£ 1,547,700	0	£ -	0.00%
8 Cultural	67	£ 2,278,050	67	£ 2,278,050	£ 1,924,550	0	£ -	0.00%
9 Sporting Subjects	3	£ 136,000	2	£ 74,000	£ 66,500	1	£ 62,000	33.33%
10 Education and Training	141	£ 28,150,900	136	£ 24,369,000	£ 22,942,350	5	£ 3,781,900	3.55%
11 Public Service Subjects	186	£ 9,673,740	178	£ 7,113,740	£ 6,611,140	8	£ 2,560,000	4.30%
12 Communications (Non Formula)	6	£ 9,300	6	£ 9,300	£ 9,200	0	£ -	0.00%
13 Quarries Mines etc	2	£ 81,500	2	£ 81,500	£ 81,500	0	£ -	0.00%
14 Petrochemical	2	£ 239,000	2	£ 239,000	£ 229,000	0	£ -	0.00%
15 Religious	17	£ 196,700	17	£ 196,700	£ 193,500	0	£ -	0.00%
16 Health Medical	40	£ 8,696,650	40	£ 8,696,650	£ 7,987,400	0	£ -	0.00%
17 Other	248	£ 3,390,920	248	£ 3,390,920	£ 1,876,030	0	£ -	0.00%
18 Care Facilities	32	£ 2,059,450	31	£ 1,994,950	£ 1,981,100	1	£ 64,500	3.13%
19 Advertising	58	£ 199,990	57	£ 183,790	£ 152,440	1	£ 16,200	1.72%
20 Undertakings / Fixed Line	33	£ 102,066,200	27	£ 95,342,400	£ 70,060,389	6	£ 6,723,800	18.18%
	3,542	£ 324,294,785	3,419	£ 07,901,560	£ 266,387,509	123	£ 16,393,225	3.47%

APPENDIX 2

RENFREWSHIRE - Running Roll Appeals (All) Received on/or after 01/03/20 As at 03/02/201

Category	Number Received	Disposed	Number O/S	% O/S
1 Retail	603	8	595	98.67%
2 Public House	60	1	59	98.33%
3 Office including Banks	655	7	648	98.93%
4 Hotel Etc	17	0	17	100.00%
5 Industrial	561	8	553	98.57%
6 Leisure	48	1	47	97.92%
7 Garages and Petrol Stations	24	2	22	91.67%
8 Cultural	38	0	38	100.00%
9 Sporting Subjects	6	0	6	100.00%
10 Education and Training	73	1	72	98.63%
11 Public Service Subjects	82	4	78	95.12%
12 Communications (Non Formula)	3	0	3	100.00%
13 Quarries Mines etc	0	0	0	0.00%
14 Petrochemical	2	0	2	100.00%
15 Religious	0	0	0	0.00%
16 Health Medical	6	0	6	100.00%
17 Other	60	0	60	100.00%
18 Care Facilities	5	1	4	80.00%
19 Advertising	36	0	36	100.00%
20 Undertakings	8	0	8	100.00%
	2,287	33	2,254	98.56%

EAST RENFREWSHIRE - Running Roll Appeals (All) Received
on/or after 01/03/20

As at 3rd February 2021

Category	Number Received	Disposed	Number O/S	% O/S
1 Retail	136	8	128	94.12%
2 Public House	10	0	10	100.00%
3 Office including Banks	78	4	74	94.87%
4 Hotel Etc	4	1	3	75.00%
5 Industrial	18	0	18	100.00%
6 Leisure	10	0	10	100.00%
7 Garages and Petrol Stations	9	0	9	100.00%
8 Cultural	5	0	5	100.00%
9 Sporting Subjects	1	0	1	100.00%
10 Education and Training	2	0	2	100.00%
11 Public Service Subjects	4	0	4	100.00%
12 Communications (Non Formula)	1	0	1	100.00%
13 Quarries Mines etc	2	0	2	100.00%
14 Petrochemical	0	0	0	0.00%
15 Religious	0	0	0	0.00%
16 Health Medical	0	0	0	0.00%
17 Other	4	0	4	100.00%
18 Care Facilities	1	0	1	100.00%
19 Advertising	14	0	14	100.00%
20 Undertakings	4	1	3	75.00%
	303	14	289	95.38%

INVERCLYDE - Running Roll Appeals (All) Received on/or
after 01/03/20

As at 3rd February 2021

Category	Number Received	Disposed	Number O/S	% O/S
1 Retail	323	1	322	99.69%
2 Public House	24	0	24	100.00%
3 Office including Banks	236	2	234	99.15%
4 Hotel Etc	1	0	1	100.00%
5 Industrial	122	1	121	99.18%
6 Leisure	22	0	22	100.00%
7 Garages and Petrol Stations	8	0	8	100.00%
8 Cultural	24	0	24	100.00%
9 Sporting Subjects	1	0	1	100.00%
10 Education and Training	59	0	59	100.00%
11 Public Service Subjects	59	0	59	100.00%
12 Communications (Non Formula)	0	0	0	0.00%
13 Quarries Mines etc	0	0	0	0.00%
14 Petrochemical	0	0	0	0.00%
15 Religious	2	0	2	100.00%
16 Health Medical	8	0	8	100.00%
17 Other	48	0	48	100.00%
18 Care Facilities	12	0	12	100.00%
19 Advertising	6	0	6	100.00%
20 Undertakings	7	0	7	100.00%
	962	4	958	99.58%

RVJB Running Roll Appeals (All) Received on/or after
01/03/20

As at 3rd February 2021

Category	Number Received	Disposed	Number O/S	% O/S
1 Retail	1,062	17	1,045	98.40%
2 Public House	94	1	93	98.94%
3 Office including Banks	969	13	956	98.66%
4 Hotel Etc	22	1	21	95.45%
5 Industrial	701	9	692	98.72%
6 Leisure	80	1	79	98.75%
7 Garages and Petrol Stations	41	2	39	95.12%
8 Cultural	67	0	67	100.00%
9 Sporting Subjects	8	0	8	100.00%
10 Education and Training	134	1	133	99.25%
11 Public Service Subjects	145	4	141	97.24%
12 Communications (Non Formula)	4	0	4	100.00%
13 Quarries Mines etc	2	0	2	100.00%
14 Petrochemical	2	0	2	100.00%
15 Religious	2	0	2	100.00%
16 Health Medical	14	0	14	100.00%
17 Other	112	0	112	100.00%
18 Care Facilities	18	1	17	94.44%
19 Advertising	56	0	56	100.00%
20 Undertakings	19	1	18	94.74%
	3,552	51	3,501	98.56%



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 26th February 2021

Subject: Performance Report

Author: Assistant Assessor & Electoral Registration Officer

1. Introduction

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

2. 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 2020 to 31st December 2020

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	518	492	94.98%	24	4.64%	99.61%	2	0.39%
East Renfrewshire	240	217	90.42%	20	8.33%	98.75%	3	1.25%
Inverclyde	109	98	89.91%	10	9.17%	99.06%	1	0.92%
RVJB totals	867	807	93.08%	54	6.23%	99.31%	6	0.69%

The performance target of 95% within three months has been narrowly missed, however the performance target of 97.0% within 6 months has been exceeded. The three-month target has improved since last reporting as developers have adapted to deal with the current restrictions as a result of the pandemic with sales offices re-opening enabling the information flow to be improved. This has enabled our staff to gather the information required in order for the new properties to be added to the Valuation List for Council Tax timeously in accordance with our performance targets.

The actual number of houses being added to the Council Tax list since last reporting has increased substantially from 331 last quarter up to 867 which actually exceeds the number of houses added over the same time period last year.

This has been achieved by the easing of Scottish Government's restrictions and staff rising to the challenge of identifying methods of undertaking inspections to ensure the Board carries out its' statutory function of maintaining the Valuation List for Council Tax. All the tasks carried out by staff are completed as per Scottish Government's guidelines to ensure the safety of themselves, their colleagues and stakeholders. All Covid-19 guidance is being monitored continuously by the Management Team to ensure it aligns with any changes to the Scottish Government guidance.

Staff have adapted to the different working practices because of the global pandemic and are working efficiently and effectively to deal with the changes and the performance targets in relation to Council Tax have now improved and are back to normal levels.

In the period from 1st April 2020 to 31st December 2020, the average number of days taken to add a house was as follows:

Council Area	No. Added	Average No. of Days
Renfrewshire	518	29.11
East Renfrewshire	240	46.45
Inverclyde	109	43.62
RVJB Totals	867	35.37

There has been a marked improvement in this internal measure now that staff have adapted to the different working practice and inspections and information flow has been resumed. The average number of days taken to add a house to the list is now below the target of 38 days compared to last quarter when it was 52.06.

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 to 31st December during 2019 and 2020

Council Area	No. Deleted 2019	No. Deleted 2020
Renfrewshire	54	8
East Renfrewshire	21	4
Inverclyde	61	3
RVJB Total	136	15

3. Non-domestic Valuation

One of the main areas of work in non-domestic valuation is the maintenance of the Valuation Roll. The table below is a summary of the statutory amendments to the Valuation Roll over the last nine months. These are new entries being added to the Roll, entries being deleted or properties that have been altered.

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

Period 1st April 2020 to 31st December 2020

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	65	32	49.23%	14	21.54%	70.77%	19	29.23%
East Renfrewshire	32	12	37.50%	9	28.13%	65.63%	11	34.37%
Inverclyde	15	10	66.67%	4	26.67%	93.34%	1	6.66%
RVJB totals	112	54	48.21%	27	24.11%	72.32%	31	27.68%

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

The performance target of 80% to be actioned within 3 months and 90% within 6 months unfortunately has not been met. This was expected given the current restraints imposed with regard to carrying out inspections due to the constraints of the pandemic.

As highlighted in the Performance Report presented to the Board on the 20th November, the number of alterations carried out to the roll are substantially reduced compared to last year. For example, the total number of alterations carried out within the Joint Board area during the first nine months of the roll for 2019/20 was 461 compared to 112 for 2020/2021. The reasons for this are twofold. Firstly, there will have been little to no activity taking place due to many businesses being forced to close throughout April to June and in some sectors beyond this timeframe. The same has happened following the second wave of the pandemic from the latter half of last year, thereby hindering businesses from carrying out normal alterations which may have resulted in a change to their valuation. Secondly, staff only commenced physical inspections in the latter half of the year with all surveys being carried out as per the Scottish Government Covid guidelines and the surveying guidance issued by the Royal Institution of Chartered Surveyors.

The restrictions have resulted in staff having to catch up with any alterations that have taken place prior to them being permitted to safely carry out inspections and this has had a serious impact on both our three and six months targets. Even though inspections are now being carried out on a case by case basis, the number of properties that can be inspected within a day is severely limited due to the health and safety protocols staff have to adhere to for each visit.

It is anticipated that due to current restrictions and businesses being prohibited from opening, that the target levels may continue to decline as a result of the inability to access some premises safely and timeously. Given these unprecedented circumstances, it is extremely unlikely that we will be able to meet the target levels currently set by the end of this financial year.

As previously highlighted in the Performance Report presented to the Board on the 20th November, the performance targets may require to be reviewed as the effects of the ongoing Coronavirus pandemic become known in terms of the length of time the restrictions will be in place, how it has impacted our working practices and the way in which we deliver our services to stakeholders.

Despite the disposal date for the remaining 2017 Revaluation appeals being extended by one year to 31st December 2021, qualified staff have still been heavily involved with disposing, where possible, of the outstanding revaluation appeals, undertaking inspections in line with the relevant Covid guidance. Again, it is a testament to staff that working practices have been adapted to ensure negotiations were carried out professionally and in line with the legislative timetable.

4. General Conclusions

The performance levels detailed above are in line with our expectations due to the lasting impact of the global pandemic and the resultant restrictions have had on our normal business processes. As explained above the performance targets may require to be reviewed as the effects of the ongoing Coronavirus pandemic become known.

5. Recommendations

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

Jacqueline Murgatroyd
Assistant Assessor and ERO
12th February 2021

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

RENFREWSHIRE VALUATION JOINT BOARD



CORPORATE RISK REGISTER IG7

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

Review History

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

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Preamble

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

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

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

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

1.0 Background

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

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

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

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

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

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

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

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

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

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

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

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

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

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

3.0 Corporate Risk Management Objectives

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

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

4.0 Corporate Risks

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

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

1. Economic Sustainability / Financial Pressures	Those affecting the ability of the Board to meet its financial commitments, due to budgetary pressures as a result of increased financial pressures on the Board from their Unitary Authorities and Scottish Government.
2. Legislative Changes	Those associated with current or potential changes in national or European law. This will, potentially, create unexpected budgetary pressures.
3. Electoral Registration	Preparation for any election called out with the normal electoral timetable, ability to deliver the election in a shortened time frame. Preparation for the impending Canvass Reform with the first canvass under this new legislative regime being in 2020.
4. Professional Services	Ability to deliver the statutory functions of the Joint Board e.g. non-domestic revaluations and the move to 3 yearly revaluations. Responsibility for Utilities valuations – Designated Assessor for Fixed Line Telecommunications.
5. Technological Changes/Pressures	Capacity to deal with the changes/development in IT, including the Board's ability to deal with changing demands as a result of IT development or lack of, which will impact on service delivery.
6. Failure of Information Communication Technology (ICT)	Refer to Business Continuity Plan. The risk of loss of data sets, which would result in loss of service to all stakeholders e.g. through hacking
7. Loss of premises due to major damage and or loss of tenure	Refer to Business Continuity Plan.
8. Loss/destruction of information held in paper format	The Board has invested in the procurement of a Document Management System but a significant amount of information is still held in paper format with little or no backup.
9. Staffing demographics; the inability to recruit and retain staff; non availability of key staff or significant numbers of staff	Existing staff demographics may give cause for concern given the number of key personnel that may retire over the next 5 years and the age profile of the Board's staff.

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

Risk Areas in Order of Significance

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

RVJB Corporate Risk Register

Report Type: Risk Report

Report Author: Lindsey Hendry

Generated on: 1st September 2020

Objective:

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
REF.01 Economic Stability / Financial Pressures	This may result in budget/ staffing set to a level too low to allow an adequate service to be provided.	Assessor	<ul style="list-style-type: none"> Medium Term financial strategy is well developed/continually updated and adapted to quickly changing circumstances. Well-developed budget planning, budget setting and budget monitoring arrangements at both officer and member level; clear decision-making processes in place with regards budget management; financial position reported to the Board by the Treasurer. Board reporting has made clear the challenges we face in the short to medium term. Maintenance of adequate reserves to meet known and unknown peaks in workloads or expensive appeal litigation (e.g. Cost of Lands Tribunal hearings). Support of the Board would be sought to release budgetary tension by requesting more requisitions. As part of the medium-term financial planning there is continuous development of saving workstreams to ensure the maintenance of adequate reserves to meet known and unknown peaks in workload or expensive legal litigation. Systems in place to monitor and review financial resources – Budget monitoring undertaken monthly with reports provided to the management team. This assists with budget projections when combined with future service requirements. Through the restructure of the organisation in 2018 and a further staffing review completed in 2020, the Assessor has provided a streamlined, sustainable structure. Recruitment in 19/20 has started to help ensure delivery of 3 yearly Revaluations with trainee valuers and trainee technicians recruited and these appointments also help to address the balance of the Board's ageing workforce. Despite the inability to recruit qualified valuers in 2019 and the first quarter of 2020, a further recruitment drive for chartered surveyors will take place in the first quarter of 2021. Procurement of the new core valuation system in partnership with 3 Assessors will mitigate the risk of delivering the changes to non-domestic rates and streamline our processes for Council Tax which will future proof the Board in the event of a Council Tax revaluation. Information sharing by the 4 Assessors in the collaborative core valuation system project has allowed the sharing of best practice and knowledge to ensure the new system is tailored to meet the challenges facing Assessors. Information sharing through ongoing SAA discussion which allows the sharing of best practice with limited use of resources. Information sharing through ongoing AEA discussion which allows the sharing of best practice with limited use of resources. Investigate, where possible, shared services with our constituent councils. 	04	05	20 Very High/ Unacceptable and Significant
<p>Context:</p> <p>(1) The Joint Board is operating in an environment of reduced resources, increased workloads and ever greater demands placed on the service.</p> <p>(2) Ongoing Canvass costs – Funding from the UK Government will cease after 2020.</p> <p>(3) Funding from Scottish Government to prepare for the changes arising from the non-domestic reform legislation e.g. 3 yearly Revaluations has been provided for the financial year 20/21 but this funding is not committed for future financial years.</p> <p>(4) Withdrawal from the EU on 31st January 2020 and the unknown impact it may have on the Board.</p>	<p>Funding from UK Government for costs of IER canvass will end in 2020 and the Board cannot rely on reserves in the short term.</p> <p>Main resource issue for 3 yearly revaluations is staffing. Qualified valuers are required and recruitment will have to take place now to prepare for the changes as a result of the legislation brought in to reform non-domestic rates. Subsequent to this legislation being laid, the Scottish Parliament have agreed to a postponement of one year to the 2022 Revaluation which had a tone date of 1st April 2020. Therefore, the next Revaluation will take place on 1st April 2023 with a tone date of 1st April 2022 which shortens the timescale for Assessors to carry out their statutory duties and reinforces the need for qualified valuers who can produce net annual values effectively and efficiently.</p> <p>Requisitions may need to increase if funding is not provided in future years for the</p>					

	<p>non-domestic rates reform. If gap not funded by the Board then may lead to statutory duties in a 3-yearly valuation/appeal cycle not being discharged.</p> <p>Changes both to funding and legislation may follow the withdrawal</p>		<ul style="list-style-type: none"> Through both the SAA/AEA and in partnership with our lead council, any changes as a result of withdrawal from the EU, will be monitored and actioned as required. The Assessor & ERO will ensure the Board is kept fully apprised of any such developments. 			
Action Codes	Linked Actions			Assigned To		Due Date
	Monitor			Budget Team, Senior Management Team		Ongoing

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
REF.02 Legislative Changes	Legislative changes will lead to increased budgetary pressures.	Assessor	<ul style="list-style-type: none"> The SAA Executive has formal, regular meetings with the Scottish Government and through this body we will be empowered to contribute to the decision-making process. Key partnership arrangements with the Scottish Government, Electoral Commission, AEA, SAA and Cabinet Office. This allows participation in the consultation process. 3-year budget setting process has to be robust to ensure all possible financial risks through changes to legislation are highlighted. Any unexpected overspends would be highlighted to the Board's financial advisers. The Board has access to reserves for unexpected events Seek funding from other bodies where possible – including Scottish Government, Cabinet Office etc. The Assessor & ERO will ensure Board members are advised of all possible outcomes affecting the organisation and service delivery arising from any statutory changes. Methodologies and processes are continually evaluated, developed and adopted on an ongoing basis to manage any change. Performance standards in place and regularly monitored Further investment in forward thinking IT is essential to meet and support challenges the organisation will face in the future. Procurement of the new core valuation system with the 3 Assessors will mitigate the risk of delivering the changes to non-domestic rates and streamline our processes for Council Tax which will future proof the Board in the event of a Council Tax revaluation. Information sharing by the 4 Assessors in the collaborative core valuation system project has allowed the sharing of best practice and knowledge to ensure the new system is tailored to meet the challenges facing Assessors. Renfrewshire Council, the Board's lead council have undertaken to engage in shared services in relation to administering and collecting civil penalties to reduce cost and resource implications. All information sharing avenues will be explored to ensure all relevant information is up to date, in particular proprietor, tenant and occupier details which is imperative for issuing civil penalty notices. Through the restructure of the organisation in 2018 and the further staffing review completed in 2020, the Assessor has provided a streamlined, sustainable structure. Despite the inability to recruit qualified valuers in 2019 and the first quarter of 2020, a further recruitment drive for chartered surveyors will take place in the first quarter of 2021. The SAA will continue to monitor the situation regarding Council Tax and provide advice and guidance to government as and when required and contribute to Consultations. Through the SAA and in partnership with our lead council, any changes as a result of the withdrawal from the EU will be monitored and actioned as required. The Assessor & ERO will ensure the Board is kept fully apprised of any such developments. 	4	5	20 Very High/ Unacceptable/ Significant
<p>Context:</p> <p>(1) Legislative changes affecting the discharge of statutory duties.</p> <p>(2) Examples include: the Scottish Government introducing legislation to deliver a number of recommendations of the Barclay Review of Non-Domestic Rates. There will also be changes to the Valuation Appeal Committees and Tribunal Service which are unknown at the present time.</p> <p>(3) Further changes to Electoral Registration Law e.g. further changes to the electoral franchise</p> <p>(4) Prospect of a Council Tax Revaluation and the corresponding changes to the legislation</p> <p>(5) Legislative changes following withdrawal from the EU on 31st January 2020 e.g. changes to Employment law, Health and Safety legislation</p>	<p>The Scottish Government has introduced legislation which delivers the Barclay Review recommendation of 3 yearly rating Revaluations from 1st April 2022. Subsequent to this legislation being brought in in 2020, the Scottish Parliament have agreed to a postponement of one year to the 2022 Revaluation which had a tone date of 1st April 2020. Therefore, the next Revaluation will take place on 1st April 2023 with a tone date of 1st April 2022.</p> <p>In addition, the rating landscape is unknown in terms of the corresponding revaluation appeal timetable etc. The Non-Domestic Rates (Scotland) Act also proposes changes to the definition of what is exempt from the Valuation Roll e.g. properties located in public parks which may lead to all public parks requiring to be resurveyed and possibly entries to be created in the Valuation Roll which will have direct resource implications, Another main resource implication from the legislation is the change to the non-compliance of stakeholders returning information notice requests which has changed from a Criminal Penalty to a Civil Penalty. The Assessor will be responsible for administering these penalties which will have cost and resource implications.</p> <p>The inability to recruit and retain qualified valuers will have serious implications in being able to</p>					

	<p>deliver the legislative changes contained within the Non-Domestic Rates (Scotland) Act.</p> <p>The possibility of amendments to the primary legislation for Council Tax to allow for a Council Tax Revaluation is uncertain in the medium term.</p> <p>The effect of the reforms to canvass are still being assessed. The forthcoming election will provide further evidence of how successful the new style canvass has been.</p> <p>Reduction in level of reserves will limit opportunity to meet unexpected financial challenges.</p> <p>Should there be any major changes to Employment or Health & Safety legislation as a result of the withdrawal from the EU, there may be an impact on funding and a further increase on budgetary pressures.</p>					
Action Codes	Linked Actions	Assigned To			Due Date	Status
	Monitor	Senior Management Team			Ongoing	

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
REF.03 Electoral Registration	There are ongoing pressures - both financial and timing pressures continue to have an effect on the Canvass	Assessor	<ul style="list-style-type: none"> Board are fully aware of the continued impact of IER on electoral services through regular updates at Board meetings. Our continued membership of the SAA and the Assessor's position as Vice Chair of the SAA's Electoral Committee allows access to the, Electoral Commission, the Scottish Government & Cabinet Offices allowing the Board to be at the forefront of discussions consultation on best practice for future changes to the electoral process. The Electoral Registration Officer (ERO) for the Board is a "Canvass Champion" who is engaging with the Cabinet Office currently over the effects the canvass reforms had on the 2020 annual canvass. The EMS has mitigated the risks of resourcing and delivering unplanned elections and has streamlined and future proofed our electoral processes. Commercial requirement of the Board's EMS supplier to ensure their system is compliant with changes to legislation. Changes to the EMS system due to the canvass reform and extension to the franchise in Scotland was delivered effectively and efficiently by our EMS supplier which has ensured the Board has delivered the electoral changes. The EMS was integral in delivering the unplanned General Election held on 12th December 19 as the ERO had less staff than previous elections as well as key electoral staff no longer working for RVJB. The SMT ensure the evaluation of previous electoral events are incorporated into the electoral planning process. The Scottish Government has funded the Board's ERO to ensure the Scottish Parliamentary Election on the 6th May 2021 is delivered despite the issues presented by the global pandemic and the new Covid-19 variant. The mitigations are recruitment of temporary staff to deal with the estimated increase in applications for absent votes, temporary regrading internally to staff to deal with workflows and any issues relating to staff affected by Covid-19, purchase of extra scanners etc. More detail is contained within the Scottish Parliamentary Election 2021 Contingency Planner & Risk Register 	4	4	16 High/ Moderate/ Significant
<p><u>Context:</u></p> <p>(1) As a result of the increased costs surrounding the canvass process due to IER – canvass reforms were introduced for the 2020 canvass.</p> <p>(2) Introduction of voting and registration rights to qualifying prisoners and extension of the franchise for certain electoral events in Scotland to non-nationals. With the Scottish Elections (Franchise and Representation) Act 2020 now in force, anyone qualifying as a resident in Scotland and a certain category of prisoners can now be added to the register.</p> <p>(3) The Scottish Government Consultation on Electoral Reform is considering further changes to the franchise e.g. extension of overseas electors registration rights.</p> <p>(4) Unplanned electoral events are now an ever-increasing possibility and put a significant strain of the Board's budget.</p> <p>(5) Substantial increase in absent voting to mitigate the risk of transmission of Covid-19 at peak times of an electoral event's timetable could lead to a significant pressure on staff to process large number of applications.</p>	<p>Funding from UK Government is ending in 2020 and the Board cannot rely on reserves in the short term.</p> <p>The Scottish Elections (Franchise and Representation) Act 2020 is now in force and presents new challenges in ensuring all newly enfranchised groups are aware of their new rights.</p> <p>Unplanned electoral events put a significant strain on the Board's limited resources. A substantial increase in applications for absent voting at peak times of an electoral event's timetable would exacerbate the strain on the Board's limited resources.</p> <p>The effects on discharging the ERO's duty relating to an election are wide ranging and due to this a summary of the risks are listed above, and as per normal protocol for an electoral event, a separate Risk Register has been produced to ensure the Board monitors the risks, identifies controls and implement actions.</p>					
Action Codes	Linked Actions		Assigned To		Due Date	Status
	Monitor		Electoral Registration Officer		Ongoing	

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
REF.04 Professional Services	The organisation is facing the disposal of the 2017 revaluation appeals combined with over 3,000 "running roll" appeals lodged due to the global pandemic with the lowest number of qualified staff. Risks involved with this situation are less resilience if a member of staff has e.g. a long-term absence, maternity leave.	Assessor	<ul style="list-style-type: none"> Strategy in place to tackle priorities, timetable, preparatory work, and momentum. Monitoring of progress and working with SAA colleagues to ensure all values are defended rigorously. Systems in place to monitor and review incoming appeals and outstanding appeals. Reporting of the disposal programme is reported on a monthly basis to the Senior Management Team and quarterly to Scottish Government. Schedule of dates to December 2021 for all committee hearings to deal with the 2017 Revaluation/running roll appeals have been agreed with the Renfrewshire Valuation Appeal Panel. As at the 30th December 2020, staff had disposed of 96.53% of the 2017 Revaluation Appeals. System in place to analyse results of committee hearings to ensure lessons learned inform other appeals. Information sharing through ongoing SAA discussion. Monitoring of staff's workload to minimise stress. Seek effective three-year budgetary cycle to ensure financial resources are in place and known. 	4	4	16 High/ Moderate/ Significant
Context: (1) Breaching statutory duties in terms of disposal date for 2017 Revaluation appeals and the pressure on staff to deal with high appeal volumes at VAC hearings due to the large number of non-domestic rating appeals lodged due to the effect of Covid-19.	The Scottish Government have recently announced an extension to the statutory deadline for disposal of outstanding 2017 Revaluation appeals as well as all "running roll" appeals due to be disposed of before the 1 st April 2021 and qualified valuers are required to deal with these appeals which have to be disposed of before 31 st December 2021 whilst maintaining normal service delivery for our valuation services. This also has to be completed in an agile manner to deal with working restrictions the global pandemic has brought.		<ul style="list-style-type: none"> Procurement of the new core valuation system with the 3 Assessors will mitigate the risk of delivering the changes to non-domestic rates and streamline our processes for Council Tax which will future proof the Board in the event of a Council Tax revaluation. Information sharing by the 4 Assessors in the collaborative core valuation system project has allowed the sharing of best practice and knowledge to ensure the new system is tailored to meet the challenges facing Assessors. New core valuation system will streamline 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 valuation and appeal work requires careful monitoring and request for resources to deal with this workload if the resultant valuation and appeal disposal cannot be continued to be resourced from existing budget. Ongoing discussions with the Valuation Office in England regarding resources/costs to enable the Scottish Telecoms valuations to be calculated. Despite the inability to recruit qualified valuers in 2019 and the first quarter of 2020, a further recruitment drive for chartered surveyors will take place in the first quarter of 2021. 			
(2) Recruitment issues relating to qualified staff.						
(3) Pressure on Valuation Appeal Committee to dispose of outstanding appeals by the statutory deadline as a result of hearings cancelled to mitigate the transmission of Covid-19..						
(4) Costs associated with defence of values at Valuation Appeal Committee						
(5) Costs associated with proceeding to a hearing at the Lands Tribunal. This is estimated to be circa £10k/day at Tribunal - inclusive of preparatory work and employment of legal counsel.						
(6) Impact on revenue collection for our 3 Unitary Authorities due to loss of value on appeal	The Board needs to have the relevant knowledge base and allow staff to continually develop this knowledge to ensure appeals can be robustly defended.					
(7) Impact on Rateable Values for Central Government resulting in financial uncertainty	Main resource issue for the Board in terms of the non-domestic rates reforms is staffing. Qualified valuers are required, and recruitment is currently taking place now to prepare for the changes because of legislative reform to non-domestic rates.					
(8) In the longer term, the risks involved with the implementation of 3 yearly Revaluation cycles with a one-year time date for the 2023 and the disposal of the resultant appeals in a, possibly shorter time frame.	Attendance at Valuation Appeal Committee Hearings is increasing					

	<p>with the associated costs also rising.</p> <p>RVJB Assessor is the Designated Assessor dealing with Telecoms for all of Scotland. Very high values generated, and subsequent appeals could necessitate legal costs to defend, as required. The cost of time and the resources involved in producing and defending these values for the whole of Scotland has to be funded from existing budget. A case has been heard by the courts and is currently ongoing. Costs associated with this are being closely monitored and if they become significant, the Assessor will need to discuss with Scottish Government how these are to be met.</p> <p>This is further complicated by the differing revaluation timetables going forward between England & Scotland. The present system has allowed the Assessor to work alongside the Valuation Office in England in preparing valuations for telecoms. This is no longer the position as despite the Scottish Parliament enacting a delay to the 2022 Revaluation to 1st April 2023, which will align with the proposed date of the next Revaluation in England but the “tone” date is different, with the English tone date being 1st April 2021. This will have an effect on the costs of the valuation of telecom subjects in Scotland.</p> <p>3 yearly Revaluation cycles will have an impact on resources e.g., the disposal of the resultant appeals from one Revaluation being undertaken at the same</p>					
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	time as preparing for the next Revaluation.					
Action Codes	Linked Actions	Assigned To			Due Date	Status
	Monitor	Principal Surveyors, Assistant Assessors			Ongoing	

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

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
REF.06 Failure of ICT	There are many events which may cause ICT failure 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. The inability to work remotely would have a serious impact on service delivery during periods where office-based working is restricted.	Assessor	<ul style="list-style-type: none">Board is accredited to PSN standard and ICT is put through an ITHS each year before applying for PSN reaccreditation.Perform daily back-ups and download documentation onto tapes/disks for secure storage off-site.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'-Virus, anti-spam software continually updated. Further software/hardware protection is currently being investigated.Assessor has arranged for Public Sector Cyber Security Specialists to engage with our IT DepartmentFirewall, 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 full time and 1 part time IT personnel employed by the Board to provide an instant response to problems.Server capacity reviewed/renewed on a regular basis to provide maximum data protection.The Disaster Recovery Solution has now been fully implemented by RVJB's IT Department and the Disaster Recovery Supplier (DRS) with the solution fully tested. The Disaster Recovery Plan has also been completed by the Senior IT Manager and approved by the Senior Management Team. The Plan formalises the steps, contacts and procedures for invoking and dealing with an IT disaster. As per the contract with our DRS, a DR test will be carried out at least once a year. Investment in remote working has been undertaken in 2020 and is currently being evaluated to ensure the Board is flexible and can react quickly to changes in working practices.	4	4	16 High/ Moderate/ Significant
<u>Context:</u>						
(1) Non availability of systems, either through system/ telephony or power supply failure or sabotage (2) Potential loss of key business or financial data (3) Inability to work remotely						
Action Codes	Linked Actions			Assigned To	Due Date	Status
	Monitor			Assessor	Ongoing	

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

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

Context	Risk Statement	Owned by	Current Risk Control Measures		Likelihood	Impact	Evaluation
REF.09 Staffing demographics	The demographic profile of the RVJB workforce combined with significant reductions in levels of available staff could result in a loss of key knowledge and skills which would impact on the service's ability to function or deliver critical processes. Service delivery will be affected if qualified valuation staff cannot be recruited and existing staff levels increased.	Assessor	<ul style="list-style-type: none">▪ Staff demographics are monitored & reported through the Equalities framework.▪ Forward planning in place if key members of staff should exercise their option to retire.▪ Adverts for staff are placed in key areas – appropriate internet sites, newspapers etc and circulated to our constituent authorities.▪ Trainee Valuer posts: training programme in place to provide training to allow the trainee to sit the Assessment of Professional Competence and become a member of the Royal Institution of Chartered Surveyors▪ Current staff are being trained in other areas of service delivery to allow for succession planning.▪ The introduction of the Barclay recommendations has resulted in recruitment of technical staff at trainee level. This will assist in addressing the age profile of staff and help with succession planning▪ Despite the inability to recruit qualified valuers in 2019 and the first quarter of 2020, , a further recruitment drive for chartered surveyors will take place in the first quarter of 2021.		4	4	16 High/ Moderate/ Significant
<u>Context:</u> (1) Existing staff demographics show the skill base in RVJB lies with those that are in the age range of 40-60. (2) Inability to recruit & retain staff. The Board carried out two recruitment drives in July 2019 and January 2020 for qualified valuation staff and no suitable applicants applied.							
Action Codes	Linked Actions			Assigned To		Due Date	Status
	Monitor			Senior Management Team		Ongoing	

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

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
REF.11 Governance	Poor corporate governance e.g. failure to comply with audit actions, failure to have and follow personnel policies and failure to achieve the Board's Key Performance Indicators can lead to poor performance, demotivated staff, grievance/disciplinary actions and reputational damage	Assessor	<ul style="list-style-type: none"> • Consultation with both Internal and External Auditors. Preparation and management of Board Reports • Budget team meet to approve final accounts and audit report before publication • Audit action lists reviewed by Senior Management Team (SMT) • Audit is a standing item on agenda Senior Management Team meetings • Adaptation and adoption, where appropriate, of Renfrewshire Council's policies, as lead authority • Relevant policies/procedures in place relating to disciplinary actions and grievance complaints • Policies/Procedures available to view on Document Management System and adoption of new/review of existing policies/procedures are standing items on the Governance Working Group agenda • Liaison with Renfrewshire Council's Human Resources Department on a regular basis • Staff training provided and reviewed on a regular basis • KPIs are monitored on a monthly basis by SMT and Principal Surveyors • Performance Improvement Reports have been introduced to formalise existing procedures for valuation roll/council tax amendments processed out with the Board's targets. Corrective action taken where appropriate e.g. time management course for individual staff member • Management review Scottish government restrictions and guidance continuously to ensure staff and all stakeholders safety are at the forefront of decision making and processes during viral outbreaks. • Regular Liaison with Renfrewshire Council's Human Resources and Health and Safety Departments. 	2	3	6 Moderate/ Tolerable
<u>Context:</u> (1) Failure to comply with Audit Actions (2) Failure to have and follow relevant and current personnel policies (3) Failure to achieve Key Performance Indicators (4) Failure to follow government guidelines in times of viral outbreaks	Staff and stakeholders' wellbeing at risk if government guidelines/restrictions to working practices not followed by the Board.					
Action Codes	Linked Actions			Assigned To	Due Date	Status
	Monitor			Assistant Assessors	Ongoing	

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
REF.12 Covid-19	The global pandemic due to the Covid-19 virus has affected all aspects of service delivery for valuation and electoral functions.	Assessor	<ul style="list-style-type: none"> Home working the default position in line with Scottish Government guidelines. Out of office notifications, telephone script and RVJB website reflect current situation and updated to reflect changes. Notification sent to Board members of situation facing the Board and measures taken to deal with the issues. Management review Scottish government restrictions and guidance continuously to ensure staff and all stakeholders safety are at the forefront of decision making and processes. Regular contact with staff to appraise them of the situation and regular updates of changes. Board meetings held virtually to ensure continuity of service and awareness for Board Members. Completion and monitoring of separate Covid-19 Risk register due to the fluidity of the risks facing the Board. Identify working processes which can be carried out electronically and implement the changes to ensure the processes are amended. Staff surveyed on their health and well-being whilst working from home. Online mental health and well-being courses provided to staff and a course tailored for managers to identify signs of issues with staff's well-being was undertaken in January 2021 Staff consulted on attitudes/concerns over returning to the office in August 2020 and asked about their preferences for a "blended" return to work. Due to the ongoing restrictions and the default position being remote working, a second staff survey will need to be carried out and this will be carried out at the appropriate time following SG timelines. 	4	4	16 High/ Moderate/ Significant
<u>Context:</u> (1) Covid-19 has affected service delivery for all 3 statutory functions of the Board. (2) Government guidelines and restrictions on working practices have seriously impacted on how the Board has carried out its functions since March 2020 e.g. remote working, on-site inspections being carried out on a case by case basis.. (3) Risks to staff's health and well-being. (4) Interaction with stakeholders and service users affected by restrictions to working practices.	Lockdowns and government restrictions have a severe impact on working practices e.g. staff shielding, closure of the Robertson Centre, no inspections carried out which are required for staff to complete statutory duties. Staff's well-being and mental health at risk due to the effects of Covid-19. The effects on the Board are wide ranging and due to this a summary of the risks are listed here on the Corporate Risk Register and a separate Covid-19 Risk Register has been produced to ensure the Board monitors the risks, identifies controls and implement actions.					
Action Codes	Linked Actions			Assigned To	Due Date	Status
	Monitor			Senior Management Team	Ongoing	

