



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board
Meeting on: 28th February 2020
Subject: Corporate Risk Register
Author: Assistant Assessor & Electoral Registration Officer

1. Introduction

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

2. Recommendations

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

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11th February 2020

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RENFREWSHIRE VALUATION JOINT BOARD



CORPORATE RISK REGISTER IG7

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

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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, 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	7. Review of new/emerging legislation which has or will impact on the statutory 3 core functions. 8. 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

Eleven 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.

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, Moderate and Significant
REF.04 Professional Services	04	04	16	High, Moderate 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.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 February 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 next 3 years ▪ 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, the Assessor has provided a streamlined, sustainable structure in the medium to long term future. ▪ 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. Unfortunately, the Board has failed to recruit qualified valuation staff despite advertising in July 2019 and January 2020 for the vacant positions within our core structure which is a serious issue. ▪ Accommodation reorganisation was carried out through relinquishing the upper floor of the Robertson Centre to reduce overheads and the full effect of the cost savings will show in financial year 19/20 and beyond. ▪ 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. ▪ 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. 	04	05	20 Very High/ Unacceptable and Significant
<p><u>Context:</u></p> <p>(1) The Joint Board is operating in an environment of reduced resources, increased workloads and ever greater demands placed on the service.</p> <p>(2) Ongoing Canvass costs</p> <p>(3) Funding from Scottish Government to prepare for 3 yearly Revaluations has been committed until 2025 but the position thereafter is unknown.</p> <p>(4) Withdrawal from the EU on 31st January 2020</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. Recruitment will have to take place now but unfortunately; the Board has been unable to recruit qualified valuers despite advertising for these vacant positions in July 2019 and January 2020 which is a serious issue for service delivery.</p> <p>Requisitions may need to increase if funding is not provided in post 2025 to discharge the Board's statutory functions as a result of the non-domestic rates reform. If gap not funded by the Board then may lead to statutory duties in a 3-yearly valuation/appeal cycle not being discharged.</p> <p>Changes both to funding and legislation may follow the withdrawal</p>					
Action Codes	Linked Actions	Assigned To		Due Date	Status	
	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 should be highlighted to the Board's financial advisers. ▪ The Board has access to reserves for unexpected events. ▪ Seek funding from other bodies where possible – including Scottish Government, 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. ▪ Further investment in forward thinking IT is essential to meet and support challenges the organisation will face in the future. ▪ Return of Information Forms are being sent in January 2020 to all proprietor's within RVJB's area to ensure we have current information in relation to the proprietor, tenant or occupier details in preparation for the Revaluation in 2022 and administering civil penalties. ▪ The Assessor has already approached the Board's lead council to investigate options for shared services in relation to administering and collecting civil penalties to reduce cost and resource implications. ▪ All information sharing avenues to be explored to ensure all relevant information is up to date ▪ Possibility of recruiting additional trainee posts as opposed to employing qualified staff due to lack of applicants when valuer posts advertised although trainee staff do not fill the knowledge/skill gap that currently exists. ▪ 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 committing to a number of recommendations of the Barclay Review of Non-Domestic Rates which are currently going through the Stage 3 of the legislative process as The Non-Domestic Rates (Scotland) Bill. There will also be changes to the Tribunal Service which are unknown at the present time.</p> <p>(3) Further changes to Electoral Registration Law e.g. canvass reform, 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 accepted and committed to introducing the Barclay Review recommendation of 3 yearly rating Revaluations from 1st April 2022. Primary legislation is currently being laid before the Scottish Parliament under the Non-Domestic Rates (Scotland) Bill and the rating landscape is unknown in terms of the corresponding revaluation appeal timetable etc. The Non-Domestic Rates (Scotland) Bill 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 Bill is the proposed change to the non-compliance of stakeholders returning information notice requests which is changing 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 deliver the legislative changes contained within the Non-Domestic Rates (Scotland) Bill.</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 Proposed Canvass Reform - with the first canvass under this new regime taking place in 2020.</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. Short term funding and IT development costs have been met by the Cabinet Office, but this funding will end in the short term. 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 for the Board has also been nominated as a "Canvass Champion" who is engaging with the Cabinet Office currently over the proposed canvass reforms. An Electoral Management System (EMS) was procured in February 2019 and the system, Elector8, went live on 20th August 2019. The EMS has mitigated the risks of resourcing and delivering unplanned elections and will streamline and future proof our electoral processes. Elector8 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 first canvass under the new EMS commenced in September 2019 and staff liaised with the supplier and printer to ensure the process was completed with little impact on RVJB's stakeholders. On notification of the General Election, the 2019 Canvass had to cease earlier than planned. Changes proposed under the reform of the canvass process will be incorporated into our procured EMS by the supplier which will ensure we are able to deliver the reforms. The SMT ensure the evaluation of previous electoral events are incorporated into the electoral planning process. 	4	4	16 High/ Moderate/ Significant	
<u>Context:</u> (1) As a result of the increased costs surrounding the canvass process due to IER – reforms are proposed to the existing canvass framework with the first canvass on the new legislative regime programmed for 2020.	Funding from UK Government is ending in 2020 and the Board cannot rely on reserves in the short term.						
(2) The Scottish Government Consultation on Electoral Reform which is considering further changes to the franchise amongst other options.	The Electoral Registration Officer delivered two elections in 2019 – European Parliamentary Election 23 rd May 19 – initially no election planned in the UK due to UK's proposed withdrawal from the European Union on 29 th March 2019 but election held as withdrawal delayed.						
(3) Unplanned electoral events are now an ever-increasing possibility and put a significant strain of the Board's budget.	United Kingdom General Election 12 th December 19 – unplanned electoral event						
Action Codes	Linked Actions		Assigned To	Due Date	Status		
	Monitor		Assessor	Ongoing			

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
REF.04 Professional Services	The organisation is facing the disposal of the 2017 revaluation appeals 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 SMT and quarterly to Scottish Government. ▪ Schedule of dates to December 2020 for all committee hearings to deal with the 2017 appeals have been agreed with the Renfrewshire Valuation Appeal Panel. ▪ 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. ▪ Investment in a new core valuation system is required which will ensure the Board has a streamlined and efficient organisation in preparation for the move to 3 yearly Revaluation cycles. ▪ Utilise information technology to support the citation process and the subsequent appeal process. ▪ Seek methods that will allow appeals to be dealt with in a cost-effective manner. e.g. partnership working to reduce cost of citation – deal with appeals pre-citation. ▪ Telecoms 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. ▪ Possibility of recruiting additional trainee posts as opposed to employing qualified staff due to lack of applicants when valuer posts advertised although trainee staff do not fill the knowledge/skill gap that currently exists. 	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.	The Board needs to have the relevant knowledge base and allow staff to continually develop this knowledge to ensure appeals can be robustly defended.					
(2) Recruitment issues relating to qualified staff.						
(3) Pressure on Valuation Appeal Committee to dispose of outstanding appeals by the statutory deadline.						
(4) Costs associated with defence of values at Valuation Appeal Committee	The Board advertised in July 2019 and in January 2020 to replace valuers who had left the establishment with no suitable applicants. This puts pressure on existing qualified staff to deliver our statutory duties as well as being unable to deliver the reform to non-domestic rates as proposed by the Scottish Government.					
(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	Attendance at Valuation Appeal Committee Hearings is increasing with the associated costs also rising.					
(7) Impact on Rateable Values for Central Government resulting in financial uncertainty						
(8) In the longer term, the risks involved with the implementation of 3 yearly Revaluation cycles and the disposal of the resultant appeals in a, possibly shorter time frame.	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. This is further complicated by the differing revaluation timetables going forward between England & Scotland. The present system					

	<p>has allowed the Assessor to work alongside the Valuation Office in England in preparing valuations for telecoms. This is no longer the case as England's next Revaluation is a year ahead of Scotland i.e. 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 time as preparing for the next Revaluation.</p>					
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	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, 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 Groups ▪ Working 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 costs ▪ The procured EMS has provided savings in the short term and will provide further savings in the medium to long term. ▪ Investigations are ongoing into sharing an IT system with other Assessors to allow smarter working and help alleviate pressure on staff, who will be working to shorter timescales following implementation of Barclay recommendations. ▪ This IT system will also have to be able to 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
<p>Context:</p> <p>(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 is currently looking for a suitable replacement.</p> <p>(2) The procurement of a suitable valuation system to cope with the move to 3 yearly Revaluations.</p> <p>(3) Continuing to employ an "off the shelf" EMS to mitigate the risk of unplanned electoral events and the Board's limited resources</p>	<p>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.</p>					
Action Codes	Linked Actions		Assigned To	Due Date	Status	
	Senior Management Team to investigate procurement of alternative core valuation system		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.	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. ▪ Anti-Virus, anti-spam software continually updated. ▪ Firewall, network application controls and audit procedures all in place and continually updated/reviewed. ▪ All applications and data sets are backed up nightly on site. ▪ Loss of processing limited to 72 hours as a result of back up. ▪ Currently there are 3 on site IT staff to provide an instant response to problems. ▪ Server capacity reviewed/renewed on a regular basis to provide maximum data protection. <p>We are reliant on effective I.T. systems for many key areas of services, therefore an effective Disaster Recovery Solution (DRS) was imperative. It was also a critical recommendation of Internal Audit and therefore a DRS was procured in October 2019 which was robust but proportionate to the Board's requirements. The DRS should be fully operational by the end of February 2020.</p>	4	4	16 High/ Moderate/ Significant
<p><u>Context:</u></p> <p>(1) Non availability of systems, either through system/ telephony or power supply failure or sabotage</p> <p>(2) Potential loss of key business or financial data</p>	A combination of one or more of the above events happening would result in a major impact in service delivery to all stakeholders.					
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. Should this not be the case in the immediate situation, this may result in a temporary loss of service Non-availability of key or significant staff may result in a temporary loss of service 	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 procurement process is in progress. ▪ A DRS was procured in October 19 to ensure wherever RVJB operate from in the event of loss of premises, access will be gained by staff to our operating systems. This DRS should be fully functional by the end of February 2020. 	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 <u>Context:</u> (1) While a great deal of information is held electronically for Electoral Registration, Council Tax and Non-Domestic subjects, loss of paper files would cause some delay in dealing with enquiries or appeals.	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. ▪ ER information held largely electronically, and the introduction of telephone, text and internet registration has aided in reducing paper receipt and handling. The new EMS allows for more Electoral data to be held electronically. ▪ With the scanning of the property files for Council Tax, information regarding domestic properties are now held electronically. ▪ 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. ▪ A fully functioning disaster recovery solution, proportionate to the Board's requirements, was identified as essential and a solution was procured in October 2019. This solution will be fully operational by end of February 2020. 	3	4	12 High/ Tolerable/ Significant
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.	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. It is also a necessity due to the inability to recruit qualified valuers although trainee staff do not fill the knowledge/skill gap that currently exists. 	4	4	16 High/ Moderate/ Significant
<p><u>Context:</u></p> <p>(1) Existing staff demographics show the skill base in RVJB lies with those that are in the age range of 40-60.</p> <p>(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.</p>	Service delivery will be affected if qualified valuation staff cannot be recruited and existing staff levels retained.					
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. 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 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
<p>Context:</p> <p>(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</p> <p>More information sharing to ensure best value for our stakeholders e.g. local data matching for the proposed canvass which may lead to higher risk of data breaches.</p>						
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 	2	3	6 Moderate/ Tolerable
Context: (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						
Action Codes	Linked Actions			Assigned To	Due Date	Status
	Monitor			Assistant Assessors	Ongoing	