



Renfrewshire Valuation Joint Board

Notice of Meeting and Agenda Renfrewshire Valuation Joint Board.

Date	Time	Venue
Friday, 28 May 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.

<https://youtu.be/PB2d1SV8j5c>

Recording

<https://youtu.be/Hk4ZmWfPh5s>

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.

- | | | |
|-----------|---|-----------------|
| 1 | Minute | 5 - 12 |
| | Minute of meeting of this Joint Board held on 26 February 2021. | |
| 2 | Unaudited Annual Accounts 2020/21 | 13 - 48 |
| | Report by Treasurer. | |
| 3 | Internal Audit Annual Report 2020/21 | 49 - 58 |
| | Report by Chief Auditor. | |
| 4 | Internal Audit Engagement - Electoral Registration System | 59 - 62 |
| | Report by Chief Auditor. | |
| 5 | Remuneration of Elected Members who are appointed Convener and Vice-convener of Joint Boards | 63 - 64 |
| | Joint report by Clerk and Treasurer. | |
| 6 | Electoral Update | 65 - 68 |
| | Report by Assessor & Electoral Registration Officer. | |
| 7 | Barclay Update | 69 - 72 |
| | Report by Assessor & Electoral Registration Officer. | |
| 8 | Performance Report | 73 - 80 |
| | Report by Assistant Assessor & Electoral Registration Officer. | |
| 9 | Non-domestic Appeals | 81 - 94 |
| | Report by Assistant Assessor & Electoral Registration Officer. | |
| 10 | Strategic Service Plan April 2021 to April 2024 | 95 - 156 |
| | Report by Assessor & Electoral Registration Officer. | |

- | | | |
|-----------|---|------------------|
| 11 | Public Sector Equality Duty - Progress Report | 157 - 196 |
| | Report by Assistant Assessor & Electoral Registration Officer. | |
| 12 | Appointment of Assessor and Electoral Registration Officer | 197 - 198 |
| | Report by Clerk. | |
| 13 | Date of Next Meeting | |
| | Note that the next meeting of the Joint Board will be held at 2.00 pm on 17 September 2021. | |



Renfrewshire Valuation Joint Board

Minute of Meeting Renfrewshire Valuation Joint Board.

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

Present

Councillor Angela Convery, Councillor Annette Ireland, Councillor Charlie Gilbert and Councillor Paul O'Kane (all East Renfrewshire Council); Councillor Graeme Brooks, Councillor Tommy McVey and Councillor John Crowther (substitute for 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, L Hendry, Assistant Assessor & Electoral Registration Officer and J Murgatroyd, Assistant Assessor & Electoral Registration Officer (all Renfrewshire Valuation Joint Board); C McCourt, Finance Business Partner, E Currie, Senior Committee Services Officer and R Devine, Senior Committee Services Officer (all Finance & Resources, Renfrewshire Council); and A MacDonald, Senior Auditor (Audit Scotland).

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.

Apology

Councillor Innes Nelson (Inverclyde Council).

Declarations of Interest

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

Additional Item

The Convener intimated that there was an additional item of business in relation to Audit Scotland's Annual Audit Plan 2020/21 which had not been included in the notice calling the meeting. The Convener, being of the opinion that the item which is dealt with at item 9 below, was urgent in view of the need to advise members of the position, authorised its consideration.

1 Minute

There was submitted the Minute of the meeting of this Joint Board held on 20 November 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 2020 to 5 February 2021.

The report intimated that at the end of period 11, the Joint Board had an underspend position of £359,000 compared to budget and was projected to underspend by £405,000 by the end of the financial year and details were provided in section 4 of the report.

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 Revenue Estimates 2021/22 to 2023/24

There was submitted a report by the Treasurer presenting the revenue estimates for the Joint Board including the requisition of constituent authorities for the financial year 2021/22 and indicative planning figures for 2022/23 and 2023/24.

The appendix to the report detailed the revenue estimates 2021/22 to 2023/24 for the Joint Board and the total requisitions payable by constituent authorities.

The report intimated that the financial environment in which the Joint Board and constituent authorities operated had seen radical changes over the past year owing to the ongoing COVID-19 pandemic. Financial year 2021/22 brought further uncertainty until the vaccination programme was completed and also brought Scottish Parliamentary elections in May 2021. The Scottish Budget statement delivered on 28 January 2021 included further resources relating to specific ongoing pressures caused by the pandemic and was for a single financial year only, adding some uncertainty to financial forecasts. However, it was recognised that over the short to medium-term, local government in Scotland was likely to face a challenging recovery and could face further contraction in available resources relating to the provision of revenue grant from the Scottish Government. In this context, the Joint Board would continue to seek operational savings to ensure financial sustainability.

The report provided information on the assumptions that the budget had been based on and a financial overview for the Joint Board.

As approved at the meeting of the Joint Board held on 29 May 2020, the allocation of the requisition across constituent authorities was based on the percentage proportions of GAE constituents used in 2019/20 which arose from the distorting effect of a large self-storage facility based in Renfrewshire which skewed the GAE figures. It had been agreed that this position be reviewed annually and the Assessor & Electoral Registration Officer had confirmed that the position remained as was the case in setting the 2020/21 budget, therefore, the report proposed that the requisition share remained unchanged.

It was noted that, owing to a change in GAE methodology in 2020/21, the constituent for land valuation had been merged with collection and the constituent for council tax valuation had been merged with local tax collection. The report recommended that from 2022/23, the requisition shares across all three elements be based on the new GAE methodology.

The proposed overall 2021/22 requisition level for constituent authorities was £2,318,990, an increase of 1.8% on 2020/21 requisition levels. The individual requisition levels were detailed in the table in paragraph 6.1 of the report and these indicative figures incorporated draft requisition increases of 2.5% for 2022/23 and 2023/24. The total requisitions payable by constituent authorities, including the full pass-through of Barclay funding, were detailed in the table in paragraph 6.4 of the report.

DECIDED:

- (a) That the 2021/22 revenue estimates, as detailed in the appendix to the report, be approved;
- (b) That the total requisitions for constituent authorities, as detailed in section 6 of the report, be approved; and
- (c) That the indicative estimates for 2022/23 and 2023/24 be noted.

4 Barclay Update / Service Review

Under reference to item 3 of the Minute of the meeting of this Joint Board held on 20 November 2020, there was submitted a report by the Assessor & Electoral Registration Officer relative to developments and expenditure arising from the Barclay Review.

The report intimated that The Non-Domestic Rates (Scotland) Bill was now law and had been partially implemented in April 2020 with full implementation to follow at various times over the next couple of years. The report detailed the six main Barclay recommendations reflected in Bill.

The report advised that the Scottish Assessor's Association (SSA) had regular contact with the Scottish Government to ensure a consistent approach. Assessors would continue to work jointly to ensure delivery of all new duties and would support ongoing development of the SSA Portal which provided information to ratepayers and their agents. Assessors had submitted plans to the Scottish Government detailing the plans and actions being taken to ensure that all Barclay recommendations would be fully implemented and delivered within legislative timelines.

The Scottish Government had agreed to fund the extra costs to facilitate this work and funding had flowed through councils to the Joint Board as shown in the financial reports submitted to the Joint Board over the last few years. Due to recruitment issues, it was noted that not all funding had been spent in the year in which it had been allocated, resulting in an increasing reserve balance. If implementation actions were delayed, the use of funding may come under increased scrutiny, therefore the application of this funding would require to be carefully considered in terms of the Joint Board's and constituent council's overall financial plans.

The report provided an update in relation to recruitment and restructure; the Non-domestic Revaluation; COVID appeals; information gathering powers; the IT Valuation System; and the Internal Barclay Project Group/2023 revaluation.

DECIDED: That the report be noted.

5 **Electoral Update**

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; the Scottish Parliamentary election in May 2021; external activities and preparations; future elections; and ongoing projects.

The report advised that, as personal visits to properties could not be undertaken, the Assessor & Electoral Registration Officer had ensured that all households in the joint board area had received communications regarding the forthcoming Scottish Parliamentary election in May 2021.

The report detailed the actions taken by the Assessor & Electoral Registration Officer in connection with arrangements for the Scottish Parliamentary election.

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.

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 & 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 at 31 December 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 at 3 February 2021.

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.

Members of staff were thanked for their commitment and professionalism in rising to this challenge and successfully delivering the service.

DECIDED: That the report be noted.

7 **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 31 December 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 narrowly missing the target of 95% within three months and exceeding the target of 97% within six months, with the key performance indicators being 93.08% and 99.31% respectively.

It was noted that the three-month target had improved since last reported as developers had adapted to deal with current restrictions as a result of the pandemic. Sales offices had re-opened enabling the information flow to be improved and joint board staff had been able to gather the information required to allow new properties to be added to the Valuation List and Council Tax timeously in accordance with performance targets.

The report also detailed the average number of days taken to add a house in each constituent authority area between 1 April and 31 December 2020 and also the number of deletions from the Valuation (Council Tax) List between 1 April and 31 December 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 31 December 2020 by constituent authority area, missing the target of 80% to be actioned within three months and the target of 90% within six months, with key performance indicators being 48.21% and 72.32% respectively. It was noted that this level of performance had been expected given the current restraints imposed in carrying out inspections due to the constraints of the pandemic.

As highlighted in the Performance Report presented to the Joint Board on 20 November 2020, 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 2020 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. Inspections were now being carried out but the number of properties that could be inspected within a day was severely limited due to the health and safety protocols staff had to adhere to. It was noted that target levels might continue to decline and given these unprecedented circumstances it would be extremely unlikely that targets would be met by the end of this financial year.

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.

Members of staff were thanked for adapting working practices to ensure negotiations were carried out professionally and in line with the legislative timetable.

DECIDED: That the report be noted.

8 Corporate Risk Register

There was submitted a report by the Assistant Assessor & Electoral Registration Officer relative to the Joint Board's Corporate Risk Register, a copy of which was appended to the report.

The report intimated that the Corporate Risk Register had been reviewed in line with the Joint Board's agreed review cycle.

DECIDED: That the report be noted.

9 **Audit Scotland Annual Audit Plan 2020/21**

There was submitted a report by the Treasurer relative to the annual audit plan 2020/21 for the Joint Board which outlined Audit Scotland's planned activities in their audit for the 2020/21 financial year, a copy of which was appended to the report.

The report intimated that Audit Scotland had submitted an audit plan which outlined its approach to the audit of the Joint Board's 2020/21 annual accounts to assess whether the accounts provided a true and fair view of the Joint Board's financial position and also whether the accounts had been prepared in accordance with proper accounting practice, the 2019 Code of Practice on Local Authority Accounting in the UK.

The annual audit plan outlined the responsibilities of the Joint Board and Audit Scotland; its assessment of key challenges and risks; the approach and timetable for completion of the audit; and included a section on Audit Risks which had been included in the audit plans of many bodies which Audit Scotland worked with. The inclusion of this section was not a reflection of any specific risk within the Joint Board.

The report advised that the statutory deadline for the approval of the audited accounts for 2020/21 was 31 October 2021 and it may be that one of the previously agreed meeting dates would require to be changed to accommodate this. An update would be provided at the next meeting of the Joint Board scheduled to be held on 28 May 2021.

DECIDED: That Audit Scotland's annual audit plan 2020/21 be noted.

10 **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 28 May 2021.

RENFREWSHIRE VALUATION JOINT BOARD

To: Renfrewshire Valuation Joint Board

On: 28 May 2021

Report by: The Treasurer

Heading: Unaudited Annual Accounts 2020/21

1. Summary

- 1.1. The Annual Accounts for the year ended 31 March 2021 will be submitted to Audit Scotland in advance of the statutory deadline of 30 June 2021 and a copy is attached for consideration at Appendix 2.
 - 1.2. The Joint Board has ended the 2020/21 financial year with a surplus of income over expenditure of £226k.
 - 1.3. The Management Commentary within the accounts provides an overview of the Board's financial performance during 2020/21, along with a summary of risks and the outlook for the future.
-

2. Recommendations

- 2.1 The Joint Board is asked to:
 - a) Consider the Unaudited Annual Accounts for 2020/21;
 - b) Approve the Annual Governance Statement (pages 10-12); and
 - c) Note the final budget monitoring position for 2020/21 and its impact on reserves.
-

3. Background

- 3.1. The Local Authority Accounts (Scotland) Regulations 2014 require the Board to prepare and publish a set of accounts, including an annual governance statement, by 30 June each year.
- 3.2. The unaudited accounts are then required to be formally considered by the Board no later than 31 August and the Annual Governance Statement should be formally approved at this time.

- 3.3. In accordance with the Local Authority Accounts (Scotland) Regulations 2014, the Unaudited Annual Accounts will be signed only by the Treasurer as proper officer.
- 3.4. The accounts are then subject to external audit by the Board's appointed auditor, Audit Scotland, by 30 November. The 2020/21 Audited Annual Accounts are scheduled to be presented to the Board on 19 November 2021 for approval and signing by the Convener, the Assessor and the Treasurer, in accordance with the regulations.
- 3.5. The Comprehensive Income and Expenditure Statement on page 15 shows an accounting surplus on the provision of Services of £24k and the Expenditure and Funding Analysis on page 19 shows how this differs from the budgetary surplus of £226k due to accounting adjustments for pension costs, capital charges and the statutory employee leave accrual.
- 3.6. The most substantial underspend in Gross Expenditure arises from savings in Employee costs due to in-year vacancy management and Transport costs due to less staff travel during the COVID-19 pandemic.
- 3.7. Much of the over-recovery in Gross Income is due to the £25k of unplanned funding received from Central Government for IER and £274k income received from Scottish Government to help fund the May 2021 election, of which, £156k was unspent and will be transferred to reserves and carried forward to be spent in 2021/22. In addition to this, £49k was also received from Scottish Government to cover changes required to the Electoral Management System to accommodate franchise now being allowed to vote. These costs occurred within Supplies and Services.
- 3.8. The Balance Sheet on page 18 of the Annual Accounts shows a decrease in net worth of £357k compared to last year, which is largely driven by the movement in the pension liability. This is explained further in the Management Commentary within the accounts.
- 3.9. The Board incurred an underspend of £148k against Barclay funding in 2020/21, due to timing issues around recruitment of staff and delays to implementation of the Barclay recommendations. Underspends have been carried in reserves for use in future years with a view to mitigating requisition increases. The Scottish Government has recently intimated that this underspend should be repaid. This, along with the final 2020/21 outturn position, means that the level of reserves available for future use has changed since the 2021/22 Revenue Estimates were approved in February 2021. This is indicated at the foot of Appendix 1.

RENFREWSHIRE VALUATION JOINT BOARD
REVENUE BUDGET MONITORING STATEMENT 2020/21
1st April 2020 to 31st March 2021

Description	Approved Budget	Full Year Actual	Variance
£000	£000	£000	£000
Employees	2,051	1,726	325
Premises Related	165	189	(24)
Supplies and Services	432	621	(134)
Support Services	97	96	1
Transfer Payments	22	7	15
Transport Related	20	2	18
Depreciation and Impairment Losses	0	105	(160)
Gross Expenditure	2,786	2,746	40
Contributions from Local Authorities Core	(2,278)	(2,278)	(0)
Contributions from Local Authorities Barclay	(471)	(323)	(148)
Other Income	(37)	(371)	334
Gross Income	(2,786)	(2,972)	186
TRANSFER (TO)/FROM RESERVES	0	(226)	226

UPDATED RESERVES POSITION

	Approved Budget 2020/21	Actual Outturn 2020/21	Proposed Budget 2021/22	Electoral Registration 2021/22	Indicative Budget 2022/23	Indicative Budget 2023/24
As per Approved Budget 26 February 2021						
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)	(355,731)
% of Net Expenditure	14%	34%	19%	0%	15%	12%

Revised Position at 28 May 2021						
Reserves at 1 April	(399,064)	(399,064)	(469,114)	(156,054)	(388,984)	(295,677)
Transfer from/(to) Reserves	10,000	(226,104)	80,130	156,054	93,307	80,364
Reserves at 31 March	(389,064)	(625,168)	(388,984)	0	(295,677)	(215,313)
% of Net Expenditure	14%	26%	14%	0%	10%	7%



Renfrewshire Valuation Joint Board

Unaudited Annual Accounts
2020/21

CONTENTS

Management Commentary.....	1
Statement of Responsibilities for the Annual Accounts	9
Annual Governance Statement.....	10
Remuneration Report	13
Comprehensive Income and Expenditure Statement	15
Movement in Reserves Statement.....	16
Balance Sheet	17
Note 1: Expenditure and Funding Analysis	18
Note 2: Accounting Standards Issued not Adopted	19
Note 3: Assumptions made about the future	19
Note 4: Unusable Reserves	19
Note 5: Adjustments between Accounting Basis and Funding Basis under Regulations	21
Note 6: Capital Expenditure and Capital Financing	21
Note 7: Intangible Assets	22
Note 8: Plant and Equipment.....	22
Note 9: Operating Leases.....	22
Note 10: Debtors	22
Note 11: Creditors	22
Note 12: Provisions	22
Note 13: Related parties	22
Note 14: External audit costs	23
Note 15: Retirement Benefits	23
Note 16: Events after the Balance Sheet date	26
Note 17: Contingent Liabilities.....	26
Note 18: Critical Judgements in Applying Accounting Policies.....	26
Note 19: Summary of Significant Accounting Policies.....	27

Management Commentary

The purpose of the Management Commentary is to present an overview of the Renfrewshire Valuation Joint Board's financial performance during the year 2020/21 and to help readers understand its financial position at 31 March 2021. In addition, it outlines the main risks and uncertainties facing the Renfrewshire Valuation Joint Board (the Board) for the financial year 2020/21 and beyond.

Who we are and what we do

The Board was established by the Valuation Joint Boards (Scotland) Order 1995 and came into existence on 1 April 1996. It provides a range of valuation and electoral registration services to and on behalf of East

Renfrewshire, Inverclyde and Renfrewshire Councils (the constituent authorities), working in partnership with other Valuation Joint Boards, councils and professional bodies across Scotland.

Our primary funding comes in the form of requisitions from the three constituent authorities and these are agreed when the Board sets its budget before 1 April each year.

The composition of membership of the Board is determined by the above Order and consists of four Councillors representing East Renfrewshire Council, four representing Inverclyde Council and eight Councillors representing Renfrewshire Council.

For the year 2020/21, these members were:

East Renfrewshire Council	Inverclyde Council	Renfrewshire Council	
P O'Kane (Vice-Convener)	G Brooks	A Doig (Convener)	M MacLaren
A Convery	C Jackson	T Begg	J McIntyre
C Gilbert	T McVey	J Cameron	J Sharkey
A Ireland	I Nelson	K MacLaren	A Steel

Our Aims

The Board is presented with an update to its current Strategic Service Plan on 28 May 2021. The plan covers the period April 2021 to April 2024.

A copy of Strategic Service Plan can be found at the following link: <http://www.renfrewshire-vjb.gov.uk/Governance/Policies and Plans>.

The Plan outlines the Board's Mission, as follows:

Building on our established professionalism, we aim to provide high quality, effective and responsive services to all of our stakeholders

Part 3 of the Board's Strategic Service Plan 2021-24 defines six key business objectives, as follows:

Compile the
Valuation Roll

Maintain the
Valuation Roll

Compile the
Electoral
Register

Maintain the
Electoral
Register

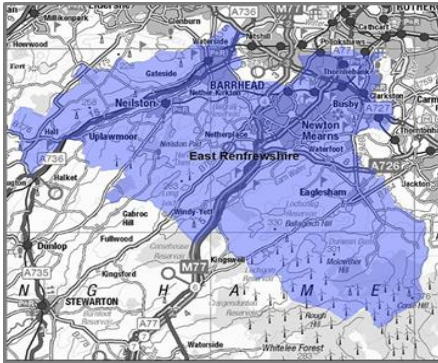
Compile the
Council Tax
Valuation List

Maintain the
Council Tax
Valuation List

Our Performance

To put into context the Board's work involved in carrying out our statutory duties and obligations, it may be useful to examine each of the councils separately.

East Renfrewshire



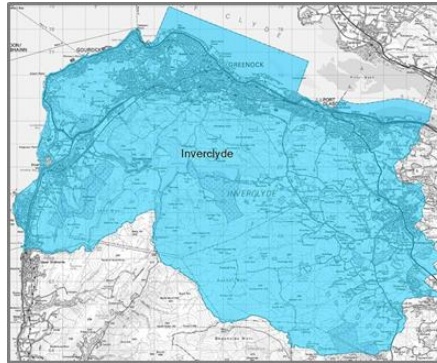
Council Tax	2020/21	2019/20
Properties	39,738	39,248
Proposals / Appeals received	77	83
Proposals / Appeals settled	86	44

Revaluation Roll	2020/21	2019/20
Properties	1,815	1,815
Appeals received	n/a*	
Appeals settled	41	134

Running Roll	2020/21	2019/20
Properties	1,815	1,815
Appeals received	282	306
Appeals settled	7	49

	2020	2019
Population**	95,530	95,530
Population over 16	76,055	76,055
Registered Electors	74,156	71,671

Inverclyde



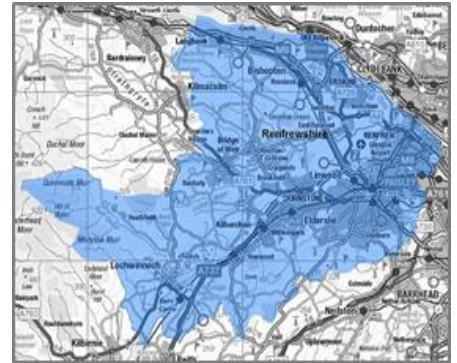
Council Tax	2020/21	2019/20
Properties	39,233	39,078
Proposals / Appeals received	41	49
Proposals / Appeals settled	60	30

Revaluation Roll	2020/21	2019/20
Properties	2,430	2,430
Appeals received	n/a*	
Appeals settled	51	183

Running Roll	2020/21	2019/20
Properties	2,438	2,430
Appeals received	916	684
Appeals settled	11	145

	2020	2019
Population**	77,800	77,800
Population over 16	65,197	65,197
Registered Electors	61,039	59,835

Renfrewshire



Council Tax	2020/21	2019/20
Properties	80,149	88,466
Proposals / Appeals received	115	118
Proposals / Appeals settled	158	64

Revaluation Roll	2020/21	2019/20
Properties	9,905	9,905
Appeals received	n/a*	
Appeals settled	160	526

Running Roll	2020/21	2019/20
Properties	10,012	9,905
Appeals received	2,037	1,888
Appeals settled	48	252

	2020	2019
Population**	179,100	179,100
Population over 16	148,833	148,833
Registered Electors	147,704	134,723

* There were no Revaluation appeals received in 2019/20 or 2020/21 because the time period for lodging such appeals expired during 2017/18.

** Population numbers are sourced from Office of National Statistics; there has been no update since the mid-2019 stats were issued <https://www.ons.gov.uk>

For a full analysis of the Board's performance, please see the Annual Public Performance Report, which is presented to the Board on 28 May 2021. Performance information is also updated at every meeting of the Board.

Review of the Year

The COVID-19 pandemic affected the organisation during 2020/21, with the office ordered to close on 23 March 2020 following government guidance. At this time the organisation had minimum capacity to accommodate a working from home scenario. It fell on the Assessor & ERO, the Management team and the IT Department of RVJB to facilitate home working. This was achieved and the team was fully remote working by 24 April 2020. This achievement came at a cost of around £50k.

During 2020/21, the Assessor & ERO continued the service review that had commenced in late 2017. The five key objectives of this review were that it should:

- Contribute to delivering potential savings target in the operational models and delivery;
- Deliver a fit for purpose and future proofed organisational structure;
- Ensure maximised benefits from implementation of a Document Management System (DMS) and an Electoral Management System (EMS);
- Reduce the administrative burden on the Board by redefining processes, making efficiency savings and increasing capacity to deliver services; and
- Source a replacement for Progress, the current core IT system.

Alongside these five key objectives, the Assessor & ERO has had to ensure the Board's readiness to deliver on the changes to Non-Domestic rating stemming from the Barclay Report and the subsequent introduction of the Non-Domestic Rates (Scotland) Act 2020. As previously reported, the Scottish Government has agreed funding to assist Assessors to meet these new challenges, as noted in

the Financial Performance section below and in Note 13: Related parties.

Although the Scottish Government provided funding to meet these new objectives from the Barclay report and the Non-Domestic Rates (Scotland) Act 2020, they have recently advised that they wish to claw back any 2020/21 underspend. The impact of this will be to reduce the amount going into reserves by £148k, which affects future spending plans. An updated budget will therefore be presented to the Board for approval.

The past year has seen staff leaving and retiring and there have been significant difficulties in attracting qualified staff to replace these core vacancies. There is also concern over being able to retain staff and stop the loss of expertise and experience at a time when working practices require ever-faster solutions and delivery of service. To address these ongoing recruitment and retention issues, the Assessor & ERO completed the service review and a number of vacancies are now filled. The staffing structure has also been addressed to ensure suitable remuneration was being offered to secure and retain staff.

The Document Management System (DMS) delivered savings by facilitating the scanning of all Council Tax files, which numbered approximately 165,000. The second phase of this project is to scan the remaining 14,000 Non-Domestic Subjects paper files and therefore ensure the organisation has a fully digital filing system.

The Electoral Management System (EMS) has delivered both last year's new style canvass and the Scottish Parliamentary Election on 6 May 2021. This system has reduced the administrative burden on staff and has allowed clerical staffing numbers to naturally reduce through retirement.

The replacement of 'Progress', the core IT system, continues jointly with the three other Assessors' offices involved this new system and is set to deliver savings through economies of scale as a result. It has also allowed the expertise from all four Assessors'

offices to be accessed and used in the design of this new core system.

During 2020/21, the following policies were either refreshed or introduced:

- Public Sector Equalities Duty
- Strategic Service Plan – Annual Review
- Information Handling Policy

Primary Financial Statements

The Annual Accounts are prepared in accordance with the International Accounting Standards Board Framework for the Preparation and Presentation of Financial Statements as interpreted by the Code of Practice on Local Authority Accounting in the United Kingdom (the Code). Under Section 106 of the Local Government (Scotland) Act 1973, joint boards are classed as local authorities.

The Annual Accounts summarise the Board's transactions for the year and its year-end position at 31 March 2021. The Primary Financial Statements include the Comprehensive Income and Expenditure Statement (CIES), the Movement in Reserves Statement (MIRS) and the Balance Sheet.

These statements are accompanied by Notes to the Accounts, which provide more details on the figures shown in the statements and set out the Accounting Policies adopted by the Board.

The cash balance at 31 March 2021 of £100 in the Balance Sheet represents petty cash held by officers of the Board.

Financial Performance

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

A summary of the outturn position against the agreed budget is shown on the next page. The Board has returned a surplus of £226k for the financial year 2020/21.

A significant reason for the underspend is within Employee Costs of (£325k) owing to unfilled vacancies throughout the year and savings were experienced within Transport Costs (£18k), due to less staff travel during the COVID-19 pandemic.

Funding of £274k was received from the Scottish Government for the May 2021 election, of which £156k will be transferred to reserves and carried forward to address costs incurred in 2021/22.

There was an over-recovery of IER income in 2020/21 of (£25k) and a further £49k was 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, these costs occurred within Supplies & Services.

In addition to this, Supplies & Services experienced overspends related to the COVID-19 pandemic of £29k for ICT maintenance. In November 2020, court proceedings took place relating to a referral instigated for a 2010 Fixed Line Telecoms Case, which resulted in additional Legal Costs of £21k.

Following an overdue rent review of Robertson House, there was an increase to the annual lease, resulting in a £24k overspend within Property Costs.

Capital costs of £105k were incurred relating to the replacement to RVJB's Core Progress system with a provision of £55k made for further development costs.

The surplus shown below excludes accounting adjustments relating to pensions, depreciation and employee absences. These and all accounting differences are detailed in Note 1: Expenditure and Funding Analysis on page 18.

	Budget £	Actual £	Variance £
Employee Costs	2,050,754	1,726,020	324,734
Property Costs	165,115	189,228	(24,113)
Supplies and Services	432,201	621,555	(189,354)
Support Costs	96,880	95,781	1,099
Transfer Payments	21,620	6,678	14,942
Transport Costs	19,500	1,859	17,641
Capital Charges	0	105,181	(105,181)
Total Expenditure	2,786,070	2,746,302	39,768
Requisition Income	(2,749,570)	(2,601,373)	(148,197)
Other Income	(36,500)	(371,034)	334,534
Total Income	(2,786,070)	(2,972,407)	186,337
(Surplus)/Deficit for Year	0	(226,105)	226,105

The Balance Sheet at 31 March 2021

The Balance Sheet sets out the total net worth of the Board at a snapshot in time. When comparing the net worth of the Board at 31 March 2021 to that of the prior year, an overall reduction in net worth of the organisation of £357k can be seen. This is primarily due to the increase in pension liability explained below.

Net Pension Position

The disclosure requirements for pension benefits under IAS19 are detailed in Note 15: Retirement Benefits on page 23. The appointed actuaries have confirmed a net liability position of £2,349k (£1,733k 2019/20), an increase in liabilities of £616k in their assessment of the position of the pension fund, which is attributable to many factors, such as the experience of market yields over the course of the past year.

The net deficit position of the pension reserve impacts the Board as a whole, however the funding of these future liabilities will be met from future requisitions from members and as such the going concern assumption is valid.

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

A potential change to pension rules is outlined in Note 17: Contingent Liabilities on page 26; however, this has not been reflected in the pension liability reported in the Balance Sheet.

Reserves at 31 March 2021

The Board had an opening Revenue Reserve at 1 April 2020 of £399k. During the year the Board returned a surplus of £226k, taking the closing Revenue Reserve position to £625k.

In February 2021, the Board agreed to a prudent use of reserves over the next few years, in order, to maintain sustainable requisition increases. This has been reviewed in light of the Barclay clawback and the updated position will be reported to the Board on 28 May 2021.

Wider Engagement

During 2020/21, the Assessor, via the Scottish Assessors Association, made contributions to the aforementioned Non-Domestic Rates (Scotland) Act 2020 and, as ERO, contributed to the Scottish Elections (Franchise and Representation) Act 2020 and the Scottish Elections (Reform) Bill.

The Assessor & ERO continues to be a member of the Electoral Management Board for Scotland and represents Scottish EROs on Accessibility of Elections groups for both the Westminster and Scottish Parliaments. This ensures that the Board is able to access information on changes to legislation that may impact on both the Assessor and ERO functions.

Risks

The maintenance of a Corporate Risk Register ensures that the Board's functions operate effectively under all assessable and identifiable risks. This was most recently reported to the Board by the Assessor & ERO on 26 February 2021 and is reviewed, updated and reported to the Board twice-yearly.

The Corporate Risk Register assesses the likelihood and impact of identifiable risks and provides actions to mitigate or minimise them. The Board's risks have been evaluated using a risk matrix, which 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. Both High and Very High risks are viewed as significant.

A total of 12 corporate risks are now identified on the Corporate Risk Register. A separate risk relating to COVID-19 was identified and added to the 11 risks reported last year. Of these, 9 are identified as High, or Very High risks and are summarised in the table that follows.

It should be noted that the Assessor & ERO and management team have fully assessed these risks and have identified control measures in order to address them going forward.

Full details on the risks identified, along with steps being taken to mitigate these were presented in the Corporate Risk Register Report of 26 February 2021, which can be found by following the Board report link shown at the end of this report.

The first risk noted below is twofold in terms of the restrictions placed on working practices due to the COVID-19 lockdown announced on 23 March 2020 and the number of running roll appeals lodged as a result of the pandemic in both 2020 and again in 2021.

The Board received 3,552 appeals against Non-Domestic values as a result of the COVID-19 pandemic in 2020, with the disposal date for the majority of these appeals being one year from receipt, i.e. 31 March 2021. However, the Scottish Government changed legislation and extended the disposal date for these appeals to December 2021. For 2021 there has been a similar amount of appeals: 2,376 for this financial year. These appeals (assuming no change to existing legislation) will need to be disposed of by March 2022.

The implementation of the remaining recommendations from the Barclay review will be in force by April 2023. At present, a significant recommendation that relates to the appeals process is still being drafted into legislation and is expected to be finalised by April 2022. This change is very significant and will involve both staff training and IT development on the new core system. This will be incorporated into its development once the new legislation and appeals processes have been finalised.

The next Non-Domestic property revaluation has also been announced to take effect from 1 April 2023, with the Tone Date (that is the date to which the valuation is tied to) to be April 2022. This is another change to current working practices; at present the Tone Date is usually two years prior to a revaluation. However, following on from the Barclay review a one-year Tone Date and three-yearly revaluations will become the new norm. Due to the pandemic, the 2022 Revaluation has been postponed by the Scottish Government until April 2023, but the introduction of

the one-year Tone date has been brought forward from its original timescale of 2025 to become law from 2022. This requires gathering and analysis of rental evidence to allow the valuations of all 14,400 Non-Domestic subjects in the Board's area in time to produce a draft list by October 2022. In effect, there are a number of key deliverables in a very short timeframe :

- Disposal of circa 5,900 appeals
- New appeals system
- Tone Date of April 2022
- Production of the draft list by October 2022
- Revaluation effective from April 2023

Finally, the Professional Services risk was increased at the review of the Corporate Risk Register in February 2020 and remained high in the February 2021 report, due to the inability of the Board to recruit two qualified valuers despite two recent recruitment drives. This has now been resolved with the recent recruitment of two qualified staff, although there are still core vacancies that require to be filled.

There remains a significant additional demand on staff to deal with this number of appeals in a very short timescale and to begin preparations for the next Revaluation in 2023, while undergoing training for the new appeals processes and the new IT system.

Risk	Likelihood	Impact	Score	Evaluation
The severe risk that the Board breaches their statutory duties in terms of disposal date for the 2017 Revaluation Appeals and Running Roll Appeals as a result of the effects of the COVID-19 pandemic and the lack of qualified staff	4	5	20	Very High
The risk that the Board fails to meet its financial commitments due to budgetary pressures as a result of increased financial pressures on the Board from their constituent authorities and the Scottish Government	4	5	20	Very High
The risk that legislative changes associated with national or European law could potentially create unexpected budgetary pressures	4	5	20	Very High
The risk that Board does not have sufficient capacity to deal with changes / development in IT, including changing demands, which could impact on service delivery	4	4	16	High
The risk of unplanned electoral events, which are now an ever-increasing possibility and put a significant strain of the Board's budget. Canvass reform is expected to reduce costs associated with canvass but the reduction is unknown at the present time.	4	4	16	High
The risk of loss of data sets, which would result in loss of service to all stakeholders e.g. through hacking	4	4	16	High
The risk of loss of information; the Board has invested in a Document Management System but a significant amount of information is still held in paper format	3	4	12	High
The risk that, given existing staff demographics, a number of key personnel could retire over the next 5 years, affecting the Board's ability to deliver services	4	4	16	High

COVID-19 Lockdown: Remote Working

At the time of writing, the organisation is still delivering all services across its three statutory functions through remote working. The Assessor & ERO has kept the Board informed throughout lockdown of services available and the number of employees facilitated for remote working, as prior to 23 March 2020, there was very limited remote working capacity. A special note of thanks goes to everyone involved for their patience and understanding including all stakeholders and members of the public.

It is worth mentioning, as noted above, that there has been an almost unprecedented number of Material Change of Circumstances Appeals lodged by ratepayers because of the effect of COVID-19 on their businesses. This has resulted in 2,376 appeals being lodged for 2020/21 and 3,552 lodged for 2019/20, compared with 306 for 2018/19; to further add to the pressures on the organisation, with disposal dates either December 2021 or March 2022. Progress on these appeals will be closely monitored by the management team and staff may be asked to work overtime if they can.

Outlook and Future Plans

Budgeted expenditure for 2020/21 of £2,855k was agreed by the Board on 26 February 2021. Of this, £455k is met from funding related to the implementation of Barclay recommendations.

The Board recognises the difficult financial climate facing local authorities and has continued to seek efficiencies wherever possible. Requisition levels are increased by 1.8% for 2021/22 and a prudent level of reserves use is planned over the next three years. The updated reserves position will be reported to the Board on 28 May 2021 in light of the 2020/21 Barclay underspend being repaid to the Scottish Government.

As previously mentioned, the Assessor & ERO has reviewed the organisational structure, and has had some success in the filling of vacancies, however the core vacancies are still outstanding. Staffing levels will be constantly monitored and reviewed as required over the coming months.

This has been a dynamic period for the organisation, as legislative changes in both the Non-Domestic Valuation service and the Electoral function have been constant and complex requiring staff training and new processes to be developed. The Assessor & ERO along with the management team will keep all matters under review.

Conclusion

We would like to take this opportunity to acknowledge the team effort required to produce the accounts and to record our thanks to all the staff involved for their continued hard work and support. Board reports and minutes, including Performance and risk reporting, can be accessed via Renfrewshire Council's website under [Your Council>Agendas and Minutes>Joint Arrangements>Renfrewshire Valuation Joint Board](#).

Councillor Audrey Doig

Convener

28 May 2021

Alan Russell CPFA

Treasurer

28 May 2021

Kate Crawford

Assessor and Electoral Registration Officer

28 May 2021

Statement of Responsibilities for the Annual Accounts

The Board's Responsibilities

The Board is required to:

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

I confirm that these Annual Accounts were approved for signature by the Board at its meeting on the 28 May 2021.

Signed on behalf of Renfrewshire Valuation Joint Board.

Councillor Audrey Doig

Convener

28 May 2021

The Treasurer's Responsibilities

The Treasurer is responsible for the preparation of the Board's Annual Accounts in accordance with proper practices as required by legislation and as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom (the Accounting Code).

In preparing the Annual Accounts, the Treasurer has:

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that were reasonable and prudent;
- complied with legislation; and
- complied with the local authority Accounting Code (in so far as it is compatible with legislation);

The Treasurer has also:

- kept adequate accounting records that were up to date; and
- taken reasonable steps for the prevention and detection of fraud and other irregularities.

I certify that the financial statements give a true and fair view of the financial position of the Board at the reporting date and the transactions of the Board for the year ended 31 March 2021.

Alan Russell CPFA

Treasurer

28 May 2021

Annual Governance Statement

Scope of Responsibility

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

The Board's Governance Framework

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

The Board has put in place a system of internal control designed to manage risk to a reasonable level. Internal control cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness.

The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Joint Board's policies aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

The main features of our governance arrangements are summarised as:

- Clearly defined Standing Orders, Scheme of Delegation, Financial Regulations and Tender Procedures;
- Comprehensive business planning arrangements, setting key targets and action plans designed to achieve our corporate objectives;
- Regular public performance reporting;
- Business continuity planning arrangements are in place and regularly reviewed;
- Policies to regulate employee-related matters, including the employee code of conduct and disciplinary procedures;
- Arrangements to manage risk, including the Risk Management Strategy, Corporate Risk Register and business continuity plans;
- Clear customer complaints procedures;
- Comprehensive policies and procedures for physical and information security;
- An anti-fraud and corruption strategy and arrangements supported by a range of policies and guidelines;
- A register of interest is in place and updated on an annual basis;
- Internal governance review arrangements, including a programme of policy and procedure reviews and a governance working group responsible for all governance-related matters including, but not limited to, freedom of information, data protection, risk management, business continuity and monitoring of audit actions.

Within the overall control arrangements, the system of internal financial control is intended to ensure that assets are safeguarded, transactions are authorised and properly recorded and material errors are detected and corrected.

The system is based on a framework of management information, financial regulations, administrative procedures (including segregation of duties), management and supervision, and a system of delegation and accountability.

The system includes:

- Financial management, supported by comprehensive financial regulations and codes;
- Comprehensive budgeting systems and detailed guidance for budget holders;
- Regular reviews of periodic and annual financial reports which indicate financial performance against the forecasts;
- Setting targets to measure financial and other performance;
- The preparation of regular financial reports that indicate actual expenditure against the forecasts;
- The Chief Finance Officer is the Treasurer, who complies with the CIPFA Statement on the Role of The CFO in Public Services.

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

Review of Effectiveness

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

The effectiveness of the governance framework is reviewed annually by the Assessor & ERO, including the use of a self-assessment tool covering five key areas of governance.

These are:

- Business Planning and Performance Management
- Internal Control Environment
- Budgeting, Accounting and Financial Control
- Risk Management and Business Continuity
- Impact of Coronavirus (COVID-19)

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

The Board's internal audit service operates in accordance with the Public Sector Internal Audit Standards. Internal Audit undertakes an annual programme following an assessment of risk completed during the strategic audit planning process.

The Chief Auditor provides an annual report to the Board and an independent opinion on the adequacy and effectiveness of the system of internal control.

The Chief Auditor's annual assurance statement concluded that a reasonable level of assurance can be placed upon the adequacy and effectiveness of the Board's internal control systems.

The review has not identified any significant governance issues to be reported on for 2020/21 and no actions arising for the 2019/20 governance statement that require to be reported on.

This governance framework has been in place throughout the year. The outbreak of Coronavirus (COVID-19) did not result in any changes to the governance arrangements for 2020/21. The risk of social distancing continuing and its potential impact on the governance arrangements continues to be reviewed and monitored through robust risk management arrangements.

Assurance

In conclusion, it is our opinion that the annual review of governance, together with the work of internal audit, any comments received from external audit and certification of assurance from the Assessor & Electoral Registration Officer provide sufficient evidence that the principles of good governance operated effectively and the Joint Board complies with its governance arrangements in all material respects.

Systems are in place to continually review and improve the governance and internal control environment.

Future actions will be taken as necessary to maintain and further enhance the Board's governance arrangements.

Councillor Audrey Doig

Convener

28 May 2021

Kate Crawford

Assessor and Electoral Registration Officer

28 May 2021

Remuneration Report

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

Remuneration policy for elected members

As noted by the Board on 17 May 2013, since 1 April 2013 the Board has made no remuneration payment to any elected member, nor does it pay any expenses, fees or allowances to elected members.

Furthermore, no recharges have been made by member authorities in relation to elected member remuneration.

Remuneration policy for senior employees

The Remuneration Policy of the Board is set in reference to national arrangements. The Scottish Joint Negotiating Committee (SJNC) for Local Authority Services sets the salaries for the Chief Executives of Scottish local authorities. The SJNC advised that it would be a matter for each Council to examine the position of other chief officials.

It was agreed at the Board of 24 January 1997 that the salary of the posts of Assessor & ERO be set at a percentage of the Chief Executive of Renfrewshire Council, which is currently 67%. Following a review of Chief Executives' salaries in 2001, it was agreed that this arrangement should continue. This was agreed at a meeting of the Board on 22 November 2002.

2019/20 Total Remuneration £	Name	Post Held	2020/21 Total Remuneration £
98,954	Kate Crawford	Assessor & Electoral Registration Officer	101,363

Pension rights

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

From 1 April 2015, benefits are based on career average pay. Pension benefits are based on the pay received for each year in the scheme increased by the increase in the cost of living, as measured by the appropriate index (or indices).

The scheme's normal retirement age is linked to the state pension age for each member.

From 1 April 2009, a five-tier contribution system was introduced, with contributions from scheme members being based on how much pay falls into each tier. This

is designed to give more equality between the cost and benefits of scheme membership. Prior to 2009, contributions rates were set at 6% for all non-manual employees.

Tiered contribution rates on whole time pay 2020/21		Equivalent bandings for 2019/20
Up to £22,200	5.5%	Up to £21,800
£22,201 to £27,100	7.25%	£21,801 to £26,700
£27,101 to £37,200	8.5%	£26,701 to £36,600
£37,201 to £49,600	9.5%	£36,601 to £48,800
Over £49,601	12%	Over £48,801

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

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

The current Assessor & ERO is not a pension scheme member. No pension contributions are made by the Board in relation to the Convener or Vice Convener.

Exit Packages

There were no exit packages committed by the Board in either 2020/21 or 2019/20.

Remuneration of Employees

The following table shows the number of employees who received remuneration, excluding pension contributions, in excess of £50,000 during 2020/21, in bands of £5,000.

Bands with nil employees in both years are not displayed.

2019/20 Number of employees	Remuneration Band	2020/21 Number of employees
1	£50,000 - £54,999	2
0	£55,000 - 59,999	1
1	£60,000 - £64,999	0
0	£65,000 - 69,999	1
1	£95,000 - £99,999	0
0	£100,000 - £104,999	1
3	Total	5

Councillor Audrey Doig

Convener

28 May 2021

Kate Crawford

Assessor and Electoral Registration Officer

28 May 2021

Comprehensive Income and Expenditure Statement

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

2019/20				2020/21		
Gross Expenditure £	Gross Income £	Net Expenditure £		Gross Expenditure £	Gross Income £	Net Expenditure £
1,887,486	0	1,887,486	Employee Costs	1,968,325	0	1,968,325
126,920	0	126,920	Property Costs	189,227	0	189,227
391,395	0	391,395	Supplies and Services	621,556	0	621,556
79,925	0	79,925	Support Costs	95,781	0	95,781
6,767	0	6,767	Transfer Payments	6,678	0	6,678
15,637	0	15,637	Transport Costs	1,859	0	1,859
62,524	0	62,524	Capital Charges	21,092	0	21,092
0	(193,305)	(193,305)	Other Income	0	(366,758)	(366,758)
2,570,654	(193,305)	2,377,349	Cost of Services	2,904,518	(366,758)	2,537,760
			Financing and Investment Income and Expenditure			
0	(1,004)	(1,004)	Interest receivable	0	(4,276)	(4,276)
79,000	0	79,000	Pension interest 15a	44,000	0	44,000
			Taxation and Non-Specific Grant Income			
0	(2,500,500)	(2,500,500)	Requisitions from Member Authorities 13	0	(2,601,373)	(2,601,373)
2,649,654	(2,694,809)	(45,155)	Surplus on the Provision of Services	2,948,518	(2,972,407)	(23,889)
		(1,589,000)	Actuarial (Gain)/Loss on pension assets 15a			381,000
		(1,589,000)	Other Comprehensive Income & Expenditure			381,000
		(1,634,155)	Total Comprehensive Income & Expenditure			357,111

Movement in Reserves Statement

This statement shows the movement in the year on the different reserves held by the Board, analysed into usable reserves (that is, those reserves that can be applied to fund expenditure) and unusable reserves. The Total Comprehensive Income and Expenditure line shows the cost of providing the Board's services, more details of which are shown in the Comprehensive Income and Expenditure Statement.

Movement in reserves in 2020/21	Note	Usable Revenue Reserve £	Unusable Reserves £	Total Reserves £
Balance at 31 March 2020 brought forward		(399,063)	1,680,525	1,281,462
Total Comprehensive income and expenditure		(23,889)	381,000	357,111
Adjustments between accounting basis and funding basis under regulations	5	(202,216)	202,216	0
Increase or (decrease) in year		(226,105)	583,216	357,111
Balance at 31 March 2021 carried forward		(625,168)	2,263,741	1,638,573

Comparative movements in 2019/20	Note	Usable Revenue Reserve £	Unusable Reserves £	Total Reserves £
Balance at 31 March 2019 brought forward		(130,335)	3,045,952	2,915,617
Total Comprehensive income and expenditure		(45,155)	(1,589,000)	(1,634,155)
Adjustments between accounting basis and funding basis under regulations	5	(223,573)	223,573	0
Increase or (decrease) in year		(268,728)	(1,365,427)	(1,634,155)
Balance at 31 March 2020 carried forward		(399,063)	1,680,525	1,281,462

Balance Sheet

The Balance Sheet shows the value as at 31 March 2021 of the assets and liabilities recognised by the Board. The net liabilities of the Board (assets less liabilities) are matched by the reserves held. Reserves are reported in two categories. The first category comprises usable reserves, which are those reserves that the Board may use to provide services, subject to the need to maintain a prudent level of reserves and any statutory limitations on their use. The second category of reserves comprises those that the Board is not able to use to provide services. This category includes reserves that hold unrealised gains and losses in the value of assets.

2019/20 £		Note	2020/21 £
59,930	Intangible Assets	7	149,571
20,656	Plant and Equipment	8	15,104
80,586	Long-term Assets		164,675
506,898	Funds held by Renfrewshire Council		833,784
31,567	Debtors and Prepayments	10	51,827
100	Cash in Hand		100
538,565	Current Assets		885,711
(167,612)	Creditors and Accruals	11	(284,959)
0	Provisions	12	(55,000)
(167,612)	Current Liabilities		(339,959)
(1,733,000)	Pension Liability	15c	(2,349,000)
(1,733,000)	Long Term Liabilities		(2,349,000)
(1,281,462)	Net Liabilities		(1,638,573)
(399,063)	Usable Reserves		(625,168)
1,680,525	Unusable Reserves	4	2,263,741
1,281,462	Total Reserves		1,638,573

The unaudited accounts were issued on 28 May 2021.

Alan Russell CPFA

Treasurer

28 May 2021

Note 1: Expenditure and Funding Analysis

This statement shows how annual expenditure is used and funded from resources and provides a reconciliation of the statutory adjustments between the Board's financial performance on a funding basis and the (surplus) or deficit on the provision of service in the Comprehensive Income and Expenditure statement.

2020/21	Net Expenditure chargeable to the Board £	Adjustments for pensions £	Adjustments for capital £	Other adjustments £	Net Expenditure in the CIES £
Employee Costs	1,726,020	191,000	0	51,305	1,968,325
Property Costs	189,228	0	0	0	189,227
Supplies and Services	621,555	0	0	0	621,556
Support Costs	95,781	0	0	0	95,781
Transfer Payments	6,678	0	0	0	6,678
Transport Costs	1,859	0	0	0	1,859
Capital Charges	105,181	0	(84,089)	0	21,092
Other Income	(371,034)	0	0	4,276	(366,758)
Cost of Services	2,375,268	191,000	(84,089)	55,581	2,537,760
Other income and expenditure	(2,601,373)	44,000	0	(4,276)	(2,561,649)
(Surplus) or deficit on the provision of services	(226,105)	235,000	(84,089)	51,305	(23,889)

2019/20	Net Expenditure chargeable to the Board £	Adjustments for pensions £	Adjustments for capital £	Other adjustments £	Net Expenditure in the CIES £
Employee Costs	1,743,387	160,000	0	(15,901)	1,887,486
Property Costs	145,970	0	(19,050)	0	126,920
Supplies and Services	391,395	0	0	0	391,395
Support Costs	79,925	0	0	0	79,925
Transfer Payments	6,767	0	0	0	6,767
Transport Costs	15,637	0	0	0	15,637
Capital Charges	43,000	0	19,524	0	62,524
Other Income	(194,309)	0	0	1,004	(193,305)
Cost of Services	2,231,772	160,000	474	(14,897)	2,377,349
Other income and expenditure	(2,500,500)	79,000	0	(1,004)	(2,422,504)
(Surplus) or deficit on the provision of services	(268,728)	239,000	474	(15,901)	(45,155)

Note 2: Accounting Standards Issued not Adopted

The Code requires the disclosure of information relating to the impact of an accounting change that will be required by a new standard that has been issued but not yet adopted. The following new or amended standards are adopted within the 2021/22 Code:

- Definition of a Business: Amendments to IFRS 3 Business Combinations;
- Interest Rate Benchmark Reform: Amendments to IFRS 9, IAS 39 and IFRS 7;
- Interest Rate Benchmark Reform Phase 2: Amendments to IFRS 9, IAS 39, IFRS 7, IFRS 4 and IFRS 16.

The Code requires implementation from 1 April 2021 and there is therefore no impact on the 2020/21 accounts. There is no material impact anticipated in future years from the implementation of these standards.

Note 3: Assumptions made about the future

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

The items in the Balance Sheet at 31 March 2021 for which there is a significant risk of material adjustment in the forthcoming financial year are as follows:

Uncertainties	Effect if Results differ from Assumption
Estimation of the net liability to pay pensions depends on a number of complex judgements relating to the discount rate used, the rate at which salaries are projected to increase, changes in retirement ages, mortality rates and expected returns on pension fund assets. Actuaries are engaged to provide the Board with expert advice about the assumptions to be applied.	The effects on the net pensions liability of changes in individual assumptions can be measured. For instance, a 0.5% decrease in the discount rate assumption would result in an increase in the pension liability of £1.976m, equating to a 10% increase.

Note 4: Unusable Reserves

Pension Reserve

2019/20 £	Pension Reserve	2020/21 £
3,083,000	Opening balance	1,733,000
(1,589,000)	Actuarial Gains / Loss on Pension Assets	381,000
239,000	Reversal of items relating to retirement benefits debited or credited to the Surplus or Deficit on the Provision of Services in the CIES	235,000
1,733,000	Closing balance	2,349,000

The Pension Reserve absorbs the timing differences arising from the different arrangements for accounting for post-employment benefits and for funding benefits in accordance with statutory provisions. The Board accounts for post-employment benefits in the Comprehensive Income and Expenditure Statement as the benefits are earned by employees accruing years of service, updating the liabilities recognised to reflect inflation, changing assumptions and investment returns on any resources set aside to meet the costs. However, statutory arrangements require benefits earned to be financed as the Board makes employer's contributions to pension funds.

The debit balance on the Pension Reserve shows a significant shortfall in the benefits earned by past and current employees and the Board's share of Strathclyde Pension Fund resources available to meet them. The statutory arrangements ensure that funding will have been set aside by the time the benefits come to be paid.

Employee Statutory Adjustment Account

2019/20 £	Employee Statutory Adjustment Account	2020/21 £
44,012	Opening balance	28,111
(44,012)	Reversal of prior year accrual for short-term accumulating compensated absences	(28,111)
28,111	Accrual for short-term accumulating compensating absences as at 31 March	79,416
28,111	Closing balance	79,416

The Employee Statutory Adjustment Account absorbs the differences that would otherwise arise on revenue balances from accruing for short-term accumulating compensated absences at the end of the financial year. Generally accepted accounting practices require that all short-term employee benefits, including accumulating compensated absences, should be recognised as a cost in the accounts for the year to which they relate.

This means that where employees' full holiday entitlement or time in lieu balance has not been taken by the financial year-end, the cost of the untaken days or time is calculated and recorded as an accrued expense. However, statutory arrangements require that the impact of such accrued expenditure on revenue balances is neutralised by transfers to or from the Employee Statutory Adjustment Account.

Capital Adjustment Account

2019/20 £	Capital Adjustment Account	2020/21 £
(81,060)	Opening balance	(80,586)
7,794	Charges for depreciation of non-current assets	5,552
11,730	Amortisation of intangible assets	15,540
(19,050)	Capital expenditure charged against Revenue balances	(105,181)
(80,586)	Closing balance	(164,675)

The Capital Adjustment Account absorbs timing differences arising from the different arrangements for accounting for the consumption of non-current assets and for financing the acquisition, construction or enhancement of those assets under statutory provisions. It is debited with the cost of acquisition, construction or enhancement as depreciation, impairment losses and amortisations are charged to the CIES and credited with the amounts set aside as finance for these costs.

Note 5: Adjustments between Accounting Basis and Funding Basis under Regulations

The surplus for the year on the Revenue Reserves was £202,216 higher than the Comprehensive Income and Expenditure Statement result. The table below gives a breakdown of the differences between the income and expenditure included in the Board's Comprehensive Income and Expenditure Statement in accordance with the Code and the amounts that statute and non-statutory proper practice require the Board to debit and credit the Revenue Reserve Balance.

2020/21	Usable Reserves £	Unusable Reserves £
Adjustments primarily involving the Capital Adjustment Account:		
Charges for depreciation of non-current assets	(21,092)	21,092
Capital expenditure charged against Revenue balances	105,181	(105,181)
Adjustments primarily involving the Pension Reserve:		
Net charges made for retirement benefits in accordance with IAS19	(474,000)	474,000
Employers contributions payable to the Strathclyde Pension Fund	239,000	(239,000)
Adjustments primarily involving the Employee Statutory Adjustment Account:		
Net charges for employment short-term accumulating absences	(51,305)	51,305
Total adjustments	(202,216)	202,216

2019/20	Usable Reserves £	Unusable Reserves £
Adjustments primarily involving the Capital Adjustment Account:		
Charges for depreciation of non-current assets	(19,524)	19,524
Capital grants and contributions applied	19,050	(19,050)
Adjustments primarily involving the Pension Reserve:		
Net charges made for retirement benefits in accordance with IAS19	(481,000)	481,000
Employers contributions payable to the Strathclyde Pension Fund	242,000	(242,000)
Adjustments primarily involving the Employee Statutory Adjustment Account:		
Net charges for employment short-term accumulating absences	15,901	(15,901)
Total adjustments	(223,573)	223,573

Note 6: Capital Expenditure and Capital Financing

The total amount of capital expenditure incurred in the year is shown in the following table, together with the resources that have been used to finance it.

The Capital Financing Requirement (CFR) is a measure of the capital expenditure incurred historically by the Board that has yet to be financed.

2019/20 £		2020/21 £
0	Opening CFR	0
	Capital investment	
19,050	Intangible Assets	105,181
	Sources of finance	
(19,050)	Direct revenue contributions	(105,181)
0	Closing CFR	0

Note 7: Intangible Assets

2019/20 £	Software	2020/21 £
	Opening balance	
58,650	Gross carrying amounts	77,700
(6,040)	Accumulated amortisation	(17,770)
52,610	Net carrying amount at 1 April	59,930
19,050	Additions	105,181
(11,730)	Amortisation for the year	(15,540)
59,930	Net carrying amount at 31 March	149,571
	Comprising:	
77,700	Gross carrying amounts	182,881
(17,770)	Accumulated amortisation	(33,310)
59,930		149,571

Note 8: Plant and Equipment

2019/20 £	Plant and Equipment	2020/21 £
	Cost or Valuation	
129,026	Opening balance at 1 April	129,026
0	Additions	0
129,026	Gross Book Value at 31 March	129,026
	Depreciation and Impairment	
(100,576)	Accumulated depreciation at 1 April	(108,370)
(7,794)	Depreciation charge for year	(5,552)
(108,370)	Accumulated depreciation at 31 March	(113,922)
28,450	Opening Net Book Value	20,656
20,656	Closing Net Book Value	15,104

Note 9: Operating Leases

The Board has acquired office accommodation at the Robertson Centre in Paisley by entering into an operating lease which ends in 2024. The lease was subject to a rent review during the year, which resulted in expenditure of £97,000 being charged to the CIES for 2020/21 (£75,250 in 2019/20).

2019/20 £	Future Minimum Lease Payments	2020/21 £
75,250	Not later than one year	97,000
225,750	Between one and five years	194,000
301,000	Total	291,000

Note 10: Debtors

2019/20 £		2020/21 £
25,310	Prepayments	35,350
6,257	Other receivable amounts	16,477
31,567	Total short-term debtors	51,827

Note 11: Creditors

2019/20 £		2020/21 £
0	Trade payables	0
(167,612)	Other payables	(284,959)
(167,612)	Total short-term creditors	(284,959)

Note 12: Provisions

A provision of £55,000 was made in 2020/21 (nil in 2019/20) relating to ongoing development of the Board's core system. This is expected to be incurred in 2021/22.

Note 13: Related parties

The Board's related parties are those bodies or individuals that have the potential to control or significantly influence the Board, or to be controlled

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

The member authorities of the Board have contributed requisitions in the following proportions to enable the Board to carry out its objectives. As approved by the Board in February 2000, the relative allocation of the requisition across constituent authorities is adjusted each year in line with relative proportions of Grant Aided Expenditure as issued by the Scottish Government.

2019/20 £	Council	%	2020/21 £
514,930	East Renfrewshire	20.6%	567,454
577,370	Inverclyde	23.0%	631,044
1,408,200	Renfrewshire	56.4%	1,551,072
2,500,500	Total	100.0%	2,749,570

Of the 2020/21 total shown, £471,000 was Barclay-related funding (£200,000 in 2019/20) and £148,197 of this was repaid to the Scottish Government.

Note 14: External audit costs

2019/20 £		2020/21 £
7,450	Fees payable with regard to external audit services carried out by the appointed auditor	7,610
7,450		7,610

Note 15: Retirement Benefits

As part of the terms and conditions of employment of its employees, the Board offers retirement benefits. Although these benefits will not actually be payable until employees retire, the Board has a commitment to make the payments that need to be disclosed at the time that employees earn their future entitlement.

The scheme for employees is the Strathclyde Pension Fund which is administered by Glasgow City Council. This is a "funded" defined benefit scheme meaning that the Board and its employees pay contributions into a fund, calculated at a level intended to balance the pensions liability with investment assets.

15a: Transactions relating to retirement benefits

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

Current service cost is the cost of future entitlements to pension payments to current employees and Past service cost is the estimated increase in liabilities arising from current year decisions that relates to years of service earned prior to this year.

Net Interest is an actuarial adjustment to the inflation element in the cost of funding current and future pension obligations. This is the expected increase during the year in the present value of the Joint Committee's share of the Strathclyde Pension Fund's liabilities because they are one year closer to settlement.

The Movement on Pension Reserve represents the net change in the pension liability recognised in the Movement in Reserves Statement for pension payments made by the Board to the Strathclyde Pension Fund during the year.

The Board is also responsible for all pension payments relating to added years benefits it has awarded, together with related increases. In 2020/21 these amounted to £7,478 (2019/20 £9,486).

The following transactions have been made in the accounting statements in 2020/21:

2019/20 £		2020/21 £
	Comprehensive Income and Expenditure Statement (CIES)	
538,000	Current service cost	430,000
(136,000)	Past service cost/(gain)	0
	Financing and Investment Income and Expenditure	
79,000	Net Interest	44,000
481,000	Total Post-employment Benefits charged to the Surplus or Deficit on the Provision of Services	474,000
	Other post employment benefit charged to the CIES	
1,076,000	Return on assets excluding amounts included in net interest	(3,520,000)
(2,594,000)	Actuarial (gains) / losses arising on changes in financial and demographic assumptions	3,397,000
(71,000)	Other (gains) and losses	504,000
(1,589,000)	Total Actuarial (Gain)/Loss	381,000
(1,108,000)	Total post employment benefit charged to the CIES	855,000
	Movement in Reserves Statement	
(1,350,000)	Reversal of net charges made to the Surplus or Deficit for the Provision of Services for post employment benefits according with the Code	616,000
242,000	Employers Contributions paid to Strathclyde Pension Fund	239,000

15b: Assets and liabilities in relation to retirement benefits

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

2019/20 £000		2020/21 £000
19,321	Opening present value	17,214
538	Current service cost	430
(136)	Past service cost	0
468	Interest Cost	399
76	Employee Contributions	76
	Remeasurement (gains)/losses:	
(2,665)	Actuarial (gains)/losses arising from changes in financial/demographic assumptions	2,583
(2)	Unfunded benefits paid	(2)
(386)	Benefits Paid	(373)
17,214	Closing present value of scheme liabilities	20,327

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

2019/20 £000		2020/21 £000
16,238	Opening Fair Value	15,481
389	Interest Income	355
	Remeasurement gain/(loss):	
(1,076)	Return on assets excluding amounts included in net interest	2,202
240	Contributions from employer	237
76	Contributions from employee	76
2	Contributions in respect of unfunded benefits	2
(2)	Unfunded benefits paid	(2)
(386)	Benefits Paid	(373)
15,481	Closing fair value of scheme assets	17,978

15c: Fund history

	2016/17 £000	2017/18 £000	2018/19 £000	2019/20 £000	2020/21 £000
Present Value of Liabilities	(18,456)	(17,220)	(19,321)	(17,214)	(20,407)
Fair value of assets	13,701	15,544	16,238	15,481	17,978
Surplus/(deficit) in the scheme	(4,755)	(1,676)	(3,083)	(1,733)	(2,349)

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

The total liability of £2,349k has a substantial impact on the net worth of the Board as recorded in the Balance Sheet. However, statutory arrangements for funding the deficit mean that the financial position of the Board remains assured. The deficit on the Strathclyde Pension Fund will be made good by increased contributions over the remaining working life of employees, as assessed by the Fund actuary. The total contributions expected to be made by the Joint Committee to the Strathclyde Pension Fund in the forthcoming year to 31 March 2022 is £294k.

15d: Impact on cashflows

An objective of the fund is to keep employer's contributions at as constant a rate as possible. The fund has agreed a strategy to achieve a funding rate of 100% in the longer term. The rate for employer contributions was set at 20.2% for 2019/20 and

2020/21, however following the triennial valuation of the Strathclyde Pension Fund in March 2020, this rate is set to increase to 25% for the next three financial years until 31 March 2024.

15e: Basis for estimating assets and liabilities

The Board's share of the liabilities of the Strathclyde Pension Fund have been assessed on an actuarial basis using the projected unit method, that estimates the pensions that will be payable in future years dependent upon assumptions about mortality rates, salary levels and so on. The Scheme's liabilities have been assessed by Hymans Robertson, an independent firm of Actuaries, and the estimates are based on the latest full valuation of the Fund at 31 March 2020.

The principal assumptions used by the actuary have been:

2019/20	Mortality assumptions	2020/21
Longevity at 65 for current pensioners (years)		
20.7	Men	19.8
22.9	Women	22.6
Longevity at 65 for Future pensioners (years)		
22.2	Men	21.2
24.6	Women	24.7
Other assumptions		
3.00%	Rate of increase in salaries	3.55%
1.90%	Rate of increase in pensions	2.85%
2.30%	Rate for discounting scheme liabilities	2.00%
Take-up of option to convert annual pension into retirement lump sum:		
50.0%	Pre-April 2009 service	50.0%
75.0%	Post-April 2009 service	75.0%

The pension scheme's assets consist of the following categories and proportions of the total assets held:

2019/20 £000		%	2020/21 £000
5,431	Equity instruments	41.2%	7,410
486	Debt instruments (bonds)	0.0%	0
1,402	Real Estate	8.1%	1,463
6,598	Investment Funds and Unit Trusts	48.8%	8,769
0	Derivatives	0.0%	(1)
1,565	Cash and Cash Equivalents	1.9%	337
15,481	Total	100.0%	17,978

Note 16: Events after the Balance Sheet date

Events taking place after the authorised date for issue per the Balance Sheet are not reflected in the financial statements or notes. Where events taking place before this date provided information about conditions existing at 31 March 2021, the figures in the financial statements and notes have been adjusted in all material respects to reflect the impact of this information.

There are no non-adjusting events.

Note 17: Contingent Liabilities

Guaranteed Minimum Pension (GMP) was accrued by members of the Local Government Pension Scheme between 6 April 1978 and 5 April 1997. The value of GMP is inherently unequal between males and females for a number of reasons, including a higher retirement age for men and GMP accruing at a faster rate for women; however overall equality of benefits was achieved for public service schemes through the interaction between scheme pensions and the Second State Pension. The introduction of the new Single State Pension in April 2016 disrupted this arrangement and brought uncertainty over the ongoing indexation of GMPs, which could lead to inequalities between men's and women's benefits.

Strathclyde Pension Fund's actuary has carried out calculations and estimates that the potential impact of GMP indexation would be an increase in the pension liability of approximately £80k for Renfrewshire Joint Valuation Board. This estimate is not reflected in the Primary Financial Statements because the trigger event that would require recognition has not yet occurred.

Note 18: Critical Judgements in Applying Accounting Policies

In applying the accounting policies set out in Note 19, the Board has had to make certain judgements about complex transactions or those involving uncertainty about future events.

Where a critical judgement has been made this is referred to in the relevant note to the core financial statements; however, a summary of those with the most significant effect is detailed below.

Leases	An analysis of the terms of the lease for the Robertson Centre has concluded that it is an operating lease.
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Note 19: Summary of Significant Accounting Policies

A General Principles

The Annual Accounts summarise the Board's transactions for the 2020/21 financial year and its financial position as at 31 March 2021. The Board is required to prepare Annual Accounts by the Local Authority (Scotland) Regulations 2014 and section 12 of the Local Government in Scotland Act 2003 requires these accounts to be prepared in accordance with proper accounting practices. These practices primarily comprise the Code of Practice on Local Authority Accounting in the United Kingdom (the Code), supported by International Financial Reporting Standards (IFRS) and statutory guidance issued under section 12 of the 2003 Act.

The Code is issued jointly by the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Local Authority (Scotland) Accounts Advisory Committee (LASAAC) and is designed to give a true and fair view of the financial performance of the Board.

The accounting convention adopted in the Annual Accounts is principally historical cost, modified by the valuation of pension assets and liabilities where appropriate. The Annual Accounts have been prepared on a going concern basis.

B Accruals of Expenditure and Income

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

- revenue from the sale of goods is recognised when the Board transfers the significant risks and rewards of ownership to the purchaser, and it is probable that the economic benefits or service potential associated with the transaction will flow to the Board;

- revenue from the provision of services is recognised when the performance obligation relating to the transaction has been satisfied and it is probable that the economic benefits or service potential associated with the transaction will flow to the Board;
- expenditure in relation to services received (including services provided by employees) is recorded when the service is received rather than when payment is made;
- supplies are recorded as expenditure when they are consumed. Where there is a gap between the date supplies are received and their consumption, they are carried as inventories on the Balance Sheet;
- where income and expenditure have been recognised but cash has not been received or paid, a debtor or creditor for the relevant amount is recorded in the Balance Sheet. Where there is evidence that debts are unlikely to be settled, the balance of debtors is written down and a charge made to revenue for the income that might not be collected.

C Provisions

Provisions are made where an event has taken place that gives the Board a legal or constructive obligation that probably requires settlement by a transfer of economic benefits or service potential, and a reliable estimate can be made of the amount of the obligation. Provisions are charged as an expense to the appropriate service line in the CIES. When payments are eventually made, they are charged to the provision carried in the Balance Sheet.

D Contingent Liabilities

Contingent liabilities are disclosed in the accounts, but not recognised in the Balance Sheet, in circumstances where:

- an event has taken place that gives the Board a possible obligation whose existence will only be confirmed by the occurrence or otherwise of

uncertain future events not wholly within the control of the Board; or

- a provision would otherwise be made but either it is not probable that an outflow of resources will be required or the amount of the obligation cannot be measured reliably.

E Employee Benefits

Benefits payable during employment

All salaries and wages earned up to the Balance Sheet date are included in the accounts irrespective of when payment was made. An accrual is made for the cost of holiday entitlements earned by employees but not taken before the year end and that employees may carry forward into the next financial year.

Post-employment benefits

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

This involves the recognition in the Balance Sheet of the Board's share of the net pension asset or liability in the Strathclyde Pension Fund and a pension reserve.

The liabilities of the Strathclyde Pension Fund attributable to the Board are included in the Balance Sheet on an actuarial basis using the projected unit method, i.e. an assessment of the future payments that will be made in relation to retirement benefits earned to date by employees, based on assumptions about mortality rates, employee turnover rates and projections of earnings for current employees.

Liabilities are discounted to their value at current prices using a discount rate based on the current rate of return on high quality corporate bonds.

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

The Comprehensive Income and Expenditure Statement (CIES) also recognises changes during the year in the pension asset or liability. Service expenditure includes pension costs based on employers' pension contributions payable and payments to pensioners in the year. The change in the net pension liability is analysed into the following components:

- **current service cost** – the increase in liabilities as a result of years of service earned this year, allocated in the CIES to the services for which the employees worked;
- **past service cost** – the increase in liabilities arising from current year decisions whose effect relates to years of service earned in earlier years, which is debited to the Surplus or Deficit on the Provision of Services in the CIES;
- **net interest cost on the defined benefit liability** – the change during the period in the net defined benefit liability that arises from the passage of time charged to the Financing and Investment Income and Expenditure line of the CIES. This is calculated by applying the discount rate used to measure the defined benefit obligation at the beginning of the period to the net defined benefit liability at the beginning of the period, taking into account any changes in the net defined benefit liability during the period as a result of contribution and benefit payments;
- **return on scheme assets** – excluding amounts included in net interest on the net defined benefit liability which are charged to the Pensions Reserve as Other Comprehensive Income and Expenditure;
- **actuarial gains and losses** – changes in the net pension liability that arise because events have not

coincided with assumptions made at the last actuarial valuation, or because the actuaries have updated their assumptions, which is charged to the Pensions Reserve. Actuarial gains and losses are shown within Other Comprehensive Income and Expenditure within the CIES; and

- **contributions paid to the pension fund** – cash paid as employer's contributions to the pension fund in settlement of liabilities which are not accounted for as an expense.

In relation to retirement benefits, statutory provisions require the amount payable by the Board to be the amount paid directly to pensioners in the year, not the amount calculated according to the relevant accounting standards in the CIES.

In the Movement in Reserves Statement this means that there are transfers to and from the Pensions Reserve to remove the notional debits and credits for retirement benefits and replace them with debits for the cash paid to the pension fund and pensioners and any such amounts payable but unpaid at the year-end.

F Events after the Balance Sheet date

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

There are two types of events:

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

Events taking place after the date of authorisation for issue are not reflected in the accounts.

G Prior Period Adjustments, Changes in Accounting Policies and Estimates and Errors

Prior period adjustments may arise as a result of a change in accounting policies or to correct a material error. Changes in accounting estimates are accounted for prospectively, i.e. in the current and future years affected by the change and do not give rise to a prior period adjustment.

Changes in accounting policies are made only when required by proper accounting practices, or the change provides more reliable or relevant information about the effect of transactions, other events and conditions on the Board's financial position or financial performance. Where a change is made, it is applied retrospectively (unless otherwise stated) by adjusting opening balances and comparative amounts for the prior period as if the new policy had always been applied.

Material misstatement or omission discovered in prior period figures are corrected retrospectively (unless otherwise stated) by adjusting opening balances and comparative amounts for the prior period.

H Government Grants and other Contributions

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

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

Amounts recognised as due to the Board are not credited to the CIES until conditions attaching to the grant or contribution have been satisfied.

Monies advanced as grants and contributions for which conditions have not been satisfied are carried in the Balance Sheet as creditors. When conditions are satisfied, the grant or contribution is credited to the Specific Grant Income line in the CIES.

I Leases

Operating Leases: Board as Lessee

Rentals paid under operating leases are charged to the CIES as an expense of the services benefiting from use of the leased property, plant or equipment.

Charges are made on a straight-line basis over the life of the lease, even if this does not match the pattern of payments (e.g. there is a rent-free period at the commencement of the lease).

The risks and rewards of ownership remain with the lessors along with the title of the property.

J Plant and Equipment

Assets that have physical substance and are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes and that are expected to be used during more than one financial year are classified as plant and equipment.

Recognition

Expenditure on the acquisition, creation or enhancement of Plant and Equipment is capitalised on an accruals basis. Expenditure that merely maintains the condition of an asset (i.e. repairs and maintenance) is charged as an expense when it is incurred.

Measurement

Assets are initially measured at cost, comprising:

- the purchase price;
- any costs attributable to bringing the asset to the location and condition necessary for it to be capable of operating.

Plant, furniture and computer equipment costing less than £9,000 are not treated as fixed assets. This de minimis level does not apply where certain categories of these assets are grouped together and form part of an approved capital programme.

Assets are then carried in the Balance Sheet using the depreciated historical cost.

Impairment

Assets are assessed at each year-end to determine whether there is any indication that an asset may be impaired.

Where indications exist and any possible differences are estimated to be material, the recoverable amount of the asset is estimated, an impairment loss is recognised for the shortfall and the carrying amount of the asset is written down in the CIES.

Where an impairment loss is subsequently reversed, the reversal is credited to the CIES, up to the amount of the original loss, adjusted for depreciation that would have been charged if the loss had not been recognised.

Disposals

When an asset is disposed of or decommissioned, the carrying amount of the asset in the Balance Sheet is written off to the CIES as part of the gain or loss on disposal. Any receipts from disposals are credited to the CIES, also as part of the gain or loss on disposal (i.e. netted off against the carrying value of the asset at the time of disposal).

Depreciation

Depreciation is provided for on all Plant and Equipment assets by the allocation of their

depreciable amounts over their useful lives. For ICT equipment, this is calculated on a straight-line basis over five years.

K Intangible Assets

Expenditure on non-monetary assets that do not have physical substance, but are controlled by the Board as a result of past events (e.g. software licences) is capitalised when it is expected that future economic benefits or service potential will flow from the intangible asset to the Board.

Intangible assets are measured initially at cost. Amounts are revalued where the fair value of the assets held by the Board can be determined by reference to an active market. The depreciable amount of an intangible asset is amortised over its useful economic life on a straight-line basis in the CIES. For software, this is deemed to be five years.

An asset is tested for impairment whenever there is an indication that the asset might be impaired and any losses recognised are posted in the CIES. Any gain or loss arising on the disposal or abandonment of an intangible asset is posted to the Other Operating Expenditure line in the CIES.

Where expenditure on intangible assets qualifies as capital expenditure for statutory purposes, amortisation, impairment losses and disposal gains and losses are not permitted to have an impact on the Revenue Reserve. The gains and losses are therefore reversed out of the Revenue Reserve in the Movement in Reserves Statement and posted to the Capital Adjustment Account and Capital Receipts Reserve.

All capital expenditure is charged to the constituent authorities, meaning that the Board has no requirement to borrow.

Software costing less than £9,000 is not treated as an intangible asset and is charged to the CIES. This de minimis does not apply where certain categories of assets are grouped together.

L Reserves

Reserves are classified under accounting regulations into two categories: usable reserves, which are available to spend; and unusable reserves, which are unrealised net gains that have a deferred impact on the Board.

Usable Reserves

The Revenue Reserve represents surplus funds held by the Board, which are ultimately repayable to the constituent authorities in the same allocation proportions as the requisitions.

Unusable Reserves

Certain reserves are held to manage the accounting processes for non-current assets, retirement and employee benefits and do not represent usable resources for the Board; these reserves are explained in the Unusable Reserves note.

M Value Added Tax (VAT)

Income and Expenditure excludes any amount relating to VAT, as all VAT collected is payable to HM Revenue and Customs (HMRC) and all VAT paid is recoverable from HMRC.

RENFREWSHIRE VALUATION JOINT BOARD

To: Renfrewshire Valuation Joint Board**On: 28 May 2021**

Report by: Chief Auditor

Heading: INTERNAL AUDIT ANNUAL REPORT 2020/21

1. SUMMARY

- 1.1 The Public Sector Internal Audit Standards require the Chief Auditor to prepare a report, at least annually, to senior management and the Board on the internal audit activity's purpose, authority, and responsibility, as well as performance relative to its plan.
- 1.2 The annual report must also provide an annual audit opinion on the overall adequacy and effectiveness of the Renfrewshire Valuation Joint Board's internal control environment.
- 1.3 The Annual Report for Renfrewshire Valuation Joint Board is attached at Appendix 1 and outlines the role of Internal Audit, the performance of the Internal Audit Team, the main findings from the internal audit work undertaken in 2020/21, and contains an audit assurance statement.

2. RECOMMENDATIONS

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

Renfrewshire Valuation Joint Board Internal Audit Annual Report 2020-2021

**Renfrewshire Council
Internal Audit**

May 2021

Renfrewshire Valuation Joint Board
Internal Audit Annual Report 2020/2021

Contents

		Page
1.	Introduction	1
2.	Responsibilities of Management and Internal Audit	2
3.	Internal Audit Activity in 2020/21	2
4.	Internal Audit Performance	3
5.	Planned Audit Work for 2021/22	4
6.	Audit Assurance Statement	4

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

1 April 2020 – 31 March 2021

1. Introduction

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

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

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

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

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

- The outcome of the planned Internal Audit reviews 2020/21 relating to Renfrewshire Valuation Joint Board;
- The outcome of Internal Audit reviews of supporting Renfrewshire Council corporate systems;
- Internal audit performance;
- Planned audit work for 2021/22;
- The annual assurance statement which provides an opinion on the overall adequacy and effectiveness of the Board's internal control environment.

2. Responsibilities of Management and Internal Audit

- 2.1 It is the responsibility of management to ensure that the areas under their control is adequate and effective and that there is a sound system of internal control which facilitates the effective exercise of the organisation's functions and which includes arrangements for the management of risk.
- 2.2 Internal Audit is not a substitute for effective control exercised by management as part of their responsibilities. Internal Audit's role is to independently assess the adequacy of the risk management, internal controls and governance arrangements put in place by management and to undertake sufficient work to evaluate and conclude on the adequacy of those controls for the period under review.

3. Internal Audit Activity during 2020/2021

- 3.1 One specific engagement was undertaken during 2020/21, which related to the internal controls in operation over the electoral registration system. The main findings in relation to this review is summarised in table 1 below:

Table 1

Audit Area	Conclusion
Electoral Registration System	<ul style="list-style-type: none">Substantial Assurance <p>The audit identified that a satisfactory system is in place for the registration of electors. As a result, there were no audit findings identified during this review.</p>

- 3.2 The Annual Report for 2019/2020 and the summary of outstanding recommendations was submitted to the Authority on 29 May 2020.
- 3.5 The implementation rate of audit recommendations is a measure of operational culture and effectiveness. During 2019/20, 4 recommendations were followed up. Of these 3, (75%) had been completed, 1 (25%) partially complete and is subject to completion at a later date.
- 3.5 Internal Audit also carried out reviews of the main corporate systems operating within Renfrewshire Council which support the Board's activity. The main findings in relation to these are summarised in Table 2 below and Renfrewshire Council management have agreed to implement the audit recommendations made in relation to each review:

Table 2

Audit Area	Conclusion
Payroll	<ul style="list-style-type: none"> Reasonable Assurance <p>The audit identified that temporary changes to employee hours and temporary upgrades are generally actioned correctly. However, some employees with temporary changes of hours were not paid timeously and there was a lack of evidence of signed contracts for some secondments.</p>

4. Review of Internal Audit Performance

- 4.1 Internal Audit produces regular reports on its performance during the year to the Renfrewshire Council, Audit, Risk and Scrutiny Board, against a range of measures set annually by the Director of Finance and Resources. These targets are set for all internal audit engagements and include Renfrewshire Council and other associated bodies, for which the team provides internal audit services. Table 3 shows the actual performance against targeted performance for the year.

Table 3

Internal Audit Performance 2020/21		
Performance measure	Target 2020/21	Actual 2020/21
% of audit assignments completed by target date	95%	94.5%
% of audit assignments completed within time budget	95%	98.4%
% completion of audit plan for the year*	95%	100%

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

- 4.2 A revised audit plan was approved during the year due to the impact of Covid-19 restrictions and to address emerging priorities and risks. The percentage completion of the revised audit plan is marginally below the target set for the year. This was due to a period of unplanned leave in March 2021. The actual performance for the year for the two other indicators, is above the target performance level.
- 4.3 The Chief Auditor is required to develop and maintain a quality assurance and improvement programme that covers all aspects of internal audit including

conformance with the PSIAS. The review did not identify any areas of non-conformance that require to be addressed.

4.4 External Audit

External Audit's review of the internal audit service concluded that overall the service operates in accordance with the PSIAS.

4.5 Risk Management

The internal audit service through the Risk Manager, provides advice and support to the RVJB officers, as required.


5. Planned Work for 2021/22

- 5.1 Following a risk based assessment of the activities of the Renfrewshire Valuation Joint Board, the audit plan for 2020/2021 provides for a review of records management and ad-hoc internal control advice, reactive investigative work, follow-up of previous audits and risk management advice.

6. Audit Assurance Statement

- 6.1 Internal Audit has performed its work in accordance with the role defined in paragraph 1.2. The audit work performed has been reported to the Assessor and Electoral Registration Officer, and to the Board. Where areas for improvement in internal control have been identified appropriate recommendations have been made and accepted for action by management.
- 6.2 In view of the continued challenges common to all public bodies, there will be a requirement for the council and the bodies for which it is host authority to exercise very close scrutiny over expenditure, and this area will continue to receive due internal audit attention.
- 6.3 It is not feasible for the system of internal control to be without any weakness. It is important to balance the risks involved in accepting systems limitations with the consequences if a problem emerges. Internal Audit recognises this and assesses this in its reporting mechanism.
- 6.4 The audit plan is always intended to be flexible and as a result of the Covid 19 pandemic, the audit plan for 2020/21 was reassessed in light of restrictions on our ability to progress certain planned audit engagements and considering other areas of emerging risk. Additionally, the gross available days were reduced by 15% with some staff undertaking other duties and no audit engagements were outsourced as was planned. In this context, it is considered that, reasonable assurance can be placed upon the adequacy and effectiveness of the Renfrewshire Valuation Joint Board's internal control, risk management and governance arrangements, as evidenced by:-

- The results of the audit work in 2020/21 in relation to the corporate systems which supported the Renfrewshire Valuation Joint Board's activities, and to specific work carried out in relation to those activities.
- Management action in response to audit recommendations.
- Management's self assessment of internal control, risk management and governance arrangements.
- The regular review and updating of the Local Code of Corporate Governance by the Council in accordance with the CIPFA/SOLACE framework for corporate governance requirements, and of the corporate governance arrangements within Renfrewshire Valuation Joint Board.

Signed 

Chief Auditor

Date 28 May 2021

RENFREWESHIRE VALUATION JOINT BOARD

To: Renfrewshire Valuation Joint Board

On: 28 May 2021

Report by: Chief Auditor

Heading: Internal Audit Engagement – Electoral Registration System

1. Summary

- 1.1 In line with the Public Sector Internal Audit Standards, Internal Audit must communicate the results of each engagement to the Board.
 - 1.2 The Chief Auditor will report summaries of completed audit engagements to the Joint Board on the conclusion of each engagement for formal consideration by member in line with the best practice referred to above.
 - 1.3 This report provides detail of the audit engagement completed in April 2021 with the overall assurance rating and the number of recommendations in each risk category. The detailed board summary for the report is also attached.
-

2. Recommendations

- 2.1 Members are invited to consider and note the summary for the internal audit review of the electoral registration system.
-

For further information please contact Andrea McMahon on 07983852046

Or via e-mail at andrea.mcmahon@renfrewshire.gov.uk

Renfrewshire Council

Internal Audit Service

Update for Renfrewshire Valuation Joint Board on the Audit Engagement concluded in April 2021

Category	Engagement	Assurance Rating	Recommendation Ratings			
			Critical	Important	Good Practice	Service Improvement
Assurance	Electoral Registration System	Substantial	0	0	0	0

Assurance Level	
Substantial Assurance	<ul style="list-style-type: none"> There is a sound system of internal control designed to achieve the objectives of the area being reviewed. The control processes tested are being consistently applied.
Reasonable Assurance	<ul style="list-style-type: none"> The internal control processes are generally satisfactory with some areas of weakness being identified that could put some objectives of the area being reviewed at risk There is evidence that the level of non-compliance with some of the control processes may put some of the objectives of the area being reviewed at risk.
Limited Assurance	<ul style="list-style-type: none"> Weaknesses in the system of internal controls are such as to put the objectives of the area being reviewed at risk. The level of non-compliance puts the objectives of the area being reviewed at risk.
No Assurance	<ul style="list-style-type: none"> Control processes are generally weak with significant risk to the achievement of the objectives of the area being reviewed. Significant non-compliance with control processes leaves the processes/systems open to error or abuse.

Recommendation Rating	
Service Improvement	Implementation will improve the efficiency / housekeeping of the area under review.
Good Practice	Implementation will contribute to the general effectiveness of control.
Important	Implementation will raise the level of assurance provided by the control system to acceptable levels.
Critical	Addresses a significant risk, impacting on the objectives of the area under review.

Internal Audit Report

Renfrewshire Valuation Joint Board

Electoral Registration System (A0010/2021/001)

Date: April 2021

BOARD SUMMARY

Audit Objectives

The objectives of the review were to ensure that:

1. There is an adequate system in place in relation to the registration of electors;
2. Relevant electors are identified and included in the Electoral Register;
3. Electors included on the Electoral Register are correctly recorded;
4. Only valid amendments can be made to the Electoral Register;
5. All copies of the Electoral Register are promptly and correctly supplied to the relevant persons or bodies;
6. The Electoral Register data is adequately secured and maintained.

Audit Scope

1. Interviewed the appropriate officers to ascertain the system in place in relation to electoral registration;
2. Prepared and carried out a series of tests to meet the above objectives.

Key Audit Assurances

1. Audit testing concluded that there is an adequate system in place in relation to the registration, identification, inclusion and recording of amendments of electors in the Electoral Register.
2. Due to COVID19, although paper copies of the Electoral Registers were unable to be issued or delivered, electronic copies of the Electoral Register were promptly and correctly supplied to the relevant persons or bodies
3. The Electoral Register data is adequately secured and maintained.

Key Risks

There were no key risks identified during the audit.

Overall Audit Opinion

The audit identified that a satisfactory system is in place for the registration of electors. As a result, there were no audit findings identified during this review and the auditor has made a provision of substantial assurance for the areas tested.

RENFREWSHIRE VALUATION JOINT BOARD

To: Renfrewshire Valuation Joint Board

On: 28 May 2021

Report by: The Clerk and The Treasurer

Heading: Remuneration of Elected Members who are appointed
Conveners and Vice-conveners of Joint Boards

1. Background

- 1.1 The Local Governance (Scotland) Act 2004 (Remuneration) Regulations 2007 (hereafter referred to as “the 2007 Regulations”) introduced a system of remuneration for elected members, including the Convener and Vice-Convener of Joint Boards.
- 1.2 Since 2007, various amendment regulations have had the effect of amending the yearly remuneration to be paid to elected members, including those elected members who are conveners or vice-conveners of joint boards. The most recent amendment regulations were laid before the Scottish Parliament on 18 January 2021 and came into force from 1 April 2021. These amendment regulations – *The Local Governance (Scotland) Act 2004 (Remuneration) Amendment Regulations 2021* (“the 2021 amendment regulations”) – stipulate changes to the remuneration rates payable to elected members.
- 1.3 The change implemented by the 2021 amendment regulations is an increase of 4.2% in the yearly remuneration payable to councillors from 1 April 2021.
- 1.4 The 2021 amendment regulations stipulate that the **convener of a joint board** shall be paid, from **1 April 2021**, a total yearly amount of **£23,257** inclusive of any amount payable to them as a local authority councillor under the 2007 Regulations.
- 1.5 The 2021 amendment regulations also stipulate that the **vice-convener of a joint board** shall be paid, from **1 April 2021**, a total yearly amount of **£22,095** inclusive of any amount payable to them as a local authority councillor under the 2007 Regulations.
- 1.6 The Regulations state that “remuneration shall be paid by the local authority of which the convener or vice-convener (as the case may be) is a member to one convener and one vice-convener for each joint board”, and so the remuneration costs for both the Convener and the Depute Convener of the

Renfrewshire Valuation Joint Board shall be met in full by Renfrewshire Council (for Councillor Doig) and by East Renfrewshire Council (for Councillor O'Kane).

- 1.7 Councillor Doig, Convener, is not classified as a senior councillor within Renfrewshire Council. The difference between her yearly remuneration as Convener (£23,257 from 1 April 2021) and what her yearly remuneration would otherwise ordinarily be as a councillor (£18,604 from 1 April 2021) of £4,653 shall be met by her own local authority.
- 1.8 Councillor O'Kane, Depute Convener, is a senior councillor within East Renfrewshire Council. Any difference between his yearly remuneration as Depute Convener (£22,095 from 1 April 2021) and what his yearly remuneration would otherwise ordinarily be as a senior councillor shall be met by his own local authority.

2. Recommendations

- 2.1 It is recommended that the Joint Board notes the revised remuneration levels mandated by The Local Governance (Scotland) Act 2004 (Remuneration) Amendment Regulations 2021 for the Convener and Depute Convener of the Renfrewshire Valuation Joint Board as follows:

Position	yearly remuneration from 1 April 2020 to 31 March 2021	yearly remuneration from 1 April 2021
Convener	£22,320	£23,257
Depute Convener	£21,204	£22,095

- 2.2 It is recommended that the Joint Board notes that the remuneration costs for each position shall be met by the local authority at which the position holder is an elected member.



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 28^h May 2021

Subject: Electoral Update Report

Author: Assessor & Electoral Registration Officer

1. Introduction

This report is to inform board members of any updates to Electoral Registration legislation and report to the Board on any electoral events.

2. Scottish Parliament Election - 6th May 2021

- 2.1 This election was unique in the history of electoral events given the circumstances that we found ourselves in with limited access for staff to the office, remote working and carrying out our usual preparations via online meetings. However, the successful delivery of this election was made possible by robust internal preparations such as project planning, carrying out risk assessments, updating our election specific risk register, holding regular meetings with our three RO's teams and attending Renfrewshire Council's Election Board meetings.
- 2.2 As reported to the Board in February the Scottish Government had passed legislation in the form of the Scottish General Election (Coronavirus) Act 2020 which allowed for the separation of the registration cut off deadline from the postal vote cut off. The postal vote cut off was on the 6th of April, whilst the cut off to register was 19th April. This was to assist ERO's with any surge in postal vote applications and ensure higher volumes of these applications could be processed in time for the election. This turned out to be particularly helpful in managing the volumes of postal vote applications received. (see tables 1 and 2 below.)
- 2.3 Alongside this change in the electoral timetable the Scottish Government also funded the ERO's to issue Household Notification Letters which were sent at the beginning of February to every household in the joint board area. On this letter the occupants were notified of who was registered at this address and of those registered who had a postal vote already in place. We did see a spike in postal vote applications after these were issued which also helped manage workloads, having this rise in applications early enough to ensure these were all processed in time and allow staff to cope with future spikes.
- 2.4 At the same time, myself and fellow ERO's across Scotland procured TV advertising to promote the change to the cut off dates and to alert the electorate to the fact that they had a choice in how they wished to vote in these elections, the strap line was "Plan today so you can vote in May ". The campaign on STV and ITV ran from the 1st of February – 16th February and then again from the 13th March to the 27th March. Reporting from both STV and ITV showed that these were very successful adverts and they were seen by a large proportion of the electorate.

- 2.5 The final major change was as reported in February that we were given funding to employ temporary staff to assist with the election, not just the expected rise in postal vote applications but also to help with the fact we were operating in a mix of remote and minimal office-based working. The staff employed through this project have proven to be a positive addition to our existing staff. Along with our own board staff everyone has been exceptional in helping deliver this election, it was a very good example of team working. All staff whether directly working for the election or ensuring our other key services were delivered made a positive contribution to ensure the overall successful delivery of it.

As can be seen from the tables below we did receive an increase in postal vote applications across all three councils. The first table shows the statistics for this election and to put that in context I have included the table below which shows how things stood at the last election which was the UKPGE in December 2019.

TABLE 1

Scottish Constituency (May 2021)	Total Electorate	Of which are Postal Voters	PV as a %of total electorate
Eastwood	56,074	16,645	29.68%
Greenock & Inverclyde	57,384	13,291	23.16%
Paisley	56,070	13,145	23.44%
Renfrewshire North & West	56,472	13,623	24.12%
Renfrewshire South	53,012	12,227	23.06%
TOTAL	279,012	68,931	24.71%

TABLE 2

UK Parliamentary Constituency (Dec 2019)	Total Electorate	Of which are Postal Voters	PV as a %of total electorate
East Renfrewshire	71,612	14,266	19.92%
Inverclyde	59,516	10,874	18.27%
Paisley & Renfrewshire North	70,605	12,354	17.49%
Paisley & Renfrewshire South	62,935	11,739	18.65%
TOTAL	264,668	49,233	18.60%

- 2.6 As can be seen, our overall total registered electorate has increased since December 2019, this is partly due to more people registering but is also due in part to the different franchises between a UKPGE and a Scottish Parliament Election (SPE). Following the Scottish Government's extension to the franchise for Scottish elections in 2020, the result was that a number of prisoners, who if serving less than a 12month term, could register to vote and Foreign Nationals who are resident in Scotland could also now take part, along with, as in previous Scottish Elections anyone aged 16yrs old on polling day being able to register too.

Care should be taken therefore in making too direct a comparison, however, the increase from the total of 18.6% to 24.71% for the whole of the Joint Board area still shows that postal voting was a popular choice and the vast majority of these are permanent postal voting requests, that means going forward the board will have around 25% of registered electors wishing to vote by post permanently.

3. Lessons Learned

As with any project it is invaluable to have meetings with all the stakeholders involved and we have arranged “wash up” meetings with the three RO’s representatives to produce actions for future elections and learn lessons on what can be improved on.

Internally, we also conduct follow up meetings and produce an action log and tailor processes to ensure we achieve one of our key aims of constant improvement to our service delivery.

4. Canvass

4.1 Preparations for the Canvass have already begun, and we intend to start the canvass by the beginning of July.

4.2 This year’s canvass follows the new format that was introduced last summer, and we intend to build on lessons learned from last year’s event to assist in delivering an even more efficient canvass this year. We will be extending our use of contact by alternative means such as email for those electors who have asked for this and we will also extend contact by phone, both of these as part of the overall canvass will contribute in helping to keep costs down whilst not risking the integrity of the information captured.

We are planning to do more in-house data matching alongside these other methods to ensure we have as current information as possible allowing us to the target under registered groups and areas where we have historically had low returns.

By utilising all these methods, we will then be able to ensure that, government guidelines permitting, we can concentrate on those non responders by carrying out a door-to-door canvass only where these other methods have failed to capture possible electors, in the late summer/ early autumn.

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 still involved with 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 a variety of 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 I’ve recently been invited to join a working group exploring the use of Voter ID at future Westminster elections.

I am a member of the Electoral Management Board for Scotland and find this a very useful forum to share knowledge and ideas with Returning Officer staff and ERO colleagues.

General Conclusions

I would like to take this opportunity to thank all the staff for delivering another successful election in the most trying of circumstances, all credit to their professionalism and “can do” attitude which ensured we delivered our part in this election process.

Recommendations

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

Kate Crawford
Assessor and Electoral Registration Officer
18th May 2021

For further information please contact Kate Crawford 0300 300 0150
Or via e-mail at kate.crawford@renfrewshire-vjb.gov.uk



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 28th May 2021

Subject: Barclay Update

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 2023)
- 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.

Assessors were asked 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.

Funding has been given by the Scottish Government, however, as mentioned in this report to the Board at the February meeting, "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." 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

It has now transpired that the Scottish Government has reviewed their funding and recently informed all Assessors that any underspend in the financial year 20/21 has to be returned to the Scottish Government for redistribution. In our case this amounts to circa £150,000 being returned.

This underspend has mainly come from not being able to fill vacancies, part of that due to COVID restrictions and part because the restructure had to take effect to make the vacancies more attractive. Two vacancies have now been filled both in this financial year, although there are still a number of vacancies outstanding.

2. Recruitment/Restructure

As referred to earlier I am pleased to report that the restructure has taken place and we have managed to attract two qualified chartered surveyors. There are still a number of outstanding vacancies, so until these are filled recruitment will be kept under constant review and will remain a risk on the corporate risk register.

3. Update on next Non-Domestic Revaluation

As previously reported the next Non-Domestic Revaluation is due in April 2023, with a Tone Date of 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. 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. However, we are bringing this particular Barclay recommendation into force earlier than was anticipated, which in turn makes the recruitment and retention of staff all the more crucial.

We are also affected by the fact 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. 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. The Scottish Assessors Association and the VOA are in dialogue about these issues, and they will be in constant communication to resolve and matters arising from these two different tone dates.

4. COVID Appeals

As reported to the February Board meeting, we have received in excess of 3,000 COVID - material change of circumstances appeals for 19/20. 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. It should be noted that we have also received a similar number for the financial year 20/21. This has placed a tremendous amount of work on our valuation and support staff. Negotiations are ongoing between the SAA, the Scottish Government and Agents for the ratepayers to try and find a way forward in dealing with such a high volume of appeals. A watching brief on developments, especially since the announcement of the changes to legislation in England, is being kept. It will be a matter for the new Scottish Government to decide if any similar or changes at all have to happen in Scotland.

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

The new powers have become live as of April 2021 and 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). Negotiations have been taking place with Renfrewshire Council's Sundry Debt Team to assist in the collection of any Civil Penalties raised through this new process for all three of the board's councils. The Management Team have prepared and delivered new "in-house" processes with the invaluable assistance of the IT department to facilitate these new powers.

These new processes will be kept under review for the coming months to ensure these processes are delivering as expected.

6. IT Valuation System

This system is due for delivery shortly and user testing will take place over the coming months. All staff involved have managed to commit time and effort to this project, which can only be successful with staff's assistance and patience, so thanks to all involved for getting us this far. When fully operational this system will deliver efficiencies across both Council Tax and Non-Domestic Valuation.

7. Internal Barclay Project Group/ 2023 Revaluation

This has started and internal training has been provided to staff on various new processes following the Barclay review and the introduction of the Non Domestic Rating (Scotland) Bill 2020. Thanks are due to the Divisional Assessors for managing to deliver this training whilst still having most staff on home working.

8. Recommendations

- i. The Board notes this report.

Kate Crawford
Assessor and Electoral Registration Officer
18th May 2021

For further information please contact Kate Crawford at 0300 300 0150
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Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 28th May 2021

Subject: Performance Report

Author: Assistant Assessor & Electoral Registration Officer

1.0 Introduction

This quarter's performance report provides an update to the ongoing reporting of performance and is intended to keep members informed of current performance and workload issues facing the Board. As this is the first report following the end of the financial year, the statistics for Valuation Roll and Council Tax look at the entire year from April 2020 to March 2021.

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

2.0 Council Tax

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

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

Period 1st April 2020 to 31st March 2021

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	734	703	95.78%	26	3.54%	729	5	0.68%
East Renfrewshire	324	293	90.43%	28	8.64%	321	3	0.93%
Inverclyde	175	161	92.00%	12	6.86%	173	2	1.14%
RVJB totals	1233	1157	93.84%	66	5.35%	1223	10	0.81%

This performance narrowly missed our target of 95% of new houses entering the list within three months by achieving 93.84%. However, we have exceeded our target for 6 months of 97% returning a result of 99.50%. Given the restrictions imposed by the pandemic over the last year this is a fantastic achievement when you compare the same figures from 2019/2020 of 97.13% and 99.45%. Staff are to be congratulated on achieving this level of service despite the obstacles imposed by the pandemic.

The number of new houses added to the Council Tax List in the past 3 years were:

2018/19	1,344
2019/20	1,463
2020/21	1,233

This year's figure is sitting slightly less than last year however is still around the long-term norm where between 1200 to 1300 houses per annum had been added to the Council Tax List.

In the period from 1st April 2020 to 31st March 2021, the average number of days taken to add a house was as follows:

Council Area	No. Added	Average No. of Days
Renfrewshire	734	29.27
East Renfrewshire	324	42.34
Inverclyde	175	35.66
RVJB Totals	1233	33.61

This measure is within our target of 38 days.

2.2 Information on Deletions from the Council Tax List

The main reasons for deleting a property from the valuation list would be where the property is demolished, where a house is now being used for non-domestic purposes or where two or more houses are combined to form one house.

2.2.1 Number of Deletions from the Valuation (Council Tax) List between 1st April and 31st March during 2019/20 and 2020/21

Council Area	No. Deleted 2019/20	No. Deleted 2020/21
Renfrewshire	62	67
East Renfrewshire	22	10
Inverclyde	81	9
RVJB Total	165	86

3.0 Non-domestic Valuation

One of the main areas of work in non-domestic valuation over the last year was the maintenance of the Valuation Roll. I include a summary below outlining the number of amendments undertaken for information.

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

Period 1st April 2020 to 31st March 2021

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	182	63	34.62%	36	19.78%	99	83	45.60%
East Renfrewshire	57	17	29.82%	13	22.82%	30	27	47.36%
Inverclyde	48	22	45.83%	6	12.50%	28	20	41.67%
RVJB totals	287	102	35.54%	55	19.16%	157	130	45.30%

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 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 26th February, 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 2019/20 was 586 compared to 287 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 after lock down was announced in March 2020. 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 physical 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 the easing of restrictions will continue and current performance levels achieved for 2020/2021 will see an improvement as we return to “normal life”. Given these unprecedented circumstances and degree of uncertainty, target levels in relation to non domestic levels will require to be adjusted downward from the historical levels attained pre Covid.

4.0 General Conclusions

The performance targets for statutory amendments in relation to the Valuation List for Council Tax have only narrowly missed the three month target and have actually exceeded the 6 month target. Staff are to be commended for managing to achieve this level of service despite the constraints imposed as a result of the Pandemic. However, the Valuation Roll performance is substantially less than our normal standard. The Senior Management Team (SMT) outlined concerns to the Board at various points throughout the past year that given we were sitting with core vacancies and the restrictions in our ability to provide our normal level of service as a result of the Covid-19 restrictions, it was obvious that the targets set in relation to alterations to the Valuation Roll would not be met. This is clearly borne out and is a reflection of the effect the pandemic has had on this particular area of our service.

5.0 Performance Targets – 2021/22

The ongoing Coronavirus pandemic has and will continue to have an impact on the working practices of Renfrewshire Valuation Joint Board in at least the short to medium term. However given the roll out of vaccinations to the wider community and the anticipation of restrictions imposed on businesses particularly those in the retail and hospitality industries being lifted, it is hoped that normal service will slowly be resumed. As a result of the First Minister's guidance regarding mitigating the spread of the virus, the Board's office was closed on 23rd March 2020 and home working facilitated. Service delivery for all 3 functions of the Board has continued and staff have overcome barriers to ensure stakeholders received a service albeit with limitations due to several of our working practices being restricted by government guidance in these extraordinary circumstances. To date the office is still closed to the public and staff on the whole remain working from home as per Government guidelines.

In addition to the radical change from office-based working to home working for all members of staff, the Board received over 3,000 Non-Domestic Running Roll appeals, lodged as a result of the Coronavirus pandemic. As outlined in the appeals report we have received a second wave of MCC appeals and the current total that remain to be disposed of now sits at 5887.

The appeals lodged prior to the 31st March 2021, have a statutory disposal date of one year from receipt of appeal. The next financial year will be challenging given we will require to dispose of the nearly 6,000 Running Roll appeals, prepare for the 2023 Non-Domestic Revaluation and maintain the Valuation List for Council Tax and the Valuation Roll for all 3 constituent authorities while still working within constraints of the pandemic.

As a result of the concerns felt by the SMT on both the demands placed on staff and resources, the performance targets have been reviewed for Council Tax and Non-Domestic Valuation. The SMT propose to retain the 20/21 targets for the 21/22 financial year as 95% within 3 months and 97% within 6 months for Council Tax. For Non-Domestic Valuation, based on the known affect the pandemic has had on performance over the last year and taking cognizance of the challenges ahead it is proposed that target levels are reduced to more realistic levels and are reduced to 50% within 3 months and 75% within 6 months.

For your ease of reference please see the table below with the KPIs proposed for 21/22.

Amendments Within Time Periods	Valuation List for Council Tax	Non-Domestic
0-3 Months	95%	50%
Between 3 and 6 Months	2%	25%
More than 6 Months	3%	25%

It is regrettable that target levels for Non Domestic are unable to remain at the high standard normally achievable pre pandemic. The effects of the Coronavirus pandemic in terms of service delivery have now been able to be quantified and the adjustments proposed reflects a more realistic level for the coming year in relation to delivering our services to stakeholders.

6.0 Recommendations

- i. The Board note the contents of this report.
- ii. The Board approve the performance targets for financial year 2021/22.
- iii. The Board authorise publication of the attached summary report.

Jacqueline Murgatroyd
Assistant Assessor and ERO
6th May 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



Summary of Performance Returns

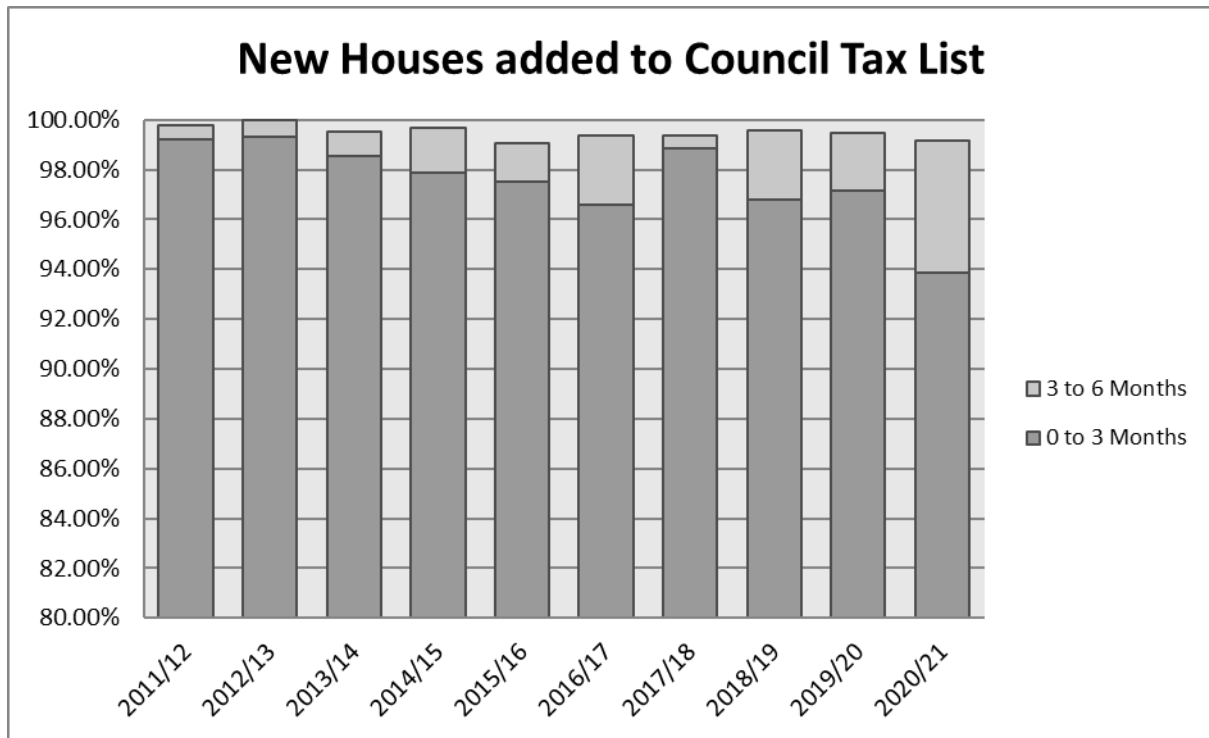
2011/12 – 2020/21

The Following data and charts summarise the Assessor's performance in relation to targets set over the past 10 years for alterations and amendments to the Council Tax List and the Valuation Roll. Please note that the delivery of our services for the Period 2020/2021 have been conducted under Government restrictions due to the Covid 19 Pandemic.

1.0 Addition of New Houses to the Council Tax List

The main, ongoing work in relation to Council Tax is the addition of new houses to the Council Tax List. This year the number of houses added to the Council Tax List is slightly lower than the number added in 2019/2020. Our performance narrowly missed our target of 95% within 3 months however exceeded our target of 97% within 6 months.

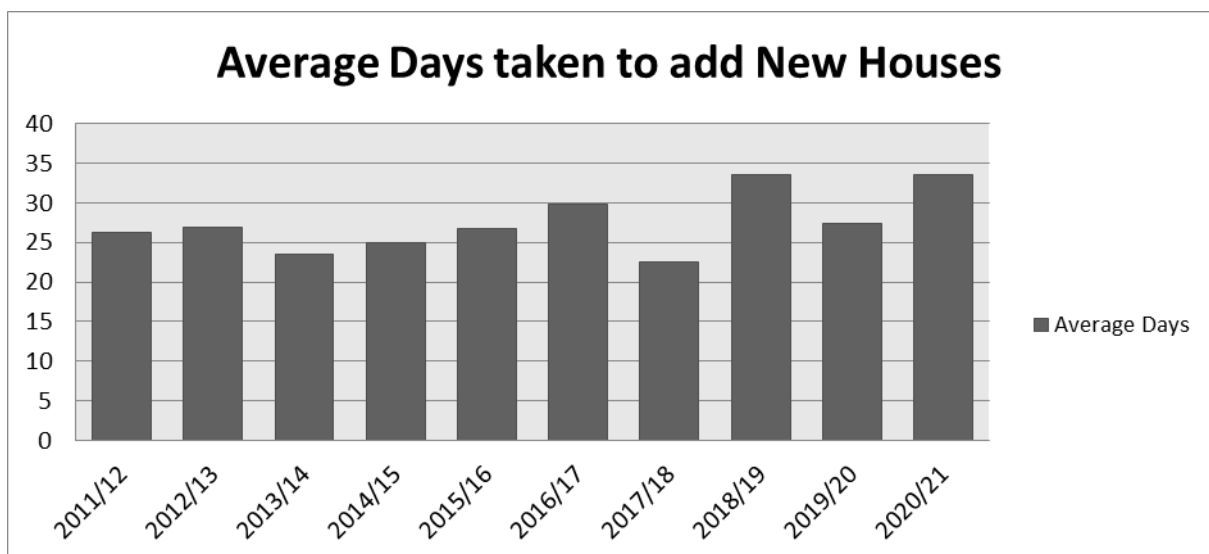
Council Tax - New Houses Added										
	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
Achievement										
Within 3 Months	99.20%	99.30%	98.53%	97.89%	97.51%	96.60%	98.84%	96.81%	97.13%	93.84%
Between 3-6 Months	0.60%	0.70%	0.98%	1.79%	1.53%	2.78%	0.54%	2.75%	2.32%	5.35%
Within 6 Months	99.80%	100.00%	99.51%	99.68%	99.04%	99.38%	99.38%	99.56%	99.45%	99.17%
Over 6 Months	0.20%	0.00%	0.49%	0.32%	0.96%	0.62%	0.25%	0.25%	0.55%	0.81%
Target										
Within 3 Months	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%
Within 6 Months	99.50%	99.50%	99.50%	99.50%	99.50%	99.50%	99.50%	99.50%	99.50%	97.00%



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

Council Tax - New Houses Added Average No. of Days									
2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
26.18	26.9	23.48	24.90	26.68	29.85	22.47	33.62	27.46	33.61

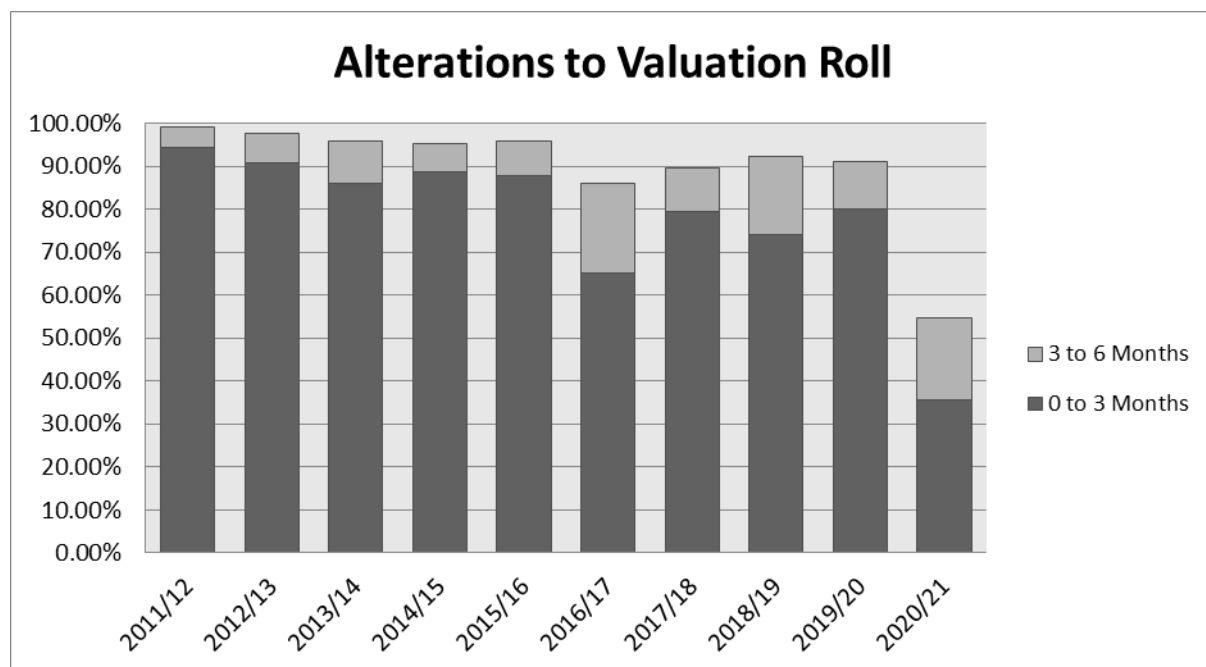
The average number of days taken to add a new house has continued to remain below the target set of 38 days throughout the 12 years that this measure has been in place.



2.0 Amendments to the Valuation Roll.

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

Non Domestic Alterations to the Valuation Roll										
	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
Achievement										
Within 3 Months	94.40%	90.90%	86.02%	88.77%	87.92%	65.21%	79.45%	74.21%	80.04%	35.54%
3-6 Months	4.80%	6.80%	9.76%	6.44%	8.06%	20.75%	10.28%	18.04%	11.09%	19.16%
Within 6 Months	99.20%	97.70%	95.78%	95.21%	95.98%	85.96%	89.73%	92.25%	91.13%	54.70%
Over 6 Months	0.80%	2.30%	4.21%	4.79%	4.02%	14.04%	10.27%	7.75%	8.87%	45.30%
Target										
Within 3 Months	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%
Within 6 Months	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%	90.00%



When the performance levels for 2020/21 were set last May, the affect the restrictions imposed by the Covid 19 Pandemic would have on service delivery in relation to changes carried out to the valuation roll were unknown and as a result the targets set were unattainable. The actual targets achieved are well below normal performance levels sitting at 35.47% of changes carried out within 3 months compared to last year's performance of 80.04% and 54.70% within 6 months compared to 91.13%. The effects of the Government lock down restrictions have severely impaired our ability to carry out normal working practices and communications with ratepayers. This has had an impact on service delivery for our stakeholders.

In addition, staff were involved with the disposal of the remainder of the 2017 Revaluation Appeals which required to be conducted under lock down conditions. As at the 31st March 2021, staff have disposed of 96.53% of the 3542 subjects with 2017 Revaluation Appeals.

Jacqueline Murgatroyd Assistant Assessor & ERO



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 28th May 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. The 2017 Revaluation was no different having 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 extended the disposal date for 2017 Revaluation appeals 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, there has been no Nom Domestic hearings conducted and resources have been concentrated on Council Tax Hearings instead.

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 March 2021. As at 31st March the numbers disposed of remain at 3,419 appeals which equates to 96.53% of the number of subjects under appeal.

As outlined at the last meeting only 123 appeals remain outstanding the vast majority of which relate to Automated Teller Machines, which, due to the issues involved have been referred to the Lands Tribunal. The disposal of the additional category of subjects that remain outstanding 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, there has been no change to the number of appeals and that will remain the case until the national negotiations are concluded. Appendix 1 outlines where the remaining appeals lie for each of the three unitary authorities together with a total for the Joint Board area.

7. The disposal of Running Roll Appeals

In addition to the Revaluation appeals, Running Roll appeals require to be 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 2020 has exponentially increased. In particular, since the Prime Minister’s announcement on the 23rd March 2020 commencing the lockdown restrictions we have continued to receive such material change appeals.

At the previous meeting I reported that the total number of running roll appeals received since the 1st of March 2020 to time of reporting was 3,552 and the number of appeals which remain outstanding is 3,501. 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. However, since last reporting, we have been inundated again with a second wave of MCC appeals towards the end of last financial year. The numbers of appeals received are again of significantly high volumes with numbers increasing from 3501 up to a total of 5877.

Appendix 2 outlines the current number of R/R appeal within RVJB and each of the individual Council areas that now require to be dealt with which has increased since February by an additional 2,376.

At present we have continued to deal with MCC appeals where possible and have to date disposed of 97 such appeals.

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.

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 continued social distancing measures have brought 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 had been ordained to submit written proposals to the Lands Tribunal with regard to further procedures. We have subsequently been informed that the case has now been formally dismissed by the Lands Tribunal negating the need for a long and costly hearing.

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.

Staff are to be congratulated in getting the 2017 Revaluation appeals to a level where the small numbers that do remain outstanding are dependent upon national agreements being concluded. However, it will be huge challenge over the next 9 months for staff to dispose of just shy of 6,000 running roll appeals. To put into context, the disposal timetable for the 3,542 revaluation appeals including the extension to the original disposal date has been four years, in comparison, as the position stands at the moment, we are required to deal with 3501 running roll appeals by 31st December 2021 and the additional 2376 appeals 3 months later. This is a colossal task for staff to

undertake, but the management team will ensure all required support is available to staff to assist them in this highly unusual set of circumstances.

I would like to take this opportunity again to thank all members of the team for their commitment and professionalism in rising to the challenges faced particularly throughout the last year and successfully continuing to 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
6th May 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	1069	17	1052	98.41%
2 Public House	96	1	95	98.96%
3 Office including Banks	1136	7	1129	99.38%
4 Hotel Etc	27	0	27	100.00%
5 Industrial	1016	16	1000	98.43%
6 Leisure	76	2	74	97.37%
7 Garages and Petrol Stations	30	2	28	93.33%
8 Cultural	4	1	3	100.00%
9 Sporting Subjects	9	0	9	100.00%
10 Education and Training	80	1	79	98.75%
11 Public Service Subjects	91	7	84	92.31%
12 Communications (Non Formula)	14	0	14	100.00%
13 Quarries Mines etc	0	0	0	0.00%
14 Petrochemical	3	0	3	100.00%
15 Religious	0	0	0	0.00%
16 Health Medical	8	0	8	100.00%
17 Other	85	10	75	88.240%
18 Care Facilities	41	1	40	97.56%
19 Advertising	89	0	89	100.00%
20 Undertakings	10	0	10	100.00%
	3,884	65	3,819	98.33%

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	205		10		195	95.12%
2 Public House	17		0		17	100.00%
3 Office including Banks	135		5		130	96.30%
4 Hotel Etc	7		1		6	85.71%
5 Industrial	36		0		36	100.00%
6 Leisure	17		1		16	94.12%
7 Garages and Petrol Stations	10		0		10	100.00%
8 Cultural	0		0		0	0.00%
9 Sporting Subjects	1		0		1	100.00%
10 Education and Training	33		0		33	100.00%
11 Public Service Subjects	26		0		26	100.00%
12 Communications (Non Formula)	12		1		11	91.67%
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	5		0		5	100.00%
18 Care Facilities	14		1		13	92.86%
19 Advertising	29		0		29	100.00%
20 Undertakings	0		0		0	0.00%
	549		19		530	96.54%

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	598	2	596	99.67%
2 Public House	38	0	38	100.00%
3 Office including Banks	389	4	385	98.97%
4 Hotel Etc	1	0	1	100.00%
5 Industrial	222	3	219	98.65%
6 Leisure	25	0	25	100.00%
7 Garages and Petrol Stations	11	0	11	100.00%
8 Cultural	1	1	0	0.00%
9 Sporting Subjects	1	0	1	100.00%
10 Education and Training	60	0	60	100.00%
11 Public Service Subjects	62	0	62	100.00%
12 Communications (Non Formula)	14	0	14	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	12	0	12	100.00%
17 Other	57	2	55	96.49%
18 Care Facilities	36	1	35	97.22%
19 Advertising	12	0	12	100.00%
20 Undertakings	0	0	0	0.00%
	1541	13	1528	99.16%

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	1,872	29	1,843	98.45%
2 Public House	151	1	150	99.34%
3 Office including Banks	1,660	16	1,644	99.04%
4 Hotel Etc	35	1	34	97.14%
5 Industrial	1,274	19	1,255	98.51%
6 Leisure	118	3	115	97.46%
7 Garages and Petrol Stations	51	2	49	96.08%
8 Cultural	5	2	3	60.00%
9 Sporting Subjects	11	0	11	100.00%
10 Education and Training	173	1	172	99.42%
11 Public Service Subjects	179	7	172	97.50%
12 Communications (Non Formula)	40	1	39	100.00%
13 Quarries Mines etc	2	0	2	100.00%
14 Petrochemical	3	0	3	100.00%
15 Religious	2	0	2	100.00%
16 Health Medical	20	0	20	100.00%
17 Other	147	12	135	91.84%
18 Care Facilities	91	3	88	96.70%
19 Advertising	130	0	130	100.00%
20 Undertakings	10	0	10	100.00%
	5,974	97	5,877	98.38%

RENFREWSHIRE VALUATION JOINT BOARD



STRATEGIC SERVICE PLAN APRIL 2021 TO APRIL 2024

Title	Service Plan – April 2021 to April 2024
Author	Kate Crawford, Assessor
Approved By	Management Team
Date of Approval	26th May 2021
Reviewer	Assessor
Review Date	Annually

Review History

Review No.	Details	Release Date

SERVICE MISSION AND VISION

WHO WE ARE

Renfrewshire Valuation Joint Board is an independent local government body which was established by The Valuation Joint Boards (Scotland) Order 1995

WHAT WE DO

We professionally compile and maintain the Valuation Rolls, Council Tax Valuation Lists and Registers of Electors for the Renfrewshire, East Renfrewshire & Inverclyde Council areas

OUR AIMS

Building on our established professionalism, we aim to provide high quality, effective and responsive services to all of our stakeholders

COMMITMENTS

We are committed to:

- Consulting our stakeholders, and listening and responding to their views
- Valuing staff and providing them with opportunities to develop and contribute
- Reacting innovatively to change
- Encouraging innovation and recognising achievement within the organisation
- Treating all stakeholders, including staff, in a fair, consistent manner and in accordance with equal opportunities requirements
- Striving for continuous improvement in all aspects of service delivery
- Ensuring that we are accessible and accountable to stakeholders
- Pro-actively planning workloads and deploying resources efficiently
- Using language which is easy to understand

Working with our partners in the Scottish Assessors' Association to ensure Scotland-wide consistency of approach to service delivery

RENFREWSHIRE VALUATION JOINT BOARD

ASSESSOR AND ELECTORAL REGISTRATION OFFICER

SERVICE PLAN APRIL 2021 - APRIL 2024

PART ONE **SERVICE FUNCTION**

1.0 INTRODUCTION

Renfrewshire Valuation Joint Board (RVJB) was established as part of the 1996 reorganisation of local government in terms of The Valuation Joint Boards (Scotland) Order 1995 and is vested with the functions of the valuation authorities of Renfrewshire, East Renfrewshire and Inverclyde. With the agreement of the three Councils, the Board also has responsibility for the Electoral Registration function for all 3 areas.

The Assessor is responsible for valuation for non-domestic rating (The Valuation Roll) and council tax banding (The Valuation List), and in his role as Electoral Registration Officer, the compilation of the Electoral Register.

The primary service functions are the compilation and maintenance of the Valuation Roll, the compilation and maintenance of the Valuation (Council Tax) List and the preparation and publication of the Register of Electors.

1.1 VALUATION ROLL

The Valuation Roll is a list of all non-domestic properties, which are not excluded properties, along with the Net Annual and Rateable Values which the Assessor has established for each property. These annual values form the basis for non-domestic rates charges. The Roll is published annually and updated weekly.

The Assessor is normally required to complete a 5-yearly Revaluation of all non-domestic properties within the Valuation Roll. The most recent of these was completed in accordance with the statutory timetable and came into effect on 1st April 2017. However the next Revaluation has now been announced as 2023, this follows from the recommendations in the Barclay Review of Non-Domestic Rates, published in August 2017, and which the Scottish Government has accepted the recommendation and has made a commitment to 3 yearly Revaluations from 2023 going forward, the Tone year for this forthcoming Revaluation will be 1st April 2022.

The number of properties in the Valuation Rolls for the three council areas varies around 14,000 with a total Net Annual Value at 31st March 2021 of c. £381 million.

The Assessor for Renfrewshire is the designated Assessor for fixed line telecommunication subjects throughout Scotland as per the amended Non Domestic Rating (Valuation of Utilities) (Scotland) Order 2005, this has added almost £82m to the Renfrewshire Valuation Roll. This is currently resourced from the existing budget allocation.

1.2 VALUATION LIST

The Council Tax Valuation List is a list of all domestic properties upon which Council Tax charges are based. It is published annually and updated weekly.

Each dwelling is placed in one of eight broad valuation bands according to its estimated market value as at 1st April 1991.

There are over 170,000 dwellings in the Valuation Lists for the Joint Board area.

The List is printed annually and updated weekly. The full list incorporating the weekly updates is available to the public through the web site of the Assessors shared service the SAA Portal www.saa.gov.uk

1.3 REGISTER OF ELECTORS

The Register of Electors contains the names of all person's resident within the area and eligible to vote at Parliamentary, Scottish Parliamentary and Local Elections. It is published annually, by the 1st December, and is updated on a monthly basis. The number of electors on the register as at April 2021 is 279,012.

The Revised Register is updated by a canvass of all households, which is carried out during July - November each year (The Canvass Period).

Use of the Electoral Register is controlled by statute. However, an Open Register of Electors, which can be used for any purpose, is also prepared. Electors have the option to opt out of this Open Register.

1.4 OTHER FUNCTIONS

Arising from legislative requirement or commitment to government policy, the Assessor also carries out a range of functions in support of the above primary services. These include the following :-

Corporate Governance-

Procedures and practices have been implemented and are adhered to at member and official level. These will be continually reviewed and improved with particular reference made to such good practice and good governance guidance as is provided by Audit Scotland. Risk Management forms an integral part of the corporate governance framework alongside the Corporate Risk Register (CRR) which is updated twice yearly to reflect current risks and issues

Accountability-

This is achieved through a combination of external audit, internal audit, performance monitoring and reporting.

Best Value -

RVJB recognises its duty, under Section 1 of The Local Government in Scotland Act 2003, to make arrangements to secure Best Value. The Valuation Joint Board is committed to the principles and practices of Best Value and to the integration of this theme into all areas of operation.

Equalities –

In accordance with Equalities Act 2010, RVJB discharges its functions in a manner which encourages equal opportunities and the observance of equal opportunity requirements.

Staff-

RVJB recognises its staff as valuable assets and key stakeholders.

Financial Reporting –

Proper Financial procedures and practices, including annual budgeting, monthly monitoring and public reporting, are in place.

Information Technology –

The services of RVJB will continue to be supported and improved on through the application and development of Information Technology systems in accordance with the approved IT Strategy.

Freedom of Information (FOI) –

In accordance with Section 23 of the Freedom of Information (Scotland) Act, both RVJB and the Assessor maintain Publication Schemes and comply with the requirements of the request for information regime. Further, they recognise and adhere to the Codes of Practice issued under the terms of the Act. The appropriate model publication scheme has been adopted. Section 23 does not apply to the statutory functions of the ERO but the general principles of openness will be reflected in responses to requests for information.

Public Records –

The Public Records (Scotland) Act 2011 requires that listed public authorities submit Records Management Plans to the Keeper for approval and to hold and maintain records in accordance with that plan. The plan for RVJB was submitted and approved by the Keeper in January 2016. RVJB engages with the Keeper's Assessment Team when invited to undertake a Progress Update Review on the approved plan.

RVJB operates in an ever more complex and financially challenging environment and continues to develop a range of key partnerships and stakeholder relationships.

It should be noted over the term of this review, the impact on service delivery from the Coronavirus Pandemic.



RENFREWSHIRE VALUATION JOINT BOARD

ASSESSOR AND ELECTORAL REGISTRATION OFFICER

SERVICE PLAN APRIL 2021 - APRIL 2024

PART TWO **CORE OBJECTIVES**

The criteria for the planning, management, monitoring and reporting of the three main areas of function are included in Part Four, 'Performance Management'.

2.1 THE VALUATION ROLL

- 2.1.1 Maintenance of the Valuation Roll, including the addition of new subjects and the amendment of existing subjects, will continue, year-on-year, in accordance with RVJB's established procedures for completion within the statutory timescales and annual targets. Valuation Notices will be issued to all Proprietors, Tenants and Occupiers and all relevant changes will be notified to the billing authorities timeously.
- 2.1.2 The 2017 Revaluation has taken place and all appeals have been received, the deadline for submitting Revaluation Appeals was 30th September 2017. We received 3,832 appeals which is slightly up on the numbers for the 2010 Revaluation. These appeals must be disposed of under the extended statutory timetable by 31st December 2021. The timetable was extended by the Scottish Government to deal with the limitations on disposing of the appeals due to the government restrictions in place due to the global pandemic. There are only a very small number of 2017 Revaluation appeals outstanding and these have a programme of disposal arranged.
- 2.1.3 In addition, running roll appeals can be submitted at any time during the life of the Valuation Roll. The Assessor will include such appeals in her ongoing schedule of VAC Hearings in order that they are disposed of in accordance with their varying timetables.
- 2.1.4 Following the Coronavirus pandemic a significant number of material change of circumstance appeals were lodged in total 3,552 for 19/20. Under the present legislative timetable these appeals must also be disposed of by 31st December 2021. A further 2,376 appeals have also been received for 20/21 which require to be disposed of by March 2022 as the legislation stands.
- 2.1.5 In support of the appeals process, the Assessor's staff will continually ingather and analyse rental (and other) information. Additionally, staff have actively participated in the Working Groups and Committees of the Scottish Assessors' Association to confirm or amend the 'Practice Notes' produced by the SAA for the purposes of this forthcoming Revaluation. In the medium term, certainly within the time period of this service plan, a review of the Scottish Tribunals Systems will result in changes to the local Valuation Appeals Panels and to the processes and procedures required when dealing with a new appeals process which will become part of the Tribunal Service.
- 2.1.6 Factors which may be out with the Assessor's control include the scheduling of appeals for a number of subjects or subject types which have been, or may in the future be, referred to the Lands Valuation Appeal Court or Lands Tribunal for Scotland. This effectively removes the timetabling of appeals from local control and provides a degree of uncertainty in service planning.
- 2.1.7 The Assessor for RVJB is responsible for the maintenance of all fixed line Telecom valuations for all of Scotland. The obligation to deal with these subjects, and their appeals in particular, may place significant additional obligations on the organisation and may also impact on its functions, and structure. There are still a number of 2005 /2010 running roll and Revaluation appeals against the NAV/RVs of these subjects which have been referred to the Lands Tribunal. Although it is expected during the lifetime of this Review these will all be settled and/or withdrawn from the Lands Tribunal Appeals List.

2.2 THE VALUATION (Council Tax) LIST

- 2.2.1 Maintenance of the Valuation List, in particular the addition of new subjects, will continue, year-on-year, in accordance with RVJB's established procedures for completion within annual targets. Banding Notices will be issued to all interested parties and all relevant changes will be notified to the billing authorities timeously. Currently there is an ongoing review of the process for dealing with altered properties with subsequent sales, however this has been put on hold due to the current pandemic.

- 2.2.2 A small number of proposals/appeals against banding continue to be received. Discussions in relation to these are ongoing and, where necessary, the Assessor will refer such appeals within six months of receipt, to the Secretary to the local Valuation Appeal Panel for inclusion in the schedules of VAC Hearings.
- 2.2.3 There is a possibility that a Council Tax Revaluation may be ordered at any time. Although it is unlikely that such a Revaluation will be ordered in the near future, a watching brief will be retained and processes and procedure to facilitate such a Revaluation will be initiated as required. In the meantime, records of alterations to domestic properties will be maintained and updated.

2.3 THE REGISTER OF ELECTORS

- 2.3.1 The 'Full' Annual and 'Open' Registers will be published by 1st December in each year following a canvass carried out, during July - November. The objective of the canvass will be to ensure, the accuracy of the register and that it is as complete as possible. This process will be supported through a variety of contacts, such as by email, telephone and SMS . Door to Door inquiries will be carried out at houses where no current information is held for the residents and properties where previous contact attempts have failed.
- 2.3.2 The Register will be updated on a monthly basis by the production of Lists of Additions, Deletions and Alterations. All statutory Notices and Lists will be timeously provided to relevant parties.
- 2.3.3 Election Registers and Lists of Absent/Postal/Proxy voters etc will be produced as required by statute and by agreement with Returning Officers.
- 2.3.4 Canvass reform took place in 2020 and the register is data matched against DWP, households that match are now sent a communication confirming who the ERO has on the register at that address and inviting them to contact the ERO if there are any changes. Any households who do not match are then run against local data matching sources and if matched then receive a similar communication. Only those households which don't match nationally or locally are then sent a form asking them to supply the names etc of people resident in that household to allow them to be issued with Invitations to Register (ITR's).
- 2.3.5 Following the devolution of powers for Scottish Parliamentary and Local Government Elections to the Scottish Government, ERO's are required to compile a register which includes 14/15 year olds, this is to facilitate preparing a register for either of the aforementioned elections in Scotland which will contain young persons who are aged 16 on the date of the election.
- 2.3.6 The Scottish Government also introduced new legislation to allow anyone who is resident in Scotland to be added to the register for Scottish Parliamentary and Local Government elections, in the main these are qualifying Foreign nationals who can now be added to these Scottish franchised elections.
- 2.3.7 Similarly, the Scottish Government introduced legislation which allows prisoners serving less than a 12 month sentence to register for these Scottish elections.
- 2.3.8 Any constituency or ward boundary changes will require to be actioned timeously, however the major boundary review for the UK Parliament has been delayed. Any boundary reviews will be known during the life of this Service Plan and changes to Ward boundaries will require action to allow them to be processed timeously.
- 2.3.9 Continuity, sharing of best practice can all take place through the Assessor's Association, Electoral Registration Committee. We will continue to work with the Electoral Commission and the Association of Electoral Administrators (AEA), to assist with formalising of policies or changes to Electoral Registration Legislation.

- 2.3.10 Following the creation of the Electoral Management Board for Scotland (EMB) the ERO is subject to directions issued by the Convenor to this Board in respect of local government elections in Scotland and any future Scottish referendums. As Vice Chair for the SAA Electoral Registration Committee the Boards ERO is also a serving member of the EMB.

2.4 CORPORATE GOVERNANCE

- 2.4.1 RVJB will ensure that the Assessor and Electoral Registration Officer is adequately resourced to perform her statutory functions. It will meet to discuss and approve Budgets, Policies and Practices as is deemed necessary and the members will act in accordance with the Code of Conduct for Councillors, which is approved by the Scottish Government.
- 2.4.2 The officers of RVJB will act in accordance with the relevant Schemes of Delegation, Financial Regulations, Standing Orders and Codes of Conduct. These will be reviewed on at least a three-yearly basis, or as required.
- 2.4.3 Strategic and detailed Annual Service Plans will be implemented, maintained and actioned. The Strategic Plan will cover a three year period, whilst noting matters of relevance beyond that timescale. Annual Service Plans will be reviewed prior to annual budget planning.
- 2.4.4 Policies covering Defalcation Procedures and Fraud Prevention have been implemented and will be reviewed on a three-yearly basis. An overarching Corporate Governance Statement will be implemented and reviewed regularly.
- 2.4.5 The Management Team will continue to be the primary forum for the development and implementation of Strategy and Policy and will oversee all operational matters. Actions will be communicated to staff by means of team briefings and written bullet points.
- 2.4.6 Effective performance management systems continue to be developed, with the Management Team also forming the principal forum for matters relating to Performance Management, Planning and Reporting. A Reporting Framework has been implemented and is subject to continual review.
- 2.4.7 Specific operational matters will be within the remit of the various internal Forums and Working Groups who will report to the Management Team. The format, remit and membership of these groups will be reviewed on a regular basis.
- 2.4.8 RVJB will continue to align its Personnel and other related policies, where appropriate, with those of Renfrewshire Council.
- 2.4.9 The finances and operations of RVJB will be subject to internal and external audit (see 2.5).
- 2.4.10 A Corporate Risk Register is maintained and reviewed regularly by the Assessor and the Management Team and is presented bi-annually to the RVJB.
- 2.4.11 Following the introduction of new legislation dealing with the COVID pandemic a further specific Risk Register has been created to highlight and deal with risks relevant to this current situation. This is reviewed on an ongoing basis.

2.5 ACCOUNTABILITY

- 2.5.1 Annual Accounts will be submitted for external audit. They will be published in accordance with the requirements of Audit Scotland and RVJB's Publication Schemes.
- 2.5.2 The procedures and practices of RVJB will also be subject to external audit, in accordance with a timetable to be directed by Audit Scotland.
- 2.5.3 An audit plan encompassing the requirements of the external and internal auditors will be drawn up annually.
- 2.5.4 Performance will be monitored and reported internally and externally. A Reporting Framework of annual, quarterly, monthly, statutory, KPI and internal management reports has been developed. This Framework will, in response to changing external requirements and management need, be subject to continuous review.
- 2.5.5 Decisions of the Management Team, Forums and the Working Groups will be minuted and available for inspection.

2.6 BEST VALUE

- 2.6.1 Best Value is statutorily defined as 'continuous improvement in the authority's performance'. RVJB is committed to the principle of Continuous Improvement. In support of this Performance will be planned and monitored (see 2.5.4 above). Key Performance Indicators have been implemented in conjunction with the Scottish Government and the Scottish Assessors' Association and reported to the Scottish Government and other key stakeholders annually. The range of Key Performance Indicators will be further developed in association with the above bodies.
- 2.6.2 Performance Indicators have also been developed for Electoral Registration and will continue to be developed on an ongoing basis by the Management Team. These will be included in RVJB's Electoral Registration Reporting.
- 2.6.3 Performance Indicators will be used for year-on-year comparisons as well as comparisons with other Assessors' offices, Local Authorities and other bodies.
- 2.6.4 In accordance with Section 13 of The Local Government in Scotland Act 2003, the performance of RVJB in relation to its functions will be reported to all stakeholders of the Valuation Joint Board, including staff, in the most appropriate manner.
- 2.6.5 RVJB's in-house Valuation and Electoral Forums will continue to be used and developed for reviewing performance and developing and implementing best practice.
- 2.6.6 Listening to and working with our Stakeholders will be an ongoing process and any outcomes considered in the Service Planning.
- 2.6.7 There is a Customer Comments and Complaints procedure in place in line with the Scottish Public Sector Ombudsman's (SPSO). Model Complaint Handling Procedure. This procedure was updated with effect from 1st April 2021 in light of the new guidance from the SPSO. All comment/complaints will be considered by the Management Team for improvement action and reported as required by the procedure.
- 2.6.8 A relevant set of Customer Service Standards has been agreed and implemented, along with systems for the monitoring of, and reporting on these.
- 2.6.9 RVJB will give consideration to any guidance issued under the terms of Section 2(1)(b) of The Local Government in Scotland Act (2003). This is an external factor over which RVJB has no control and which may result in variations to the Service Plan.

2.7 EQUAL OPPORTUNITIES

- 2.7.1 RVJB is committed to equality in respect of race, faith, ethnicity, ability, age, gender and sexual orientation, both in staffing and service provision.

There is a continuing review of all policies including personnel policies to comply with the Equality Act 2010, and other public sector duties for race, disability and gender. Impact Assessments will be carried out to examine the effect of any new or amended policies on relevant groups. The Equality Act has required a review of policies to an outcome approach including all protected characteristics. This outcome approach was first defined in May 2013 and is under constant review. A report on Equalities Outcomes is produced biennially in line with RVJB's duties under Equalities legislation.

- 2.7.2 Refresher training on Equalities is mandatory for all staff every two years.
- 2.7.3 All policies will be continuously reviewed to encompass equalities issues.
- 2.7.4 As policies are implemented or amended, staff will be adequately trained.

2.8 STAFFING AND PERSONNEL MATTERS

- 2.8.1 RVJB will continue to align its Personnel and other related policies, generally, with those of Renfrewshire Council where possible. Should it be necessary to produce a policy relevant to the Assessor & ERO these will be written and published on both the RVJB's Document Management System (DMS) and the website along with all other relevant policies.
- 2.8.2 A Training and Development Programme, which aims to ensure that adequate training is provided to all members of staff, has been developed and implemented. Staff will be able to review their training needs with their managers on an annual basis. There is a dedicated Training Working Group which reviews training needs for all employees and meets regularly.
- 2.8.3 To ensure that RVJB's personnel policies and procedures are kept up to date, regular contact will be maintained with Renfrewshire Council.
- 2.8.4 In line with RVJB's Health and Safety Policy, Risk assessments covering all areas of function are reviewed annually. A Union representative is part of the Board's internal Health & Safety team which meets regularly to inspect the building and discuss any issues or concerns.
- 2.8.5 Given the current circumstances of delivering services under lockdown measures, there has been constant communication with Renfrewshire Councils H&S teams to ensure the safety of staff and the continuous delivery of services.

2.9 FINANCE AND BUDGETING

- 2.9.1 The officers of RVJB will act in accordance with the relevant Financial Regulations and Standing Orders, which will be reviewed on a five-yearly basis or as circumstances demand.
- 2.9.2 In partnership with the Finance Resources of Renfrewshire Council, budgets will be prepared annually and approved by RVJB. A detailed report on the makeup of the budget will also be prepared annually.
- 2.9.3 Appropriate procedures for procurement, authorisation and payment have been implemented and these will be subject to annual review.

- 2.9.4 Renfrewshire Council introduced Business World which is a new Personnel and Procurement system to replace Resourcelink in 2019. RVJB is now working with this system for some Personnel and Budgetary processes.
- 2.9.5 Financial monitoring reports are received from Renfrewshire Council and verified on a monthly basis. These are used to prepare reports detailing under and overspends, along with corrective actions, to Management Meetings on a monthly basis and RVJB as required.
- 2.9.6 Year-end Accounts will continue to be prepared, audited and made available for public inspection.
- 2.9.7 Payroll checks will be formalised, in accordance with the Reporting Strategy, and reports presented regularly to the Management Team. These checks will become part of the Business World facility already referred to at (2.9.6).
- 2.9.8 The current UK and Scottish Government Policies in relation to reducing Public Sector expenditure are likely to establish the context for many of the operational decisions and changes which require to be made in the foreseeable future.

2.10 INFORMATION TECHNOLOGY

- 2.10.1 The provision and maintenance of Information Technology assets, systems and services are carried out in accordance with RVJB's Information Technology Strategy. As and when required IT Liaison meetings are held with Renfrewshire Council IT personnel to discuss any issues where RVJB and Renfrewshire Council share IT services.
- 2.10.2 The assets of RVJB will be refreshed in accordance with the IT Strategy.
- 2.10.3 RVJB adheres to the principles of Data Protection and has registered with the ICO as the Assessor, ERO and the Joint Board.
- 2.10.4 The Assessor's 'Progress' information technology system has reached its end of life and a new IT system has been procured and is currently under development, it is expected to be fully functional within the first year of this Service Plan. This system will replace 'Progress' and add considerably to the IT capabilities of the RVJB. It will also include all the new legislative requirements brought about by the Barclay Review of Non Domestic Rates 2020. The new system will also facilitate the future developments required for information to be sent to and shared on the SAA Portal.
- 2.10.5 With the introduction of Individual Electoral Registration (IER) and given the fact that RVJB previously used a bespoke system for Electoral Management, it was decided in 2019 to procure an "off the shelf" Electoral Management System. This system delivered the 2019 UKPGE in December of that year. Following the changes to the annual canvass in the summer of 2020 the new EMS was adapted to deal with these changes and successfully delivered the new style canvass. The EMS was also amended to reflect the changes to franchise in Scottish elections. The EMS is now embedded into the IT structure of RVJB.
- 2.10.6 A new Document Management System was introduced in the latter part of 2017, this has a dual purpose firstly to electronically scan and workflow mail and secondly to allow the screening of all RVJB's paper property files, some circa 167,000 house files and circa 14,000 non-domestic files. This resulted in the Board being able to shrink its floorspace requirements in October 2018 and agree a new lease for the considerably reduced floor space.
- 2.10.7 RVJB will continue to commit resources to the Scottish Assessors Association Assessors Portal project.
- 2.10.8 The form and content of the RVJB Web Site will be reviewed on an on-going basis.

- 2.10.9 RVJB has moved from its Note's Internet Site to a Microsoft 365 solution. This is the definitive source of all internal policies, procedures and guidance documents.
- 2.10.10 A Disaster Recovery solution was procured and is now fully operational, this is in place until October 2021 when the system is due to be re tendered for. As we have adopted a policy of Privacy by design the Data Protection Officer (DPO) will be involved with the procurement process as well as ensuring our contract with the new provider is compliant with Data Protection Legislation.

2.11 INFORMATION MANAGEMENT

- 2.11.1 A Freedom of Information Policy Statement has been approved by RVJB and this will be reviewed regularly.
- 2.11.2 A Model Publication Scheme has been compiled both for Scottish Assessors and on behalf of RVJB and will be reviewed when appropriate, to include information requests that result in repeated provision of information.
- 2.11.3 Procedures to enable compliance with the requirements of the Freedom of Information (Scotland) Act 2002 have been developed and implemented. These will be reviewed in light of the impact of the request for information regime.
- 2.11.4 Systems to deal with Freedom of Information requests have been developed and implemented and these will be reviewed in light of the demands of the request regime. A Freedom of Information Log is maintained.
- 2.11.5 RVJB recognises the importance of Codes of Practice issued under the terms of the Freedom of Information (Scotland) Act and will review practices and procedures on publication of any of such guidance.
- 2.11.6 The Data Protection Act 2018 is now in force. We have, in conjunction with the Scottish Assessors Association's Governance Committee, adopted Privacy Notices, Policies/Procedures and training to ensure the Assessor, the ERO and the Joint Board are compliant with data protection legislation.
- 2.11.7 Under data protection legislation it is mandatory for a public authority to appoint a Data Protection Officer (DPO) who is authorised to discharge this role, which includes autonomy in advising on all issues which involve the protection of personal data and monitoring compliance. To ensure RVJB meets all its obligations the board now employs a DPO with considerable experience on a part time basis along with having a member of the Senior management team having undertaken bespoke training on DPO legislation and duties.
- 2.11.8 The Assessor, The ERO and the Joint Board are Data Controllers in terms of Data Protection Legislation and maintains a registration as such.
- 2.11.9 As Data Controllers, we will manage all personal data held in compliance with the 6 Data Protection Principles. Processes for handling information will be regularly reviewed to ensure continued compliance and the DPO will be consulted on any new and existing processes to ensure our compliance.

2.12 KEY PARTNERSHIPS

- 2.12.3 The support services provided by Renfrewshire Council are essential to the operations of RVJB. These services will continue to be managed by regular contact with relevant persons in each of the supporting Resources and by agreement of Service Level Agreements.

- 2.12.4 Being the primary recipients of operational outputs (Valuation Rolls, Councils Tax Valuation Lists and Electoral Registers), RVJB recognises its constituent Councils as key stakeholders, and will consult with these bodies in all areas relating to these matters.
- 2.12.5 RVJB recognises the important relationship it has with the Returning Officers of the 3 constituent authorities and will continue regular liaison with them. This will include the organisation and hosting of our Joint Electoral Forum.
- 2.12.6 RVJB will continue to commit resources to the workings of the Scottish Assessors Association. In this respect, it will participate in Plenary, Committee and Working Group meetings and fully engage in the exchange of information, ideas and knowledge provided by this Association.
- 2.12.7 Through the SAA, the Assessor for RVJB will maintain liaison with bodies such as the Scottish Government, Scotland Office, Valuation Office Agency (England and Wales), the Valuation and Land Agency (Northern Ireland), the Eire Valuation Office and The Royal Institution of Chartered Surveyors.
- 2.12.8 Similarly, RVJB staff will continue to participate in the workings and proceedings of the Association of Electoral Administrators the Institute of Revenues, Rating and Valuation (IRRV) and the Royal Institution of Chartered Surveyors (RICS).
- 2.12.9 RVJB recognises the role of, and support provided by, The Electoral Commission and the Electoral Management Board for Scotland in respect of Electoral Registration matters.
- 2.12.10 Staff are recognised as both key assets of RVJB and primary stakeholders, and consultations with both staff and their representatives will continue on a regular basis.
- 2.12.11 Relationships with external suppliers of systems and services are subject to contract and/or Service Level Agreement and are managed through liaison with the relevant account manager or similar representative. Such services are, however, subject to continuous review regarding effectiveness, quality and price.

2.13 MISCELLANEOUS

- 2.13.1 The Public Records (Scotland) Act 2011 required that listed public authorities submit Records Management Plans to the Keeper for approval and to hold and maintain records in accordance with the plan. The RVJB plan was approved by the keeper in 2016 and RVJB engages with the Keeper's Assessment Team when invited to undertake a Progress Update Review on the approved plan. A Records Management Plan has been developed and approved by the Keeper and is kept under constant review.
- 2.13.2 RVJB is committed to various initiatives, not covered above but which have significant implications for Service Planning, priorities and actions. These tend to be of an ad-hoc nature and demand variable commitment.
- 2.13.3 The Assessor for RVJB will respond, either directly or through the relevant associations, to pertinent legislative, and other, consultations.
- 2.13.4 Any future local authority boundary or electoral constituency changes will require resource allocation and planning.
- 2.13.5 RVJB is committed to the development and implementation of the Corporate Address Gazetteers of its constituent Councils (and through these initiatives to the formation of a National Gazetteer) and use of National Unique Property Reference Numbers. To that end it will provide such assistance, information and data as it reasonably can and participate in such joint projects as it can meaningfully contribute to.



RENFREWSHIRE VALUATION JOINT BOARD

ASSESSOR AND ELECTORAL REGISTRATION OFFICER

SERVICE PLAN APRIL 2021- APRIL 2024

PART THREE **KEY ACTIVITIES AND OUTCOMES**

Key To Business Objectives

The codes in the table below relate each Activity and Outcome contained in Part Three of the Service Plan to the relevant Business Objective(s) within RVJB's **Mission, Vision and Commitments** Statements.

Number	Business Objective
1	Compile the Valuation Roll
2	Compile the Council Tax Valuation List
3	Compile the Electoral Register
4	Maintain the Valuation Roll
5	Maintain the Council Tax Valuation List
6	Maintain the Electoral Register
All of the above are underpinned by the aim of providing these services in a high quality, effective and responsive manner.	
7	Listening and responding to Stakeholders needs
8	Valuing staff and providing them with opportunities to develop and contribute
9	Reacting innovatively to change
10	Treating all stakeholders in a fair, consistent manner and in accordance with equal opportunities requirements
11	Striving for continuous improvement in all aspects of service delivery
12	Ensuring that we are accessible and accountable to stakeholders
13	Pro-actively planning workloads and deploying resources
14	Using 'plain English'

3.1 THE VALUATION ROLL

3.1.1 Maintenance of the 2017 Valuation Roll

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Record all known development activities, including planning permissions and building control warrants granted, in accordance with the RVJB Guidance Instructions and within the agreed timescales.	1,4,10,11	Divisional Assessors /Data Manager	On receipt in accordance with schedules
(b)	Survey of all new, amended or demolished non-domestic properties in accordance with RVJB Survey Guidance.	1,4,10,11	Divisional Assessors	Continual basis
(c)	Valuation of above in accordance with the SAA approved Practice Notes, in-house Practice Notes and with reference to relevant 'Narratives'.	1,4,10,11	Divisional Assessors	Continual basis
(d)	Amend the Valuation Roll by input to the Assessors 'Live' computer system.	1,4,10,11	Data Manager	Continual basis
(e)	Check and authorise all such amendments in accordance with RVJB procedures, making changes or referring back as appropriate.	1,4,10,11	Divisional Assessors Data Manager	Weekly
(f)	Transfer all changes to relevant billing authorities in accordance with annually agreed schedules.	1,4,10,11	Data Manager	Weekly
(g)	Issue Valuation Notices to all interested parties as required by statute.	1,4,10,11,12,14	Data Manager	Weekly
(h)	Update data at SAA Portal in accordance with agreed schedules	7,9,11,12	Data Manager/IT Manager	Weekly
(i)	Complete the above in accordance within the annually reviewed targets relating to Key Performance Indicators	11,13	All staff	Continual basis
(j)	Compile and present Running Roll statistics to Management Team	4,11,13	Data Manager	Monthly
(k)	Issue Assessors Information Notices (AIN's) requesting information on ownership, tenancy and occupation of the property along with information relating to physical alterations and rental details. Electronic returns and bulk upload facility available	4,10,12,14	Divisional Assessors	Continual basis
(l)	Issue Civil Penalties as required following non return of AIN. Working with RC Finance Dept to issue notices and collect penalties.	1,4, 10,11	Divisional Assessors/Assistant Assessors	Continual basis
(m)	Reporting to the SG of the number of fines issued; collection and return, any net sums collected to the Scottish Consolidated Fund held by the SG.	4,9,10,13	Divisional Assessors/Assistant Assessors	As requested
(n)	Introduce New & Improved Marker onto the Valuation Roll (as required)	1,4, 10,11	All staff/ Data Manager	April 2021
(o)	Set up protocols with 3 UAs for displaying the marker in the Valuation Roll.	1,4, 10,11	Divisional Assessors/Assistant Assessors	April 2021
(p)	Data Transfer File amended for the Portal to reflect New and Improved Marker	1,4, 10,11	Divisional Assessors /Data Manager/ IT Manager	April 2021
(q)	Answer all ad-hoc enquiries from current, past and potential ratepayers in accordance with RVJB Working Practices.	4,7,10,12,14	All staff	Continual basis

(r)	Collate all currently exempt properties in Public Parks and add to Valuation Roll	1,4, 10,11	Divisional Assessors/ Senior Surveyors /Senior Valuers	For Revaluation 2023
(s)	Consult with three Constituent Authorities to identify subjects in public parks which are currently exempt.	1,4, 10,11	Assistant Assessor/ Divisional Assessor	For Revaluation 2023
(t)	Ingather information for Telecoms	4, 10,13,14	Data Manager	Various schedules
(u)	Update records for Fixed Line Telecoms as designated Assessor	1,4, 10,11	Assistant Assessor/ Divisional Assessor	Continual basis
(v)	Partnership working with VOA on UK valuations for fixed line telecoms	1,4, 10,11	Assessor/ Assistant Assessor/ Divisional Assessor	Continual basis
(w)	Complete year-end procedures for creation of refreshed Valuation Roll in accordance with Year-End Timetable	1,4,	Data Manager	Annually, March

3.1.2 Revaluation 2017 - Settlement of Appeals

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Maintain records of appeals including their status in relation to citation to appear at VAC, referral to Lands Tribunal etc.	1,4,10,13	Assistant Assessors	Continuous
(b)	Negotiate and settle appeals with ratepayers and their agents in accordance with statutory timetables and with recourse, where necessary, to the Local Valuation Appeal Committee, Lands Tribunal or Lands Valuation Appeal Court.	1,4,10,11,12	Assistant Assessors	Continuous
(c)	Cite all outstanding Revaluation Appeals, at least in accordance with the statutory timetable for Hearing prior to the end of December 2021.	1,4,10,11,12	Divisional Assessors / VAC Secretary	As scheduled
(d)	Prepare VAC cases including rental analysis, valuations, photographs, plans and other productions	1,4,10,11,12,14	Divisional Assessors	As required
(e)	Produce 'on-the-day' VAC Lists and administer VAC Hearings	1,4,10,12,14	Divisional Assessors	As scheduled
f	Provide SAA with information as required to support LT preparation & Hearings	1,4,10,12,14	Assessor, Assistant Assessors / Divisional Assessors	As required
g)	Where appropriate, amend the Valuation Roll to reflect appeal settlements in accordance with procedures as above	1,4,10,11,12	Divisional Assessors /Data Manager	Continuous
h)	Check and authorise all such amendments in accordance with RVJB procedures, making changes or referring back as appropriate.	1,4,10,11,12	Divisional Assessors /Data Manager	Weekly
i	Where appropriate, issue Valuation Notices to reflect appeal settlements.	1,4,10,11,12,14	Data Manager	Weekly
(j)	Compile and present Revaluation Appeal statistics to Management Team and Scottish Government.	11	Assistant Assessors & Data Manager	As required

3.1.3 Running Roll Appeals

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Record appeals received arising from amendments made to the 2017 Valuation Roll.	4,10,13	Divisional Assessors Data Manager	Continuous
(b)	Implement and maintain procedures to process appeals received via SAA Web Portal	4,7,9,10,11,12,14	Divisional Assessors Data Manager	Continuous
(c)	Maintain records of appeals including their status in relation to citation to appear at VAC, referral to Lands Tribunal etc.	4,10,13	Divisional Assessors Data Manager	Continuous
(d)	Negotiate and settle appeals with ratepayers and their agents in accordance with statutory timetables and with recourse, where necessary, to the Local Valuation Appeal Committee, Lands Tribunal or Lands Valuation Appeal Court. In addition negotiate and settle any outstanding 2005 and 2010 appeals referred to the Lands Tribunal	4,10,11,12	Divisional Assessors /Assistant Assessors	Continuous
(e)	Cite all outstanding Running Roll Appeals in accordance with the statutory timetable appropriate to each appeal.	4,10,11,12	Divisional Assessors /VAC Secretary	As scheduled
(f)	Prepare VAC cases including rental analysis, valuations, photographs, plans and other productions	4,10,11,12	Divisional Assessors	As required
(g)	Produce 'on-the-day' VAC Lists and administer VAC Hearings	4,10,11,12,14	Divisional Assessors	As scheduled
(h)	Where appropriate, amend the Valuation Roll to reflect appeal settlements in accordance with procedures as above.	4,10,11,12	All appropriate valuation staff/Data Manager	Continuous
(i)	Check and authorise all such amendments in accordance with RVJB procedures, making changes or referring back as appropriate.	4,10,11,12	Divisional Assessors /Data Manager	Weekly
(j)	Where appropriate, issue Valuation Notices to reflect appeal settlements.	4,10,11,12,14	Data Manager	Weekly
(j)	Compile and present Running Roll Appeal statistics to Management Team.	11	Assistant Assessors	Monthly

3.1.4 Revaluation 2023(to include Telecoms as designated assessor)

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Issue Assessor's Information Notices (AIN's)	1,4,7,10,11,12,13,14	Divisional Assessors & Data Manager	As required
(b)	Manage returns of above in accordance with the RVJB procedures/clerical Instructions.	1,4,7,10,11,12,13,14	Data Manager	On return
(c)	Manage issuing of Civil Penalties for Non Return of information	1,4,7,10,11,12,13,14	Data Manager	As required
(d)	Inform RC of any non returns to allow pursuit of fees (per agreed protocol)	1,4,7,10,11,12,13,14	Data Manager	As required
(e)	Analyse VORC returns and Bulk Upload returns to Portal	1,4,7,10,11,12,13,14	Divisional Assessors/All staff	As required
(f)	Analyse rentals of 'bulk class' subjects as agreed within established Working Groups and in accordance with SAA rental analysis guidance. Facilitate same, using Valuation System	1,4,10,11,12,13	Divisional Assessors	As required
(g)	Analyse local land sale information for use in contractor's valuations.	1,4,10,11,12,13	Divisional Assessors	As required
(h)	Draft Narratives and rates to be applied in valuations, where appropriate.	1,4,10,11,12,13,14	Divisional Assessors	As required
(i)	Approve Narratives and rates to be applied in valuations, where appropriate	1,4,10,11,12,13,14	Assessor / Assistant Assessors/Divisional Assessors	As required
(j)	Provide information as required to SAA Practice Note authors, working groups and Category Committees.	1,4,10,11,12,13	Assistant Assessors / Divisional Assessors	April 21 – May 22
(k)	Draft and present SAA Practice Notes for approval by Committees	1,4,10,11,12,13	SAA members	As required
(il)	Make comment on and provide input to draft/proposed Practice Notes.	1,4,10,11,12,13,14	Assistant Assessors/Divisional Assessors	As required
(mj)	Adopt and issue amended practice notes for use within RVJB (Make available through SAA on Web Portal)	1,4,7,10,11,12,13,14	Assistant Assessors/Divisional Assessors	As required
(n)	Value subjects for Revaluation purposes in accordance with local schemes of valuation, SAA Practice Notes and RVJB targets for completion.	1,10,11,12,13	Divisional Assessors	As required
(o)	Authorise proposed Rateable Values (RVs)	1,10,11,12,13	Assistant Assessors/Divisional Assessors	As required
(p)	Ensure proposed NAVs/ RVs shown correctly on Valuation System	1,10,11,12,13	Data Manager	As required
(q)	Check and authorise all such amendments in accordance with RVJB procedures, making changes or referring back as appropriate.	1,4,10,11, 12, 13	Data Manager	Weekly
(r)	Export proposed NAVs/RVs (including summary valuation data where appropriate) to Assessors portal via Valuation System	1,4,10,11	Data Manager/IT Manager	Weekly

3.1.6 Telecoms Valuations

Both the appeal procedures for 2010 revaluation and the 2017 Revaluation for these subjects follow similar procedures to 3.1.2 and 3.1.4 above with an added emphasis on liaison with the VOA. Note, too, the potential financial consequences and resource requirement of any protracted LT hearing. It should also be noted that the VOA Tone Year was April'21 , however for Scotland the Tone Year is April '22 for the next 2023 Revaluation. This will necessitate further valuation work to be carried out to enable the Scottish part of the aggregated UK valuation for telecoms to be relevant to the Scottish Tone Year of April '22.

3.1.7 Review of Tribunals System

There is an ongoing review of this system, the new timetables and processes are at time of writing of this service plan currently unknown and still under consultation with stakeholders and the Scottish Government. This review and the subsequent legislative changes will be kept under close supervision to ensure all necessary in house procedures, staff training and development of the new valuation system take place timeously.

3.2 THE COUNCIL TAX VALUATION LIST

3.2.1 Maintenance of the Council Tax Lists

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Record all known development activities, including planning permissions and building control warrants granted, in accordance with RVJB Guidance/Instructions and within the agreed timescales.	2,5,10,11	Senior Surveyors/Data Manager	On receipt in accordance with schedules
(b)	Survey of all new or demolished domestic properties in accordance with RVJB Survey Guidance.	2,5,10,11	Senior Surveyors	Continuous
(c)	Valuation and banding of above in accordance with the statutory valuation assumptions and RVJB procedures.	2,5,10,11	Senior Surveyors,	Continuous
(d)	Amend the Valuation List by input to the Assessors 'Live' computer system.	2,5,10,11	Senior Surveyors/Data Manager	Continuous
(e)	Check and authorise all such amendments in accordance with RVJB procedures, making changes or referring back as appropriate.	2,5,10,11	Senior Surveyors/Data Manager	Weekly
(f)	Transfer all changes to relevant billing authorities in accordance with annually agreed schedules.	2,5,7,10,11	Data Manager	Weekly
(g)	Issue Banding Notices to all interested parties as required by statute.	2,5,10,11,12,14	Data Manager	Weekly
(h)	Complete the above in accordance within the annually reviewed targets relating to Key Performance Indicators.	11	All staff	Continuous
(i)	Compile and present Council Tax change statistics to Management Team in accordance with Reporting Framework	11	Assistant Assessors	Monthly
(j)	Update data at SAA Portal in accordance with agreed schedules	5,7,9,10,11,12,14	Data Manager & IT Manager	Weekly
(k)	Answer all ad-hoc enquiries from current, past and potential council taxpayers in accordance with the RVJB Working Practices.	5,7,10,12,14	All staff	Continuous
(l)	Complete year-end procedures for creation of refreshed Council Tax Lists and distribute in accordance with annually prepared Year-End Timetables	5,7,10,11,	Data Manager	Annually, April

3.2.2 Amendments to Bands following Alteration and Subsequent Sale

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Receive and record all the sales of all domestic properties in Renfrewshire, East Renfrewshire and Inverclyde and check for matches with development records.	2,5,10,11,12	Senior Surveyors/Data Manager/IT Manager	On receipt of notification
(b)	Where appropriate, survey amended properties.	2,5,10,11,12	Senior Surveyors	Ongoing
(c)	Value and band the above in accordance with the statutory valuation assumptions and RVJB procedures.	2,5,10,11,12	Senior Surveyors	Ongoing
(d)	Amend the Valuation List by input to the Assessors 'Live' computer system.	2,5,10,11,12	Senior Surveyors/Data Manager	Ongoing
(e)	Check and authorise all such amendments in accordance with RVJB procedures, making changes or referring back as appropriate.	2,5,10,11,12	Senior Surveyors/Data Manager	Weekly
(f)	Transfer all changes to relevant billing authorities in accordance with annually agreed schedules.	2,5,7,10,11,12	Data Manager	Weekly
(g)	Issue Banding Notices and covering letters to all interested parties as required by statute.	2,5,10,11,12,14	Data Manager	Weekly
(h)	Complete the above in accordance within the annually reviewed targets relating to Performance Indicators.	11	All staff	Continuous

3.2.3 Proposals and Appeals

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Record proposals received in respect of entries in the Council Tax List , including those received via the SAA web portal and monitor their status through appeals to VAC or Court of Session.	5,10,11,12	Senior Surveyors/Data Manager	On receipt Ongoing
(b)	Negotiate and settle proposals/appeals with council taxpayers and their agents, including defence, where appropriate, to Valuation Appeal Committee or Court of Session.	5,10,11,12	Senior Surveyors	Ongoing
(c)	Facilitate the settlement of appeals by scheduling of VAC Hearings on an annually agreed basis.	5,10,11,12	Divisional Assessors/ VAC Secretary	Ongoing
(d)	Prepare VAC cases including sales analysis, valuations, photographs, plans and other productions	5,10,11,12	Senior Surveyors	As required
(e)	Produce 'on-the-day' VAC Lists and administer VAC Hearings	5,10,11,12	Senior Surveyors/Data Manager	As scheduled
(f)	Where appropriate, amend the Valuation List to reflect appeal settlements in accordance with procedures as above.	5,10,11,12	Senior Surveyors/Data Manager	Ongoing
(g)	Where appropriate, issue Banding Notices to reflect settlement of proposals and appeals.	5,10,11,12,14	Data Manager	Weekly
(h)	All of the above to be completed in accordance with the RVJB procedures	5,11	Senior Surveyors/Data Manager	Continuous
(i)	Compile and present Council Tax Proposals and Appeal statistics to Management Team in accordance with Reporting Framework	11,	Assistant Assessors	Monthly

3.2.4 Council Tax Revaluation

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Restructure Council Tax data on valuation system. Survey current altered domestic properties, including any back logs	1, 10, 11	Divisional Assessors/ Senior Surveyors	Ongoing
(b)	Amend valuations and, where appropriate, create 'potential' bands for amended subjects within the Assessor's 'Live' system.	1,5,10,11,13	Divisional Assessors/ Senior Surveyors	Ongoing
(c)	Integrate this process into regular recurring maintenance cycles.	1,5,10,11,13	Divisional Assessors/ Senior Surveyors	Ongoing
(d)	Survey all properties with sales records around the 'Valuation Date'	1,10,11,13	Divisional Assessors/ Senior Surveyors	On announcement of Valuation Date

3.3 THE ELECTORAL REGISTER

3.3.1 Annual Register of Electors

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review canvass procedures, including telephone, Internet /SMS facility and door to door enquiries	3,7,9,10,11,12,13	Assistant Assessors/ Senior Clerical Manager	Annually, May
(b)	Prepare file of properties to be canvassed.	3,9	Senior Clerical Manager	Annually, As Required
(c)	Invite tenders for printing and issuing canvass forms	3,9,10,11,12,13,14	Assistant Assessors	As Required - on expiration of current contract
(d)	Award contract for above	3,9,10,11,12,13,14	Assessor/Assistant Assessors	As Required- on expiration of current contract
(e)	Recruit door-to-door canvassers and order resources	3,8,9,10,13	Senior Clerical Manager / Admin Support	Annually, March - June
(f)	Train door-to-door canvassers and provide resources	3,8,10,11,13	Senior Clerical Manager	Annually, October
(g)	Obtain potential 'attainer' information from education authorities as appropriate.		Senior Clerical Manager	Annually- pre canvass start date
(h)	Issue of HEF's, ITR's and, where appropriate, reminders to all households in accordance with annually established timetables.	3,9,10,11,12,13,14	Senior Clerical Manager	Annually, July – October
(i)	Complete such door-to-door canvass in accordance with annually established timetables	3,7,9,10,11,13	Senior Clerical Manager	Annually, July – October
(j)	Complete canvass of establishments	3,9,10,11,13	Senior Clerical Manager	Annually, January – February
(k)	Load scanned images into EMS	3,9,10,11,13	Senior Clerical Manager/ Clerical Team	Annually, July – November
(l)	Receive returns electronically from telephone, internet and SMS direct into EMS	3,7,9,10,11,13	Senior Clerical Manager/ Clerical Team	Annually, July - November
(m)	Process changes on EMS	3,9,10,11,13	Clerical Team	Annually, July - November
(n)	Provide Management Team with canvass progress reports, including telephone and internet service returns	3,9,11	Senior Clerical Manager	Weekly during canvass
(o)	Produce and publish 'Full' and 'Open' Registers, in accordance with statutory timetables, for provision to Government Departments and sale to Credit Reference Agencies.	3,7,9,10,12,14	Senior Clerical Manager	Annually, by 1 st December
(p)	Timeous provision of Registers to appropriate bodies and places, including places of public display, in accordance with statute and EC Performance requirements	3,7,9,10,12,14	Senior Clerical Manager	Annually, December – January
(q)	Answer all ad-hoc enquiries from current, past and potential electors in accordance with RVJB Working Practices.	3,7,10,12,14	All relevant staff	Continuous
(r)	Maintain a record of sale and supply of registers	7,10,12	Senior Clerical Manager	Continuous

(s)	Production of Electoral statistics to GROS and Electoral Commission in line with statutory requirement	7,11	Senior Clerical Manager/ IT Manager	Annually, December – January
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3.3.2 Maintenance of Register of Electors (Rolling Registration)

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Interrogate various data sources including Registers of Scotland, Council Tax systems, Housing records etc, to identify potential change	6, 7,10,11,12,13,14	Senior Clerical Manager	As required
(b)	Issue BAU - ITRs and Canvass Forms, 'Application to Vote by Post' and 'Review' forms/letters timeously to all parties requesting such, and as required from checks of change information received from council and other sources. Issue renewal notices to special category electors (overseas/service voters etc)	6, 7,10,11,12,13,14	Senior Clerical Manager	As required
(c)	Forms received in the post are scanned into EMS	3,9,10,11,13	Senior Clerical Manager	December - June
(d)	Issue Reminders to non-responses when required from the above	6, 7,10,11,12,13,14	Senior Clerical Manager	As required
(e)	Arrange for door-to-door canvass for BAU non-responses to (d) above	6, 7,10,11,12,13,14	Senior Clerical Manager	As required
(f)	Record returns of these and receive applications via Government Digital Service	6, 7,10,11,12,13	Senior Clerical Manager	As required
(g)	Maintain a list of Applications.	6, 10,12,13	Senior Clerical Manager	As required
(h)	With reference to the Integrity Checking staff guidance notes, process 'determined' changes via EMS as above.	6,10,12	Senior Clerical Manager	Monthly, Jan – Sept. As per timetable
(i)	Issue, receive returns and process all Absent Voter Forms- quality of Signature and Date of Birth data checked	6,7,10,12,14	Senior Clerical Manager	As required
(j)	Check all changes to source document.	6,10,12,13	Senior Clerical Manager	Monthly, Jan – Sept. As per timetable
(k)	Timeous production of monthly 'Lists of Alterations' and 'Notices of Alteration' to the Register of Electors and republish the new Open Register.	6,10,11,12,14	Senior Clerical Manager	Monthly, Jan – Sept. As per timetable
(l)	Timeous supply of changes to appropriate persons and bodies in format of choice.	7,9,10,11,12,14	Senior Clerical Manager	Monthly, Jan – Sept. As per timetable
(m)	Compile and present monthly update statistics to Management Team	11,13	Senior Clerical Manager	Monthly
(n)	Answer all ad-hoc enquiries for supply of Electoral Registers	7,9,10,11,12,14	Senior Clerical Manager	As requested
(o)	Answer all ad-hoc queries in line with RVJB working practices	7,9,10,11,12,14	All relevant staff	Continuous
(p)	Review non-returns of forms against Council's Council Taxpayer records to assist with issuing of Canvass Forms	6,9,10,11,12,13	Senior Clerical Manager	All year round
(q)	Triennial enquiry to proxy voters in line with statutory regulations	6,10,11,12,13	Senior Clerical Manager	Annually, April – Aug
(r)	Liaise with Establishments etc regarding new residents' applications to register and absent vote applications.	6,7,10,11,12,13	Senior Clerical Manager	Regularly

(s)	Issue and process Absent Voter forms, including signature waiver requests, in accordance with staff guidance and above timetables. (See 3.3.5 below)	3,6,7,9,10,11,12	Senior Clerical Manager	Ongoing
(t)	Review Participation Strategy/Activities as shown in EC Planning documentation	3,6,7,9,10,11,12	Senior Clerical Manager	At publication and then quarterly
(u)	Issue such forms, take part in such initiatives etc as are included in annual Participation Strategy.	3,6,7,9,10,11,12	All staff	As required
(v)	Receive and process applications for anonymous registrations in accordance with staff guidance notes.	3,6,7,9,10,11,12	Senior Clerical Manager	Continuous

3.3.3 Elections/Electoral Events – For each Election, individual timetables will be agreed with ROs and other interested parties. Regard will be had to directions and advice from Elections Management Board and Electoral Commission.

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	In the event of an election, elections or referenda, produce an Election Register or 'Polling List' and special lists of electors such as Absent Voters (Postal and Proxy Voter) lists, to include Personal identifiers, and issue letters in accordance with statute and by agreement with Returning Officers.	3,7,9,10,11,12	ERO/ Assistant ERO/ Senior Clerical Manager	As per election timetable
(b)	Liaise with Returning Officers regarding Polling Places/Schemes and apply changes to EMS where appropriate	7,9,11,12,	Senior Clerical Manager/IT Manager	As required
(c)	Provision of data to allow the printing of Poll Cards etc, including testing of procedures and data exports.	3,7,9,10,11,12	Senior Clerical Manager/ IT Manager	As per election timetable
(d)	Provide split registers suitably marked with Absent Voters to relevant Returning Officers.	3,7,9,10,11,12	Senior Clerical Manager/ IT Manager	As per election timetable
(e)	Supply of election register and absent voters' lists to candidates and election agents in line with the statutory regulations, and to maintain a record of same.	3,7,9,10,11,12	Senior Clerical Manager	As per election timetable
(f)	Check quality of Signature and Date of Birth data for Absent Voters in advance of electoral event	3,7,9,10,11,12	Senior Clerical Manager	As per election timetable
(g)	Provide advice service to Returning Officers staff on day of poll.	7,10,12,13,14	Senior Clerical Manager	Day of Poll
(h)	Receive report of Absent Votes which failed due to PI inconsistencies from ROs – Files automatically loaded into EMS	6,7,9,10,12,13,14	Senior Clerical Manager/ IT Manager	ASAP following electoral event
(i)	Issue relevant letters and/or forms to 'failed' Absent Voters including reminders	6,7,9,10,12,13,14	Senior Clerical Manager	ASAP following electoral event
(j)	Receive returns from (i) above and process as per normal procedures. If no response – Absent Vote cancellation letter issued	6,7,9,10,12,13,14	Senior Clerical Manager	ASAP following electoral event

3.3.4 Absent Voters – Collection/Refresh of Personal Identifiers

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Issue and receive Postal and Proxy voting applications and check for completeness in accordance with VJB guidance notes and integrity checking procedures.	6,7,9,10,11,12,13,14	Senior Clerical Manager	Ongoing
(b)	Scan properly completed returned forms	6, 7,9,10,11,12,13,14	Senior Clerical Manager	Ongoing
(c)	Escalate queries and signature waiver applications in accordance with RVJB guidance notes	6, 7,9,10,11,12,13,14	Senior Clerical Manager	Ongoing
(d)	Confirm acceptability of signature waiver applications by such means as are necessary and process	6, 7,9,10,11,12,13,14	Senior Clerical Manager	Ongoing
(e)	Re-issue forms or make enquiries for incomplete applications	6, 7,9,10,11,12,13,14	Senior Clerical Manager	Ongoing
(f)	Issue confirmations and/or rejection letters as required	6, 7,9,10,11,12,13,14	Senior Clerical Manager	Ongoing
(g)	5-yearly refresh of personal identifiers as required by statute	6, 7,9,10,11,12,13,14	Senior Clerical Manager	Annually
(h)	Provide Electoral Commission with Absent Voter Statistics as requested	7,9,10,11,12,13	Senior Clerical Manager	On request
(i)	Refresh 'failed' AV Personal identifiers as per 3.3.3 (j)-(l) above		Senior Clerical Manager	ASAP following electoral event

3.3.5 Anonymous registration

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Investigate and determine anonymous registration applications	3, 6, 7,10,14	Senior Clerical Manager	Ongoing
(b)	Maintain list of valid anonymous registrations	3, 6, 10,	Senior Clerical Manager	Ongoing
(c)	Issue reminders before the termination date for anonymously registered electors	6, 7, 10,12,13,14	Senior Clerical Manager	Ongoing

3.3.6 Changes in Legislation

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Actively participate in SAA and AEA Committees etc to maintain awareness of likely change	7,8,9,11,13	ERO/Assistant ERO's/ Senior Clerical Manager	Ongoing
(b)	Receive all relevant draft legislation and input to all relevant consultations	7,9,11,13	ERO/Assistant ERO's/ Senior Clerical Manager	Ongoing
(c)	Implement changes to practices and procedures	3,6,7,9,11,13	Senior Clerical Manager	As required

3.3.7 Boundary Changes

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Provide assistance and advice to Boundary Commission and constituent authorities to inform the re-drafting and legislative processes.	6,7,9,10,12,13	Senior Clerical Manager/ IT manager	As required
(b)	Adjustments to Register to accord with new ward or constituency boundaries as required by any boundary review or voting system.	3,6,7,9,11,13	Senior Clerical Manager/ IT Manager	As required
(c)	Assisting Returning Officers by allocating streets to Polling Districts to be used in the event of an election	3,6,7,9,10,11	Senior Clerical Manager/ IT Manager	As required

3.3.8 ER Data Standards

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Import CAG data from constituent councils to be used within EMS.	7,8,9,10,11,13	Senior Clerical Manager / IT Manager	Ongoing basis
(b)	Cleanse name and address data and attach UPRNs	7,8,9,10,11,13	Senior Clerical Manager / IT Manager	Ongoing basis/as required

3.4 CORPORATE GOVERNANCE

3.4.1 Joint Board Meetings

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Agree timetable for Valuation Joint Board Meetings	7,12,13	Clerk to RVJB	Annually
(b)	Nominate Report authors for VJB Meetings	13	Assessor	As required
(c)	Prepare Board Reports for VJB Meeting	8,12,13,14	Assessor/Treasurer/ Clerk/ Assistant Assessors	Jan/May/Aug/Nov Annually
(d)	Attend Agenda Meetings of VJB	7,8,12	Assessor	Jan/May/Aug/Nov Annually
(e)	Attend meetings of VJB	7,8,12	Management Team	Jan/May/Aug/Nov Annually
(f)	Appoint Office Bearers and Committees as per Standing Orders	12,13	Board members and Clerk to RVJB	Following resignation/ by- election etc

3.4.2 Probity and Propriety

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Liaise with Treasurer to the Valuation Joint Board to review Financial Regulations and present to Board for approval (Revised May 2014)	7,12	Assessor	3-yearly.
(b)	Liaise with Treasurer to the Valuation Joint Board to review Standing Orders and present to Board for approval	7,12	Assessor	3-yearly
(c)	Liaise with Clerk to the Valuation Joint Board Review Schemes of Delegation and present to Board for approval	7,12	Assessor	3-yearly
(d)	Review Codes of Conduct for officers of the Valuation Joint Board	7,12,14	Assessor	Following approval of above
(e)	Prepare and review internal procedural guides to ensure adherence to Schemes of Delegation, Financial Regulations, Standing Orders and Codes of Conduct	7,12,14	Assessor	Following approval of above.

3.4.3 Service Plans

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Prepare and Review 3-year strategic Service Plan	1-6,7,9,11,12,13,14	Assessor	Review annually in April
(b)	Prepare and Review Annual Service Plan	1-6,7,9,11,12,13,14	Assessor	Annually in April

3.4.4 Corporate Governance, Defalcation Procedures and Fraud Prevention

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review Corporate Governance Statement	12	Assessor	Annually
(b)	Review Defalcation procedures	12	Assessor	2018and 3-yearly
(c)	Review Fraud Prevention procedures	12	Assessor	2018 and 3-yearly
(d)	Review and adapt Renfrewshire Policies to meet RVJB requirements	7,8,12,14	Management Team	Ongoing
(e)	Implement and review RVJB Policies and Procedures to meet changes in legislation and good working practices	7,8,9,12,13,14	Management Team	As required

3.4.5 Strategic Management

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Strategy to be developed, implemented and reviewed by Management Team at regular, minuted meetings	1-6,7,9,11,12,13,14	Management Team	4/6 weekly
(b)	Review Vision and Mission statements and strategic objectives	7,9,10,11,12,13,14	Management Team	3-yearly
(c)	Communicate Vision, Mission and strategic objectives to all staff by means of Valuation Forum, Electoral Forum, team briefings and written bullet notes	7,9,10,11,12,13,14	Management Team	Ongoing
(d)	Assess progress in relation to objectives	1-6,7,11,13	Management Team	quarterly
(e)	Provide direction and remit, receive reports and consider outcomes of Valuation Forum, Electoral Forum and ad-hoc working groups	1-6,7,11,13	Management Team	4/6 weekly
(f)	Review progress in relation to Audit Actions, Risk Actions and Annual Service Plan/Forward Planner	1-6,7,11,13	Management Team	Ongoing
(g)	Receive Budget Monitoring Reports and consider any required actions	1-6,7,11,13	Management Team	Monthly

3.4.6 Performance Management, Planning & Reporting

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Consider and agree Performance Management Targets, Planning and Reporting in line with Best Value principles and SAA considerations	1-6,7,10,11,12	Management Team	Annually in April
(b)	Establish annual KPI targets for RVJB	1,2,4,5,7,9,10,11,13	Management Team	Annually in April
(c)	Plan performance to ensure compliance with Best Value and achievement of targets	1-6,11,13	All Managers	Continually
(d)	Continue to develop and review Reporting Framework including the suite of performance reports relevant to key activities	1-6,11,13	Assessor	Continuously reviewed
(e)	Produce RVJB performance reports for consideration by Management Team and submit to Joint Board for noting	7,10,11,12,14	Management Team	Monthly +/-or in accordance with Board meetings
(f)	Produce and publish Public Performance Reports	7,10,11,12,14	Assessor /Assistant Assessors	Annually in June
(g)	Produce and Publish "Electoral Registration Annual" report	7,10,11,12,14	Assessor	Annually in May
(h)	Present KPI targets to Joint Board for approval	7,11,12	Assistant Assessors	Annually in May
(i)	EC Financial Performance report for submission to EC	7,11,12	ERO/Assistant ERO	July

3.4.7 Internal Working Groups

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Meet to ensure compliance with Health and Safety law and the RVJB Health and Safety Policy	7,8,9,11,13	Health and Safety Committee	Quarterly
(b)	Report all Health and Safety matters to Management Team	7,12,13	Health and Safety Committee	Quarterly
(c)	Communicate all Health and Safety issues and actions to staff	13,14	Health and Safety Committee	Quarterly
(d)	Develop, implement and review all processes and procedures in relation to Council Tax and Non-Domestic Rating Valuation	1,2,4,5,7,8,9,10,11,12,13	Valuation Forum	As required
(e)	Develop, implement and review all processes and procedures in relation to Electoral Registration and clerical/administrative support of the valuation functions	1-6,7,8,9,10,11,12,13	Electoral Forum	2 Weekly
(f)	Develop and review all ICT systems and related procedures, including PSN required activities	1-6,7,8,9,10,11,12,13	Assessor, Assistant Assessors / IT Forum	Monthly
(g)	Develop and Review Data Protection & Freedom of Information procedures.	8,9,10,12	Management Team	Quarterly
(h)	Review membership of working groups	1-6,7,8,11,13	Management Team	As required

3.4.8 Personnel, Policies and Procedures

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review and adapt Renfrewshire Council Policies to meet RVJB requirements as appropriate	7,8,10,14	Management Team	See RDC timetable for policy reviews
(b)	Consider new/revised Renfrewshire Council Policies and procedures for adoption/adaptation in R VJB	7,8,10,14	Management Team	On receipt
(c)	Provide such training as is required to support Policies	7,8,10,14	Management Team	Before/immediately after approval
(d)	Communicate all approved RVJB Policies and procedures to staff via Team Briefings and written bullet points.	7,8,10,14	Management Team	Immediately following approval
(e)	Make Policies and Procedures available on RVJB DMS & Website	7,8,10,14	Management Team/IT Support Officer	Immediately following approval

3.4.9 Internal and External Audit

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Present Annual Accounts for external audit	12	Treasurer to VJB	Annually in June
(b)	Agree audit plan with External Auditors	11,12,13	Assessor	Annually
(c)	Agree audit plan with Internal Auditors	11,12,13	Assessor	Annually
(d)	Co-operate with internal and external auditors in completion of audit plans	7,11,12,13	Management Team	As per audit plan
(e)	Consider Audit Plans from other VJB's and actions required for RVJB	7,9,11,12	Assessor	As required
(f)	Add agreed audit actions to Collated Audit Actions List and report progress to Management Team	11,12,13	Assessor	As required
(g)	Co-ordinate implementation of actions arising from audit recommendations	9,11,13	Management Team	As required

3.4.10 Risk Management

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review Risk Management Strategy	1-6,9,11,12,13	Assessor /Assistant Assessors	3-yearly
(b)	Implement and review Corporate Risk Register in accordance with the methodology contained in Policy	1-6,9,11,12,13	Management Team	Bi-Annually
(c)	Implement/Amend Risk Action Plan	1-6,9,11,12,13	Management Team	Annually in April
(d)	Monitor progress against Action Plan	11,13	Management Team	Monthly
(e)	Review Business Continuity/Disaster Recovery Plan	1-6,12,13	Assessor /Assistant Assessors	Annually
(f)	Liaise with RC Legal advisors to review all insurances	1-6,8,11,13	Assessor	Annually

3.5 ACCOUNTABILITY

3.5.1 Annual Accounts

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Process, authorise and pass all Invoices to Creditors and Debtors sections, RC Finance	9,12	Assessor /Assistant Assessors /Service Co-ordinator	Daily*
(b)	Pass Internal Charges to Creditors section, RC Finance	9,12	Assessor /Assistant Assessors/ Service Co-ordinator	As required*
(c)	Pass Accruals Forms to Creditors section, RC Finance	9,12	Assessor /Assistant Assessors/Service Co-ordinator	Annually*
(d)	Pass Manual Journals to Creditors section, RC Finance	9,12	Assessor /Assistant Assessors / Service Co-ordinator	Monthly*
(e)	All Revenue Accounts to be finalised	12	Treasurer/ RC Finance	Annually, June
(f)	Consolidation of Abstract Accounts and completion of Financial Statements for Annual Report	12	Treasurer/ RC Finance	Annually, June
(g)	Annual Report Produced	7,9,10,12,14	Treasurer/RC Finance	Annually in June
(h)	First Public Inspection	12	Treasurer/ RC Finance	Annually, July/August
(i)	Final Audit Reports and Audit Certificates to be received	12	Treasurer/ RC Finance	Annually, September
(j)	Submission of Annual Report and Accounts to Audit Scotland	7,9,10,12,14	Assessor/ERO	Annually
(k)	Final Public Inspection (including advertisement in appropriate local newspapers)	12	Treasurer/ RC Finance and IT	Annually

* Note: These are in accordance with the Renfrewshire Council Closure of Accounts Year End Procedures and Timetables' guidance notes, and may vary from year to year.

3.5.2 External Audit

The timetabling of, and resource allocation to, External Audits are out with the direct control of the Assessor and are subject to annual agreement.

3.5.3 Audit Plan

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Identify priorities for audit including areas of RVJB management concern and internal audit priorities.	1-6,7,10,11,12,13	Assessor	By agreement with Auditors
(b)	Develop and implement an Audit Plan taking account of both internal and external auditors	1-6,7,10,11,12,13	Assessor	By agreement with Auditors
(c)	Co-operate with internal and external auditors in completion of audit plans	7,12	Management Team	As audit plan
(d)	Co-ordinate actions arising from audit recommendations	1-6,7,10,11,12,13,14	Management Team	As required

3.5.4 Performance Monitoring and Reporting

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review suite of performance reports contained in existing Reporting Framework	1-6,7,9,11,13	Assessor	Continually
(b)	Collate established suite of Key Performance Indicators for valuation functions	7,11	Assessor	Annually
(c)	Report above KPIs to Scottish Government (via Scottish Assessors Association)	7,11,12	Assessor	Annually
(d)	Produce and publish Public Performance Reports	7,11,12	Assessor	Annually
(e)	Produce and return CIPFA Rating Review Budget figures to Renfrewshire Council	7	Assessor	Annually
(f)	Produce and report annual change in Appeal Statistics (RVAPP) to Scottish Government	7,11,12	Assistant Assessor/ Data Manager	Quarterly
(g)	Collate and submit Electoral Registration statistics (Form RPF 29) to Scotland Office	7,11,12	ERO/IT Manager	Annually, December (or on publication of Register)
(h)	Produce and return COSLA Joint Staffing Watch Survey	7,8,11,12	Assistant Assessor/Service Co-ordinator	Quarterly: April, July, October and January
(i)	Collate and submit suite of KPIs and in-house performance statistics to Management Team	11,12,13	Data Manager	Monthly
(j)	Ad hoc reports	7,11,12,13	Various	As requested.
(k)	Prepare Annual Report for publication and presentation to Joint Board	7,11,12,14	Assessor	Annually in May/June
(l)	Report progress against Collated Audit Action Plan to Management Team	1-6,11,12,13	Assessor	Quarterly
(m)	Preview forthcoming tasks and report progress against Service Plans to Management Team	1-6,11,12,13	Assessor	6-8 weekly

(n)	Complete Electoral Commission performance self-assessment and compile quantitative statistics	3,6,7,9,10,11,12,13	ERO/Senior Clerical Manager	Before/after canvass
(o)	Provide further information and take part in any follow-up verification work undertaken by Electoral Commission	3,6,7,9,10,11,12,13	ERO/ / Senior Clerical Manager	Annually or as required
(p)	Compile Electoral Commission Financial Performance returns	3,6,7,9,10,11,12,13	ERO/Assistant Assessors/	Annually or as requested

3.5.5 Management Team Meetings

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Produce draft minutes of MTMs for consideration by Management Team	8,12,14	Assistant Assessors/ Divisional Assessors	ASAP following meetings
(b)	Approve minutes of previous Management Team meetings	8,12,14	Management Team	10 times per annum
(c)	Approved MTM bullets emailed to staff	7,8,9,12,14	Divisional Assessors	ASAP after approval
(d)	Produce draft Working Group minutes for consideration by Group members	8,12,14	Working Group Chairs	ASAP following meetings
(e)	Post approved Working Group minutes to RVJB Intranet	7,8,9,12,14	Working Group Chairs	ASAP after approval

3.6 BEST VALUE

3.6.1 Performance Monitoring and Measurement

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	For generalities of suite of performance measurement, including KPIs, see 3.5.4 above.	1-6,7,11,12,13	Various	Various
(b)	Development and review of KPIs, including Electoral Registration Indicators, through SAA Electoral Registration Committee and Electoral Commission	1-6,7,9,11,12,13	ERO/ Assistant Assessors/ Divisional Assessors	Ongoing

3.6.2 Trends and Comparisons

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	General Comparisons with other Assessors and EROs	9,11,12,13	Management Team	Continuous
(b)	Trends updated and comparisons made.	9,11,12,13	Management Team	Immediately following SAA circulation of KPIs
(c)	Internal trends and comparisons	9,11,12,13	Management Team/ Internal Forums	Monthly, in accordance with provision of stats.

3.6.3 Public Performance Reporting

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Compile Public Performance Reports, including Annual Report	7,9,10,11,12,14	Assessor	Annually, after collation of KPIs
(b)	Submit PPRs to Joint Board	7,9,10,11,12,14	Assessor	First meeting after collation
(c)	Publish PPRs to RVJB Web site	7,9,10,11,12,14	Assistant Assessors / IT Support Officer	Annually, after collation of KPIs
(d)	Submit KPIs to Scottish Assessors' Association and through that body to the Scottish Government	7,11,12	Assessor	Annually, as requested
(e)	Provide KPIs and PPRs to staff	7,8,9,10,11,12,14	Assistant Assessors	Monthly
(f)	Review format and content of PPRs	7,9,10,11,12,14	Assessor/ Assistant Assessors	Annually prior to compilation

3.6.4 Stakeholder Consultation

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Develop Public Performance Reports to encourage stakeholder feedback	7,9,10,11,12,14	Assessor/ Assistant Assessors	To concur with publications
(b)	Meet on regular basis with staff representative(s)	7,8	Assessor/ Assistant Assessors	As required
(c)	Consider stakeholder requirements received by SAA from Scottish Government, Ratepayers Forum and Scottish Business Rating Surveyors Association	7,9,10,11,12	Management Team	In accordance with each schedule of quarterly meetings
(d)	Consider stakeholder requirements received by SAA Portal from User Group meetings	7,9,10,11,12	Management Team	As received
(e)	Consider stakeholder requirements received directly from SAA Portal	7,9,10,11,12	Management Team	As received
(f)	Further develop Web Site to encourage interaction, particularly in respect of interactive forms	1-6,7,9,10,11,12,14	Assessor/ Management Team/ Senior Clerical Manager/ IT Support Officer	Ongoing

3.6.5 Customer Complaints

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Issue Customer Complaints forms in accordance with reviewed policy	1-6,7,9,10,11,12,13, 14	All staff	As required
(b)	Collate Customer Complaints responses and prepare reports for Management Team	1-6,7,9,10,11,12,13, 14	Assistant Assessor	Quarterly, Annually
(c)	Review Customer Complaints Policy	7,9,11,12,13	Management Team	Annually

3.7 EQUAL OPPORTUNITIES

3.7.1 Encouraging Equal Opportunities and Ensuring Compliance

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Provide multi-language assistance on regularly used documents	7,10,11,12	Management Team	As required
(b)	Provide regularly used documents in variable formats	7,10,11,12	Management Team	As required
(c)	Ensure compliance with accessibility requirements for all buildings	7,9,10,11,12,13	Management Team	Continuous
(d)	Consider accessibility in web design	7,9,10,11,12	IT Support Officer	Ongoing
(e)	Attend Community Planning Multi-Agency Equalities Working Group	7,9,10,11,12	Assessor	Per schedule of meetings
(f)	Produce and publish statutory Equality Reports including progress against stated 'outcomes' and in mainstreaming Equality actions.	7,9,10,11,12	Assessor	As required

3.7.2. Policy Review Timetable

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review Combined Equality Scheme	7,8,10,11,12,14	Assessor	2-yearly
(b)	Review Combined Equality Action Plan	7,8,10,11,12,14	Assessor	Annually
(c)	Maintain Staff Profile to record race, gender and ability	8,9,10,12	Assessor	Ongoing
(d)	Complete Impact Assessments for all policies and procedures	7,8,9,10,11,12	Management Team	As required
(e)	Review Equality Targets/Goals/Outcomes	7,8,9,10,11,12	Management Team	Annually
(f)	Ensure that all Policies are compliant with principles of Equality Act 2010	7,8,9,10,11,12,13,14	Management Team	As implemented or revised
(g)	Ensure that pay grades and scales are compliant with equalities requirements through proper evaluation of all new/amended posts	7,8,10,11,12,14	Management Team	As required

3.7.3 Equalities Reporting to be summarised

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Maintain Staff Profile to record protected characteristics	8,9,10,12	Assessor	Ongoing
(b)	Implement MTM Equalities Reporting in relation to Recruitment	8,9,10,11,12	Assistant Assessor	As required
(c)	Implement MTM Equalities Reporting in relation to Training, Promotion, Grievances, Disciplinary Action etc.	8,9,10,11,12	Assistant Assessor	Ongoing
(d)	Report/Publish progress against 'stated 'Outcomes' and mainstreaming of equalities actions	8,11	Assessor	Biennial

3.7.4 Promotion and Training

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Train/Brief staff in relation to the Equalities Duties	8,10,11,13,14	Assessor Assistant Assessors	Ongoing
(b)	Include aspects of Equality in all Induction Procedures	8,10,11,13,14	Assistant Assessors /All Managers	As required
(c)	Provide Accessibility training to web designers/managers	8,9,10,11,12,14	Assessor	As required
(d)	Review Equal Opportunities training requirements at Training Team meetings	8,9,10,11,13	Relevant managers	As required
(e)	Attend relevant Conferences and Learning opportunities	7,8,9,10,11,12,13	All	As required

3.8 STAFFING AND PERSONNEL MATTERS

3.8.1 Development and Review of Personnel Policies

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review existing RC Personnel Policies for adoption and adaptation to VJB's specific requirements.	8,10,11,14	Assessor	Ongoing
(b)	Present suite of Policies to Joint Board for approval	8,10,12	Assessor	As required
(c)	Review all policies	7,8,10,11,14	Management Team	As required
(d)	Review Health and Safety Policy	7,8,10,11,14	H & S Working Group	Annually.
(e)	Review relevant personnel policies to reflect Equalities requirements (see above)	7, 8,10,11,14	Management Team	As required

3.8.2 Training and Development Policy

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Agree training and development needs of all staff at Training Team meetings	1-6,7,8,10,11,13	Managers / All Staff	Quarterly
(b)	Provide training as identified above, in accordance with the VJB objectives and within budget	1-6,8,10,11,13	Assistant Assessor / Training Team	Continually
(c)	Maintain record of training	8,10,13	Assistant Assessor / Training Team	Continually
(d)	Ensure training event appraisals are completed and collated	7,8,11,13	Assistant Assessor / Training Team	Continually
(e)	Revise budget provision for training	7,8,10,11,12,13	Assistant Assessor / Training Team	Annually
(f)	Provide training for trainee/graduate surveyors that meet RICS requirements	1,2,4,5,7,8,10,11,13	Divisional Assessors / Senior Surveyors	Continually
(g)	Provide training for staff towards AEA qualifications	3,6, 7,8,10,11,13	Assessor	As required
(h)	Provide training in preparation for new tasks, new systems, legislative and operational changes	1-6, 7,8,9,10,11,13	Various	As required
(i)	Provide IT training, including web accessibility training	7,8,9,10,11,13,14	Various	As required
(j)	Provide Equalities training (see 3.7.4(a) above)	7,8,9,10,11,13	Various	As required
(k)	Provide Induction training	7,8,9,10,11,13,14	Various	As required
(l)	Provide Health and Safety training	7,8,9,10,11,13,14	H & S Working Group	As required

3.8.3 Co-operation with Renfrewshire Council

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Regular updates with RC personnel staff to review current issues and policy development	7,8,10	Assessor /Assistant Assessors	As required
(b)	Ad-hoc meetings with RC personnel staff to review current issues and policy development	7,8,10	Assessor / Assistant Assessors / Divisional Assessors	Continual –As required
(c)	Implement information through team briefings and training events	7,8,10,11	Managers	As required

3.8.4 Health and Safety Policy

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review of Health and Safety Policy	7,8,11,13,14	Management Team	Ongoing
(b)	Hold Health and Safety Working Group meetings	7,8,11,13	Chair of Health and Safety Working Group	As required
(c)	Revise Risk Assessments as required	7,8,11,13,14	Health and Safety Working Group	
(d)	Approve and Implement revised Risk Assessments	7,8,11,13,14	Management Team	

3.9 FINANCE AND BUDGETING

3.9.1 Financial Regulations and Standing Orders

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review Financial Regulations	12,14	Treasurer/Assessor	3-yearly
(b)	Review Standing Orders	12,14	Clerk/Assessor	3-yearly
(c)	Review procedural guidance to staff to reflect financial regulations	12,14	Assessor	3-yearly

3.9.2 Budget Preparation

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review probable out-turn along with operational, staffing, training and all other requirements	8,9,11,12,13	Assessor/Assistant Assessor	Annually
(b)	Prepare and agree provisional Revenue Budget Bid with Treasurer	8,9,11,12,13	Assessor	Annually
(c)	Prepare and agree provisional Capital Budget Bid with Treasurer Accountants	8,9,11,12,13	Assessor	3 yearly
(d)	Seek approval for proposed budgets from Valuation Joint Board		Assessor	Annually
(e)	Prepare detailed report on makeup of Revenue Budget	8,9,11,12,13,14	Treasurer	Annually

3.9.3 Financial Procedures

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review procedures for Ordering, Invoicing and Payment, and advice to relevant staff.	8,11,12,13	Service Co-ordinator	Annually
(b)	Review Financial Procedures to take account of Financial Regulations	8,11,12,13	Assessor/Assistant Assessor	3-yearly or as required
(c)	Review List of Approved Signatories	12	Assessor	Annually or at any change of staff.
(d)	Review database which supports Ordering and Invoicing procedures	7,8,11,12,13	All users/ relevant staff	Continually

3.9.4 Training

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Identify any training requirements arising from 3.9.3 and 3.9.4 at Training Team Meetings	7,8,11,12,13	Relevant managers	Annually
(b)	Identify any training requirements resulting from changes to procedures or personnel	7,8,9,11,12,13	Assistant Assessors	As required
(c)	Provide, arrange or facilitate training and instruction as identified above.	7,8,11,12,13,14	Assistant Assessors	As required

3.9.5 Financial Monitoring Reports

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Receive, check and consider monitoring reports from RC Finance Department	11,12,13	Assessor / Assistant Assessor	Monthly
(b)	Prepare Financial Monitoring Reports, including probable out-turn, reasons for variance, and proposed actions for Management Team	11,12,13	Assessor / Assistant Assessor	Monthly
(c)	Consider and implement any actions required arising from monthly reports	9, 11,12,13	Management Team	Monthly
(d)	Prepare Financial Monitoring Reports, including probable out-turn and reasons for variance, for Valuation Joint Board	11,12,13	Treasurer / Assessor	See VJB meeting schedule

3.9.6 Annual Accounts

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Complete procedures as at 3.5.1 above, and in RC Abstract of Accounts guidance notes	7,11,12,13	Assessor /Assistant Assessor	Annually, April-May
(b)	Liaise with Treasurer/RC Accountants in preparation of Annual Accounts	7,11,12,13	Assessor /Assistant Assessor	Annually, April-June
(c)	Prepare provisional Annual Accounts for year	7,11,12,13	Treasurer	Annually
(d)	Submit Annual Accounts to Audit Scotland	7,11,12,13	Treasurer	Annually
(e)	Include Accounts in Annual Report and present to Valuation Joint Board	7,11,12,13,14	Assessor	Annually
(f)	Consider External Audit Report	7,11,12,13	Treasurer/Assessor	Annually
(g)	Implement any Actions from External Audit of Accounts	7,11,12,13	Treasurer/Assessor	Annually
(h)	Present Final Accounts and External Audit Report, including any Action Plan, to Valuation Joint Board	7,11,12,13	Treasurer/Assessor	Annually

3.9.7 Payroll Checks

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Agree format and procedures for reporting that payroll has been checked against staff lists.	7,11,12,13	Assistant Assessor / Service Co-ordinator	Monthly
(b)	Report any issues to Management Team	7,11,12,13	Assistant Assessor	As required

3.10 INFORMATION TECHNOLOGY

3.10.1 Planning Forum

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Create / Update IT strategy to meet business requirements	7,8,9,10,11,13	Assessor / Senior IT Manager	Monthly
(b)	Meetings to monitor IT projects and timetable	7,8,9,10,11,13	Assessor/Assistant Assessor/ IT Team	Monthly
(c)	Report to management team on progress	7,8,9,10,11,13	Assessor/Senior IT Manager	Continually
(d)	Review training requirements of IT Team in light of any new initiatives	7,8,9,10,11,13	IT Team	Monthly
(e)	Implement an Intranet Strategy	7,8,9,11,13,14	Assessor/Senior IT Manager	Ongoing
(f)	Review schedule of replacement for hardware and software licenses	7,8,9,11,13	Assessor/Assistant Assessor/ IT Team	Ongoing
(g)	Further develop Intranet to include all policy documents, guidance manuals etc	7,8,9,11,13,14	Assessor/Senior IT Manager	Ongoing
(h)	Further develop Intranet for use as a working tool	1-6, 7,8,9,11,13,14	Assessor/Assistant Assessors/Senior IT Manager	Ongoing
(i)	Complete Review of IS Strategy and initiate relevant development project(s)	1-6,7,8,9,11,12,13	Assessor	Annually

(j)	Ensure all IT systems are functioning as required to meet Stakeholders changing needs	7,9,10,11,12,13	Assessor/ Assistant Assessors	Annually
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3.10.2 Business Systems Support

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Liaise with RC appointed Business Manager	7,8,9,11,13	Assessor / Assistant Assessor/ Senior IT Manager	Quarterly or as scheduled
(b)	Liaise with Analyst programmer staff in RC	7,8,9,11,13	Assessor / / Assistant Assessor/ Senior IT Manager	Continually
(c)	Liaise with RC IT Helpdesk	7,8,9,11,13	IT Team	Continually

3.10.3 Public Services Network (PSN)

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review IS Strategy and initiate relevant development project(s)	1-6,7,8,9,11,12,13	Assessor	Annually
(b)	Liaise with Co PSN team and implement any updates to policy	3,6,9,11,12,13	Assessor	Continually
(c)	Prepare and organise ITHC (prior to re submission to PSN)	3,6,9,11,12,13	Assessor	Annually/August
(d)	Submit re accreditation application for PSN	3,6,9,11,12,13	Assessor	Annually, September

3.10.4 Asset Refresh

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review PCs and other hardware which is faulty, obsolete, impeding performance or due (in terms of the IT Strategy) for replacement	1-6,11,12,13	Senior IT Manager	Annually
(b)	Investigate options for procurement, costs of replacement etc, via RC Finance & IT	11,12,13	IT Team	Annually
(c)	Consider operational requirements, costs etc and prioritise purchase plan for equipment replacements	1-6,11,12,13	Assessor / Assistant Assessor/ Senior IT Manager	Annually, September
(d)	Complete Capital Budget Bid and Submit to Joint Board at budget planning meeting	1-6,11,12,13	Assessor / Assistant Assessor	Annually, November

3.10.5 Assessors 'Progress' System

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Maintain System to receive and utilise outputs from Corporate Address Gazetteers	7,8,9,11,13	IT Team / Data Manager	Liaise with constituent authorities
(b)	Amend System to provide BS7666 compliant outputs to billing systems of constituent Councils	7,8,9,11,13	IT Team /Data Manager	Liaise with constituent authorities
(c)	Amend System to meet agreed business requirements of internal forums & working groups.	1-6,7,8,9,11,13	IT Team / Data Manager	Liaise with constituent authorities
(d)	Monitor and adapt system outputs to enable delivery of agreed data to SAA Portal	7,8,9,11,12,13	IT Working Group	See Portal Project Plans
(e)	Amend System to meet agreed business requirements of stakeholders, including billing departments of constituent councils	1-6,7,8,9,11,13	IT Working Group	By agreement

3.10.6 Satellite Systems

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review use and functionality of Land Register/Sales databases	2,5,7,8,9,11,13	IT Working Group	Annually
(b)	Review use and functionality of Rental Questionnaire databases	1,4,7,8,9,11,13	IT Working Group	Annually
(c)	Review use and functionality of Workload Manager database	1,2,4,5,7,8,9,11,13	IT Working Group	Annually
(d)	Review use and functionality of Etarmis System	7,8,9,11,13	IT Working Group	Annually
(e)	Review use and functionality of Document Management System	7,8,9,11,13	IT Working Group	Annually
(f)	Review use and functionality of Alpha 5 Valuation and Reporting databases	7,8,9,11,13	IT Working Group	Annually
(g)	Review use and functionality of Equalities database	7,8,9,11,13	Assistant Assessor	Annually
(h)	Review use and functionality of Training database	7,8,9,11,13	Assistant Assessor	Annually
(i)	Amend guidance to staff on use of satellite systems	7,8,9,13,14	Various	As required

3.10.7 Assessors Portal Project

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Attend Project Management Committee meetings in accordance with requirements of Project Strategy Document	7,8,9,11,12,13	Assessor	Monthly
(b)	Attend Project Team meetings in accordance with requirements of Project Strategy Document	7,8,9,11,12,13	Assessor	Monthly
(d)	Attend Portal Information Management Working Group Meetings	7,8,9,11,12,13	Assessor	Monthly
(e)	Prepare and implement data standards and conventions	7,8,9,11,12	Assessor	As required
(f)	System Upgrades and links with local council gazetteers and relevant business systems	7,8,9,11,12,13	Assessor	As required
(g)	Contribute to DNA-S Business Process Improvement Project	7,8,9,11,12,13	Assessor	As required
(h)	Prepare and implement Business Process Improvements	7,8,9,11,12,13	Assessor	As required
(i)	Provide regular data uploads to Portal	11,12	Data Manager/Senior IT Manager	Weekly
(j)	Refresh Portal Content	7,8,9,11,12,13	Data Manager/ Senior IT Manager	Weekly

3.10.8 Web Site

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review general content and appearance of web site	7,8,9,10,11,12,14	IT Support Officer	Continually
(b)	Refresh to reflect changes to information in the Model Publication Scheme	7,8,9,10,11,12,14	IT Support Officer	At least annually
(c)	Refresh to reflect changes in policies and procedures	7,8,9,10,11,12,14	IT Support Officer	Annually
(d)	Update Public Performance Report	7,8,9,10,11,12,14	IT Support Officer	Annually in June
(e)	Provide information of elections and provide relevant forms for making applications	3,6,7,8,9,10,11,12,14	IT Support Officer/Senior Clerical Manager	As required

3.11 DATA PROTECTION

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Register with the Information Commissioner as Data Controller for the Assessor, the ERO and the Joint Board	10,12	Assessor/Assistant Assessor	Annually
(b)	Discuss with Data Protection Officer any new process or changes to existing processes to ensure compliance with Data Protection Legislation	7,9,10,13,14	Assistant Assessor	As required
(c)	As a result of GDPR review all Data Sharing Agreements with other Data Controllers to ensure compliance with Data Protection Legislation	9,12,13,14	Assessor/Assistant Assessor	As required
(d)	Review Privacy Notices, forms and letters to comply with Data Protection Legislation	7,9,10,14	Assistant Assessor	As required
(e)	Review Data Processor Agreement with other data processors to ensure compliance with Data Protection Legislation	9,12,13,14	Assessor/Assistant Assessor	Annually

3.12 FREEDOM OF INFORMATION

3.12.1 Freedom of Information Policy

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review Freedom of Information Policy	7,9,10,11,12,13,14	Management Team	Annually
(b)	Review workloads created by FOI and procedures contained in Policy	7,8,9,11,13	Management Team	Ongoing

3.12.2 Freedom of Information functionality

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review functionality of Freedom of Information logging system	7,8,9,11,12,13	Assistant Assessor	Annually
(b)	Prepare reports on requests, refusals etc to Management Team	7,9,11,12,13	Assistant Assessor	Monthly-as required

3.12.3 Publication Scheme and Guide to Information

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review Model Publication Scheme, including various costs, and Guide to Information and submit to Information Commissioner.	7,9,10,11,12,13,14	Assistant Assessor	As required
(b)	Review content of publications contained in Publication Schemes	7,9,10,11,12,13,14	Assistant Assessor	At least annually

3.12.4 Freedom of Information Procedures

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review Information Audit	7,9,10,11,12,13	Assistant Assessor	Annually
(b)	Review Guidance to Staff on exempt categories	7,8,9,10,11,12,13,14	Assistant Assessors	Annually or in light of cases.
(c)	Receive and reply to requests with guidance from RC where required	7,10,11,12,13,14	Assistant Assessor	Continually
(d)	Receive and reply to requests for Review of decisions	7,10,11,12,13,14	Assessor	As required
(e)	Report FOI requests, refusals, referrals etc to Management Team	7,9,11,13	Assistant Assessor	Monthly-as required
(f)	Review IT system used to log and report on Fol	7,8,9,11,12,13	Assistant Assessor/IT Team	Annually

3.12.5 Codes of Practice

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review Codes of Practice issued in respect of FOI	7,9,10,11,12,13,14	Assistant Assessor	On receipt
(b)	Implement requirements of Codes of Practice	7,8,9,10,11,12,13	Assistant Assessor	As required
(c)	Consider IC decisions and reports for changes to policy and procedures	7,8,9,10,11,12	Assessor / Assistant Assessors	As required

3.13 KEY PARTNERSHIPS

3.13.1 Support Services – Renfrewshire Council

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Liaise with representatives from RC HR & OD Service/Business Partner	7,8,11	Assessor/Assistant Assessors/ Divisional Assessors	As required
(b)	Ad-hoc meetings with representatives from RC HR & OD Service	7,8,11	Assessor/Assistant Assessors /Divisional Assessors	As required
(c)	Regular 'ICT Liaison' Meetings with RC ICT Business Liaison Officer	7,8,9,11,13	Assessor/Assistant Assessors	Quarterly or as scheduled
(d)	Ad-hoc meetings, telephone contact with ICT Section Heads and other RC ICT personnel.	7,8,9,11,13	Senior IT Manager	As required
(e)	Meetings and liaison with RC Internal Audit section	7,9,11,12,13	Assessor / Assistant Assessors	As agreed
(f)	Liaison with RC Accountants	7,9,11,12,13	Assessor / Assistant Assessors	Monthly
(g)	Liaison with Treasurer to the Board	7,9,11,12,13	Assessor/Assistant Assessors	As required
(h)	Budget planning meetings with Treasurer/Accountants	7,9,11,12,13	Assessor	Annually, September – November
(i)	Liaison with Clerk to the Board	7,11,12,13	Assessor	As required
(k)	Meet with RC Property Maintenance Managers	7,11,13	Assessor/Assistant Assessors/ Service Co-ordinator	As required

3.13.2 Constituent Councils - Recipients of Operational Outputs

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Liaison with Finance (Billing) Departments of constituent Councils	1,2,4,5,7,9,10,11,13	Divisional Assessors	At updates and as required
(b)	Liaison with Finance (Billing) Departments of constituent Councils	1,2,4,5,7,9,10,11,13	All staff	Throughout year daily basis
(c)	Liaison with Returning Officers of constituent Councils	3,6, 7,9,10,11,13	ERO / Assistant Assessors/Senior Clerical Manager	As required
(d)	Attend Election Management meetings with RO of relevant Councils	3,6, 7,9,10,11,13	ERO/Assistant Assessors/Senior Clerical Manager	Prior to Elections

(e)	Liaise with constituent Councils to promote Electoral Participation	3,6, 7,9,10,11,13	ERO/Assistant Assessors/Senior Clerical Manager	Ongoing
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3.13.3 Scottish Assessors Association

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Attend Plenary Meetings	1-6,7,8,9,11,13	All members	Quarterly; Dec, Feb, May, Sept
(b)	Attend Assessors Committee Meetings	1-6,7,8,9,11,13	Assessor	Approx. monthly
(c)	Attend Category Committee Meetings	1-6,7,8,9,11,13	Relevant members	In accordance with Committee Timetables
(d)	Attend Other Committee Meetings	1-6,7,8,9,11,13	Relevant members	In accordance with Committee Timetables
(e)	Attend Working Group Meetings	1-6,7,8,9,11,13	Relevant members	In accordance with relevant Timetable
(f)	Attend SAA Portal Project Management Committee	7,8,9,11,13	Assessor	Monthly
(g)	Attend SAA Portal Project Team Meetings	7,8,9,11,13	Assessor/Relevant Members	Monthly
(h)	Attend SAA Portal Working Group Meetings	7,8,9,11,13	Assessor/Relevant Members	Monthly
(i)	Attend Ad-hoc Meetings and Representations	1-6,7,8,9,11,13	Relevant members	As required
(j)	Provide colleagues with update (bullet form) of all Committee and Working Group meetings	1-6,7,8,9,11,13	Relevant members	Immediately following meetings
(k)	Provide information to working groups etc	1-6,7,8,9,11,13	All members	As required
(l)	Review and comment on Practice Notes, Consultation responses etc	1-6,7,8,9,11,13	All members	As required

3.13.4 Scottish Assessors Association Partners

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)*	Harmonisation Meetings with VOA, NI Valuation and Land Agency and Eire Valuation Office	1-6,7,8,9,11,13	SAA (Assessor)	Twice-yearly, (Annually)
(b)	Liaison with VOA	1-6,7,8,9,11,13	SAA Harmonisation Spokespersons and Category Committee Chairmen	As required
(c)	Receipt and circulation of Minutes of VOA Rating Group Leaders Meetings	1-6,7,8,9,11,13	Assessor	Monthly
(d)*	Formal Meetings with Scottish Government Departments	1-6,7,9,11,12,13	SAA	Quarterly
(e)	General liaison with Scottish Government Departments	1-6,7,9,11,12,13	SAA	As required
(f)	General liaison and working group involvement with Scotland Office	3,6,7,9,11,12,13	SAA	As required
(g)	General liaison and working group involvement with Cabinet Office	3,6,7,9,11,12,13	SAA	As required
(h)	Provision of statistical returns to Scottish Government	1-6,7,8,9,11,12,13	Assistant Assessor/ Data Manager	Quarterly
(i)	Completion of statistical exercises for Scottish Government and their partners	1-6,7,8,9,11,12,13	All staff	As required
(j)*	Meetings of Ratepayers Forum	1,4,7,10,11,12	SAA	Approx. quarterly
(k)*	Meetings with Scottish Business Ratepayers Association	1,4,7,10,11,12	SAA	Approx. quarterly
(l)	Meetings of Portal Users Groups (Including Police and Fire Services, Registers of Scotland, Ordnance Survey, Scottish Executive, Local Authorities, NHS, Ratepayers Agents etc)	7,10,11,12	Portal Project Management Committee	As required
(m)	Liaison with Scottish Government, Scotland Office, Electoral Commission and Boundary Commission officials on electoral and related matters	3,6,7,8,9,11,12,13	ERO / Assistant Assessors/ Senior Clerical Manager	As required

Note items marked* will be attended by Assessor up to May 2017

3.13.5 Association of Electoral Administrators

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	AEA AGM and Conference	3,6,7,8,9,11,13	Rota	Annually
(b)	Plenary Meetings of Scottish Branch of AEA	3,6,7,8,9,11,13	ERO/Assistant ERO/Senior Clerical Manager	Quarterly
(c)	Other meetings of Scottish Branch of AEA	3,6,7,8,9,11,13	ERO/Assistant ERO/Senior Clerical Manager	As required

3.13.6 The Electoral Commission

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Receipt of Electoral Commission Bulletins	3,6,7,9,11,13	ERO/Assistant EROs/Senior Clerical Manager	Regularly
(b)	Receipt of Electoral Commission Reports, Guidance and Consultations	3,6,7,9,11,13	ERO/Assistant EROs/Senior Clerical Manager	Regularly
(c)	Attend Electoral Commission meetings, seminars and Working Groups	3,6,7,9,11,13	ERO/Assistant EROs/Senior Clerical Manager	As required
(d)	Respond to Electoral Commission Consultations (possibly through SAA ER Committee)	3,6,7,9,11,13	ERO/Assistant EROs/Senior Clerical Manager	Ad hoc

3.13.7 External Suppliers

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Liaison with canvass form printing and mailing contractor	3,7,9,10,11,13,14	Assistant EROs/Senior Clerical Manager	As required
(b)	Invite Tender Bids for printing of canvass stationery, printing and mailing	3,10,11,12,13	Assistant EROs	As per agreed contract
(c)	Meetings/Liaison with I Mail Services	3,6,7,10,11,13	Assistant Assessors/Senior Clerical Manager	As required
(d)	Meetings/Liaison with suppliers of fixtures and fittings, including photocopier, water supplies etc	7,11,13	Assistant Assessors	As required
(e)	Liaise with Laserfiche Account Manager	3,6,7,8,9,10,11,13	Assistant Assessors/Senior IT Manager	Ongoing/As Required
(f)	Liaise with Democracy Counts Account Manager	3,7,9,10,11,12,13,14	Assistant EROs/Senior Clerical Manager/ IT Manager	Ongoing/As Required

3.14 RECORDS MANAGEMENT

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Investigation into requirements of the Public Records (Scotland) Act and development of Records Management Plan (in partnership with SAA)	1-6,7,8,9,11,12,13,14	Assistant Assessors	April 2014 – Oct 2015
(b)	Finalise Records Management Plan and submit to board for approval	1-6,7,8,9,11,12,13,14	Assistant Assessors	October 2015
(c)	Submit Records Management Plan to National Registers of Scotland	1-6,7,8,9,11,12,13,14	Assistant Assessors	October 2015
(d)	Implement Plan locally, including data storage protocols, retention policies, destruction policies etc	1-6,7,8,9,11,12,13,14	Assistant Assessors	January 2016 /Ongoing
(e)	Staff Training for above	1-6,7,8,9,11,13,14	Assistant Assessors	January 2016

3.15 MISCELLANEOUS

3.15.1 Consultations

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Electoral Commission consultations	7,12,13	Assessor in consultation with SAA & constituent Councils	As they arise
(b)	Review of Local Government Finance	7,12,13	Assessor in consultation with SAA & constituent Councils	As they arise
(c)	Scottish Government	7,12,13	Assessor in consultation with SAA & constituent Councils	As they arise
(d)	Cabinet office & Scotland Office	7,12,13	Assessor in consultation with SAA & constituent Councils	As they arise

3.15.2 Local Authority and Electoral Boundary Changes

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Input to and respond to future changes, drafts etc	7,12,13	Assessor & ERO	As required

3.15.3 Corporate Address Gazetteers

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Attend and participate in Corporate Address Gazetteer Team Meetings	7,8,9,11,13	IT Manager	As required
(b)	Continue to maintain data, cleanse and match data, to receive and utilise outputs from Corporate Address Gazetteers/One Scotland Gazetteer	7,8,9,11,13	IT Manager	Weekly
(c)	Amend System to provide BS7666 compliant outputs to billing systems of constituent Councils	7,8,9,11,13	Assessor	See Project Plans of constituent Councils
(d)	Continually review Business Processes to facilitate use of CAG data and contribute to the maintenance procedures of CAGs	8,9,11,13	Management Team	To align with CAG implementation

RENFREWSHIRE VALUATION JOINT BOARD

ASSESSOR AND ELECTORAL REGISTRATION OFFICER **SERVICE PLAN APRIL 2018 - APRIL 2021**

PART FOUR **PERFORMANCE MANAGEMENT**

The following section sets out the statutory framework governing the core duties, services and areas of activity of the Valuation Joint Board, along with the approach to performance planning, establishment of standard, target setting, performance monitoring and performance reporting related to these tasks.

1.1 THE VALUATION ROLL

CORE OBJECTIVE REFERENCE	CORE OBJECTIVE DESCRIPTION	PLANNING (Including statutory timetables etc)	STANDARDS AND TARGETS	MONITORING (Nos. in brackets refer to Reporting Framework)	REPORTING
1.1.1	Maintenance of the Valuation Roll	Section 2(2), Local Government (Scotland) Act 1975.	Changes generally must be effected in same financial year.	Divisional Assessors check and authorise. See KPIs below.	Monthly stats provided to staff.
		Valuation roll update schedule agreed at start of each year.	Weekly Updates	Divisional Assessors	KPIs reported to Scottish Executive and included in Board, Annual and Public Performance Reports
		KPI targets agreed by MT at start of each year.	Ratio of changes made within 3, 6 and 9 months each year.	Monthly reports of progress re surveys and changes to Val Roll provided to Management Team.	
1.1.2	Preparations for Revaluation	Section 1 Local Government (Scotland) Act 1975.	Statutory requirement to provide values to local authorities on 15 th March 2023	Weekly progress reports to MT once Reval project has commenced	Updates on progress provided to SAA and Scottish Government as required. Increase or adjustment factors use as checks on values.
		Scottish Government requirement for 'final estimates'	Commitment to provide values to Scottish Government at a time to be agreed		
		SAA schedules for PN production	Provide context for the planning and application of resources for valuation Valuation Notices to be issued circa March 2023		
1.1.3	Running Roll Appeals	As 1.1.2 above	Appeals to be disposed of by 31 st December 2021	As 1.1.2 above	As 1.1.2 above
1.1.4	Disposal of Telecoms Appeals	As 1.1.2 and 1.1.3 above			

1.2 THE (COUNCIL TAX) VALUATION LIST

CORE OBJECTIVE REFERENCE	CORE OBJECTIVE DESCRIPTION	PLANNING (Including statutory timetables etc)	STANDARDS AND TARGETS	MONITORING (Nos. in brackets refer to Reporting Framework)	REPORTING
1.2.1	Maintenance of the Valuation List	Section 84 of Local Government Finance Act.	No set timetable/ requirement		Monthly stats provided to staff.
		Valuation List update schedule agreed at start of each year.	Weekly Updates	Divisional Assessors	
		KPI targets agreed by MT at start of each year.	Ratio of additions made within 3, 6 and 9 months each year.	Monthly reports of progress re surveys and additions to Val List provided to Management Team.	KPIs reported to Scottish Executive and included in Board, Annual and Public Performance Reports
1.2.3	Disposal of Council Tax Proposals/Appeals	The Council Tax (Alterations of Lists and Appeals) (Scotland) Regulations 1993	No set timetable/ requirement for disposal. Establish various dates for dealing with cited appeals	Monthly reports on appeals progress provided to Management Team	Progress in relation to appeal settlements reported in Annual and Public Performance Reports
		Schedules of Valuation Appeal Committee Hearings agreed in advance with VAC Secretary	As required by workloads and by agreement with VAC Secretary		

1.3 REGISTER OF ELECTORS

CORE OBJECTIVE REFERENCE	CORE OBJECTIVE DESCRIPTION	PLANNING (Including statutory timetables etc)	STANDARDS AND TARGETS	MONITORING (Nos. in brackets refer to Reporting Framework)	REPORTING
1.3.1	Compilation of Register of Electors	Representation of the People Act 2000	Registers to be published annually, prior to 1 st December.	Canvass Progress Stats and HERA returns provided to Senior Managers weekly during canvass period	HEF return rate reported to Scottish Assessors Association and included in Board, Annual and Public Performance Reports. Electoral Commission Performance Standards statistics submission
		Section 10 of Representation of the People Act 1983	Carry out an annual canvass (to allow publication of above). Aim for maximum return possible of HEF and ITR forms		
		Schedule of canvass forms issue and reminder dates agreed in advance.		System providers supply rates of return weekly.	These returns are shown separately in stats shared with SAA.
		System of canvass return by telephone, internet or SMS established annually			
1.3.2	Maintenance of Register of Electors	The Representation of the People Regulations 2001	Monthly updates to be made to registers.	Update Statistics - presented to Management Team monthly.,	Monthly changes included in Board and Annual Reports. Electoral Commission Performance Standards statistics submission
		Regulations set out a timetable to be followed each year. Amended for working days and local holiday variations etc at start of each year.			



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board
Meeting on: 28th May 2021
Subject: Public Sector Equalities Duty - Progress Report
Author: Assistant Assessor & Electoral Registration Officer

1.0 Introduction

The attached report is the 2 yearly Progress Report on how we as an organisation are meeting our Equalities Duty. This report has been published on our website in accordance with the legislation.

It is being presented to the Board for information purposes.

2. Recommendation

The Board notes this report.

Lindsey Hendry
Assistant Assessor & ERO
20th April 2021

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



Renfrewshire Valuation Joint Board

PUBLIC SECTOR EQUALITY DUTY

2021

1. ABOUT RENFREWSHIRE VALUATION JOINT BOARD

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

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

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

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

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

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

There are approximately 278,000 registered electors in the area, residing mainly in the 170,000 or so domestic subjects shown in the Council Tax Valuation List. The Valuation Roll has approximately 14,200 entries with a total rateable value in the region of £380m. The Assessor's service operates from an office in Paisley and employs the equivalent of approximately 47 full-time staff.

Renfrewshire Valuation Joint Board serves an area with a population of just over 350,000 based on the population statistics published in 2018.

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

Our Aims

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

- To develop and maintain systems for measuring, monitoring and managing our performance.
- To develop systems which encourage employees to communicate openly.
- To promote a safe and healthy working environment for our employees.
- To encourage our employees to develop themselves to achieve their full potential.

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

Board's Three Main Functions

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

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

With regard to Non-Domestic Rates, the Assessor's staff inspect and survey new or altered properties as required in order to assess the rateable value which should be entered in the Valuation Roll. The Assessor's staff will also re-assess the rateable value of every non-domestic property as part of each general revaluation. This normally took place every 5 years but from 2023, when the next revaluation is due as the 2022 Revaluation was delayed due to the global pandemic, revaluations will take place every 3 years in line with the legislative amendments to the Valuation Acts. Once a revaluation is completed, the details of new and revised rateable values are passed to the relevant Council in order that non-domestic rates may be levied.

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

With regard to Electoral Registration, the Assessor's staff undertake an annual canvass by issuing a communication to each household. Prior to 2020, a Household Notification Letter was issued by post to each household and the legislation which brought in Canvass Reform in 2020, now allows the Electoral Registration Officer to streamline this process and utilise other forms of communication. To maintain and ensure the accuracy of the Electoral Registers for the 3 constituent areas, other forms of checks, in line with data protection legislation are carried out with these checks supplemented by door-to-door enquiries where required. Individuals who are qualified to do so may apply to be added to the Electoral Register throughout the year.

Therefore, the Assessor's engagement with members of the public for Electoral Registration is during the annual canvass where information is gathered, together with dealing with general enquiries and applications to be added to the Electoral Register.

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

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

2.1 The General Equality Duty

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

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

2.2 The Protected Characteristics

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

Age

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

Disability

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

Gender reassignment

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

Pregnancy and Maternity

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

Marriage and Civil Partnership

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

Race

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

Religion or Belief

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

Sex

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

Sexual Orientation

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

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

2.3 Discrimination Defined

Direct Discrimination

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

Discrimination by Association

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

Perception Discrimination

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

Indirect Discrimination

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

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

Harassment

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

Third Party Harassment

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

Victimisation

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

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

Renfrewshire Valuation Joint Board

Public Sector Equality Duty

PART 1

Mainstreaming the Equality Duty – Updated April 2021

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

3. Embedding Equalities – Mainstreaming the Equality Duty

3.1 Top-Down Involvement

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

All staff had received Equalities Training as part of the Board's commitment to keeping staff aware of any changes/issues which will affect them in their day-to-day business on behalf of the Board. This training was compulsory for all staff from the Assessor & ERO down through all staffing grades. A programme of refresher training is carried out every two years and was completed in March 2021.

3.2 Equal Pay

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

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

With effect from 1st April 2021, the Board's lead authority, Renfrewshire Council, has revised the pay structure which will affect the Board's employees in a positive way. The effect of this new structure will reduce the number of pay grades, remove any overlaps between the pay grades and reduce the number of pay increments within each grade to a maximum of 5 by year 2025.

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

3.3 Policies and Procedures

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

- Supporting Attendance at Work
- Acceptable Use (Information Technology)
- Customer Comments/Complaint Leaflet
- Complaints Handling Procedure
- Disciplinary Procedures
- Exit Questionnaires
- Flexi-Time Scheme
- Flexible Working Hours
- Grievance Procedures
- Health and Safety
- Job Share Scheme
- Maternity, Adoption & Paternity Leave Allowances and Related Issues
- Special Leave
- Lone Working
- Respect at Work
- Stress Policy
- Equality and Diversity at Work
- Code of Conduct

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

3.4 Recruitment and Selection

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

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

In addition, all managers within the service completed a course on Equality and Diversity in Recruitment & Selection in November 2021

3.5 Service Plan

The Board has a 3-year Strategic Service Plan, of which equalities form an important part. The Service Plan is a standing item on the agenda of the Assessor's' Management Team meetings. The Plan is therefore under constant review and monitoring. Any changes made are relayed by Line Managers to all staff via team briefings. The Plan and the annual updates are published on the Board's website www.renfrewshire-vjb.gov.uk.

3.6 Access to the Board's Premises

The Board operates out of the ground floor of the Robertson Centre in Paisley. The building has been adapted for wheelchair accessibility and provides disabled toilet facilities.

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

3.7 Communication with the Board

The Board's Website includes a facility to translate the content into the five most used languages in Scotland – Polish, Urdu, Arabic, Punjabi, Chinese (Mandarin). We have also added the ability to translate into Gaelic. If a stakeholder wished another language, we would add this on request.

The Board creates a number of publications which are available in hard copy on request. The Board also publishes information on its website www.renfrewshire-vjb.gov.uk.

3.8 Training

Funding for training for all staff is a difficult issue. Nevertheless, the Board does have a Training Team who are continually reviewing the opportunities for additional training.

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

As previously mentioned, the Assessor & ERO has adopted a Top-Down Strategy and has ensured that the Assessor, all the Management Team and all staff have undergone Equality & Diversity Training. This training has been deemed to be mandatory and all "new starts" complete this training as part of their induction package.

Refresher courses in Equality & Diversity are mandatory and must be completed every two years. This type of training was completed by staff in May 2019 and again in March 2021.

As previously stated, all managers within the service completed a course on Equality and Diversity in Recruitment & Selection in November 2021.

3.9 Renfrewshire Equalities Focus Group

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

3.10 Appeals and Complaints to the Board

The Board has in place provisions whereby our service users may complain about the organisation and have adopted the new Scottish Public Sector Ombudsman Customer Complaint Handling Policy which was effective from 1st April 2021. The Customer Complaint Handling Policy is available to the public and published on our website.

3.11 Customer Feedback Survey

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

3.12 Scottish Assessors Association

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

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

3.13 Impact Assessment

The Board adopts, wherever appropriate, the policies, practices, and procedures of Renfrewshire Council. This includes, among others, policies concerning; Equality and Diversity at Work, Respect at Work, Unacceptable Actions and Carers Leave, etc.

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

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

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

3.14 Procurement

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

Currently the Board enters very few procurement contracts directly. Contracts of any substance are procured via a list of approved contractors supplied by the Scottish Government and are subject to their procurement procedures in accordance with the Public

Contracts (Scotland) Regulations 2012. Any contracts that the Board does enter directly are generally small in terms of the service procured and Renfrewshire Council's Procurement Service would provide guidance and guidance throughout the process. Notwithstanding, the Board will have due regard to whether the award criteria should include considerations to enable us to better perform the Equality duty. By having due regard to the above, the Board can satisfy its requirements under Regulation 9 of the Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012.

3.15 Exit Questionnaires

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

3.16 Electoral Registration

Electoral Registration Officers continue to actively engage and encourage all members of the public to become registered and the underrepresented groups continue to be looked at in detail in terms of our third Equality Outcome, please see more information on this in Part 3 – Progress since 2019 and our Aims for 2021-23.

Renfrewshire Valuation Joint Board

Public Sector Equality Duty

PART 2

Workforce Monitoring

INTRODUCTION

1. WORKFORCE

1.1 Profile of Workforce by Age

WORKFORCE AGE PROFILE	
Age Group	Employees
16-17	0%
18-21	7%
22-30	7%
31-40	7%
41-50	7%
51-60	52%
61-65	20%
66-70	0%
71+	0%
PNTS	0%

The workforce profile is based on forms completed by staff and only a limited number of staff returned their form. The age profile of Board staff is skewed towards those who are in excess of 40. There is one member of staff in the 16-21 age group, with the highest percentage of staff in the 51-60 bracket. The age profile of the staff continues to be an issue and is discussed further in the Equality Outcomes section.

1.2 Profile of Workforce by Disability

WORKFORCE DISABILITY PROFILE	
	Employee
Identified as having a Disability	0%
Identified as not having a Disability	100%
PNTS	0%

1.3 Profile of Workforce by Nationality and Ethnic Group

WORKFORCE BY ETHNIC GROUP PROFILE		
Ethnic Group		Employees
Asian/Asian British	Bangladesh, Chinese, Indian, Pakistani, Any Other	0%
Black/African/Caribbean/Black British	African, Caribbean, Any Other	0%
White & Asian, White & Black African, White & Black Caribbean	White & Asian, White & Black African, White & Black Caribbean. Any Other	7%
Other Ethnic Group	Arab, Any Other	0%
White	British - All Countries, Gypsy & Irish Traveler, Irish, Any Other	93%
	PNTS	0%

1.4 Profile of Workforce By Gender

WORKFORCE GENDER PROFILE	
	Employee
Male	20%
Female	73%
PNTS	7%

IS GENDER SAME AS ONE AT BIRTH	
	Employee
Yes	93%
No	0%
PNTS	7%

1.5 Profile of Workforce By Sexual Orientation

SEXUAL ORIENTATION	
	Employee
Bisexual	0%
Gay/Lesbian	0%
Heterosexual/Straight	87%
Other	0%
PNTS	13%

1.6 Profile of Workforce by Religion or Belief

RELIGION OR BELIEF	
	Employee
Buddhist	0
Christian (including others)	80%
Hindu	0%
Jewish	0%
Muslim	%
No Religion	13%
Sikh	0%
Any Other	0%
PNTS	7%

1.7 Profile of Workforce by Legal Marital or Same-sex Civil Partnership Status

LEGAL MARITAL OR SAME-SEX CIVIL PARTNERSHIP STATUS	
	Employee
Never Married & Never Registered	27%
Married	53%
Separated, but still legally Married	0%
Divorced	20%
Widowed	0%
In a registered Civil Partnership	0%
Separated, but still legally in a Civil Partnership	0%
Formerly in Civil Partnership but not dissolved	0%
Surviving partner from Civil Partnership	0%
PNTS	0%

1.8 Profile of Workforce by Role as Carer

ROLE AS CARER	
	Employee
Yes	27%
No	73%
PNTS	0%

2. GENDER PAY REPORTING

2.1 Profile of Workforce by Occupational Segregation by Grade

WORKFORCE OCCUPATIONAL SEGREGATION BY GRADE PROFILE		
Pay Grade	Male	Female
Grades C – E	13%	35%
Grades G – J	13%	27%
Grades K – P	2%	8%
Chief Officer	0%	2%

2.2 Profile of Workforce by Section and Gender

WORKFORCE BY SECTION AND GENDER PROFILE			
Pay Grade	All Staff	Male	Female
Administrative	46%	31%	51%
Technical	44%	69%	35%
Management	10%	0%	14%

2.3 Profile of Workforce by Salary and Gender

WORKFORCE BY SALARY AND GENDER PROFILE		
Employees	Total Salaries	Average Salary per Gender (Total salaries divided by no. of employees)
Male (13)	£380,694	£29,284
Female (35)	£1,105,703	£31,591

Gender Pay Gap	-£2,307
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3. GENERAL STAFFING

3.1 Promotion

The Board undertook a restructure in 2020 to promote efficiencies and to streamline service delivery. 4 members of staff in existing promoted posts were regraded as a result of gaining extra responsibilities. The new posts were evaluated in terms of the COSLA agreed scheme and after consultation with Unison.

3.2 Grievance

During the calendar years 2020/21, there were no formal grievance issues raised by any member of staff. Despite this it is recognised that this is an important area that could have equalities issues. Accordingly, if any workforce grievance issues arose, they would be investigated and monitored closely.

3.3 Disciplinary

During the calendar year 2020/21, there is a live disciplinary issue currently being dealt with by officers of the Board. Any workforce disciplinary issues are investigated and monitored closely.

3.4 Respect at Work

During the calendar years 2020/21, there were no formal issues raised with respect to the Board's Respect at Work Policy and Procedure. Despite this it is recognised that this is also an important area that could have equalities issues. Accordingly, Respect at Work issues would be investigated and monitored closely.

3.5 Maternity Leave

During the calendar year 2020/21 no members of staff were on Maternity Leave.

3.6 Staff Retention

All staff leaving the service are asked to complete an exit questionnaire and the responses in these questionnaires are considered. During 2020/21 one member of staff left but did not complete an exit questionnaire.

4. CONCLUSIONS ON WORKFORCE MONITORING

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

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

5. **RECRUITMENT & PROMOTION INFORMATION**

5.1 Profile of Recruitment by Gender

RECRUITMENT BY GENDER PROFILE	
Gender	Percentage of Total Applications
Male	30%
Female	70%

5.2 Profile of Recruitment by Year of Birth

RECRUITMENT BY YEAR OF BIRTH PROFILE	
Decade of Birth	Percentage of Applications
2000s	0%
1990s	10%
1980s	20%
1970s	20%
1960s	40%
1950s	0%
1940s	0%
PNTS	10%

5.3 Profile of Recruitment By Disability

RECRUITMENT BY DISABILITY PROFILE	
Disability	Percentage of Applications
Disabled	0%
Not disabled	100%

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

5.4 Profile of Recruitment by Marriage

RECRUITMENT BY MARRIAGE PROFILE	
Marital Status	Percentage of Applications
Married	40%
Not	50%
Prefer Not To Say	10%

5.5 Profile of Recruitment by Race

RECRUITMENT BY RACE PROFILE	
Ethnic Group	Percentage of Applications
White	70%
Other	20%
Prefer Not To Say	10%

5.6 Staff Survey

Renfrewshire Valuation Joint Board is an employer that promotes equality of opportunity and where diversity is welcomed and respected. Do you agree there exists a perception of equality & opportunity?	
	Percentage of Applications
Agree	94%
Disagree	0%
Prefer Not to Say	6%

Do you agree diversity is welcomed and respected?	
	Percentage of Applications
Agree	94%
Disagree	6%
Prefer Not to Say	17%

Everyone who works for RVJB fully appreciates the equalities duties placed on both the Board and their own individual duty to promote equality and prevent harassment and discrimination. Do you agree that as an employee of the Board you have a duty to adhere to the Board's policy and the Equalities and Duty as part of your employment?	
	Percentage of Applications
Agree	100%
Disagree	0%
Prefer Not to Say	0%

Renfrewshire Valuation Joint Board

Public Sector Equality Duty

PART 3

Equality Outcomes – Progress since 2019 and our Aims for 2021/23

INTRODUCTION

In 2019 we continued with the set three Equality Outcomes that had been identified in 2017, these reflected the size and nature of the Renfrewshire Valuation Joint Board. Our first two outcomes covering age and gender imbalance in our workforce are still relevant and how we have addressed these and the outcomes will be looked at under each of the Equality Outcomes.

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

With regard to the Gender Pay Gap reporting it should be noted that on an arithmetical average it would appear we have a gender pay gap of £2,307 in favour of female staff. As previously stated, this is an arithmetical average and is due to the fact that as the grades progress the gender balance is towards female. The gender pay gap figure should be treated with caution as anyone employed at the same grade is paid the same salary regardless of gender.

EQUALITY OUTCOMES

Equality Outcome 1

Young People have a greater representation within our workforce

Inequality Problem

Unfortunately, in 2021 young people are still grossly underrepresented within our workforce although since 2019, the Board has made a slight advance in recruiting younger members of staff. Unfortunately, the placement student who was due to start in 2020 was unable to join the Board due to the working restrictions put in place to halt the transmission of Covid-19. The student is due to commence working with the Board in 2021.

Any recruitment which was carried out in 2020-21 was limited to myjobscotland/surveying recruitment websites as the ability to liaise with schools and attend job fairs was severely limited due to the pandemic.

We believe that this Equality Outcome is still relevant as we must reduce our average workforce age, and hopefully in the next two years we will build on the progress made since 2019.

During 2021-23

We will aim to further reduce our average workforce age.

To assist in reaching this outcome we will:

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

Equality Outcome

Young people have a greater representation within our workforce.

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

General Equality Duty

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

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

Note

In setting this equality outcome it is recognised that Renfrewshire Valuation Joint Board is a small organisation with limited staff numbers (48 in total). It follows that the opportunity to significantly alter the staff profile over a short space of time is limited.

Equality Outcome 2

Gender Segregation within our Administrative Section is improved

Inequality Problem

In 2021 we have again identified within our Administrative section there is a very marked and obvious issue concerning gender segregation.

We have 22 members of staff employed in administration, 18 are female and 4 are male.

The administration section is 46% of the total workforce, therefore, the gender segregation evident there is not insignificant.

Despite carrying out a recruitment drive for 7 temporary clerical assistants in the first quarter of 2021, a small number of qualified males applied but unfortunately, none were successful.

During 2019-21

We will endeavour to employ more suitable qualified men to work within our Administrative section.

To assisting in reaching this outcome we will:

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

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

General Equality Duty

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

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

Note

In setting this equality outcome it is recognised that Renfrewshire Valuation Joint Board is a small organisation with limited staff numbers (48 in total). It follows that the employing of new staff to significantly alter the staff profile over a short space of time is limited.

Equality Outcome 3

Increasing the representation of underrepresented groups and those with protected characteristics are empowered to actively contribute and participate in Electoral Registration.

Inequality Problem

The Electoral Register is the cornerstone to democracy and public accountability within the United Kingdom. Electoral Registration Officers actively engage and encourage all members of the public to become registered and during 2019-21 this resulted in a number of initiatives and activities undertaken by the Board, the most significant examples are listed below. In addition, the Electoral Registration Officer (ERO) for the Board is heavily involved with Accessibility Groups to further advance electoral registration.

During 2020, as a result of the Scottish Elections (Franchise and Representation) Act 2020, the voting franchise in Scotland was widened. In relation to the Scottish Parliament and local government elections in Scotland, the Act gave the right to extend the electoral franchise to include all those with a legal right to live in Scotland and extending the right to vote to prisoners sentenced to 12 months or less. This extension will also apply in respect of other devolved elections that rely on the local government franchise.

For the Scottish Parliamentary Elections due to be held on the 6th May, a media advertising campaign to encourage registration and postal voting was televised in February and March 2021 and the advert was also publicised on RVJB's website.

- **Increase Public Awareness of the changes to the Election Franchise in Scotland**

To ensure the changes to the election franchise in Scotland was publicised to the relevant groups, the ERO for RVJB worked with various external bodies e.g., the Scottish Refugee Council, Electoral Commission and was instrumental in liaising with the Scottish Prisoner Service (SPS) for all EROs in Scotland to ensure the information required to be given to the relevant prisoners was available in every prison. The ERO also has ensured the data provided by the SPS to allow the prisoners to be registered is treated safely and securely whilst protecting their confidentiality.

RVJB website has been signposted to alert the potential electors who are now eligible to vote to have access to the information they need in order to apply to register to vote. Staff training was undertaken to ensure all staff had the necessary knowledge to help these potential electors with enquiries.

At the 2020 annual canvass a leaflet was inserted in correspondence sent to households which alerted all foreign citizens living in Scotland to the change to the law in Scotland.

- **Private Rented Accommodation**

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

- **Accessibility Groups**

The Electoral Registration Officer is heavily involved in Accessibility Groups in conjunction with both the Cabinet Office and Scottish Government to ensure electoral registration is accessible to all. As a result of the pandemic the Electoral Registration Officer has attended virtually various workshops with representatives suffering from, e.g., visual impairment, mental health and learning disabilities to gain knowledge regarding the issues facing the participants. This work is part of a national strategy for both Scottish Government and UK Parliament to make elections more accessible to all stakeholders.

- **Target Young Voters**

We had, for a considerable number of years, engaged with our local secondary schools in our three constituent authorities delivering Registration Workshops. As a result of resource implications, we decided to deliver bespoke training to the Council's respective Community Education Officers which now allows them to deliver the relevant workshops. As the voting age in Scottish only elections, is 16 years old, these workshops delivered by the Community Education Officers are even more crucial to ensure we maximise registration in young people.

We also actively engage with our three constituent authorities' Education Departments to ensure we have the relevant up to date data to allow this age group to register to vote.

During 2021-23

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

- Increase public awareness by participating in bespoke television and radio advertising in conjunction with other Electoral Registration Officers.
- Scottish Government has permanently reduced the voting age for Scottish Parliamentary and Local Government Elections to 16yrs and we have to ensure we continue to liaise closely with the local authority Education Departments to obtain names and addresses of young people or young attainers eligible to be added to the Electoral Register in line with data protection legislation.
- Continue to liaise closely with further education colleges and universities.
- Through the Scottish Assessors Association, the Association of Electoral Administrator, the Electoral Management Board, and other groups advise on the likely impact on registration levels of new legislation. Adopt, where appropriate, best practice in the registration process as advised by the Electoral Commission.

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

General Equality Duty

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

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

Appendix 1

Monitoring Information Form

Monitoring Information



The elimination of discrimination, harassment, victimisation and other conduct prohibited under the Equality Act 2010 and the advance of equality of opportunity and fostering good relations are at the heart of every activity of the Valuation Joint Board. The Board is committed to equal opportunities in employment, with the aim of ensuring that everyone who works for us receives fair treatment and we positively encourage applications from suitably qualified and eligible candidates regardless of age, disability, race, sex, gender reassignment, sexual orientation, religion or belief, marriage and civil partnership and caring status.

The information you provide on this form will be used to help achieve that commitment. **The information will not be shared with other members of staff and the information will be retained confidentially, and used only for equalities monitoring purposes**

Effective monitoring is an important means of measuring our performance and progress towards our equality and diversity goals. It also allows us to fulfill our legal requirements to collate equality information, required by the public sector equality duty. The collated information will not only help the Board demonstrate compliance with the law but will also assist in concentrating efforts on achieving a truly inclusive and diverse workforce.

The information collected will help us to identify disparities in outcomes and experiences between groups, identify trends over periods of time, to investigate the reasons for these differences and to put suitable actions in place. To help us achieve this aim we ask you to complete this monitoring form. We collate equality information on age, disability, race, sex, gender reassignment, sexual orientation, religion or belief, marriage and civil partnership and caring status.

The request for this information and how it is used is within the scope of data protection legislation which allows for the collation and reporting of special category data for monitoring purposes.

Where relevant the information may be used to assist us in the delivery of equal opportunity measures.

Please choose one option from each of the sections listed below and then tick or place an X in the appropriate box.

A. Your age

16 – 17	<input type="checkbox"/>
18 – 21	<input type="checkbox"/>
22 – 30	<input type="checkbox"/>
31 – 40	<input type="checkbox"/>
41 – 50	<input type="checkbox"/>
51 – 60	<input type="checkbox"/>
61 – 65	<input type="checkbox"/>
66 - 70	<input type="checkbox"/>
71 +	<input type="checkbox"/>
Do not wish to declare	<input type="checkbox"/>

B. Your disability

The Board believes that people are disabled by the barriers society places in their way and not by their own impairments. Providing this information will allow us to monitor our commitment to promoting diversity and developing a workplace environment where all staff are treated with dignity and respect.

Do you consider yourself to have a disability?

Yes	<input type="checkbox"/>
No	<input type="checkbox"/>
Do not wish to declare	<input type="checkbox"/>

C. Your ethnic group

(These are based on the Census 2011 categories, and are listed alphabetically)

Asian/ Asian British

Bangladeshi	<input type="checkbox"/>
Chinese	<input type="checkbox"/>
Indian	<input type="checkbox"/>
Pakistani	<input type="checkbox"/>
Any other Asian background (specify below if you wish)	<input type="checkbox"/>

Black/ African/ Caribbean/ Black British

African	<input type="checkbox"/>
Caribbean	<input type="checkbox"/>
Any other Black/ African/ Caribbean background (specify below if you wish)	<input type="checkbox"/>

Mixed/ Multiple Ethnic Groups

White and Asian	<input type="checkbox"/>
White and Black African	<input type="checkbox"/>
White and Black Caribbean	<input type="checkbox"/>
Any other Mixed background (specify below if you wish)	<input type="checkbox"/>

Other Ethnic Group

Arab	<input type="checkbox"/>
Any other Ethnic Group (specify below if you wish)	<input type="checkbox"/>

White

British/ English/ Welsh/ Scottish/ Northern Irish	<input type="checkbox"/>
Gypsy or Irish Traveller	<input type="checkbox"/>
Irish	<input type="checkbox"/>
Any other White background (specify if you wish)	<input type="checkbox"/>

Do not wish to declare

Do not wish to declare	<input type="checkbox"/>
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D. Your gender

Male	<input type="checkbox"/>
Female	<input type="checkbox"/>
Do not wish to declare	<input type="checkbox"/>

E. Is your present gender the same as the one assigned to you at birth?

Yes	<input type="checkbox"/>
No	<input type="checkbox"/>
Prefer not to say	<input type="checkbox"/>

F. Your sexual orientation

Which of the following options best describes how you think of yourself?

Bisexual	<input type="checkbox"/>
Gay/ Lesbian	<input type="checkbox"/>
Heterosexual / straight	<input type="checkbox"/>
Other (specify below if you wish)	<input type="checkbox"/>
Do not wish to declare	<input type="checkbox"/>

G. Your religion or belief

(These are based on the Census 2011 categories, and are listed alphabetically)

Which group below do you most identify with?

Buddhist	<input type="checkbox"/>
Christian (including Church of England, Catholic, Protestant and all other Christian denominations)	<input type="checkbox"/>
Hindu	<input type="checkbox"/>
Jewish	<input type="checkbox"/>
Muslim	<input type="checkbox"/>
No religion	<input type="checkbox"/>
Sikh	<input type="checkbox"/>
Any other religion or belief (specify if you wish)	<input type="checkbox"/>
Prefer not to say	<input type="checkbox"/>

H. What is your legal marital or same-sex civil partnership status?

(These are based on the Census 2011 categories)

Never Married and never registered in a same-sex civil partnership	<input type="checkbox"/>
Married	<input type="checkbox"/>
Separated, but still legally married	<input type="checkbox"/>
Divorced	<input type="checkbox"/>
Widowed	<input type="checkbox"/>
In a registered same-sex civil partnership	<input type="checkbox"/>
Separated, but still legally in a same-sex civil partnership	<input type="checkbox"/>
Formerly in a same-sex civil partnership which is now legally dissolved	<input type="checkbox"/>
Surviving partner from a same-sex civil partnership	<input type="checkbox"/>
Do not Wish to Declare	<input type="checkbox"/>

I. Do you perform the role of a carer?

Yes	<input type="checkbox"/>
No	<input type="checkbox"/>
Do not wish to declare	<input type="checkbox"/>

Name	
Date	

Appendix 2

Recruitment Questionnaire

RENFREWSHIRE VALUATION JOINT BOARD



EQUAL OPPORTUNITIES MONITORING FORM

CONFIDENTIAL

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

1. POST DETAILS

Advert Reference Number: _____ Post Title _____

Service: _____ ☐ full-time ☐ part-time

2. GENDER IDENTITY

How would you describe your gender?

☐ Female ☐ Male ☐ Prefer not to answer

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

☐ Yes ☐ No ☐ Prefer not to answer

3. MARITAL STATUS

What is your legal marital status?

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

4. AGE

What is your date of birth?

Day _____ Month _____ Year _____ ☐ Prefer not to answer

5. CARING RESPONSIBILITIES

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

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

6. RELIGION OR BELIEF

What is your religion or belief?

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

7. SEXUAL ORIENTATION

What is your sexual orientation?

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

8. NATIONAL IDENTITY

What is your national identity?

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

9. ETHNIC GROUP

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

A. White

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

B. Mixed or Multiple Ethnic Groups

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

C. Asian, Asian Scottish or Asian British

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

D. African

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

E. Caribbean or Black

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

F. Arab

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

G. Other

- ☐ Other, please specify _____

H. Prefer not to answer

- ☐ Prefer not to answer

10. DISABILITY

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

Do you consider that you have a disability?

- ☐ Yes ☐ No ☐ Prefer not to answer

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

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

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

11. PREGNANCY/MATERNITY LEAVE

Are you currently pregnant or on maternity leave?

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

12. TO BE COMPLETED BY EXISTING BOARD EMPLOYEES ONLY

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

13. DATA PROTECTION ACT

In terms of the Data Protection Act 2018, I consent to the information which I have provided being processed to monitor the effectiveness of the Board's Equality and Diversity Policy. I understand that this information will be held on manual or electronic records.

Signed.....

Date.....



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 28 May 2021

Subject: Appointment of Assessor and Electoral Registration Officer

Author: Clerk

1. Summary

- 1.1 The Assessor and Electoral Registration Officer has advised that she intends to resign and terminate her employment with the Renfrewshire Valuation Joint Board with effect from 15 October 2021.
- 1.2 Arrangements require to be made for the appointment of the new Assessor and Electoral Registration Officer. It is therefore proposed that officers be authorised to begin the recruitment process by advertising the post in the first instance and thereafter arranging for all stages of the recruitment process including candidates for the post being interviewed. Arrangements also require to be made for the establishment of an Appointments Sub-Committee.

2. Recommendation

- 2.1 That the Joint Board note the resignation of Kate Crawford, the Assessor and Electoral Registration Officer with effect from 15th October 2021;
- 2.2 That officers be authorised to make the necessary arrangements in connection with the recruitment process for the appointment of a new Assessor and Electoral Registration Officer;
- 2.3 That the Joint Board appoints from its membership an Appointments Sub-Committee consisting of 8 members with delegated powers to interview and appoint the new Assessor and Electoral Registration Officer and take all decisions ancillary thereto; and
- 2.4 That the Joint Board appoint the Convener of the Sub-Committee.

3. Background

- 3.1 In terms of the Valuation Joint Boards (Scotland) Order 1995, the Board may appoint from its membership such sub-committees as it may from time to time consider necessary or desirable and may refer to such sub-committees such matters as the Board may from time to time specify. Accordingly, it is proposed that the Joint Board appoints from its membership an Appointments Sub-Committee which has delegated authority to carry out the necessary interviews and appoint the new Assessor and Electoral Registration Officer and to take all decisions ancillary thereto.
- 3.2 It is proposed that the Appointments Sub-committee comprises 8 members with 4 members appointed from Renfrewshire Council's representatives on the Joint Board and two each from the representatives of Inverclyde and East Renfrewshire Councils. This reflects the arrangements made for previous recruitment processes for this post.

Author: Ken Graham, Head of Corporate Governance (0141-618 7360)