



Renfrewshire Valuation Joint Board

Notice of Meeting and Agenda Renfrewshire Valuation Joint Board.

Date	Time	Venue
Friday, 16 September 2022	14:00	Council Chambers (Renfrewshire), Council Headquarters, Renfrewshire House, Cotton Street, Paisley, PA1 1AN

MARK CONAGHAN
Clerk

Membership

Councillor Annette Ireland, Councillor Andrew Morrison, Provost Mary Montague and Councillor David Macdonald (East Renfrewshire Council); Councillor Graeme Brooks, Councillor Paul Cassidy, Councillor James Daisley and Councillor Innes Nelson (Inverclyde Council); and Councillor Graeme Clark, Councillor Audrey Doig, Councillor John Hood, Councillor Sam Mullin, Councillor Bruce MacFarlane, Councillor Kenny MacLaren, Councillor Mags MacLaren and Councillor Andy Steel (Renfrewshire Council).

Councillor Audrey Doig (Convener): Councillor Paul Cassidy (Depute Convener)

Hybrid Meeting

Please note that this meeting is scheduled to be held in the Council Chambers, Renfrewshire House.

However, it is a hybrid meeting and arrangements have been made for members to join the meeting remotely should they wish.

Further Information

This is a meeting which is open to members of the public.

A copy of the agenda and reports for this meeting will be available for inspection prior to the meeting at the Customer Service Centre, Renfrewshire House, Cotton Street, Paisley and online at <http://renfrewshire.cmis.uk.com/renfrewshire/CouncilandBoards.aspx>

For further information, please either email democratic-services@renfrewshire.gov.uk or telephone 0141 618 7111.

Members of the Press and Public

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

Items of business

Apologies

Apologies from members.

Declarations of Interest

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

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| | Minute of meeting of this Joint Board held on 10 June 2022. | |
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| | Report by Assessor & Electoral Registration Officer. | |
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| | Report by Assistant Assessor & Electoral Registration Officer/Public Records Assessment Team. | |
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| 11 | Arrangements for Future Meetings | 91 - 92 |
| | Report by Clerk. | |

12 Date of Next Meeting

Note that the next meeting of the Joint Board will be held at 2.00 pm on 18 November 2022.



Renfrewshire Valuation Joint Board

Minute of Meeting Renfrewshire Valuation Joint Board.

Date	Time	Venue
Friday, 10 June 2022	14:00	Council Chambers (Renfrewshire), Council Headquarters, Renfrewshire House, Cotton Street, Paisley, PA1 1AN

Present

Councillor Annette Ireland, Councillor Andrew Morrison, Provost Mary Montague and Councillor David Macdonald (East Renfrewshire Council); Councillor Graeme Brooks, Councillor Paul Cassidy and Councillor James Daisley (Inverclyde Council); and Councillor Graeme Clark, Councillor Audrey Doig, Councillor John Hood, Councillor Sam Mullin, Councillor Jim Paterson (substitute for Councillor Bruce MacFarlane), Councillor Kenny MacLaren, Councillor Mags MacLaren, and Councillor Andy Steel (Renfrewshire Council).

In Attendance

R Nicol, Assessor & Electoral Registration Officer and L Hendry, Assistant Assessor & Electoral Registration Officer (both Renfrewshire Valuation Joint Board); M Conaghan, Clerk, K Campbell, Assistant Chief Internal Auditor, C McCourt, Head of Finance & Business Services, R Devine and E Gray, both Senior Committee Services Officers, K Festorazzi, Principal Accountant, T McGowan, Senior Accountancy Assistant and J Barron and D Cunningham, both Assistant Committee Services Officers (all Finance & Resources, Renfrewshire Council); and M Ferris, Senior Audit Manager (Audit Scotland).

Prior to the start of the meeting the Clerk welcomed members to the first meeting of the Joint Board following the local government elections in May 2022 and advised that this meeting of the Joint Board would be recorded and that the recording would be available to view on the Council's website.

1 **Appointment of Convener**

The Clerk asked for nominations for the post of Convener of the Joint Board.

Councillor Steel, seconded by Councillor Ireland, moved that Councillor Audrey Doig be appointed as Convener of the Joint Board.

There being no further nominations, it was agreed that Councillor Audrey Doig be appointed as Convener of the Joint Board.

DECIDED: That Councillor Audrey Doig be appointed as Convener of the Joint Board.

Chair

Councillor Audrey Doig thereafter took the chair.

Apology

Councillor Bruce MacFarlane.

Declarations of Interest

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

2 **Appointment of Depute Convener**

The Convener asked for nominations for the post of Depute Convener of the Joint Board.

Councillor Mullin, seconded by Councillor Clark, moved that Councillor Cassidy be appointed as Depute Convener of the Joint Board.

There being no further nominations, it was agreed that Councillor Cassidy be appointed as Depute Convener of the Joint Board.

DECIDED: That Councillor Cassidy be appointed as Depute Convener of the Joint Board.

3 **Membership of the Joint Board**

There was submitted a report by the Clerk detailing the appointment of members to the Joint Board by the constituent authorities.

DECIDED: That the appointments be noted.

4 **Who we are and what we do**

There was submitted a report by the Assessor & Electoral Registration Officer providing information for members on the Joint Board.

The report advised that the Joint Board had been established in terms of the Valuation Joint Boards (Scotland) Order 1995 and provided details of its main functions.

The report provided information on the membership of the Joint Board, the role of the Assessor and staff, the valuation roll, the Council Tax Valuation list, the register of electors, and governance.

DECIDED: That the report be noted.

5 **Minute**

There was submitted the Minute of the meeting of the Joint Board held on 25 February 2022.

DECIDED: That the Minute be approved.

6 **Unaudited Annual Accounts 2021/22**

There was submitted a report by the Treasurer relative to the unaudited annual accounts for the Joint Board 2021/22, a copy of which were appended to the report.

The report intimated that the accounts for the year ended 31 March 2022 would be submitted to Audit Scotland in advance of the statutory deadline of 30 June 2022. It was noted that the Joint Board had ended the 2021/22 financial year with an overspend of £3,000.

The report advised that the management commentary within the accounts provided an overview of the Joint Board's financial performance during 2021/22, together with a summary of risks and the outlook for the future. Further, that underspends were experienced across many budget lines during the year and that as a result, the budgeted drawdown from reserves of £80,000 was not required. The final usable reserves balances as at 31 March 2022 was £672,000 which included a sum of £24,000 newly earmarked to fund one-off spend in 2022/23 on economic modelling related to Fixed Line Telecommunications, as outlined in the revenue estimates 2022/23 to 2024/25, reported to the Joint Board in February 2022.

The report further advised that the unaudited accounts were required to be formally considered by the Joint Board no later than 31 August with the Annual Governance Statement being formally approved at this time. Once considered, the accounts would be subject to external audit by Audit Scotland by 30 November 2022 and it was noted that the 2021/22 audited annual accounts were scheduled to be submitted to the meeting of the Joint Board scheduled to be held on 18 November 2022 for approval and signing by the Convener, the Assessor & Electoral Registration Officer and the Treasurer, in accordance with the regulations.

DECIDED:

(a) That the unaudited annual accounts for 2021/22 be noted;

(b) That the Annual Governance Statement be approved; and

(c) That the final budget monitoring and reserves position for 20221/22 be noted.

7 **Internal Audit Annual Report 2021/22**

There was submitted a report by the Chief Auditor relative to the Internal Audit annual report on the Renfrewshire Valuation Joint Board 2021/22.

The report intimated that the Public Sector Internal Audit Standards required that the Chief Auditor prepare an annual report on the internal audit activity's purpose, authority and responsibility, as well as performance relative to its plan. The report required to also provide an audit opinion on the overall adequacy and effectiveness of the internal control system of the audited body.

The annual report for the Joint Board was attached as an appendix to the report and outlined the role of internal audit, the performance of the internal audit team and the main findings from the internal audit work undertaken in 2021/22 and contained an audit assurance statement.

DECIDED: That the Internal Audit annual report for 2021/22 be noted.

8 Internal Audit Engagement - Records Management

There was submitted a report by the Chief Auditor relative to the audit of the Joint Board's records management plan processes.

The report intimated that in line with the Public Sector Internal Audit Standards, Internal Audit must communicate the results of each engagement to the Joint Board. It was noted that the Chief Auditor would submit summary reports of completed audit engagements to the Joint Board on the conclusion of each engagement for formal consideration by members in line with best practice.

The summary for the internal audit review of the records management plan processes, completed in April 2022, was appended to the report and detailed the overall assurance rating and the number of recommendations in each risk category.

DECIDED: That the summary for the internal audit review of the Joint Board's records management plan processes, appended to the report, be noted.

9 Electoral Update Report

There was submitted a report by the Assessor & Electoral Registration Officer relative to the current position in relation to electoral registration.

The report intimated that the local government election on 5 May 2022 had been planned and delivered in the context of COVID and the various restrictions and guidance that were in place during the months leading up to election day; the successful delivery of the election was made possible by robust internal preparations; Household Notification Letters (HNLs) had been issued in the early part of 2022 detailing who within the household was registered to vote and whether they currently had a postal vote and providing guidance on the action to be taken if the information required to be updated; all deadlines for the supply of data to allow the issue of poll cards and postal voting packs to be issued had been achieved; and advised that on election day, the Joint Board office had been staffed throughout the hours of the poll with 13 emergency proxies being issued, mainly due to COVID isolation and that six clerical errors were corrected on the day. The report provided the details of the final electorate and postal vote statistics per constituent authority area.

The report advised that the 2022 canvass would start on 4 July 2022 with the publication of the revised register due to take place by 1 December 2022; the start of the canvass national data matching of the register to DWP records took place on 6 June 2022, with local data matching following; where an email address was held, the initial contact would be by email followed up by letter with the final stage being household visits where

no response had been received and it was noted that this stage would begin at the end of August.

The report further advised that the Elections Act 2022 received Royal Ascent on 28 April 2022 with the provisions of the Act coming in force at various times. It was noted that the main provisions that would impact the Joint Board would be the requirement for voter ID for UK parliamentary elections, coming into force on 1 December 2022, changes to the postal voting application for UK parliamentary elections and changes to the eligibility to be registered as an overseas voter.

On behalf of the Joint Board, the Convener thanked staff for the work undertaken in dealing with electoral registration.

DECIDED: That the contents of the report be noted.

10 **Strategic Service Plan 2021/24 - Annual Update**

There was submitted a report by the Assessor & Electoral Registration Officer relative to the annual update of the three-yearly Strategic Service Plan 2021/24, a copy of which was appended to the report.

DECIDED: That the report be noted.

11 **Performance Report**

There was submitted a report by the Assistant Assessor & Electoral Registration Officer providing an update on the current performance and workload issues facing the Joint Board together with the Valuation Roll and Council Tax performance statistics for 2021/22.

The report detailed the performance in Council Tax and non-domestic valuation against set targets. In relation to Council Tax valuation, it was noted that the addition of new houses to the Valuation List and the deletion of demolished houses remained a priority with the time taken to enter new houses into the Valuation (Council Tax) List exceeding the target of 95% within three months by achieving 98.07% and 97% within six months by achieving 99.19%.

The report also detailed the average number of days taken to add a house in each constituent authority area between 1 April 2021 and 31 March 2022 and also the number of deletions from the Valuation (Council Tax) List between 1 April and 31 March during 2020/21 and 2021/22 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 2021 and 31 March 2022 by constituent authority area, which fell below the targets of 50% to be actioned within three months and 75% within six months.

The report noted that the performance targets for statutory amendments in relation to the Valuation List for Council Tax had been exceeded and staff were to be commended for managing to achieve this level of service with a record number of dwellings being added despite the constraints imposed as a result of the pandemic. However, the Valuation Roll performance was substantially less than normal standards and this was due to the pressures of core vacancies and restrictions on the ability to provide a normal level of service as a result of Covid-19 restrictions.

In relation to performance targets for 2022/23, the management team had reviewed the targets for Council Tax and non-domestic valuation in light of the demands placed on staff and resources and proposed that the 2021/22 performance targets be retained for 2022/23 for both Council Tax and non-domestic valuation.

The summary of performance returns 2012/13 to 2021/22 was appended to the report.

On behalf of the Joint Board, the Convener thanked staff for the work undertaken in dealing with statutory amendments to the Valuation List for Council Tax and the Valuation Roll.

DECIDED:

- (a) That the report be noted;
- (b) That the performance targets for 2021/22 be approved; and
- (c) That the publication of the summary report, appended to the report, be approved.

12 **Non-domestic Rates Reform Update**

Under reference to item 7 of the Minute of the meeting of this Joint Board held on 25 February 2022, 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) Act 2020 and associated Regulations were the main legislative means for introducing the non-domestic rates reforms recommended by the Barclay Review and the six main Barclay recommendations reflected in the Act were detailed in the report.

The report further intimated that the Scottish Assessor's Association (SAA) 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 SAA Portal which provided information to ratepayers and their agents. Assessors had submitted plans to the Scottish Government detailing the actions being taken to ensure that all Barclay recommendations would be fully implemented and delivered within legislative timelines. These plans had now been approved and covered the period up to 2025 by which time all the recommendations of the Barclay review would be in place.

In relation to staffing, the report advised that a senior surveyor had left the employment of the Joint Board; a senior valuer had resigned; two property assistants had intimated their intention to retire at the end of June and replacements had been recruited; two valuers had been promoted to senior valuer; arrangements were being made to recruit a senior surveyor; and that the successful progression through training and Assessment of Professional Competence of trainees would be a key factor in the ability to successfully implement non-domestic rates reform in the coming years.

The report advised that the next non-domestic revaluation was due in April 2023 with a target date of April 2022, the date to which all valuations were tied to ensure all non-domestic properties were valued at the same point in time; work was underway to ensure that local systems were in place to assist the valuation staff in undertaking the analysis of rental information and the revaluation of the 14,000 non-domestic subjects within valuation rolls of the Joint Board area; the Valuation Timetable Amendment Order 2022 came into force on 6 May 2022 which added the requirement to publish a draft

Valuation Roll on 30 November in the year preceding a Revaluation; the Non-Domestic Rates (Valuation Notices) (Scotland) Regulations 2022 had been laid before the Scottish Parliament and if enacted would place a duty on the Assessor to issue draft Valuation Notices after 30 November; and that work was ongoing to identify lands and heritages within public parks that were exempt from entry in the valuation roll due to section 19 of the Local Government (Financial Provisions) (Scotland) Act 1963 that might no longer be exempt once section 5 of the Non-domestic Rates (Scotland) Act 2020 comes into force on 1 April 2023. Further that the Assessor continued to contribute to and benefit from working with other Assessors throughout Scotland via the Scottish Assessors Association (SAA) to establish values for properties where the valuation evidence was national rather than local.

The report noted that the transfer of the Local Appeal Committees into the Scottish Courts and Tribunals Service was due to take place from 1 January 2023. The outcome of the Scottish Government consultation on this together with the consultation on the draft regulations to introduce a two-stage appeals system was awaited and a report on the outcomes would be submitted to a future meeting of the Joint Board. Further, that the Judicial Appointments Board for Scotland was currently recruiting 39 Ordinary members and had recently recruited Legal and Surveyor members. It was noted that Ms Jacqui Taylor, Secretary of the Renfrewshire Valuation Appeal Panel, had been appointed as the temporary President of the Local Taxation Chamber of the First-tier Tribunal for Scotland.

In relation to self-catering properties, it was noted that the legislation changed with effect from 1 April 2022 and that, to be classed as a non-domestic property, owners would now be required to provide evidence of 70 days actual letting as well as 140 days intention to let and must be on a commercial basis with a view to making a profit. In this regard, the Assessor wrote to owners of all self-catering properties within the Joint Board area to inform them of the change and would be requesting the required evidence towards the end of 2022.

It was noted that the Assessor now had powers to issue Assessor Information Notices (AINs) which, if not responded to, could lead to the Assessor issuing a Civil Penalty to the non-responder(s). The issuing of these AINs had begun and return of these would be closely monitored with Civil Penalties being issued where necessary. Renfrewshire Council's sundry debt team would assist in the collection of any Civil Penalties with the revenue raised being paid to the Scottish Government's Consolidated Fund, net of costs. These processes would be kept under review and the Scottish Government would be advised of any monies due to them.

The report further intimated that development of the IT valuation system continued with the aim of going live during 2022/23.

DECIDED: That the report be noted.

13 **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 extended the disposal date for 2017 revaluation appeals until 31 December 2021. It was noted that the Assessor had discharged this statutory duty with only a small number of outstanding revaluation appeals being referred to the Lands Tribunal prior to the disposal date.

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 March 2022. Appendix 2 to the report detailed the number of running roll appeals received on or after 1 March 2020, outlining those dealt with in each constituent authority and the Joint Board area as at 31 March 2022.

The report advised that 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 report congratulated staff in disposing of the 2017 revaluation appeals within the statutory disposal date of 31 December 2021 with the small number of appeals being referred to the Lands Tribunal and thanked them for their commitment and professionalism in rising to this challenge and successfully delivering the service.

It was noted that, despite legislation being laid before the Scottish Government to ensure that no account could be taken of any matter occurring on or after 2 April 2020, whether directly or indirectly attributable to coronavirus, it would be a challenge to dispose of the outstanding Covid MCC appeals. The management team would ensure all required support was available to staff to assist them in this highly unusual set of circumstances.

DECIDED: That the contents of the report be noted.

14 **Accounts Commission Report on Orkney and Shetland Valuation Joint Board**

There was submitted a report by the Assessor & Electoral Registration Officer relative to Audit Scotland's 2020/21 audit report and financial statements for Orkney and Shetland Valuation Joint Board which highlighted significant issues in relation to governance and decision making within that Joint Board. A copy of the audit report was appended to the report.

The report intimated that the Assessor, Clerk and Treasurer of Renfrewshire Valuation Joint Board had considered the audit report and there were no immediate actions arising, however, officers would continue to monitor the position and bring new and revised policies and procedures to the Joint Board for approval, as appropriate.

DECIDED: That the content of the report prepared by the Controller of Audit on the 2020/21 audit of Orkney and Shetland Valuation Joint Board be noted.

15 **Timetable of Meetings**

There was submitted a report by the Clerk relative to the setting of dates for meetings of the Joint Board for the five-year period August 2022 to March 2027.

The report intimated that, arrangements for ordinary meetings of the Joint Board were governed by the provisions of Standing Order 5 of the Joint Board's Procedural Standing Orders which stated that "The Joint Board will agree the dates, times and places for its ordinary meetings. The Joint Board will meet from time to time in each constituent authority and will normally hold at least four meetings a year."

Further, that at the meeting of the Joint Board held on 19 November 2021, it had been decided that future meetings of the Joint Board be hybrid meetings and that arrangements be made to hold these meetings in the Council Chamber in Renfrewshire House, allowing members to either attend meetings 'in person' or join remotely using Microsoft Teams, and that the Clerk, in consultation with the Convener and Depute Convener, be requested to develop a protocol for the conduct of hybrid meetings. The protocol for the conduct of hybrid meetings was approved at the meeting of the Joint Board held on 25 February 2022 and had been issued to members with the agenda for this meeting.

Following discussion around meetings of the Joint Board returning to be held in venues in the areas covered by the Joint Board, it was proposed that the Clerk, in consultation with the Convener, investigate whether hybrid meetings could be facilitated in both East Renfrewshire Council and Inverclyde Council offices and submit a report to the next meeting of the Joint Board.

DECIDED:

(a) That meetings of the Joint Board be held at 2.00 p.m. on 16 September and 18 November 2022; 24 February, 26 May, 15 September and 17 November 2023; 23 February, 24 May, 13 September and 15 November 2024; 21 February, 23 May, 12 September and 14 November 2025; 20 February, 22 May, 18 September and 13 November 2026; and 19 February and 18 June 2027; and

(b) That the Clerk, in consultation with the Convener, investigate whether hybrid meetings could be facilitated in both East Renfrewshire Council and Inverclyde Council offices and that the Clerk submit a report to the next meeting of the Joint Board.

RENFREWSHIRE VALUATION JOINT BOARD

To: Renfrewshire Valuation Joint Board

On: 16 September 2022

Report by: The Treasurer

Heading: Revenue Budget Monitoring Report to 19 August 2022

1. Summary

- 1.1 At the end of Period 5, Renfrewshire Valuation Joint Board (the Board) was underspent by £921,000. The Board is projected to overspend by £6,000 by the end of the financial year; detail is provided in Section 4.
-

2 Recommendations

- 2.1 It is recommended that the Board considers the report.
-

3 Budget Adjustments

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

4 Budget Performance

4.1 Year-to-Date Position: Net underspend of £1,965,000

The current underspend largely relates to income from requisitions being received earlier than anticipated.

4.2 Projected Year-end Position: Net overspend of £6,000

The budget approved in February 2022 included a drawdown from reserves of £91,000. Based on current projections, it is anticipated that the Board will drawdown £97,000 from reserves this financial year, resulting in an adverse variance of £6,000. This includes an estimated £69,000 of additional employee costs based on the latest pay settlement offer (not yet agreed at the time of writing).

In addition, the projected overspend within Property Costs arises from increases in energy costs. A comparison to last year indicates an anticipated increase of 20% in electricity costs and 200% in gas.

These anticipated overspend are offset by forecast underspends in transport costs and supplies, where efficiencies are being sought to mitigate increased costs.

All projections will be monitored closely through the remainder of the financial year and regular updates provided to the Board.

RENFREWSHIRE VALUATION JOINT BOARD
REVENUE BUDGET MONITORING STATEMENT 2022/23
1 April 2022 to 19 August 2022

Description	Approved Annual Budget	Budget to Date	Actual to Date	Variance to Date (Adverse) / Favourable	Projected Full Year Actual	Projected Full Year Variance (Adverse) / Favourable
£000	£000	£000	£000	£000	£000	£000
Employees	2,197	836	725	111	2,208	(11)
Premises Related	188	69	72	(3)	195	(7)
Supplies and Services	428	123	122	0	416	11
Support Services	99	9	8	0	101	(2)
Transfer Payments	23	4	3	1	25	(2)
Transport Related	17	7	2	5	13	4
Depreciation and Impairment Losses	0	0	0	0	0	0
Gross Expenditure	2,952	1,047	932	115	2,958	(6)
Contributions from Local Authorities Core	(2,342)	0	(1,358)	1,358	(2,342)	0
Contributions from Local Authorities Barclay	(492)	0	(492)	492	(492)	0
Other Income	(27)	(3)	(3)	0	(27)	0
Gross Income	(2,861)	(3)	(1,853)	1,850	(2,861)	0
TRANSFER (TO)/FROM RESERVES	91	1,044	(921)	1,965	97	(6)

	£000
Opening Revenue Reserve at 1 April 2022	672
Budgeted drawdown from Reserves	(91)
Projected year-end variance	(6)
Closing Revenue Reserve at 31 March 2023	575



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 16th September 2022

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. 2022 Canvass

- 2.1 The 2022 canvass started on Monday 4th July 2022, with publication of the revised register due to take place by 1st December 2022.
- 2.2 As a precursor to the start of the canvass, National Data Matching of the register to the records of DWP took place on Monday 6th June 2022, with local data matching following. These matching stages help identify the appropriate form of communication to be issued to each household.
- 2.3 Where an email address was held then the initial contact was by email, and where there was no response then the appropriate letter was issued to the household. In other cases the initial contact was by letter. Where a response was required then there were a range of options for the elector to utilise including internet, phone and mail.
- 2.4 If an email address wasn't held or there was no response to an email then letters were sent to the property. Where all the electors in a household were data matched then a CCA letter was issued, this letter does not require a response unless the information on it isn't correct. A total of 101,639 CCA letters were issued. In circumstances where not all the electors in a household were data matched then a CCB letter is issued, this letter requires a response to either confirm that the electors shown on it are correct or to inform us of changes. There were 39,680 CCB letters issued.
- 2.5 The final stage of the canvass is a visit to the property for those households where a response was required and none received. This stage began at the end of August and will involve visits to 23,346 properties.

3. Future Elections

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

4. Elections Act 2022

- 4.1 The Elections Act 2022 received Royal Assent on 28th April 2022. The provisions of the Act come into force at various times and elements of it are subject to further Regulations. The main provisions that will impact the Board are the requirement for Voter ID for UK Parliamentary Elections. This was due to come into force on 1st December 2022, however delays in secondary legislation mean that this is likely to come into force in January 2023 and will require the ERO to issue a Voter ID document to electors that apply for it. Changes to Postal Voting application process for the UK Parliamentary Elections and changes to the eligibility to be registered as an Overseas Elector will come into force at a later date.
- 4.2 I will be attending a Seminar run Jointly by The Department of Leveling Up Communities and Housing and the Association of Electoral Administrators on 12th September where it is expected that more details of the Secondary legislation and implementation of the Act will be available.
- 4.3 A meeting with representatives of the Returning Officers for the three Councils has been arranged to ensure that our processes can be updated to reflect the required changes.

5 Review of Scottish Parliament Boundaries

- 5.1 Boundaries Scotland announced that the Second Review of the constituencies and regions of the Scottish Parliament began on 1st September 2022. The aim of the review is to recommend constituencies, and regions, of similar electorate size while also taking account of local authority areas, special geographical circumstances, maintenance of local ties and any inconveniences caused by the alteration of the existing boundaries.
- 5.2 Provisional proposals for consultation are expected in Spring 2023, with a final report due by 1st May 2025 and if approved by the Scottish Parliament, the new boundaries will be effective at the next Scottish Parliament election, scheduled to take place in May 2026.

6 Procurement

- 6.1 The contracts for both our Electoral Management System (EMS) and Print and Scan Services are due for renewal during the first quarter of 2023. Discussions are ongoing with Renfrewshire Council's Corporate Procurement Unit and a timetable for these procurements has been agreed in line with the Valuation Joint Board Contract Standing Orders. The outcome of these procurements will be reported to the Board.

6. Recommendations

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

Robert Nicol
Assessor and Electoral Registration Officer
6th September 2022

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Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 16th September 2022

Subject: Performance Report

Author: Assistant Assessor & Electoral Registration Officer

1. Introduction

This quarter's performance report provides an update to the reporting of performance for the first three months of the rating year and is intended to keep members informed of current performance and workload issues facing the Board.

2. Council Tax

The main work involved in Council Tax 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 2022 to 30th June 2022

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	236	234	99.15%	1	0.42%	99.57%	1	0.43%
East Renfrewshire	169	164	97.04%	4	2.37%	99.41%	1	0.59%
Inverclyde	75	75	100.00%	0	0.00%	100%	0	0.00%
RVJB totals	480	473	98.54%	5	1.04%	99.58%	2	0.42%

This performance has exceeded our current target of 95% within three months and also our six-monthly target of 97% within 6 months with our key performance indicators showing 98.54% and 99.58% respectfully.

In the period from 1st April 2022 to 30th June 2022, the average number of days taken to add a house was as follows:

Council Area	No. Added April to June 2022	Average No. of Days 2022
Renfrewshire	236	16.80
East Renfrewshire	169	25.48
Inverclyde	75	16.99
RVJB Totals	480	19.89

This measure is in line with our usual performance levels with the average number of days exceeding our normal target of 38 days showing an average of 19.89 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 2022 and 30th June 2022

Council Area	No. Deleted 2021/22	No. Deleted 2022/23
Renfrewshire	0	7
East Renfrewshire	1	4
Inverclyde	1	13
RVJB Total	2	24

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.

3. Non-domestic Valuation

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

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

Period 1st April 2022 to 30th June 2022

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	46	38	82.61%	2	4.35%	86.96%	6	13.04%
East Renfrewshire	31	27	87.10%	1	3.23%	90.33%	3	9.67%
Inverclyde	18	15	83.33%	0	0.00%	83.33%	3	16.67%
RVJB totals	95	80	84.21%	3	3.16%	87.37%	12	12.63%

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 50% to be actioned within 3 months and 75% within 6 months has been exceeded with our key performance indicators showing 84.21% and 87.37% respectively.

The performance levels detailed above are in line with our expectations at this time in the rating year although please note, the number of alterations carried out to the roll are still at a low level compared with this period in 2019, the last year not affected by Covid - the total number of alterations carried out within the Joint Board area during the first three months of the roll for 2019/20 was 205 compared to 95 for 2022/2023. The effect of the pandemic and potentially the concerns relating to high living costs etc., on non-domestic properties in relation to alterations or new premises coming into existence can still be seen in these low number of amendments to the roll.

4. General Conclusions

Current performance is above the targets set for this year however, this may diminish due to issues with recruitment and the retention of staff in conjunction with the demands placed on the organisation as all members of the valuation team are heavily involved with preparing draft values for the 2023 Revaluation which require to be published by the 30th November 2022. Staff also have to carry out business as usual duties in terms of maintenance of the Valuation Roll and Valuation Lists in line with our key performance indicators which includes disposing of council tax proposals and non-domestic appeals.

5. Recommendations

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

Lindsey Hendry
Assistant Assessor & ERO
25th July 2022

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Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 16th September 2022

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 subjects. 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 suitably qualified legal representative and members who have experience in the valuation of land.

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).

For information, the functions of the Valuation Appeals Committees will transfer to the new Local Taxation Chamber in the First-tier Tribunal for Scotland and the relevant functions of the Lands Tribunal for Scotland to the Upper Tribunal for Scotland with effect from 1st January 2023. The effects of this change are unknown at the present time and the Board will be kept informed when more information becomes available.

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 extended the disposal date for 2017 Revaluation appeals to the 31st December 2021 and the Assessor discharged this statutory duty with only a small no of outstanding Revaluation appeals being referred to the Lands Tribunal prior to the disposal date.

The statistics provided within this report continue to be based on the quarterly progress made and relate to all revaluation appeals referred to the Lands Tribunal and processed over the last quarter up to the 30th June 2022. As at 30th June 2022 the numbers of appeals disposed of now sits at 3,448 which equates to 97.35% of the number of subjects under appeal. There are therefore only 94 subjects within the Joint Board area that have Revaluation appeals outstanding.

As outlined at the last meeting, those appeals that do remain outstanding relate primarily to Automated Teller Machines which account for 86 of the 94, and due to the issues involved have been referred to the Lands Tribunal. Staff are actively engaging with the relevant parties to progress these appeals.

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 and public undertakings. As a consequence, 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. Therefore, since last reporting, there has been minimal change to the number of revaluation appeals disposed of 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.

As previously reported to the Board, the number of running roll appeals received since March 2020 has exponentially increased due to the Coronavirus pandemic and the situation facing many businesses. The position as of 30th June is that MCC appeals received since March 2020 total 6,143, the bulk of which, some 5585 relate to the Pandemic. We currently have a total of 5687 outstanding. At present we have continued to deal with non-Covid MCC appeals where possible and have to date disposed of 456 such appeals. I have 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.

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.

I reported previously that the Scottish Government have intimated legislation would be enacted, similar to England, to prohibit Coronavirus being a material change of circumstance.

The Valuation and Rating (Coronavirus) (Scotland) Order 2021 came into force on 1st December 2021. The order sought to remove the impact of Coronavirus from being a material change of circumstances from 1st April 2021.

The Non-Domestic Rates (Coronavirus) (Scotland) Act came into force on 29th July 2022. The Act replaces The Valuation and Rating (Coronavirus) (Scotland) Order 2021, and the purpose of this Order has been superseded by Section 1 of the aforementioned Act.

The Act's principal rule is when calculating the net annual value or rateable value of any lands and heritages for the purposes of any entry in the valuation roll, no account is to be taken of any matter occurring on or after 2nd April 2020 whether directly or indirectly attributable to coronavirus. Discussions will recommence with stakeholder's agents regarding disposal of the large number of appeals.

The Scottish Government had extended the statutory deadline for disposal of running roll appeals lodged between 1st January 2020 and the 31st March 2021 to 31st December 2023. The disposal progress of these appeals will be monitored and reported to the Board at future meetings.

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, these relate to either 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.

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

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

9 appeals remain outstanding from 2010 Revaluation in relation to 3 subjects.

120 appeals have currently been referred in relation to the 2017 Revaluation and remain outstanding. Please note that 105 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.

Staff are to be congratulated in disposing of the 2017 Revaluation appeals in line with the statutory disposal date of 31st December 2021 with the small number of outstanding appeals being referred to the Lands Tribunal. Despite the legislation laid by the Scottish Government to ensure that no account can be taken of any matter occurring on or after 2nd April 2020 whether directly or indirectly attributable to coronavirus, it will be a challenge to dispose of the outstanding COVID MCC 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 we have to the 31st December 2023 to dispose of just over 5,500 COVID MCC appeals whilst discharging the statutory duty of completing the 2023 Revaluation by March 2023 and carrying out amendments to the Valuation Roll and Valuation List for Council Tax. 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 since March 2020 and successfully continuing to deliver 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.

Lindsey Hendry
Assistant Assessor and ERO
1st September 2022

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APPENDIX 1

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 30/06/2022 – **RENFREWSHIRE**)

Category	Number Received	RV under Appeal	Disposed	Original RV	Adjusted 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	478	£ 12,919,925	£ 12,160,725	48	£ 528,475	9.13%
4 Hotel Etc	18	£ 6,229,500	18	£ 6,229,500	£ 5,212,500	0	£ -	0.00%
5 Industrial	443	£ 30,604,205	443	£ 30,604,205	£ 29,231,155	0	£ -	0.00%
6 Leisure	46	£ 5,977,950	46	£ 5,977,950	£ 5,489,450	0	£ -	0.00%
7 Garages and Petrol Stations	19	£ 1,003,500	19	£ 1,003,500	£ 912,000	0	£ -	0.00%
8 Cultural	3	£ 136,200	3	£ 136,200	£ 136,200	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	76	£ 13,701,350	£ 12,691,000	0	£ -	2.63%
11 Public Service Subjects	89	£ 5,590,000	88	£ 4,735,000	£ 4,450,400	1	£ 855,000	1.12%
12 Communications (Non Formula)	13	£ 1,965,000	13	£ 1,965,000	£ 1,486,629	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	52	£ 2,498,800	52	£ 2,498,800	£ 2,304,200	0	£ -	0.00%
19 Advertising	38	£ 121,140	38	£ 121,140	£ 102,340	0	£ -	0.00%
20 Undertakings / Fixed Line	8	£ 98,306,000	4	£ 91,888,000	£ 67,483,000	4	£ 6,418,000	50.00%
	2,150	£ 253,646,665	2,096	£ 245,783,190	£ 208,798,429	54	£ 7,863,475	2.51%

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 30/06/2022 – **EAST RENFREWSHIRE**

Category	Number Received	RV under Appeal	Disposed	Original RV	Adjusted 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	93	£ 2,123,150	£ 1,905,450	25	£ 207,800	21.19%
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	13	£ 2,248,000	£ 2,196,000	0	£ -	0.00%
7 Garages and Petrol Stations	8	£ 205,850	8	£ 205,850	£ 190,400	0	£ -	0.00%
8 Cultural	0	£ -	0	£ -	£ -	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)	7	£ 861,500	7	£ 861,500	£ 563,278	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	19	£ 918,200	19	£ 918,200	£ 805,550	0	£ -	0.00%
19 Advertising	13	£ 55,100	13	£ 55,100	£ 43,850	0	£ -	0.00%
20 Undertakings / Fixed Line	2	£ 305,800	2	£ 305,800	£ 279,800	0	£ -	0.00%
	563	£ 30,308,745	538	£ 30,100,945	£ 27,618,873	25	£ 207,800	4.44%

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 30/06/2022 – **INVERCLYDE**

Category	Number Received	RV under Appeal	Disposed	Original RV	Adjusted 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	158	£ 5,558,700	£ 5,373,750	13	£ 208,675	7.60%
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	25	£ 1,812,500	£ 1,613,000	0	£ -	0.00%
7 Garages and Petrol Stations	15	£ 451,300	15	£ 451,300	£ 445,300	0	£ -	0.00%
8 Cultural	1	£ 80,000	1	£ 80,000	£ 80,000	0	£ -	0.00%
9 Sporting Subjects	0	£ -	0	£ -	£ -	0	£ -	0.00%
10 Education and Training	34	£ 7,564,550	34	£ 7,564,550	£ 7,221,050	0	£ -	0.00%
11 Public Service Subjects	61	£ 2,763,800	59	£ 1,901,800	£ 1,760,300	2	£ 862,000	3.28%
12 Communications (Non Formula)	9	£ 637,200	9	£ 637,200	£ 536,682	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	24	£ 704,300	24	£ 704,300	£ 644,200	0	£ -	0.00%
19 Advertising	7	£ 23,750	7	£ 23,750	£ 17,950	0	£ -	0.00%
20 Undertakings / Fixed Line	0	£ -	0	£ -	£ -	0	£ -	0.00%
	829	£ 40,339,375	814	£ 39,268,700	£ 36,757,232	15	£ 1,070,675	1.81%

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 30/06/2022 – **TOTALS IN JOINT BOARD AREA**

Category	Number Received	RV under Appeal	Disposed	Original RV	Adjusted 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	729	£ 20,601,775	£ 19,439,925	86	£ 944,950	10.55%
4 Hotel Etc	25	£ 7,036,000	25	£ 7,036,000	£ 5,936,500	0	£ -	0.00%
5 Industrial	681	£ 35,696,860	681	£ 36,696,860	£ 34,187,160	0	£ -	0.00%
6 Leisure	84	£ 10,038,450	84	£ 10,038,450	£ 9,298,450	0	£ -	0.00%
7 Garages and Petrol Stations	42	£ 1,660,650	42	£ 1,660,650	£ 1,547,700	0	£ -	0.00%
8 Cultural	4	£ 216,200	4	£ 216,200	£ 216,200	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	141	£ 28,150,900	£ 26,465,550	0	£ -	0.00%
11 Public Service Subjects	186	£ 9,673,740	183	£ 7,956,740	£ 7,436,140	3	£ 1,717,000	1.61%
12 Communications (Non Formula)	29	£ 3,463,700	29	£ 3,463,700	£ 2,586,589	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	95	£ 4,121,300	95	£ 4,121,300	£ 3,753,950	0	£ -	0.00%
19 Advertising	58	£ 199,990	58	£ 199,990	£ 164,140	0	£ -	0.00%
20 Undertakings / Fixed Line	10	£ 98,611,800	6	£ 92,193,800	£ 67,762,800	4	£ 6,418,000	40.00%
	3,542	£ 324,294,785	3,448	£ 315,152,835	£ 273,174,534	94	£ 9,141,950	2.65%

APPENDIX 2

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

As at 30th June

2022

Category	Number Received		Disposed		Number O/S	% O/S
1 Retail	1,097		67		1,030	93.89%
2 Public House	102		3		99	97.06%
3 Office including Banks	1,158		47		1,111	95.94%
4 Hotel Etc	28		1		27	96.43%
5 Industrial	1,036		41		995	96.04%
6 Leisure	78		3		75	96.15%
7 Garages and Petrol Stations	31		5		26	83.87%
8 Cultural	4		1		3	75.00%
9 Sporting Subjects	11		0		11	100.00%
10 Education and Training	80		2		78	97.50%
11 Public Service Subjects	91		8		83	91.21%
12 Communications (Non Formula)	20		5		15	75.00%
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	86		22		64	74.42%
18 Care Facilities	41		1		40	97.56%
19 Advertising	95		3		92	96.84%
20 Undertakings	10		0		10	100.00%
	3,979		209		3,770	94.75%

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

As at 30th June 2022

Category	Number Received		Disposed		Number O/S	% O/S
1 Retail	215		27		188	87.44%
2 Public House	17		0		17	100.00%
3 Office including Banks	147		17		130	88.44%
4 Hotel Etc	7		1		6	85.71%
5 Industrial	37		2		35	94.59%
6 Leisure	19		1		18	94.74%
7 Garages and Petrol Stations	10		0		10	100.00%
8 Cultural	0		0		0	0.00%
9 Sporting Subjects	6		1		5	83.33%
10 Education and Training	37		3		34	91.89%
11 Public Service Subjects	26		0		26	100.00%
12 Communications (Non Formula)	15		4		11	73.33%
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	1		1		0	0.00%
17 Other	6		2		4	66.67%
18 Care Facilities	16		2		14	87.50%
19 Advertising	29		0		29	100.00%
20 Undertakings	0		0		0	0.00%
	590		61		529	89.66%

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

As at 30th June 2022

Category	Number Received	Disposed	Number O/S	% O/S
1 Retail	607	125	482	79.41%
2 Public House	39	1	38	97.44%
3 Office including Banks	396	31	365	92.17%
4 Hotel Etc	1	0	1	100.00%
5 Industrial	228	14	214	93.86%
6 Leisure	26	0	26	100.00%
7 Garages and Petrol Stations	13	0	13	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)	17	3	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	14	2	12	85.71%
17 Other	57	8	49	85.96%
18 Care Facilities	36	1	35	97.22%
19 Advertising	13	0	13	100.00%
20 Undertakings	1	0	1	0.00%
	1,574	186	1,388	88.18%

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

As at 30th June 2022

Category	Number Received	Disposed	Number O/S	% O/S
1 Retail	1,919	219	1,700	88.59%
2 Public House	158	4	154	97.47%
3 Office including Banks	1,701	95	1,606	94.42%
4 Hotel Etc	36	2	34	94.44%
5 Industrial	1,301	57	1,244	95.62%
6 Leisure	123	4	119	96.75%
7 Garages and Petrol Stations	54	5	49	90.74%
8 Cultural	5	2	3	60.00%
9 Sporting Subjects	18	1	17	94.44%
10 Education and Training	177	5	172	97.18%
11 Public Service Subjects	179	8	171	95.53%
12 Communications (Non Formula)	52	12	40	76.92%
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	23	3	20	86.96%
17 Other	149	32	117	78.52%
18 Care Facilities	93	4	89	95.70%
19 Advertising	137	3	134	97.81%
20 Undertakings	11	0	11	100.00%
	6,143	456	5,687	92.58%



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 16th September 2022

Subject: Non-Domestic Rates Reform 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) Act 2020 and associated Regulations are the main legislative means for introducing the Non-Domestic Rates reforms recommended by the Barclay Review

There are six main Barclay recommendations which are reflected in the Act, these are listed below:-

- i. The change of the revaluation cycle from 5 yearly to 3 yearly (starting 2023)
- 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 (January 2023)
- 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.

2. Staffing

At the last meeting I reported that we have successfully recruited replacements for the Property Assistants and two valuers were promoted to Senior Valuer. Since then, there have been a number of recruitment drives.

During July we advertised for two valuer / trainee valuer positions. No qualified valuers applied, however we were able to recruit two trainee valuers and they have started their 'block release' course at Napier University. The appointment of these trainee valuers created vacancies for two Technicians / Trainee Technicians. These posts were advertised during late August and at the time of writing, the process has not yet come to a conclusion. A recruitment process was also run for the vacant Senior Surveyor post, however only one application was received and it was withdrawn shortly after being submitted.

Since the last meeting a Senior Valuer and a Trainee Valuer have tendered their resignations and the recruitment process for these vacancies will begin shortly.

Discussions are taking place with Renfrewshire Council's HR advisers in an effort to identify ways in which we can make posts within the VJB more attractive to help with both retention and recruitment, however it should be noted that this is an issue facing all Valuation Joint Boards and is not just restricted to RVJB.

3. Update on next Non-Domestic Revaluation

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.

Work has been undertaken to ensure that local systems are in place to assist the Valuation staff in undertaking the analysis of rental information and the revaluation of the approximately 14,000 Non-Domestic subjects within the Valuation Rolls of East Renfrewshire, Inverclyde and Renfrewshire.

On the 6th May the Valuation Timetable Amendment Order 2022 came into force, this order added the requirement to publish a draft Valuation Roll on 30th November in the year preceding a Revaluation, in addition The Non-Domestic Rates (Valuation Notices) (Scotland) Regulations 2022 came into force on 15th June. These Regulations will place a new duty on the Assessor to issue draft Valuation Notices after 30th November and that these notices must, for certain categories of subject, include information on comparisons used to derive the basic valuation rate.

Work is currently ongoing to identify Lands and Heritages within public parks that were exempt from entry in the Valuation Roll due to S19 Local Government (Financial Provisions) (Scotland) Act 1963 that may no longer be exempt once S5 of the Non-Domestic Rates (Scotland) Act 2020 comes into force on 1st April 2023.

We continue to contribute to and benefit from joint working with the other Assessors throughout Scotland via the SAA as we work to establish values for properties where the valuation evidence is national rather than local. Examples of this would be Cinemas, Petrol Filling Stations, Hospitals etc. Joint working is also taking place with Valuation Officers in other jurisdictions for example the Valuation Office Agency on Telecommunication subjects.

4. Changes to the Appeals System

The transfer of the Local Appeal Committees into the Scottish Courts and Tribunals Service is due to take place from 1st January 2023. Discussions are ongoing with the Tribunal Service on mechanisms for the transfer of appeal data to them for both existing appeals and the ongoing business as usual process.

The Valuation (Proposals Procedure) (Scotland) Regulations 2022, Valuation Timetable (Scotland) Order 2022 and Valuation Roll and Valuation Notice (Scotland) Order 2022 are scheduled to be laid on 7 October 2022. These orders will amongst other things provide clarity on the new two stage proposal / appeal process that is due to begin on 1st January 2023

The Judicial Appointments Board for Scotland is current recruiting and training Ordinary, Legal and Surveyor members to allow the Tribunals to operate from 1st January 2023.

Ms Jacqui Taylor who is currently the Secretary of the Renfrewshire Valuation Appeal Panel has been appointed as the temporary President of the Local Taxation Chamber of the First-tier Tribunal for Scotland.

5. Self-Catering Properties

The legislation relating to self-catering properties changed with effect from 1st April 2022. To be classed as a non-domestic property the owner of a self-catering property will now be required to provide evidence of 70 days actual letting as well as 140 days intention to let. The letting must be on a commercial basis with a view to making a profit. The Assessor wrote to the owners of all self-catering properties within the RVJB area earlier this year to inform them of the change and will be writing to request the required evidence towards the end of 2022.

6. Information Gathering powers

The new powers allow the Assessor to issue Assessor Information Notices (AINs), which if not responded to can lead to the Assessor issuing a Civil Penalty on the non- responder(s). The issuing of these AINs have begun, return of these will be closely monitored and where necessary Civil Penalties will be issued.

With assistance from Renfrewshire Council's Sundry Debt Team, processes are now agreed to assist in the collection of any Civil Penalties raised through these new powers for all three of the Board's councils.

When civil penalties are issued the revenue raised is due to be paid into the Scottish Governments Consolidated Fund (net of any costs). These processes will be kept under review and Scottish Government will be updated regularly on any monies raised which are due to them via the Consolidated Fund.

7. IT Valuation System

Development of this system continues with the aim of going live at a suitable time for service delivery.

8. Recommendations

- i. The Board notes this report.

Robert Nicol
Assessor and Electoral Registration Officer
6th September 2022

For further information please contact Robert Nicol at [07483921232](tel:07483921232)
or via e-mail at robert.nicol@renfrewshire-vjb.gov.uk



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 16th September 2022

Subject: Progress Update Review Report – Records Management Plan

Author: Assistant Assessor/Public Records Scotland Act Assessment Team

1. Introduction

In January 2022, the Public Records Scotland Act Assessment Team invited Renfrewshire Valuation Joint Board to complete their annual Progress Update Review (PUR). The completion of the PUR enables authorities to be credited for the progress in any future developments identified in the Records Management Plan (RMP) and also ensures the RMP is kept under review in line with section 5(1)(a) of The Public Records (Scotland) Act 2011.

The Progress Update Review Report sets out the findings of the Assessment Team and has been published on RVJB's website.

2. Recommendations

- i. The Board notes the report.

Lindsey Hendry
Assistant Assessor & ERO
1st September 2022

For further information please contact Lindsey Hendry at 0141 618 6927 or via email at lindsey.hendry@renfrewshire-vjb.gov.uk.

Robert Nicol
Assessor & Electoral Registration Officer
Renfrewshire Valuation Joint Board
The Robertson Centre
16 Glasgow Road
Paisley PA1 3QF

28th July 2022

Dear Mr Nicol,

Progress Update Review (PUR) Final Report: Renfrewshire Valuation Joint Board

Thank you for your authority's submission of a Progress Update Review (PUR) for assessment and comment by the Public Records (Scotland) Act 2011 Assessment Team. We commend participation by authorities in undertaking, and reporting on, regular self-assessments and reviews of their records management arrangements. We anticipate that through uptake of the PUR tool, a stronger sense of collaboration and mutual support will be achieved between authorities and the Assessment Team. This will continue to enhance the culture of records management across Scotland's public authorities.

The Assessment Team has now evaluated the submission and consider that Renfrewshire Valuation Joint Board continues to take their statutory obligations seriously and are working to bring all the elements of their records management arrangements into full compliance with the Act and fulfil the Keeper's expectations.

I enclose the Assessment Team's findings in the accompanying Report. We would welcome you publishing this Report as an indication of the good work and progress your authority is making in its record management arrangements and to aid colleagues by sharing good practice with other authorities. The National Records of Scotland will publish the Report on its website in due course.

The PUR process is offered to all public authorities each year on the anniversary of the agreement of their Records Management Plan. Renfrewshire Valuation Joint Board can therefore expect to receive its next PUR invitation in January 2023.

Yours sincerely,



Iida Saarinen
Public Records Support Officer
Direct Email: iida.saarinen@nrscotland.gov.uk

The Public Records (Scotland) Act 2011

Renfrewshire Valuation Joint Board

Progress Update Review (PUR) Report by the PRSA Assessment Team

28th July 2022

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1. Public Records (Scotland) Act 2011

The Public Records (Scotland) Act 2011 (the Act) received Royal Assent on 20 April 2011. It is the first new public records legislation in Scotland since 1937 and came into force on 1 January 2013. Its primary aim is to promote efficient and accountable record keeping by named Scottish public authorities.

The Act has its origins in *The Historical Abuse Systemic Review: Residential Schools and Children's Homes in Scotland 1950-1995* (The Shaw Report) published in 2007. The Shaw Report recorded how its investigations were hampered by poor recordkeeping and found that thousands of records had been created, but were then lost due to an inadequate legislative framework and poor records management. Crucially, it demonstrated how former residents of children's homes were denied access to information about their formative years. The Shaw Report demonstrated that management of records in all formats (paper and electronic) is not just a bureaucratic process, but central to good governance and should not be ignored. A follow-up review of public records legislation by the Keeper of the Records of Scotland (the Keeper) found further evidence of poor records management across the public sector. This resulted in the passage of the Act by the Scottish Parliament in March 2011.

The Act requires a named authority to prepare and implement a records management plan (RMP) which must set out proper arrangements for the management of its records. A plan must clearly describe the way the authority cares for the records that it creates, in any format, whilst carrying out its business activities. The RMP must be agreed with the Keeper and regularly reviewed.

2. Progress Update Review (PUR) Mechanism

Under section 5(1) & (2) of the Act the Keeper may only require a review of an authority's agreed RMP to be undertaken not earlier than five years after the date on which the authority's RMP was last agreed. Regardless of whether an authority has successfully achieved its goals identified in its RMP or continues to work towards them, the minimum period of five years before the Keeper can require a review of a RMP does not allow for continuous progress to be captured and recognised.

The success of the Act to date is attributable to a large degree to meaningful communication between the Keeper, the Assessment Team, and named public authorities. Consultation with Key Contacts has highlighted the desirability of a mechanism to facilitate regular, constructive dialogue between stakeholders and the Assessment Team. Many authorities have themselves recognised that such regular communication is necessary to keep their agreed plans up to date following inevitable organisational change. Following meetings between authorities and the Assessment Team, a reporting mechanism through which progress and local initiatives can be acknowledged and reviewed by the Assessment Team was proposed. Key Contacts have expressed the hope that through submission of regular updates, the momentum generated by the Act can continue to be sustained at all levels within authorities.

The PUR self-assessment review mechanism was developed in collaboration with stakeholders and was formally announced in the Keeper's Annual Report published on 12 August 2016. The completion of the PUR process enables authorities to be credited for the progress they are effecting and to receive constructive advice concerning on-going developments. Engaging with this mechanism will not only maintain the spirit of the Act by encouraging senior management to recognise the need for good records management practices, but will also help authorities comply with their statutory obligation under section 5(1)(a) of the Act to keep their RMP under review.

3. Executive Summary

This Report sets out the findings of the Public Records (Scotland) Act 2011 (the Act) Assessment Team's consideration of the Progress Update template submitted for Renfrewshire Valuation Joint Board. The outcome of the assessment and relevant feedback can be found under sections 6 – 8.

4. Authority Background

Renfrewshire Valuation Joint Board was established by the Valuation Joint Boards (Scotland) Order 1995 to carry out the valuation functions of Renfrewshire, East Renfrewshire and Inverclyde Councils.

It came into existence on 1 April 1996 and was also given the responsibility of carrying out Electoral Registration on behalf of the three constituent authorities.

The composition of the membership of the Board is determined by the above Order and consists of 8 Councillors representing Renfrewshire Council and 4 each representing East Renfrewshire and Inverclyde Councils.

<http://www.renfrewshire-vjb.gov.uk/>

5. Assessment Process

A PUR submission is evaluated by the Act's Assessment Team. The self-assessment process invites authorities to complete a template and send it to the Assessment Team one year after the date of agreement of its RMP and every year thereafter. The self-assessment template highlights where an authority's plan achieved agreement on an improvement basis and invites updates under those 'Amber' elements. However, it also provides an opportunity for authorities not simply to report on progress against improvements, but to comment on any new initiatives, highlight innovations, or record changes to existing arrangements under those elements that had attracted an initial 'Green' score in their original RMP submission.

The assessment report considers statements made by an authority under the elements of its agreed Plan that included improvement models. It reflects any changes and/or progress made towards achieving full compliance in those areas where agreement under improvement was made in the Keeper's Assessment Report of their RMP. The PUR assessment report also considers statements of further progress made in elements already compliant under the Act.

Engagement with the PUR mechanism for assessment cannot alter the Keeper's Assessment Report of an authority's agreed RMP or any RAG assessment within it. Instead the PUR Final Report records the Assessment Team's evaluation of the submission and its opinion on the progress being made by the authority since agreeing its RMP. The team's assessment provides an informal indication of what marking an authority could expect should it submit a revised RMP to the Keeper under the Act, although such assessment is made without prejudice to the Keeper's right to adopt a different marking at that stage.

Key:

G	The Assessment Team agrees this element of an authority's plan.	A	The Assessment Team agrees this element of an authority's progress update submission as an 'improvement model'. This means that they are convinced of the authority's commitment to closing a gap in provision. They will request that they are updated as work on this element progresses.	R	There is a serious gap in provision for this element with no clear explanation of how this will be addressed. The Assessment Team may choose to notify the Keeper on this basis.
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6. Progress Update Review (PUR) Template: Renfrewshire Valuation Joint Board

Element	Status under agreed Plan 18JAN16	Progress status 04JUN20	Progress status 28JUL22	Keeper's Report Comments on Authority's Plan 18JAN16	Self-assessment Update 07APR20	Progress Review Comment 04JUN20	Self-assessment Update as submitted by the Authority since 04JUN20	Progress Review Comment 28JUL22
1. Senior Officer	G	G	G	Update required on any change.	No Change.	No immediate action required. Update required on any future change.	As notified to Pete Wadley and Hugh Hagan by email from Lindsey Hendry on 19 October 2021, the Assessor for Renfrewshire Valuation Joint Board, Kate Crawford, retired on 17th October 2021. Robert Nicol is the new Assessor and is now the Senior Officer who has corporate responsibility for our records management.	The Assessment Team is grateful for this update which has been noted.
2. Records Manager	G	G	G	Update required on any change.	No Change.	No immediate action required. Update required on any future change.	No change.	Update required on any change.
3. Policy	G	G	G	Update required on any change.	In addition to the installation of the Electronic Data Management System (EDMS), Laserfiche, in 2017, Renfrewshire Valuation Joint Board (RVJB) has also installed a new electronic Electoral Management System (EMS) in 2019 for the function of Electoral Registration. This system allows all documents relating to an individual elector or property to be saved electronically in the relevant area with the requisite retention period attached. It can also hold details of all notes/correspondence relating to an individual/property at a specific electoral event. As a result of this development, the Records Management Policy is being further reviewed to incorporate these changes to Electoral Registration practice to records management and will be rolled out to staff when the review is completed.	<p>Thank you for this update.</p> <p>The Assessment Team notes the developments in the electronic systems used by the authority (see our comments on element 4 below for more).</p> <p>It is to be expected that information governance policies and guidance will need to be revised to take account of these changes and the Assessment Team has noted that the VJB's Records Management Policy is undergoing such a review at the time of PUR submission.</p> <p>The Assessment Team has every confidence that the new Policy will be approved and rolled-out and thus this element retains its Green RAG status.</p> <p>The Assessment Team invite the authority to supply a copy of the new policy at the time of their next PUR in order that their submission can be kept up-to-date.</p>	<p>The Records Management Policy was fully reviewed and approved by the Governance Working Group on 27 April 2021.</p> <p>The updated Policy sets out Employee responsibilities in more detail, including that key knowledge and skills required by staff with operational responsibility for records management will be clearly defined and explained to staff to ensure that they understand their roles and responsibilities. The updated Policy also reinforces that the Data Protection Officer is responsible for delivering staff training on Records Management.</p> <p>This was circulated to all staff on 27.4.21</p> <p>The Housekeeping Manual for the Electoral Management System (EMS) was agreed by the Governance Working Group to be kept as a separate document as not all RVJB staff have access to the EMS. This is in line with Data Protection Principles, as only staff who have a business need to obtain access are provided with the appropriate authentication. The manual</p>	The Assessment Team thanks you for this update on Records Management Policy review, and the associated changes in RVJB approach to operational records management and the required knowledge and skills. The Team have no concerns about this Element, but require an update on any change.

							was circulated to staff for information purposes.	
4. Business Classification	G	G	G	Update required on any change.	<p>The Business Classification Scheme is currently being reviewed for the installation of the new EMS as well as for the second stage of the installation of the EDMS – migrating all our data stored on our network shares on to the EDMS.</p> <p>Once finalised and approved by the Governance Working Group, the reviewed Business Classification Scheme will be rolled out to staff for their information.</p>	<p>As with the previous PUR, the Assessment Team notes the development of the authority's Business Classification Scheme to inform the migration of public records from shared drives to an eDRM. This should represent a significant improvement in records management provision in RVJB. However, the move to eDRM is bound to be incremental and will take some time to properly bed-in. In the meantime the Assessment Team accepts that all the public records of the authority are either covered by the new eDRM or by the old shared drives system. Therefore they are happy to indicate a continuing Green RAG status for this element.</p> <p>The authority is also part way through a major hard-copy scanning programme (see under element 5 below). Again the Assessment Team is happy to accept that public records are either covered by the new eDRM structure (post-scan) or the original paper record filing system (pre-scan).</p> <p>The Assessment Team also notes that the authority has new line-of-business electronic management system to deal with registration. This system has records management functionality including retention and record tracking capability (see element 11). The Keeper has previously accepted that line-of-business systems may offer appropriate information governance provision without him requiring technical details. Frankly, it is not practical for the Keeper to try and assess hundreds of individual systems, some of which may have been designed specifically for a single activity in a single authority. The Keeper considers that it remains the responsibility of the authority installing such a system to</p>	<p>The Business Classification Scheme is in the process of being reviewed, with the Records Manager currently incorporating into the Board's Retention Schedule for ease of reference.</p> <p>Significant work has been done in relation to hard-copy scanning. All Council Tax paper files have now been fully scanned and paper files securely destroyed. Valuation records are now fully electronic. We are a substantial way through the scanning of Non-Domestic paper files and work will continue on this throughout the coming months. It is notable that some files are not capable of being held electronically, for example large architect's plans and these will be kept in paper format which are tracked via the paper record filing system.</p> <p>Work on the shared drive for valuation data was stopped as there is a planned move of our core Valuation system to a new valuation system and files will be migrated to this system. The system will significantly contribute to good records management as it is, designed with electronic retention periods. It is currently expected the migration to the system will be the latter half of this year.</p> <p>The Records Manager, DPO, Senior IT Manager and Service Co-Ordinator have held monthly meetings to discuss, review and manage Electronic Records Management. As a result of these regular meetings there has been significant development to the migration of personnel, governance, and corporate electronic files over to the EDMS. The software allows retention timescales to be added when a document is added to ensure efficient records management.</p> <p>The Records Manager and DPO have also been having regular meetings with an IT Manager and Senior Clerical Manager with responsibility for the</p>	<p>Thank you for updating the Assessment Team on this Element. We note that Valuation records are now fully electronic, and that scanning of other records continues. It is perfectly reasonable to maintain paper format records as indicated.</p> <p>We note the upcoming move to a new line-of-business system with thanks.</p> <p>Thank you also for letting us know about the regular electronic records management meetings. Keeping records management on the agenda is a good way to ensure that it continues to be considered alongside any changes in the operations of the organisation, and it sounds like RVJB keeps RM matters appropriately high-profile.</p>

						satisfy themselves that the information held is adequately protected and controlled. The authority should alert the Keeper when a line-of-business system with records management implications is installed and the Assessment Team is pleased to acknowledge that RVJB have done this.	electronic system Elector8 to ensure it is being used to its full capacity for good electronic management of records.	
5. Retention Schedule	G	G	G	Update required on any change.	<p>The Retention Schedule is a living document and is under constant review by the Governance Working Group to take account of legislative changes, amendments to our working practices and ensuring it is up to date. The scanning of all our domestic files on to the EDMS has been completed and each document within the electronic file for each property has a retention period attached which is relevant to that particular document. This ensures we are managing our electronic records safely, securely and in line with data protection principles.</p> <p>The scanning of the Board's non-domestic property files will start as soon as possible. In preparation, these property files have been cleared as per our retention schedule to ensure the documents being scanned are relevant to each property and held in line with our retention schedule. Again, each document scanned will have the appropriate retention period attached to ensure we are managing our electronic records appropriately.</p> <p>The Retention Schedule has also been updated to reflect the installation of the new EMS and is currently being reviewed by the Governance Working Group. Once finalised, the Retention Schedule will be rolled out to staff and published on our website.</p>	<p>The migration from one system to another is an excellent opportunity for an organisation to data cleanse and the Assessment Team is happy to acknowledge that RVJB have clearly recognised this.</p> <p>In their original submission RVJB committed to keep its information governance policy documents under review and the Assessment Team acknowledge that this is being done.</p> <p>There is a recognition that a retention schedule is a 'living document' and will be subject to continual minor change year on year. For example the addition of the new Electoral Management System (see element 4) has required a retention schedule update.</p>	<p>The Retention Schedule was reviewed and significantly revised in April 2021. This is held on our EDMS to ensure staff are aware of the appropriate retention periods when dealing with documents. It is also held on RVJB's website.</p> <p>As referenced in Element 4, the Business Classification Scheme is in the process of being reviewed, and will be incorporated into the Board's Retention Schedule for ease of reference.</p> <p>The Governance items were expanded on to more fully reflect the records handled by the organisation, as well as a new HR sheet created to set out in more detail the extent of the HR records held. The more detailed itemisation should ensure that the retention and disposal arrangements are more accurately followed.</p>	<p>The Assessment Team is grateful for this update on the revision of RVJB's Retention Schedule. The current project of reviewing the Business Classification Scheme is a good opportunity to review both.</p> <p>The more detailed itemisation within the Schedule is also noted with thanks.</p>
6. Destruction Arrangements	A	A	A	The Board recognises the importance of the secure and irretrievable destruction of records and has supplied their <i>Protective Marking Handling Disposal Policy & Procedures</i> document as evidence. However, the processes by which electronic records will be destroyed will form part of another policy which has not yet been rolled-out. The Keeper requests that this policy is forwarded to him as soon as it	The EDMS has a robust archiving system and as listed in the PUR carried out by RVJB in 2018, the Laserfiche workflow runs at the end of each month to identify the documents that meet the retention criteria as per RVJB's retention schedule. Laserfiche workflow sends a link to the folder where the documents, which have met their expiry date, have to be reviewed. At this point documents can either be deleted using the metadata fields in the document template or retained.	<p>The migration from one system to another is an excellent opportunity for an organisation to data cleanse and the Assessment Team is happy to acknowledge that RVJB have clearly recognised this (see element 5).</p> <p>The full roll-out and training on the eDRM has not yet been completed (see element 4). Until this work is concluded the RAG</p>	The EDMS workflow runs at the end of each month to identify the documents that meet the retention criteria as per RVJB's retention schedule. A link to the folder where the documents, which have met their expiry date, are reviewed by appropriate personnel and documents are either deleted using the metadata fields in the document template or retained. The workflow runs every month and is cleansed appropriately immediately.	Thank you for this explanation of EDMS workflow with regard to regular, practical records destruction. Thank you also for clarifying how this works when it comes to the gradual migration of all data stored on network shared drives.

				<p>becomes available in order that he may keep the Board's submission up-to-date.</p> <p>The Board is also considering incorporating the automated disposal of electronic records within their IT system. Whilst this must remain a business decision for the Board, the Keeper commends this initiative and asks that he be kept informed and supplied with details should a decision be taken.</p> <p>The Keeper agrees that Renfrewshire Valuation Joint Board has procedures in place to suitable destroy paper records, hardware and back-ups when appropriate, as required by the Act. He agrees this element of the Plan on 'improvement model' terms on the condition that the Board pursues the creation of a policy detailing the management (including deletion) of electronic records as committed to on page 12 of the Plan.</p>	<p>This Laserfiche Workflow ensures electronic documents are retained where required and data, where no business need or legislative requirement to hold has been identified and once verified by the relevant staff member, is removed from our systems at the relevant date stated on the retention schedule.</p> <p>The second stage of the installation - the migration of all our data stored on network shares to the EDMS has commenced although priority was given to the migration to the new EMS in August 2019 to ensure RVJB was able to deliver any unplanned electoral events on the new system. As we have fully migrated to the new EMS, attention to the second stage of the EDMS installation will be focussed on and once completed the appropriate training will be given to staff.</p> <p>An Electronic Management of Records Policy has been completed but as of March 2020, is currently been adapted to incorporate the electronic management of the documents contained within the EMS. Once this is finalised with the EMS incorporated into the Policy, it will be reviewed and approved by the Governance Working Group again in line with data protection principles.</p>	<p>status of this element remains amber. However, the Assessment Team is satisfied that, once fully implemented, a properly executed eDRM should provide a method for RVJB to be confident their electronic records are deleted when appropriate.</p> <p>In 2016 the Keeper agreed that RVIB had procedures in place to suitable destroy paper records, hardware and back-ups when appropriate, as required by the Act.</p> <p>Therefore, once the electronic destruction system has been fully implemented and evidence of this provided, it is likely that this would enable the RAG status for this Element to move from Amber to Green.</p>	<p>There has been significant development in the second stage of the installation - the migration of all our data stored on network shares to the EDMS with an emphasis on the migration of personnel, governance, and corporate electronic files over to the EDMS as these documents contain personal data which are deleted when no longer required as retention timescales are added to each document from the date the document was created, not when saved on to the EDMS.</p> <p>Work on the shared drive for valuation data was stopped as there is a planned move of our core valuation system to a new valuation system and files will be migrated to this system. The system will significantly contribute to good records management as it is, designed with electronic retention periods. It is currently expected the migration to the system will be the latter half of this year.</p> <p>As referenced in Element 3, the Housekeeping Manual for the Electoral Management System (EMS) was agreed by the Governance Working Group to be kept as a separate document as not all RVJB staff have access to the EMS. The manual was circulated to the relevant staff for information purposes and appropriate training given.</p>	<p>It is clear that RVJB has invested in the improvement of its electronic records management operations (including both EDMS and a line-of-business system for valuation data), but that the full roll-out of these systems is still an ongoing endeavour.</p> <p>The Team also thanks you for the update on the specificity of separate EMS guidance which has been noted.</p> <p>This element will remain at Amber until the electronic records destruction systems have been fully implemented and are operational.</p>
7. Archiving and Transfer	G	G	G	Update required on any change.	No Change.	No immediate action required. Update required on any future change.	No change.	Update required on any change.
8. Information Security	G	G	G	Update required on any change.	The situation regarding Information Security has not changed as it is mandatory for all staff to complete an online training course each year on Information Security. The Board's DPO also provided additional training on Information Security in 2019 tailored to the three functions of the Board i.e. domestic/ non-domestic valuation and electoral registration.	Thank you for the update regarding expanded information security training (see element 12).	<p>The Information Security Policy has been reviewed and updated, most recently in August 2021.</p> <p>In November 2021, the organisation implemented software called Safe Send for All Staff. This software is designed to prevent misaddressed emails being sent or the wrong attachments issued. The software requires users to confirm external recipients and attachments after initially selecting 'send' in Outlook.</p>	<p>Thank you for letting the Assessment Team know that the Information Security Policy update took place in August 2021.</p> <p>It is also interesting to hear about the Safe Send software implementation and the Cyber Security awareness campaign.</p>

							<p>The software has also been configured to pick up certain words such as 'confidential', 'internal', 'restricted' etc as well as NINO's and credit card numbers to alert staff and ask them to think twice about who and what information they are sending. SafeSend can also help to prevent spear phishing attacks by highlighting external email addresses, even ones that look like they came from within your organisation.</p> <p>The Board's DPO carried out Information Governance training to All Staff in June and July 2021, tailored to the three functions of the Board i.e., domestic/ non-domestic valuation and electoral registration, which included training specifically on Information Security matters.</p> <p>The Board's DPO introduced a monthly Think Twice bulletin in January 2021 which is issued to All Staff. This monthly bulletin ensures that key information security messages are disseminated to all staff on a regular basis.</p> <p>The Board's DPO also ensures that the Information Security Reporting Procedures are circulated to all staff every 3-months, most recently in February 2022.</p> <p>It remains mandatory for all staff to complete an online training course each year on Information Security.</p> <p>In addition to this, in April 2021 our IT section ran an awareness campaign on Cyber Security for all staff. This included issuing several mock phishing emails to all staff and additional training for those staff who failed to identify it was a suspicious email. At this time, all staff were required to complete VIPRE training courses on (i) Defending Against Phishers and (ii) Ransomware, how to defend yourself. This is an annual awareness campaign which will be replicated this year for all staff.</p>	<p>Staff training updates are explored under Element 12.</p> <p>It is evident from this update that RVJB continues to recognise the importance of robust information security arrangements.</p>
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							Cyber Security Courses are also mandatory for all staff and are delivered via online training courses.	
9. Data Protection	G	G	G	Update required on any change.	<p>Data protection is a standing item on the agenda of the Governance Working Group which is chaired by the Records Manager. All policies, data sharing and data processing agreements have been reviewed by the Governance Working Group and the DPO to ensure compliance with data protection legislation. The DPO also reviewed and approved the Information Asset Register.</p> <p>Prior to any new project being initiated by RVJB, a Data Protection Impact Assessment is carried out. This ensures RVJB is incorporating the principles of data protection at the beginning of every new project.</p> <p>To ensure staff keep abreast of their responsibilities relating to data protection, all staff must complete a mandatory online Data Protection course annually. The Board's DPO also provided data protection training which incorporated relevant case law since the GDPR and Data Protection Act 2018 came into force.</p> <p>The Records Manager is also supported by Senior Management by being encouraged to attend training courses identified as appropriate.</p> <p>The Senior Manager and Records Manager are members of the SAA Governance Committee who meet regularly to discuss and information share on data protection and other items relating to governance.</p>	<p>As with all other Scottish public authorities Renfrewshire Valuation Joint Board have been required to review and update their data protection procedures in light of the 2018 legislation.</p> <p>The Assessment Team acknowledges that the public facing Board website has been updated appropriately:</p> <p>https://3f3c692d-7f07-45d6-8734-8e46ce5d269f.filesusr.com/ugd/5b0c07_88295bd541bc445284b828328ba4de7d.pdf</p> <p>This is linked directly from the home page. This is to commended.</p> <p>The assessment Team notes the implementation of a Data Protection Impact Assessment process as part of the corporate activities of the authority (for example before starting the procurement process for both the EMS and the Disaster Recovery Solution) – for more see text under element 14.</p> <p>For training see element 12.</p>	<p>Data protection remains a standing item on the agenda of the Governance Working Group which is chaired by the Records Manager. The Board's DPO is now a member of the Governance Working Group and provides updates and advice to the Governance Working Group monthly.</p> <p>The Data Protection Policy was reviewed and updated in January 2021.</p> <p>The Public Privacy Notice was last updated on 12 April 2022 and the up-to-date version uploaded onto our website on that date. The Privacy Notice for Employees was updated on 11 January 2021 and circulated to all staff on that date. This Privacy Notice is also circulated annually to ensure all staff have an understanding of how RVJB uses their personal information, as well as their rights over their information.</p> <p>The Board's DPO carried out Information Governance training to All Staff in 2021, tailored to the three functions of the Board i.e., domestic/ non-domestic valuation and electoral registration, which included training specifically on Data Protection matters.</p> <p>Bespoke training will be carried out in this year by the DPO, similar to the training carried out in 2021.</p> <p>The Senior Manager and Records Manager are members of the SAA Governance Committee who meet regularly to discuss and information share on data protection and other items relating to governance.</p>	<p>Thank you for this update on Data Protection. It is good to hear it remains a standing item of the Governance Working Group, and that the SAA Governance committee regularly discusses matters relevant to data protection.</p> <p>The review and update of RVJB's Data Protection Policy in January 2021, as well as the update of the privacy notices, is noted with thanks.</p> <p>For comments on the training updates, see Element 12.</p>
10. Business Continuity and Vital Records	A	A	G	The Board has not yet adopted the formal <i>Business Continuity Plan</i> which at the time of the assessment is described as 'currently being finalised by the Internal Governance Working Group'. A separate <i>IT Disaster Recovery Plan</i> has also been	As of December 2019, RVJB's entire Virtual infrastructure has been backed up by a Disaster Recovery Supplier, Pulsant, to their offsite cloud-based storage facility. In addition, RVJB's critical servers are also being replicated (via a dedicated fibre link) to Pulsant which will safeguard RVJB in the event of an IT disaster. A formal DR	RVJB have appropriately responded to the gaps in their record recovery provision that they, themselves, previously highlighted. They will now outsource recovery.	RVJB's Virtual infrastructure is backed up by a Disaster Recovery supplier including replication of its critical servers to an offsite location via a dedicated fibre link. This will protect RVJB's data in the event of an IT disaster and or malicious attack.	The Keeper's Model Plan states that an authority's business continuity arrangements should include the recovery of records made temporarily unavailable due to an unexpected event. The

				<p>created and awaits final sign-off. The Keeper welcomes creation of these policies and asks that he has sight of them once approved and operational.</p> <p>The Keeper agrees this element of the Renfrewshire Valuation Joint Board's records management plan under 'improvement model' terms. This means that he recognises that an authority has acknowledged a gap in provision (two vital business continuity policies have not yet been approved) but have put processes in place to close that gap. The Keeper's agreement is conditional of him being provided with fully authorised policy documents as soon as they are available.</p>	<p>plan has yet to be finalised and tested, however this should be completed later in 2020.</p> <p>2018's self-assessment highlighted the issue of accessing Renfrewshire Council's progress server in the event of a disaster. RVJB are currently in the process of moving away from Progress completely, with the Electoral arm of the system having been migrated off Progress in August 2019, and the ND/CT arm planned for late 2020. Therefore, the issue regarding Progress access would be null and void as all our 'core' systems will be protected by Pulsant or accessed via the cloud under software as a service (SAAS).</p>	<p>This solution represents a clear improvement in the records management provision in the authority and the Keeper would be pleased to be informed of this when appropriate.</p> <p>As the staff guidance on the new system, in the form of a accessible plan, has yet to be rolled-out, and the new system is not universally applied, this element remains Amber temporarily. The Assessment Team looks forward to indicating a Green RAG status at the time of the next PUR.</p>	<p>RVJB also continue to conduct an annual Disaster Recovery test which is invoked by RVJB's IT department in order to test recovery times and the overall IT DR plan.</p> <p>The DR Plan, approved by the Management Team in December 2020, is continuously reviewed to ensure the most up to date information/ contact details for relevant personnel are held and to ensure any changes to DR is referenced accordingly. This has been rolled out to appropriate staff members. The DR plan is held on a SharePoint site on the cloud which ensures accessibility and can be distributed easily to all staff if required.</p> <p>RVJB are still in the process of moving away from the Core Valuation System hosted by Renfrewshire Council as the ND/CT arm has not migrated yet but is planned for the latter half of this year and is referenced in Element 4.</p>	<p>update given by RVJB indicates that a Disaster Recovery Plan is now in place and regularly tested. Although RVJB are still moving away from the Core Valuation System, significant improvements in this area have been made.</p> <p>As indicated in the previous PUR, this Element can now be turned from Amber to Green. If this was a formal resubmission, it is likely that RVJB would also be able to obtain a Green RMP status for this Element.</p>
11. Audit Trail	A	G	G	<p>The Board recognise that whilst audit trail functionality is available for electronic records, procedures regarding paper records need to be developed and a logging out sheet will need to be created. These action points will be added to the Internal Governance Working Group's remit. The Keeper is pleased to see the Board's commitment to close the gap in provision under this element and asks for updates as work in this area progresses.</p> <p>The Keeper agrees this element of Renfrewshire Valuation Joint Board's records management plan under 'improvement model' terms. This means that the authority has acknowledged a gap in provision (movement of paper records is inadequately tracked) and has made a commitment to implement a process that will close that gap. The Keeper's agreement is conditional on him being updated as this project progresses.</p>	<p>Laserfiche, RVJB's document management system offers full audit tracking capabilities for all documents stored within its system inventory. For all files and folders stored out with RVJB's DMS, the IT department has set up advanced auditing through Windows server capabilities.</p> <p>The EMS also has full audit tracking capabilities for all documents stored within its system inventory.</p>	<p>RVJB had made marked improvements in the tracking of records (particularly paper) by the time of the last PUR.</p> <p>The Assessment Team thanks them for this further update.</p> <p>It can be accepted that all the public records of the authority are either covered by the new eDRM or by the old shared drives system. Therefore they are happy to indicate a continuing Green RAG status for this element.</p> <p>The Assessment Team also notes that the authority has new line-of-business electronic management system to deal with registration (see element 4). This system has records management functionality including record tracking capability. The Keeper has previously accepted that line-of-business systems may offer appropriate information governance provision without him requiring technical details.</p>	<p>There are no notifiable changes to Arrangements.</p>	<p>Update required on any change.</p>

						The Keeper considers that it remains the responsibility of the authority installing such a system to satisfy themselves that the information held is adequately controlled.		
12. Competency Framework	G	G	G	<p>The Board recognise that staff require further training on the operation of the retention schedule. There is a commitment to providing staff with a 'clear set of rules'. The Keeper commends this commitment and requests a copy of these rules when they become available.</p>	<p>RVJB is committed to training staff in handling and disposing of information safely and securely and ensuring changes to working practices relating to information management are communicated clearly to all staff.</p> <p>The training team meet quarterly to review training needs of all staff and staff are encouraged to highlight areas where they feel training would aid their working practices or contribute to their continued professional development.</p> <p>The DPO and chair of the Governance Working Group meet monthly to review data protection and governance requirements and at these meetings, training needs of staff are discussed to ensure staff are kept abreast of case law and any changes to working practice for records management/information handling.</p> <p>Any changes to the Retention Schedule are communicated to staff and the Schedule is published on our EDMS alongside all RVJB policies. The Schedule is also held on RVJB's website for stakeholders to view.</p> <p>The Electronic Management of Records Policy which has been completed but is currently been adapted to incorporate the electronic management of the documents contained within the EMS, will be notified to staff once finalised with appropriate training delivered simultaneously.</p>	<p>The Keeper expects to see evidence that Staff creating, or otherwise processing records, are appropriately trained and supported.</p> <p>There seems to be ample evidence that information governance training is appropriately considered in the authority.</p> <p>For example, all staff must complete a mandatory online Data Protection course annually. Also all staff to complete an online training course each year on Information Security. The Board's DPO also provided additional training on Information Security in 2019 tailored to the three functions of the Board i.e. domestic/ non-domestic valuation and electoral registration.(see element 8)</p> <p>The PUR make the following statement, "The Records Manager is also supported by Senior Management by being encouraged to attend training courses identified as appropriate." This commitment is to commended.</p> <p>For Records Management policy see element 3 above.</p>	<p>The Board's DPO carried out Information Governance training to All Staff in June and July 2021, which included training specifically on Records Management issues.</p> <p>Training on all aspects of Information Governance (Data Protection, Records Management, Information Security and Freedom of Information) is delivered by the Board's DPO to all New Starts as a matter of standard practice.</p> <p>The Board's DPO carried out a training session specifically for Managers which covered Records Management matters in detail.</p> <p>The DPO is conscious that the updated Records Management Policy now refers specifically to the DPO's responsibility for training staff on Records Management. The DPO is committed to delivering regular training sessions and bulletins for staff to maintain a good level of awareness of Records Management issues amongst staff at all levels.</p> <p>As highlighted previously, the DPO introduced a monthly Think Twice bulletin in January 2021 which is issued to All Staff. This monthly bulletin ensures that key information governance messages are disseminated to all staff on a regular basis, including Records Management issues specifically. Examples of Think Twice bulletins are "The Principles of Good Records Management" and "Retention and Disposal". The DPO has prepared further Records Management guidance for staff which will be circulated over the next few months.</p> <p>The DPO, alongside the Records Manager, is supported by Senior Management to attend courses which</p>	<p>This is a positive update, and shows that RVJB continues to ensure that staff continue to be trained and supported when dealing with specific or general records management-related practice.</p> <p>It is particularly apparent that the Data Protection Officer has been active in carrying out training to all levels of staff and is taking their responsibilities under the RMP seriously in this regard. It is also good to hear that both the DPO and Records Manager are supported to attend training courses in records management.</p> <p>The staff bulletin also seems like a good method to regularly raise the profile of important records management issues.</p>

							will build confidence in dealing with Records Management matters. The DPO attended the National Records of Scotland PRSA Surgery in April 2021 as well as the PRSA Newcomers Surgery in July 2021.	
							The DPO also liaises with the Records Manager for Renfrewshire Council and has asked to be included in any training courses delivered by Renfrewshire Council's Records Manager.	
13. Assessment and Review	G	G	G	The Board is committed to regular reviews of its Plan and have set a provisional date for undertaking the first such self-assessment by October 2016. There are similar plans to review key policies and there will be a constant review of the Business Classification Scheme and Retention Schedule during their implementation. The Keeper applauds these commitments and asks that he is kept informed of these self-assessments, particularly if they result in new policy documents or procedures being introduced.	RVJB's Records Management Plan is a living document and is a standing agenda item on the monthly Governance Working Group meetings. It was reviewed in 2019, in line with the review schedule, by the Records Manager in conjunction with RVJB's DPO and approved by the Governance Working Group. As previously stated in the PUR carried out in 2018, other standing agenda items of the Governance Working Group are the Records Management Policy, Business Classification Scheme, Retention Schedule, FOI, Data Protection etc and the minutes of the Governance Working Group meetings are also presented at the monthly Senior Management Team Meetings.	It is a requirement of the Public Records (Scotland) Act 2011 that "An authority must— (a) keep its records management plan under review" (PRSA Part 1 5.1.a.) In their original submission RVJB committed to regularly review their plan and explained to the Keeper the methodology of review and the reporting structure. The Assessment Team is pleased to acknowledge that this is being done and thanks RVJB for the update regarding the Governance Working Group and their link to the Senior Management Team.	The Records Management Plan was most recently reviewed and updated in October 2021. The Records Manager has also been working with the Internal Auditors of Renfrewshire Council on the 2021/22 audit of our Records Management arrangements. The finalised report was issued in April 2022 and identified that satisfactory arrangements are in place which ensure adequate progress of the Records Management Plan with only a service improvement recommendation relating to the Plan published on our website.	Thank you for letting us know that the RMP was reviewed and updated in October 2021. The recent audit of records management arrangements with minimal improvement recommendations is also very positive news, and noted with thanks. In addition to this, the regular participation of RVJB in the PUR process is also commendable.
14. Shared Information	G	G	G	Update required on any change.	All Data Sharing/Processor Agreements have been reviewed to ensure continued compliance with data protection legislation by the Governance Working Group and the DPO. In addition, the DPO has carried out, on behalf of the Board, Data Protection Impact Assessments prior to starting the procurement process for both the EMS and the Disaster Recovery Solution to ensure data protection is at the forefront of our decision making process therefore undertaking 'data protection by design'. A DPIA is also undertaken when a new data sharing requirement is highlighted to ensure any information shared or received is carried out in line with data protection legislation.	At the time of their last PUR Renfrewshire Valuation Joint Board explained that the Governance Working Group was reviewing information sharing agreements. The Assessment Team is pleased to acknowledge that this review has now concluded. There is plentiful evidence here, and elsewhere in this PUR, that RVJB take the continual review of process seriously. This is to be commended as best practice. For DPIA see element 9 above.	Information Sharing arrangements are reviewed on a regular basis by our DPO. The template Information Sharing Protocol was reviewed and updated by our DPO (Information Governance Solicitor) and is now used as a default in any information sharing arrangement.	Thank you for keeping the Assessment Team updated on RVJB's Information Sharing arrangements, and the DPO work that has gone into reviewing and updating the template Protocol. It is very good to hear that that continuous review of arrangements, identified as best practice, continues to take place.

7. The Public Records (Scotland) Act Assessment Team's Summary

Version

The progress update submission which has been assessed is the one received by the Assessment Team on 13 April 2022. The progress update was submitted by Lindsey Hendry, Assistant Assessor and Electoral Registration Officer.

The progress update submission makes it clear that it is a submission for Renfrewshire Valuation Joint Board.

PRSA Assessment Team's Summary

The Assessment Team has reviewed Renfrewshire Valuation Joint Board's Progress Update submission and agrees that the proper record management arrangements outlined by the fourteen elements in the authority's plan continue to be properly considered. The Assessment Team commends this authority's efforts to keep its Records Management Plan under review.

General Comments

Renfrewshire Valuation Joint Board continues to take its records management obligations seriously and is working to bring all elements into full compliance.

Section 5(2) of the Public Records (Scotland) Act 2011 provides the Keeper of the Records of Scotland (the Keeper) with authority to revisit an agreed plan only after five years has elapsed since the date of agreement. Section 5(6) allows authorities to revise their agreed plan at any time and resubmit this for the Keeper's agreement. The Act does not require authorities to provide regular updates against progress. The Keeper, however, encourages such updates.

The Keeper cannot change the status of elements formally agreed under a voluntary submission, but he can use such submissions to indicate how he might now regard this status should the authority choose to resubmit its plan under section (5)(6) of the Act.

8. The Public Records (Scotland) Act Assessment Team's Evaluation

Based on the progress update assessment the Assessment Team considers that Renfrewshire Valuation Joint Board continue to take their statutory obligations seriously and are working hard to bring all the elements of their records management arrangements into full compliance with the Act and fulfil the Keeper's expectations.

- The Assessment Team recommends authorities consider publishing PUR assessment reports on their websites as an example of continued good practice both within individual authorities and across the sector.

This report follows the Public Records (Scotland) Act Assessment Team's review carried out by



Iida Saarinen
Public Records Support Officer



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board
Meeting on: 16th September 2022
Subject: Risk Management Strategy Policy
Author: Assistant Assessor & Electoral Registration Officer

1. Introduction

Risk Management is an integral part of the Management Team's policy planning and operational management. The Risk Management Strategy has been reviewed in conjunction with the review of the Corporate Risk Register and sets out policy in respect of business risk and ensures a uniform approach to identifying, analysing, controlling and monitoring risk.

2. Recommendations

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

Lindsey Hendry
Assistant Assessor & Electoral Registration Officer
1st September 2022

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

RENFREWSHIRE VALUATION JOINT BOARD



RISK MANAGEMENT STRATEGY IG8

Title	Risk Management Strategy
Author	Depute Assessor & ERO
Approved By	Management Team
Date of Approval	May 2016
Reviewer	Assessor & ERO
Review Date	As required

Review History

Review No.	Details	Release Date
1	Review of Policy	July 2018
2	Review of Policy	July 2022



RISK MANAGEMENT STRATEGY

INTRODUCTION

Risk management is the process of identifying risks, evaluating their potential consequences and determining the most effective methods of controlling them. The aim is to reduce the frequency of risk events occurring (wherever this is possible) and minimise the severity of their consequences if they do occur.

Risk management offers a number of benefits. It is not simply about insurance or health and safety risks. Rather, effective risk management will provide the Valuation Joint Board with a means of improving its strategic, operational and financial management. It can also help to minimise financial losses, service disruption, bad publicity, threats to public health or claims for compensation.

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

Renfrewshire Valuation Joint Board's Risk Management Strategy is the responsibility of the Management Team which is also tasked with preparing, monitoring, maintaining and updating the Board's Corporate Risk Register. The strategy sets out policy in respect of business risk and provides a framework to structure the approach.

POLICY CONTEXT

Renfrewshire Valuation Joint Board is committed to a culture where employees are encouraged to develop new initiatives, improve performance and achieve their goals safely, effectively and efficiently by appropriate application of good risk management practice. In doing so the Board aims to deliver high quality services for all service users, achieve high standards of performance, make the most of opportunity, and provide a safe environment for those it employs, contracts or partners with in discharging its statutory functions.

The Board promotes an environment that is risk 'aware' rather than risk 'averse' and strives to place risk management information at the heart of key policy decisions. This means the Board can take an effective approach to managing risk in a way that both addresses significant challenges and enables innovation.

The risk appetite in certain cases, such as time critical periods associated with electoral registration, will be low. This means that the Board is not willing to accept risks that may affect the delivery of a time critical electoral registration service.

AIMS AND OBJECTIVES OF THE STRATEGY

The aims and objectives of the strategy include:-

- Identification of risks
- Analysis/Evaluation of risks
- Treatment of risks

SCOPE OF THE STRATEGY

All risks associated with

- services
- staff
- assets
- infrastructure
- systems
- stakeholders

will be included in the risk management process. Risk management is a continuous process which will incorporate all strategic and operational risks. Categories of strategic and operational risks are defined in Appendix 1.

PROCESS AND METHODOLOGY

To manage risk effectively, the risks associated with each policy option or service delivery method needs to be systematically identified, analysed, and where possible controlled and monitored. This process is called the risk management cycle.

Good risk management is about seeking to prevent harm or loss, seeking to ensure the right things happen and that risk aware not risk averse decisions are made. The process to identify key risks seeks to focus on the significant challenges and uncertainties that impact on Renfrewshire Valuation Joint Board's ability to deliver its statutory duties and key priorities.

The Board recognises in exceptional circumstances a combination of factors converge to produce a very high risk, for which the Board may have limited control (such as fiscal position, legislative changes and pandemics).

1. Approach

1.1 Risk Identification

For each category in Appendix 1, actual losses and failures which have occurred as well as those which might threaten the Joint Board will be identified and listed in the Corporate Risk Register. Identification of risks is carried out using standard methodologies, 'bottom up' and 'top-down' approaches and involving line managers with detailed knowledge of each function/team and the context in which they operate.

1.2 Risk Analysis/Evaluation

Risks have been analysed and evaluated using the same risk matrix as adopted by Renfrewshire Council (Appendix 2), and involves multiplying the likelihood of occurrence of a risk by its potential impact. This produces an evaluation of risk as either 'low', 'moderate', 'high' or 'very high'. High and very high risks are viewed as significant and will therefore be subject to closer scrutiny by the Management Team.

Once a risk has been determined, mitigations and controls are identified and where appropriate/possible, these controls are implemented to reduce the likelihood and/or the impact of the risk.

1.3 Treatment of Risk

Actions will be taken or planned to minimise the likelihood of the risk occurring or the severity of the consequences should it happen. This may require the identification and implementation of projects or revisions to operating practices. The appropriate action may be to transfer risk to another body,

1.4 Risk Monitoring

The Board operates in a dynamic and challenging environment and a monitoring and review structure needs to be in place to ensure any changes to the Board or its environment that may affect the risk management framework, or other factors affecting the suitability or cost of risk response options, are identified, and addressed. Monitoring arrangements require that there will be:

- Ongoing monitoring of the strategic risks in conjunction with the relevant risk registers specific to the function or task.
- Six monthly reporting to the Management Team and meetings of the Renfrewshire Valuation Joint Board.

2. **Corporate Risk Register**

- The Board's Management Team will be responsible for developing and maintaining a Corporate Risk Register.
- The Governance Working Group will be responsible for monitoring and reviewing the success of risk control actions and procedures.
- The Corporate Risk Register will be reported to the Joint Board at least annually.
- The Assessor and Electoral Registration Officer will have overall responsibility for the Corporate Risk Register.

ROLES AND RESPONSIBILITIES

Parties	Role
Elected Members	Oversee the effective management of risk by officers of the Joint Board.
Assessor and Electoral Registration Officer (ERO)	<p>The Assessor and ERO has overall accountability for the Board's risk management framework, ensuring there are suitable and effective arrangements in place to manage the Board's risks.</p> <p>The Assessor and ERO will also undertake the role of Senior Information Risk Owner (SIRO)</p> <p>Will also consult with lead authority on insurance issues.</p>
Management Team	<p>Input into the development, implementation and review of the Board's risk management framework .</p> <p>To ensure risk is effectively managed across all functions and responsible for raising any risk issues which require to be addressed</p>
Governance Working Group	<p>Organise relevant training and raise awareness of the risk strategy.</p> <p>Monitor and Review success of risk control actions and procedures.</p>
Line Managers	Responsibility to ensure their employees are familiar with the latest risk management strategy, guidance and relevant controls. Ensure employees are encouraged to promptly report any matters of concern
Employees	Risk management should be integrated into the daily activities of every employee. By ensuring that decisions on risk management are taken locally rather than centrally, the Board will encourage local ownership of the process. All employees are therefore encouraged to be involved in identifying current and potential risks where they work
Renfrewshire Council – Corporate Services	<p>Provide assistance, advice and training on budgetary planning and control.</p> <p>Provide assistance and advice on insurance and risk.</p> <p>Assist in the handling of any litigation claims.</p> <p>Negotiate insurance cover.</p>
Internal Health & Safety Working Group	Advise on any health and safety implications of the chosen or preferred arrangements for service delivery.

COMMUNICATING RISK MANAGEMENT

Effective communication of risk management information across all functions and with employees is essential to developing a consistent and effective approach to risk management.

This policy is held on the Board's document management system and the risk registers specific to function or task are circulated to the relevant staff.

Risk management courses on Renfrewshire Council's e-learning platform are required to be completed by all staff and are included in the training refresh cycle, similar to other mandatory courses.

COMMITMENT

Commitment is ongoing and proactive identification of new and/or potential risks alongside a learning culture that seeks to build on good practice and avoid repetition of adverse events.

APPENDIX 1

STRATEGIC RISKS are hazards and risks which need to be taken into account in judgements about the medium to long term goals and objectives of the Valuation Joint Board. These may include:-

Risk Category	Definition
Political	Those associated with failure to deliver either local/central government policy.
Economic	Those affecting the ability of the Joint Board to meet its financial commitments, including budgetary pressures, failure to purchase adequate insurance cover and changes in the economy.
Social	Those relating to the effects of changes in demographic, residential or socio-economic trends on the Joint Board's ability to deliver its service.
Technological	Those associated with the Joint Board's capacity to deal with the pace/scale of technological change, its ability to use technology to address changing demands, or the consequences of failure of technologies on the Joint Board's ability to deliver its services.
Legislative	Those associated with current or potential changes in national law. Those associated with failure to meet statutory duties.
Environmental	Those related to the environmental consequences of delivering the Joint Board's services.
Competitive	Those affecting the competitiveness of the service in terms of cost or quality.
Stakeholders	Those associated with failure to meet the current and changing needs, expectations and aspirations of stakeholders.

OPERATIONAL RISKS are hazards and risks which managers and staff will encounter in the daily course of their work. These may include:-

Risk Category	Definition
Professional	Those associated with the particular nature of each profession.
Financial	Those associated with financial planning and control and the adequacy of insurance cover.
Legal	Those related to possible breaches of legislation.
Physical	Those related to fire, security, accident prevention and health and safety.
Contractual	Those associated with the failure of contractors to deliver services or products to the agreed specification and cost and within agreed timescale.
Technological	Those related to reliance on operational equipment (eg IT systems, etc)
Environmental	Those related to pollution, noise or energy efficiency of ongoing service operation.

RISK MATRIX FOR ADVERSE IMPACT

Risk should be analysed consistently across the Board in terms of significance of its impact and the likelihood of occurrence. The Risk Matrix is therefore the tool that is to be used for this purpose. The impact element of the same matrix may be used for the grading of adverse events, complaints, or claims.

Likelihood

When considering the likelihood of occurrence of a potential risk, the risk assessor's judgement must be based on the prevalence of the event/circumstance and outcome, backed up by experience and data such as relevant incidents/events, complaints and/or claims.

Impact

When considering the consequences of a potential risk, all scenarios must be considered. It may even be appropriate to consider the worst-case scenario, however those undertaking the risk analysis must be able to provide a robust rationale and have evidence to support their selection.

Evaluation

As shown in the matrix below, Impact x Likelihood procedures an evaluation of the significance of risk, described as 'Low', 'Moderate', 'High' or 'Very High'.

How a risk is evaluated will determine how the risk is then treated.

Likelihood	Consequent Impact				
	1 Insignificant	2 Minor	3 Moderate	4 Major	5 Extreme
5 Almost Certain	5	10	15	20	25
4 Likely	4	8	12	16	20
3 Possible	3	6	9	12	15
2 Unlikely	2	4	6	8	10
1 Remote	1	2	3	4	5

Low (1-3), Moderate (4-9), High (10-16), or Very High (17-25)



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board
Meeting on: 16th September 2022
Subject: Corporate Risk Register
Author: Assistant Assessor & Electoral Registration Officer

1. Introduction

The Corporate Risk Register has been reviewed in line with our agreed review cycle and as reported in the February 2022 Board meeting, the risks have been evaluated in line with our amended Risk Management Strategy and in consultation with Renfrewshire Council's Risk Manager.

Therefore, the evaluation of each risk shown on the Corporate Risk Register reflects the significance of each risk's impact and the likelihood of occurrence combined with the mitigations and controls identified by the Management Team.

2. Recommendations

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

Lindsey Hendry
Assistant Assessor & Electoral Registration Officer
1st September 2022

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

RENFREWSHIRE VALUATION JOINT BOARD



CORPORATE RISK REGISTER IG7

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

Review History

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

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Preamble

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

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

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

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

In addition Renfrewshire Valuation Joint Board is committed to a culture where employees are encouraged to develop new initiatives, improve performance and achieve their goals, safely, effectively and efficiently by appropriate application of good risk management practice.

1.0 Background

1.1 Working in partnership with Renfrewshire Council, the Board's risks have been analysed and evaluated using the same risk matrix as adopted by the Council (Appendix 1) and involves multiplying the likelihood of occurrence of a risk by its potential impact. This produces an evaluation of risk as either 'low', 'moderate', 'high' or 'very high'. High/very high risks are viewed as significant and will therefore be subject to closer scrutiny by the Management Team.

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

Evaluation	Low	Moderate	High	Very High	Total
No. of Risks:	2	2	3	0	7

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

1.4 The corporate risk register will align with Renfrewshire Valuation Joint Board's Service Plan, Business Continuity Plan and relevant operational risk registers. Reference should also be made to the Board's Risk Management Strategy.

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

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

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

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

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

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

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

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

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

3.0 Corporate Risk Management Objectives

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

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

4.0 Corporate Risks

Seven corporate risks have been identified and a proforma completed for each risk, with the level of risk identified, see **Appendix 2**.

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

1. Economic Sustainability / Financial Pressures	Those affecting the ability of the Board to meet its financial commitments, due to budgetary pressures as a result of increased financial strain on the Board from their Unitary Authorities and Scottish Government.
2. Legislative Changes	Risks associated with current or potential changes in law. This will, potentially, create unexpected budgetary pressures.
3. Electoral Registration	Preparation for any election called out with the normal electoral timetable, ability to deliver the election in a shortened time frame. Preparation for the Canvass
4. Professional Services	Ability to deliver the statutory functions of the Joint Board e.g. non-domestic revaluations and the move to 3 yearly revaluations. Responsibility for Utilities valuations – Designated Assessor for Fixed Line Telecommunications. Including the inability to recruit and retain professional staff, combined with the demographics of existing personnel.
5. Technological Changes/Pressures/Failure of Information Communication Technology (ICT)	Capacity to deal with the changes/development in IT, including the Board's ability to deal with changing demands as a result of IT development or lack of, which will impact on service delivery. The risk of loss of data sets e.g. through a cyber-attack.
6. Governance	The need to comply with Equalities Obligations, Data Protection etc. Including the need to have relevant and current personnel policies, to follow these policies, and to comply with audit actions. As the residual risk is classed as low, it is within the Board's appetite towards risk and therefore will be removed from future Corporate Risk Registers. If gaps in the governance framework are identified, Governance as a risk will be reinstated to ensure effective controls are put in place.

<p>7. Covid - 19</p>	<p>The Covid – 19 pandemic affected all aspects of the Board’s functions and the Scottish Government’s restrictions to mitigate the transmission of Covid-19 presented significant risks to the service delivery of the Board. The situation relating to Covid has changed substantially in 2022 with all covid rules and restrictions being lifted in Scotland. The MT considered removing the corporate risk relating to covid due to it being classed as low as a result of the effective controls in place but the MT agreed to retain currently due to the unknown situation relating to covid and the impact the forthcoming seasons will have on the virus.</p>
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RISK MATRIX FOR ADVERSE IMPACT

Risk should be analysed consistently across the Board in terms of significance of its impact and the likelihood of occurrence. The Risk Matrix is therefore the tool that is to be used for this purpose. The impact element of the same matrix may be used for the grading of adverse events, complaints or claims.

Likelihood

When considering the likelihood of occurrence of a potential risk, the risk assessor's judgement must be based on the prevalence of the event/circumstance and outcome, backed up by experience and data such as relevant incidents/events, complaints and/or claims.

Impact

When considering the consequences of a potential risk, all scenarios must be considered. It may even be appropriate to consider the worst case scenario, however those undertaking the risk analysis must be able to provide a robust rationale and have evidence to support their selection.

Evaluation

As shown in the matrix below, Impact x Likelihood procedures an evaluation of the significance of risk, described as 'Low', 'Moderate', 'High' or 'Very High'.

How a risk is evaluated will determine how the risk is then treated.

Likelihood	Consequent Impact				
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3 Possible	3	6	9	12	15
2 Unlikely	2	4	6	8	10
1 Remote	1	2	3	4	5

Low (1-3), Moderate (4-9), High (10-16), or Very High (17-25)

Risk Areas in Order of Significance

Risk areas	Likelihood	Impact	Score	Evaluation
REF.01 Economic stability/Financial Pressures	03	04	12	High
REF.02 Legislative changes	03	04	12	High
REF.04 Professional Services	03	04	12	High
REF.03 Electoral Registration	03	03	9	Moderate
REF.05 Technological Changes / Pressures/Failure of ICT	02	04	8	Moderate
REF.06 Governance	01	03	3	Low
REF.07 Covid-19	03	01	3	Low

RVJB Corporate Risk Register

Report Type: Risk Report

Report Author: Lindsey Hendry

Generated on: 1st August 2022

Objective:

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Residual Risk
<p>REF.01 Economic Stability / Financial Pressures</p> <p><u>Context:</u></p> <p>(1) The Joint Board is operating in an environment of reduced resources, increased workloads and ever greater demands placed on the service.</p> <p>(2) Funding from Scottish Government to prepare for the changes arising from the non-domestic reform legislation e.g., 3 yearly Revaluations is estimated to be provided up to 1st April 2025, but this funding will end with effect on that date. Requisitions will need to increase to fund future years as if gap not funded, may lead to staffing cuts and statutory duties in a 3 yearly valuation/appeal cycle not being discharged.</p> <p>(3) Main resource issue for 3 yearly revaluations is staffing. Qualified valuers are required to cope with Revaluations occurring every 3 years, deal with the resultant appeals in a shortened time frame and carry out their normal daily duties. In addition the 2023 Revaluation has a one year valuation date of 1st April 2022, which shortens the timescale for Assessors to carry out their statutory duties and reinforces the need for qualified valuers who can produce net annual values effectively and efficiently. The one year valuation date will also be present in future revaluations.</p>	<p>Due to a number of significant financial pressures associated with the service delivery for all 3 functions of the Board, may result in budget/ staffing set to a level too low to allow an adequate service to be provided and ultimately the inability to discharge statutory duties.</p>	<p>Assessor</p>	<ul style="list-style-type: none"> Medium Term financial strategy is well developed/continually updated and adapted to quickly changing circumstances. Well-developed budget planning, budget setting and budget monitoring arrangements at both officer and member level; clear decision-making processes in place with regards budget management; financial position reported to the Board by the Treasurer. Board reporting has made clear the challenges we face in the short to medium term. Maintenance of adequate reserves to meet known and unknown peaks in workloads or expensive appeal litigation (e.g., Cost of Lands Tribunal hearings). Support of the Board would be sought to release budgetary tension by requesting more requisitions. As part of the medium-term financial planning there is continuous development of saving workstreams to ensure the maintenance of adequate reserves to meet known and unknown peaks in workload or expensive legal litigation. Systems in place to monitor and review financial resources – Budget monitoring undertaken monthly with reports provided to the management team. This assists with budget projections when combined with future service requirements. The staff structure is continuously evaluated to ensure a streamlined, sustainable workforce. Recruitment and retention of qualified valuers has been difficult in recent years. Changes to the structure did have a positive short-term impact but four qualified staff have left in the first half of 2022. As a result of this loss, the Management Team are currently reviewing the structure. Organisational specific risk registers in place to deal with risks to each function. Canvass costs have been reduced due to canvass reform, but the Board is seeking further cost savings by utilising IT to streamline the canvass process. Tablets to be used for canvass were procured in 2021 from our existing Electoral Management System Supplier which allowed the Board's existing electoral staff to deliver the canvass for 2021 without employing external canvassers. Information sharing through ongoing SAA discussion which allows the sharing of best practice with limited use of resources. Information sharing through ongoing AEA discussion which allows the sharing of best practice with limited use of resources. Investigate, where possible, shared services with our constituent councils. 	<p>03</p>	<p>04</p>	<p>12 Moderate</p>

(4) Further changes to Electoral Registration Law e.g. UK Elections Act with the full impact of the changes not known at present.							
(5) After a lengthy period of wage and cost stability inflationary pressures are being experienced across many budget lines							
Action Codes	Linked Actions			Assigned To		Due Date	Status
	Future Controls - Procurement of the new core valuation system in partnership with 3 Assessors will mitigate the risk of delivering the changes to non-domestic rates and streamline our processes for Council Tax which will future proof the Board in the event of a Council Tax revaluation. Information sharing by the 4 Assessors in the collaborative core valuation system project has allowed the sharing of best practice and knowledge to ensure the new system is tailored to meet the challenges facing Assessors.			Budget Team, Management Team		May 2023	

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Residual Risk
REF.02 Legislative Changes	Legislative changes will lead to increased budgetary pressures and reduction in the level of reserves will limit opportunity to meet unexpected financial challenges.	Assessor	<ul style="list-style-type: none"> The SAA Executive has formal, regular meetings with the Scottish Government and through this body we will be empowered to contribute to the decision-making process. Key partnership arrangements with the Scottish Government, Electoral Commission, AEA, SAA and Department for Levelling Up, Housing and Communities. This allows participation in the consultation process. 3-year budget setting process is robust to ensure all possible financial risks through changes to legislation are highlighted. Any unexpected overspends would be highlighted to the Board's financial advisers. The Board has access to reserves for unexpected events Seek funding from other bodies where possible – including Scottish Government, UK Government etc. The Assessor & Electoral Registration Officer (ERO) will ensure Board members are advised of all possible outcomes affecting the organisation and service delivery arising from any statutory changes. Methodologies and processes are continually evaluated, developed, and adopted on an ongoing basis to manage any change. Performance standards in place and regularly monitored Further investment in forward thinking IT is essential to meet and support challenges the organisation will face in the future and IT solutions are continuously being evaluated. Renfrewshire Council, the Board's lead council have undertaken to engage in shared services in relation to administering and collecting civil penalties to reduce cost and resource implications. All information sharing avenues will be explored to ensure all relevant information is up to date, in particular proprietor, tenant and occupier details which is imperative for issuing civil penalty notices. The staff structure is continuously evaluated to ensure a streamlined, sustainable workforce. Recruitment and retention of qualified valuers has been difficult in recent years. Changes to the structure did have a positive short term impact but four qualified staff have left in the first half of 2022. As a result of this loss, the Management Team are currently reviewing the structure. The SAA will continue to monitor the situation regarding Council Tax and provide advice and guidance to government as and when required and contribute to Consultations. 	3	4	12 High
<p>Context:</p> <p>(1) Legislative changes affecting the discharge of statutory duties.</p> <p>(2) The Scottish Government has introduced legislation to deliver a number of recommendations of the Barclay Review of Non-Domestic Rates e.g., 3 yearly rating Revaluations from 1st April 2023. In addition, the rating landscape is unknown in terms of the corresponding revaluation appeal timetable etc.</p> <p>(3) The Non-Domestic Rates (Scotland) Act also changes the definition of what is exempt from the Valuation Roll e.g. properties located in public parks which may lead to all public parks requiring to be resurveyed and entries to be created in the Valuation Roll which will have direct resource implications, Another main resource demand from the legislation is the change to the non-compliance of stakeholders returning information notice requests which has changed from a Criminal Penalty to a Civil Penalty. The Assessor is responsible for administering these penalties which will have cost and resource implications.</p> <p>(4) There will also be changes to the Valuation Appeal Committees and Tribunal Service with effect from the 1st January 2023 and the effects on our service are unknown at the present time.</p> <p>(5) Further changes to Electoral Registration Law including the implementation of the provisions of the UK Elections Act which introduces Voter ID, and significantly changes the legislation around Absent Votes and also Overseas elector eligibility. The Scottish Government has also intimated its intention to consult on changes to Electoral Registration that are within its powers</p> <p>(6) Prospect of a Council Tax Revaluation and the corresponding changes to the legislation</p>						

Action Codes	Linked Actions			Assigned To	Due Date	Status
	<p>Future Controls - Senior Management Team procured an alternative core valuation system and developing user acceptance testing and migration programme. Procurement of the new core valuation system with the 3 Assessors will mitigate the risk of delivering the changes to non-domestic rates and streamline our processes for Council Tax which will future proof the Board in the event of a Council Tax revaluation. Information sharing by the 4 Assessors in the collaborative core valuation system project has allowed the sharing of best practice and knowledge to ensure the new system is tailored to meet the challenges facing Assessors</p> <p>The Elections Act 2022 received Royal Assent on the 28th April 2022, although the secondary legislation has not been enacted currently. The ERO and SCM will attend an Elections Act Seminar on 12th September 2022 which is being hosted by the DLUHC and the Association of Electoral Administrators. DLUHC is expected to provide funding to EROs to deliver the new legislation and the Elections Act Seminar should provide clarity on the detail of the funding which will be utilised effectively and efficiently by ERO to deliver the changes.</p>			<p>Management Team</p> <p>ERO</p>	<p>May 2023</p> <p>December 2022</p>	

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Residual Risk
REF.03 Electoral Registration <u>Context:</u> (1) The UK Elections Act and its secondary legislation, which, will introduce a number of changes including the responsibility of the ERO to accept applications for and issue Voter ID Cards as required, alter the length of time that an overseas voter is eligible to register and a change to the timescale for updating personal identifiers for postal voters in UK Parliamentary registers. This will add risk to the process of having differing timescales for renewal of post vote identifiers for different elections. (2) The provisions of The Elections Act come into force at various times but much of it relies on secondary legislation that has not yet been approved. Delays in the secondary legislation has meant that meaningful planning cannot take place. . (3) Unplanned electoral events are now an ever-increasing possibility and can put a significant strain of the Board's budget. (4) The Scottish Government has intimated that if legally competent it would propose to hold a referendum on Independence on 19 th October 2023. The previous Independence referendum in 2014 resulted in unprecedented demands on the EROs services	Due to a number of significant pressures associated with Electoral Registration, there is a real risk that we struggle to deliver on our statutory processes.	Assessor	<ul style="list-style-type: none"> Board is fully aware of the continuing challenges affecting electoral services through regular updates at Board meetings. Our continued membership of the SAA and active participation on the Electoral Registration Committee which includes representative of key stakeholders such as the Electoral Commission, Scottish and UK Governments and Boundaries Scotland ensure a good communication framework for cascading information. The EMS has mitigated the risks of resourcing and delivering unplanned elections and has streamlined and future proofed our electoral processes. Commercial requirement of the Board's EMS supplier to ensure their system is compliant with changes to legislation. The Department of Levelling Up Housing and Communities (DLUHC) is liaising with EMS suppliers to ensure systems are amended in line with the emerging legislation. DLUHC is also funding these changes to the supplier's software. Governance meetings held regularly with EMS supplier with the changes arising from the UK Elections Bill being a standing item on the agenda. Changes to the EMS system due to canvass reform and extension to the franchise in Scotland was delivered effectively and efficiently by our EMS supplier which has ensured the Board has delivered the electoral changes. EMS supplier continuously seeking ways to streamline the canvass process. The EMS delivered the Local Government Elections on the 5th May and this was delivered with less experienced staff than previous elections. The SMT and the Senior Clerical Manager (SCM) ensure the evaluation of previous electoral events are incorporated into the electoral planning process. Household Notification Letters (HNL) were issued by the ERO in January 2022. The HNL listed who was registered to vote within the household and whether they currently had a postal vote. The HNLs were successful in 2021 at encouraging electors who wished to apply for a postal vote well ahead of the deadline and this effect was also seen in 2022 The Supreme Court has been asked to rule on whether the Scottish government has the power to hold an Independence Referendum without UK Government approval. The outcome of this case will be reviewed. 	3	3	9 Moderate
Action Codes	Linked Actions		Assigned To		Due Date	Status
	The Elections Act 2022 received Royal Assent on the 28 th April 2022, although the secondary legislation has not been enacted currently. The ERO and SCM will attend an Elections Act Seminar on 12 th September 2022 which is being hosted by the DLUHC and the Association of Electoral Administrators. DLUHC is expected to provide funding to EROs to deliver the new legislation and the Elections Act Seminar should provide clarity on the funding which will be utilised effectively and efficiently by the ERO to deliver the changes.		ERO		December 2022	

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Residual Risk
REF.04 Professional Services	Due to a number of significant pressures associated with the Board's Professional Services, there is a real risk that the Board's statutory functions will not be delivered.	Assessor	<ul style="list-style-type: none"> Recruitment and retention of qualified valuers has been difficult in recent years. Changes to the structure did have a positive short term impact but four qualified staff have left in the first half of 2022. As a result of this loss, the Management Team are currently reviewing the structure. Monthly budget meetings with the Board's accountants and future funding issues raised as early as possible. Seek effective three-year budgetary cycle to ensure financial resources are in place and known. Strategy in place to tackle priorities, strict timetabling, and staff working efficiently and effectively as a team. Monitoring of progress and collaborate working with SAA colleagues to share best practice on dealing with any challenges. The Scottish Parliament enacted the Non-Domestic Rates (Coronavirus) (Scotland) Act 2022 aimed at minimising the impact of Systems in place to monitor and review incoming appeals and outstanding appeals. Reporting of the disposal programme is reported monthly to the Senior Management Team and quarterly to Scottish Government. As at the 30th June 2022, staff had disposed of 97.04% of the 2017 Revaluation Appeals The small no. of outstanding 2017 Revaluation appeals are referred to the Lands Tribunal of Scotland . System in place to analyse results of committee hearings to ensure lessons learned inform other appeals. Monitoring of staff's workload to minimise stress. Regular signposting to relevant resources to help staff to deal with stress. Seek methods that will allow appeals to be dealt with in a cost-effective manner. e.g., partnership working to reduce cost of citation – deal with appeals pre-citation. Telecoms valuation and appeal work requires careful monitoring and request for resources to deal with this workload if the resultant valuation and appeal disposal cannot be continued to be resourced from existing budget. Ongoing discussions with the Valuation Office in England regarding resources/costs to enable the Scottish Telecoms valuations to be produced. Overtime where appropriate and budget allows Joint Working with SAA and VOA 	3	4	12 High
<p><u>Context:</u></p> <p>(1) Recruiting and retaining qualified staff. The Board needs to have the relevant knowledge base to ensure the non-domestic reform can be delivered. Lack of qualified staff places a real risk on delivering 3 yearly revaluations with a one year valuation date, disposal of the resultant proposals and appeals in addition to staff dealing with their daily workload e.g. maintaining the Valuation Rolls for non-domestic properties and Valuation Lists for Council Tax. Recruitment and retention of staff is an issue currently and is a real risk to the Board as pressure on existing staff may lead to high levels of stress and could lead to long term absence.</p> <p>(2) Funding from Scottish Government to prepare for the changes arising from the non-domestic reform legislation e.g., 3 yearly Revaluations is estimated to be provided up to 1st April 2025, but this funding will end with effect on that date. Requisitions will need to increase to fund future years as if gap not funded, may lead to staffing cuts and statutory duties in a 3 yearly valuation/appeal cycle not being discharged.</p> <p>(3) Approx. 6,000 material change of circumstance (MCC) appeals have been lodged as a result of the global pandemic. The Scottish Government had extended the statutory deadline for disposal of MCC appeals lodged between 1 January 2020 and 31st March 2021 to 31st December 2023. In addition the Non-Domestic Rates (Coronavirus) (Scotland) Act received Royal Assent on 28th July 2022 and came into force on 29 July 2022. The workload associated with the disposal of these appeals is unknown but as the legislation has now been laid, discussions will recommence with stakeholder's agents regarding disposal of the large amount of MCC appeals</p> <p>(4) Costs associated with defence of values at formal appeal hearings.</p>						

<p>(5) Impact on revenue collection for our 3 Unitary Authorities due to loss of value on appeal</p> <p>(6) Impact on Rateable Values resulting in financial uncertainty</p> <p>(7) The risks involved with the implementation of 3 yearly Revaluation cycles with a one-year tone date for the 2023 and the disposal of the resultant appeals in a shorter time frame.</p> <p>(8) Funding for RVJB from Scottish Government to enable the Renfrewshire Assessor as the designated Assessor for Fixed Line Telecommunications to carry out their statutory duties. Very high values generated, and subsequent appeals could necessitate legal costs to defend, as required. The cost of time and the resources involved in producing and defending these values for the whole of Scotland has to be funded from existing budget. This is further complicated by the differing revaluation timetables going forward between England & Scotland. The present system has allowed the Assessor to work alongside the Valuation Office Agency (VOA) in England in preparing valuations for telecoms. This is no longer the position as despite the Scottish Parliament enacting a delay to the 2022 Revaluation to 1st April 2023, which will align with the proposed date of the next Revaluation in England, however the "tone" date is different, with the English tone date being 1st April 2021. This will have an effect on the costs of the valuation of telecom subjects in Scotland e.g., costs have already been identified by the VOA for the Renfrewshire Assessor to deal with the differing tone date.</p>						
Action Codes	Linked Actions		Assigned To		Due Date	Status
	<p>Future Controls - Senior Management Team procured an alternative core valuation system and developing user acceptance testing and migration programme. Procurement of the new core valuation system with the 3 Assessors will mitigate the risk of delivering the changes to non-domestic rates and streamline our processes for Council Tax which will future proof the Board in the event of a Council Tax revaluation. Information sharing by the 4 Assessors in the collaborative core valuation system project has allowed the sharing of best practice and knowledge to ensure the new system is tailored to meet the challenges facing Assessors</p>		Management Team		May 2023	

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Residual Risk
<p>REF.05 Technological Changes / Pressures/Failure of ICT</p> <p><u>Context:</u></p> <p>(1) The Progress operating system, which facilitates the Valuation functions, of Council Tax and Non-Domestic Rates is being phased out by Renfrewshire Council and a suitable replacement has been found to enable the Assessor to perform their statutory duties.</p> <p>(2) With the move to 3 yearly revaluations, the IT systems have to be able to minimise the demands placed on the valuation team and be at the forefront of the challenges brought about by the reform of non-domestic rates</p> <p>(3) Investment in technology is required to ensure the Board's workforce is agile during restrictions on working practices out with our control e.g., global pandemic and this is resource/budget intensive.</p> <p>(4) Non availability of systems either through system/telephony/power supply or cyber attack</p> <p>(5) Potential loss of key business or financial data</p> <p>(6) Inability to work remotely</p>	<p>Risk to the capacity to deal with the changes/development in IT, including the Board's ability to deal with changing demands as a result of IT development will impact on service delivery. It will also affect the ability to perform the statutory duties of the three core functions to the required deadlines.</p> <p>There are many events which may cause ICT failure. e.g. internal/external malicious damage, and a combination of one or more of the events happening would result in a major impact in service delivery to all stakeholders.</p>	Assessor	<ul style="list-style-type: none"> Strategy in place to establish priorities, timetable, and to maintain momentum in reaching the requirements for fast efficient service delivery – achieved through the IT Strategic and operational Working Groups Working with partners in Renfrewshire Council IT detailing our requirements over the mid to longer term. The Board adheres to IT security best practice outlined by the National Cyber Security Centre and Industry Standards. The Board's network security configurations are penetration tested each year in the form of an IT Health Check carried out by CREST and CHECK approved providers. Nightly back ups are run automatically which transfer data to our offsite backup cloud provider. As a result of there is a restore point for file changes going back to the previous night, loss would therefore be limited to the previous nights' back up. Contractual arrangements in place for maintenance and upgrading with external contractors. Virus, anti-spam software continually updated and threats monitored. Mandatory online cyber security courses are completed by staff each year. Firewall, network application controls and audit procedures all in place and continuously updated/reviewed. Server operating system configuration reviewed/renewed on a regular basis to provide maximum data protection. Syslog server configured to house all network device logs logging network traffic and access attempts. Rigorous patch management procedure in place to ensure software is up to date and patched accordingly. Device control software in place to prevent unauthorised devices being attached to the network and data theft. Investment in remote working has been undertaken and is continuously being evaluated to ensure the Board is flexible and can react quickly to changes in working practices. A Disaster Recovery Solution is in place and per the contract with the supplier a full DR test is carried out every year. For all the Board's servers on the RVJB network the recovery time is 10 minutes e.g. loss would only be 10 minutes in the event of server failure. 	2	4	8 Moderate
Action Codes	Linked Actions		Assigned To		Due Date	Status
	<p>Future Controls - Senior Management Team procured an alternative core valuation system and is currently developing user acceptance testing and migration programme. In addition for cost saving/functionality reasons the Board is named as a cluster organisation on Renfrewshire Council's Telephony contract which will produce cost savings as well as ensuring, should our network be compromised, the Board would still have full telephony access through the 'cloud'.</p> <p>Cyber Incident Response Plan and Playbooks are under development</p>		<p>Management Team</p> <p>Senior Management Team/ IT Manager</p>		<p>May 2023</p> <p>Jan 2023</p>	

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Residual Risk
REF.06 Governance	Poor corporate governance can lead to poor performance, demotivated staff, grievance/disciplinary actions and reputational damage	Assessor	<ul style="list-style-type: none"> Consultation with both Internal and External Auditors. Preparation and management of Board Reports Budget team meet to approve final accounts and audit report before publication Audit action lists reviewed by Senior Management Team (SMT). Audit is a standing item on agenda of Management Team (MT) meetings Adaptation and adoption, where appropriate, of Renfrewshire Council's policies, as lead authority. Relevant policies/procedures in place relating to disciplinary actions and grievance complaints New or review of existing policies/procedures are standing items on the Governance Working Group agenda A Data Protection Officer (DPO) employed by the Board due to the requirement under data protection legislation and to ensure continued compliance with the legislation which mitigates risk. Information Governance Action Plan completed and maintained by DPO to ensure all actions/reviews relating to information governance are completed timeously. Staff training provided and reviewed on a regular basis; bespoke training carried out quarterly by the DPO. Data Sharing Agreements entered into with the Board's 3 constituent authorities to ensure stringent regulation in terms of information sharing Publication Scheme adopted and published on the Board's website and reviewed as required, in conjunction with analysis of FOISA's requests. Equalities reports prepared/analysed by Management Team and published on the Board's website when required. Completion of the Records Management Plan's Progress Update Review when invited by the Public Records Scotland Act's Assessment Team ensure the Records Management Plan is reviewed timeously and identified future developments are monitored and evaluated. Adoption of the Scottish Public Sector's Ombudsman (SPSO) Model Complaints Handling Procedure. Management review Scottish Government restrictions and guidance continuously to ensure staff and all stakeholders safety are at the forefront of decision making and processes during viral outbreaks. Regular Liaison with Renfrewshire Council's Human Resources/ Health & Safety Departments and when required, Unison. Representation of the SAA Governance Committee to ensure shared knowledge and good practice. 	1	3	3 Low
<u>Context:</u> (1) Failure to comply with Audit Actions (2) Failure to have and follow relevant and current personnel policies (3) Failure to comply with legislation e.g. Data Protection, Freedom of Information (Scotland) Act 2002, Equalities obligations, Records Management Act 2011 and Health & Safety legislation. (4) Failure to follow government guidelines in times of viral outbreaks	Due to changes in legislation and the ever-increasing demands from stakeholders, failure to comply with legislation could result in reputational damage, breach of agreement and substantial fines.					
Action Codes	Linked Actions			Assigned To	Due Date	Status
	There are no planned development of controls relating to Governance as assurances have been received on the effective controls put in place to minimise the risks. As the residual risk is classed as low, it is within the Board's appetite towards risk and therefore will be removed from the Corporate Risk Register. If gaps in the governance framework are identified, Governance as a risk will be reinstated to ensure effective controls are put in place.					

Context	Risk Statement	Owned by	Current Risk Control Measures		Likelihood	Impact	Residual Risk
REF.07 Covid-19	The global pandemic due to the Covid-19 virus has affected all aspects of service delivery for valuation and electoral functions. Currently the threat of Covid-19 and the effect on health is lower due to vaccinations but the threat of new strains is ever present. The effects on the Board are wide ranging and due to this a summary of the risks are listed here on the Corporate Risk Register and a separate Covid-19 Risk Register has been produced to ensure the Board monitors the risks, identifies controls and implements actions. As the situation surrounding Covid-19 is ever changing, the risk register is continuously evaluated.	Assessor	<ul style="list-style-type: none">Home working facilitated if required for the majority of staff and mobile phones provided for continuity of service.Out of office notifications, telephone script and RVJB website reflect current situation and updated to reflect changes.Management review Scottish government restrictions and guidance continuously to ensure staff and all stakeholders safety are at the forefront of decision making and processes.Regular contact with staff to appraise them of the situation and regular, timeous updates of changes.Board meetings can be held either virtually or hybrid, when required, to ensure continuity of service and awareness for Board Members.Completion and monitoring of separate Covid-19 Risk register due to the fluidity of the risks facing the Board.Continuously Identify working processes which can be carried out electronically and implement the changes to ensure the processes are amended.Staff signposted to mental health and well-being resources.Policies and procedures have been amended to reflect the changes to Health and Safety procedures due to Covid-19 and the impact on working practices.		3	1	3 Low
<u>Context:</u> (1) Covid-19 has affected service delivery for all 3 statutory functions of the Board. (2) Government guidelines and restrictions on working practices have seriously impacted on how the Board has carried out its functions since the start of the global pandemic (3) Risks to staff's health and well-being. (4) Interaction with stakeholders and service users affected by restrictions to working practices.							
Action Codes	Linked Actions				Assigned To	Due Date	Status
	The situation relating to Covid has changed substantially in 2022 with all covid rules and restrictions being lifted in Scotland. The MT considered removing the corporate risk relating to covid due to it being classed as low as a result of the effective controls in place and is therefore within the Board's tolerance for risk. The MT agreed to retain on the register currently due to the unknown situation relating to covid and the impact the forthcoming seasons will have on the virus.				Management Team	January 2023	



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board
Meeting on: 16th September 2022
Subject: Trade Union Facility Time Reporting
Author: Assistant Assessor & Electoral Registration Officer

1. Introduction

Renfrewshire Valuation Joint Board recognises that it is to the mutual benefit of the Board and its employees that employees are represented by Trade Unions. The Board is committed to the principle of collective bargaining at both national and local level. The Board recognises the important role of Trade Unions in promoting and developing good employee relations and health and safety practices.

The Trade Union (Facility Time Publication Requirements) Regulations 2017, requires public sector employers who have full time equivalent employee numbers of more than 49 to publish information relating to facility time taken by union representatives.

Although the Joint Board at present is not legally required to publish the information as the number of full time equivalent staff during the year in question falls below the required level, it was considered appropriate to voluntarily publish the information in the interest of transparency.

The data attached has been collated under the relevant regulations and provides information relating to facility time for 2021-2022 and 2020-2021.

2. Recommendations

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

Lindsey Hendry
Assistant Assessor and ERO
2nd September 2022

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

Trade Union Facility Time Report 2021 - 2022

Facility Time Publication Requirements		
A): Trade Union Representative - Total number of employees who were relevant union officials during the relevant period(s)	2021/22	2020/21
Number of employees	2	2
Full-time equivalent employee number	2	1.86

B): Percentage of time spent on facility time - How many employees who were relevant union officials employed during the relevant period spent 0%, 1-50%, 51-99% or 100% of their working hours on facility time	2021/22	2020/21
0%		
1-50%	2	2
51-99%		
100%		

C) - Percentage of pay bill spent on facility time: percentage of the total pay bill spent on paying employees who were relevant union officials for facility time during the relevant period	2021/22	2020/21
Total cost of facility time (A)	£1,757	£5,007
Total pay bill (B)	£2,066,481*	£1,678,035
Percentage of the total pay bill spent on facility time (A ÷ B)	0.09%	0.30%

D) Paid trade union activities: As a percentage of total paid facility time hours, how many hours were spent by employees who were relevant union officials during the relevant period on paid trade union activities	2021/22	2020/21
Total hours spent on paid trade union activities by relevant union officials during the relevant period ÷ Total paid facility time hours x 100	4%	5%

*Total pay bill taken from RVJB's 21/22 Unaudited Accounts



Renfrewshire Valuation Joint Board

To: Renfrewshire Valuation Joint Board

On: 16 September 2022

Report
by
Clerk

Arrangements for Future Meetings

1. Summary

- 1.1 At the meeting of this Joint Board held on 10 June 2022, members agreed the timetable of meetings for 2022 to 2027 and further agreed that the Clerk, in consultation with the Convener, investigate whether hybrid meetings could be facilitated in both East Renfrewshire Council and Inverclyde Council offices and that the Clerk submit a report to this meeting of the Joint Board relative to arrangements for future meetings.
- 1.2 This report sets out the outcome of the discussions that have taken place with East Renfrewshire and Inverclyde Councils and requests that Members consider the proposed arrangements for meetings of the Joint Board between 2022 – 2027 detailed in paragraphs 3.4 – 3.6 of this report.

2. Recommendations

- 2.1 That the Joint Committee consider whether hybrid meetings of the Joint Board be held in the offices of (i) East Renfrewshire Council in September of each year, starting from September 2023 and (ii) Inverclyde Council in November of each year, starting November 2023; and
- 2.2 That the Clerk be requested to finalise arrangements and look again at the Joint Board's hybrid meeting policy to establish that it meets the requirements of the Joint Board, if meeting in three different locations, and report back to the next meeting of the Joint Board to be held on 18 November 2022.

3. Background

- 3.1 At the meeting of this Joint Board held on 19 November 2021, it was decided that future meetings of the Joint Board be hybrid meetings and that

arrangements be made to hold these meetings in the Council Chamber in Renfrewshire House allowing members to either attend meetings 'in person' or join remotely using Microsoft Teams.

- 3.2 It was further decided that the Clerk, in consultation with the Convener and Depute Convener, be requested to develop a protocol for the conduct of hybrid meetings. The protocol for hybrid meetings was approved at the meeting of the Joint Board held on 25 February 2022.
- 3.3 At the meeting of this Joint Board held on 10 June 2022, members agreed the timetable of meetings for 2022 to 2027 and further agreed that the Clerk, in consultation with the Convener, investigate whether hybrid meetings could be facilitated in both East Renfrewshire Council and Inverclyde Council offices and that the Clerk submit a report to this meeting of the Joint Board relative to arrangements for future meetings. The responses from the two Council's are set out in paragraphs 3.4 and 3.5 below.
- 3.4 East Renfrewshire Council advises that it is now in a position to host hybrid meetings and officers from that Council suggest that meetings of the Joint Board scheduled to be held in September of each year be held as hybrid meetings within East Renfrewshire Council offices, starting from September 2023, allowing members to either attend 'in-person' at the meeting location or by joining the meeting from a remote location.
- 3.5 Inverclyde Council advises that it is now in a position to host hybrid meetings and officers from that Council suggest that meetings of the Joint Board scheduled to be held in November of each year be held as hybrid meetings within Inverclyde Council offices, starting from November 2023, allowing members to either attend 'in-person' at the meeting location or by joining the meeting from a remote location.
- 3.6 It is proposed that, if members decided to hold hybrid meetings in the offices of both East Renfrewshire Council and Inverclyde Council, that the Clerk be requested to finalise arrangements and look again at the Joint Board's hybrid meeting policy to establish that it meets the requirements of the Joint Board, if meeting in three different locations, and report back to the next meeting of the Joint Board to be held on 18 November 2022.

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