



Renfrewshire Valuation Joint Board

Notice of Meeting and Agenda Renfrewshire Valuation Joint Board.

Date	Time	Venue
Friday, 18 September 2020	14:00	Remotely by MS Teams ,

KENNETH GRAHAM
Clerk

Membership

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

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

Recording of Meeting

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

Recording of meeting 18 September 2020

<https://www.youtube.com/watch?v=tnynM-UJk3o>

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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Report by Assistant Assessor and Electoral Registration Officer.

14 Date of Next Meeting

Note that the next meeting of this Joint Board will be held at 2.00 pm on 20 November 2020.



Renfrewshire Valuation Joint Board

Minute of Meeting Renfrewshire Valuation Joint Board.

Date	Time	Venue
Friday, 29 May 2020	14:00	Remotely by MS Teams ,

Present

Councillor Angela Convery, Councillor Annette Ireland and Councillor Paul O’Kane (all East Renfrewshire Council); Councillor Graeme Brooks and Councillor Tommy McVey (both Inverclyde Council); and Councillor Tom Begg, Councillor Jacqueline Cameron, Councillor Audrey Doig, Councillor Kenny MacLaren, Councillor Mags MacLaren, Councillor John McIntyre, Councillor Jim Sharkey and Councillor Andy Steel (all Renfrewshire Council).

Chair

Councillor Audrey Doig, Convener, presided.

In Attendance

K Crawford, Assessor and Electoral Registration Officer, L Hendry, Assistant Assessor and Electoral Registration Officer and J Murgatroyd, Assistant Assessor and Electoral Registration Officer (all Renfrewshire Valuation Joint Board); Andrea McMahon, Chief Auditor, C McCourt, Finance Business Partner and E Currie, Senior Committee Services Officer (all Finance & Resources, Renfrewshire Council); and M Ferris, Senior Manager (Audit Scotland).

Recording of Meeting

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

Apologies

Councillor Colin Jackson and Councillor Innes Nelson (both Inverclyde Council).

Declarations of Interest

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

1 Minute

There was submitted the Minute of the meeting of this Joint Board held on 28 February 2020.

DECIDED: That the Minute be approved.

2 Covid-19 - Organisational Response

There was submitted a report by the Assessor and Electoral Registration Officer providing an update on how the organisation met the COVID-19 lockdown and the service levels maintained and delivered.

The report intimated that those members of staff within the vulnerable groups identified had been sent home prior to the office being closed on 23 March 2020. At the point of lockdown, Joint Board staff were not able to work from home and within a period of four weeks this moved to 100% remote home working.

The report provided information on service delivery in relation to non-domestic valuation; Council Tax and electoral registration.

It was noted that the business continuity plan would be updated to reflect the lessons learned and submitted to a future meeting of the Joint Board for approval.

The Joint Board thanked all staff for their continued support, dedication and flexibility in these unusual circumstances and for the level of service achieved to date.

DECIDED: That the report be noted.

3 Distribution of Requisitions

Under reference to item 4 of the Minute of the meeting of this Joint Board held on 28 February 2020 there was submitted a report by the Treasurer relative to the distribution of requisitions.

The report intimated that at the meeting of this Joint Board held on 28 February 2020 the Revenue Estimates 2020/21 to 2022/23 had been approved and that the Treasurer had been requested to review the method used to distribute the annual requisition across the three constituent authorities.

As approved by the Joint Board on 18 February 2000, the annual distribution of the requisition across the three constituent authorities was based on proportions of Grant Aided Expenditure (GAE) in relation to council tax valuation, land valuation (NDR rateable subject numbers) and electoral registration as a proxy for the workload demand on the Assessor in relation to each authority.

There had occurred an anomalous position with the number of rateable subjects in Renfrewshire increasing significantly due to a large self-storage facility based in Renfrewshire, the only facility of this type in Scotland, securing authority based on an English court decision to classify each individual self-storage area as a rateable subject, adding circa 3,000 additional subjects to the Renfrewshire number, which was an increase of approximately 55%. This distortion was not reflective of the principle by which the original shares were agreed, therefore, the report proposed that while this position remained, the annual distribution be based on the proportion agreed in the 2019/20 Revenue Estimates, as detailed in the report. The Treasurer would review, on an annual basis, the appropriateness of the methodology recommended in order to ensure that a fair level of requisition was provided by each authority.

DECIDED: That the recommended requisition method to be used for future Revenue Estimates, as detailed in the report, be approved.

4 Unaudited Annual Accounts 2019/20

There was submitted a report by the Treasurer relative to the unaudited annual accounts for the Joint Board 2019/20 which were appended to the report.

The report intimated that the accounts for the year ended 31 March 2020 would be submitted to Audit Scotland in advance of the statutory deadline of 30 June 2020.

The Joint Board had ended the 2019/20 financial year with a surplus of income over expenditure of £268,728 and this compared favourably to the budgeted surplus of £92,191, resulting in a budget underspend of £176,537.

The management commentary within the accounts provided an overview of the Joint Board's financial performance during 2019/20 together with a summary of risks and the outlook for the future.

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

In accordance with the Local Authority Accounts (Scotland) Regulations 2014, the unaudited annual accounts would be signed only by the Treasurer as proper officer. The accounts would then be subject to external audit by the Joint Board's appointed auditor, Audit Scotland, by 30 September. The 2019/20 audited annual accounts were scheduled to be presented to the Joint Board on 18 September 2020 for approval and signing by the Convener, the Assessor and the Treasurer, in accordance with the regulations.

DECIDED:

- (a) That the annual accounts for the year ended 31 March 2019 be noted and that the accounts be further presented to the Joint Board on completion of the audit;
- (b) That the annual governance statement be approved; and
- (c) That the final budget monitoring position for 2019/20 be noted.

Sederunt

Councillor Sharkey left the meeting prior to consideration of the following item of business.

5 Remuneration of Elected Members Who Are Appointed Conveners and Vice Conveners of Joint Boards

There was submitted a joint report by the Clerk and the Treasurer relative to remuneration for elected members, including the Convener and Vice-convenor of Joint Boards introduced by The Local Governance (Scotland) Act 2004 (Remuneration) Regulations 2007.

The report intimated that since 2007, various amendment regulations had amended the yearly remuneration to be paid to elected members, including those elected members who were conveners or vice-conveners of joint boards. The most recent amendment regulations had been laid before the Scottish Parliament on 13 February 2020 and came into force from 1 April 2020. These amendment regulations, The Local Governance (Scotland) Act 2004 (Remuneration) Amendment Regulations 2020 stipulated changes to the remuneration rates payable to elected members.

The change implemented by the 2020 amendment regulations was an increase of 2.2% in the yearly remuneration payable to councillors from 1 April 2020. The 2020 amendment regulations stipulated that the convener of a joint board shall be paid, from 1 April 2020, a total yearly amount of £22,320 inclusive of any amount payable to them as a local authority councillor under the 2007 Regulations; and that the vice-convenor of a joint board shall be paid, from 1 April 2020, a total yearly amount of £22,204 inclusive of any amount payable to them as a local authority councillor under the 2007 Regulations.

The Regulations state that “remuneration shall be paid by the local authority of which the convener and vice-convenor, as the case may be, is a member to one convener and one vice-convenor for each joint board”. The remuneration costs for both the Convener and Depute Convener of this Joint Board shall be met in full by Renfrewshire Council for Councillor Audrey Doig and by East Renfrewshire Council for Councillor Paul O’Kane.

DECIDED:

- (a) That the revised remuneration levels mandated by The Local Governance (Scotland) Act 2004 (Remuneration) Amendment Regulations 2020 for the Convener and Depute Convener of this Joint Board be noted; and
- (b) That it be noted that the remuneration costs for each position shall be met by the local authority at which the position holder was an elected member.

6 Internal Audit Annual Report 2019/20

There was submitted a report by the Chief Auditor, Renfrewshire Council, relative to the Internal Audit Annual Report on the Renfrewshire Valuation Joint Board 2019/20.

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 must also provide an audit opinion on the overall adequacy and effectiveness of the internal control environment of the audited body.

The annual report for the Joint Board was appended 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 2019/20 and contained an audit assurance statement.

DECIDED: That the Internal Audit Annual Report for 2019/20 be noted.

7 Barclay Update / Service Review

Under reference to item 6 of the Minute of the meeting of this Joint Board held on 28 February 2020, there was submitted a report by the Assessor and Electoral Registration Officer relative to developments and expenditure arising from the Barclay Review and the review of the current staffing structure to address recruitment issues.

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

The report provided detail on recruitment and retention of staff; the IT Valuation System; and the internal Barclay Project Group.

Currently, in terms of the Scheme of Delegations, the Assessor and Electoral Registration Officer had a delegation which stated that "The Assessor and Electoral Registration Officer is empowered or is recognised by the Joint Board as enjoying the authority:- (1) to deploy resources as he/she thinks fit for the best execution of functions under his/her management subject to the Joint Board's Financial Regulations and subject to there being appropriate provision in the Joint Board's budget."

The Assessor and Electoral Registration Officer sought the Joint Board's approval for use of this delegation to restructure as necessary, taking account of the fact of the difficulties in recruitment and retention of staff. This would be done in consultation with both the Clerk and the Treasurer to the Joint Board and would allow the flexibility to address the vacancies and required remodelling of the existing structure in a fluid manner which resulted in an organisation that could deliver the new statutory requirements.

DECIDED: That the report be approved to allow the Assessor and Electoral Registration Officer to reorganise the structure, as already delegated, ensuring financial implications were within both the core budget and Barclay funding.

8 Electoral Update

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

The report provided an update on the Scottish Elections (Franchise and Representation) Act; the forthcoming changes to the annual canvass; publication of registers; and elections.

It was noted that the Assessor and Electoral Registration Officer was a member of both the Westminster and Scottish Government Accessibility Groups which were looking at ways to improve access to elections for a broad spectrum of people with varying issues around accessing registration and participation in elections.

DECIDED: That the report be noted.

9 Strategic Service Plan 2018/21 - Annual Update

There was submitted a report by the Assistant Assessor and Electoral Registration Officer relative to the annual update of the three-yearly Strategic Service Plan 2018/21, a copy of which was appended to the report.

DECIDED: That the report be noted.

10 Performance Report

There was submitted a report by the Assistant Assessor & Assistant Electoral Registration Officer providing an update on the current performance and workload issues facing the Joint Board together with the Valuation Roll and Council Tax performance statistics for 2019/20.

The report detailed the performance in Council Tax and non-domestic valuation against set targets. In relation to Council Tax valuation, for the period 1 April 2019 to 31 March 2020, it was noted that the addition of new houses to the Valuation List and the deletion of demolished houses remained a priority with the time taken to enter new houses into the Valuation (Council Tax) List exceeding the target of 95% within three months and only just missing the target of 99.50% within 6 months by 0.05%, with the key performance indicators being 97.13% and 99.45% respectively.

The report also detailed the average number of days taken to add a house in each constituent authority area between 1 April 2019 and 31 March 2020 and also the number of deletions from the Valuation (Council Tax) List between 1 April and 31 March during 2018/19 and 2019/20 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 2019 and 31 March 2020 by constituent authority area, which met the target of 80% to be actioned within three months but fell below the target of 95% within six months, with key performance indicators being 80.04% and 91.13% respectively. It was noted that staff were heavily involved in work disposing of the 2017 Revaluation Appeals with 89.41% of the 3,542 subjects being disposed of to date.

As a result of the demands placed on staff and resources, the performance targets for Council Tax and Non-domestic Valuation had been reviewed and the report proposed

that the targets for 2020/21 in relation to Council Tax be 95% within three months and 97% within six months and for Non-domestic Valuation be 80% within three months and 90% within six months. The proposed KPI's for 2020/21 were detailed in the report and it was noted that these may require to be reviewed further as the effects of the ongoing Coronavirus pandemic become known in terms of how it would impact on working practices and the way in which services were delivered to stakeholders.

The summary of performance returns 2010/11 to 2019/20 was appended to the report.

DECIDED:

- (a) That the report be noted;
- (b) That the performance targets for 2020/21 be approved; and
- (c) That the publication of the summary report, appended to the report, be approved.

11 Non Domestic Appeals

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

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

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

The report provided information in relation to 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.

The appendix to the report detailed the number of appeals received, disposed of and outstanding by constituent authority and the Joint Board area as a whole as at 31 March 2020.

The disposal of appeals was a major component of the work undertaken by the Assessor's valuation staff and was work that could be stressful due to the strict legislative timetables and the adversarial nature of the negotiations. The unexpected results of the current pandemic had resulted in Valuation Appeal Committee hearings scheduled during the Spring diet being cancelled. This together with the additional running roll appeals and the short statutory deadline for their disposal would require careful planning of resources whilst concurrently delivering the 2022 Revaluation.

DECIDED: That the report be noted.

12 Date of Next Meeting

DECIDED: That it be noted that the next meeting of the Joint Board would be held at 2.00 pm on 18 September 2020.

RENFREWSHIRE VALUATION JOINT BOARD

To: Renfrewshire Valuation Joint Board

On: 18 September 2020

Report by: The Treasurer

Heading: Revenue Budget Monitoring Report to 21 August 2020

1. Summary

- 1.1 At the end of Period 5, the net expenditure of Renfrewshire Valuation Joint Board (the Board) was underspent by £955,000 compared to budget. The Board is projected to underspend by £26,000 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 Following the approval of the Revenue Estimates of Renfrewshire Valuation Joint Board on 28 February 2020, there has been a number of reclassification budget adjustments made; these do not affect the budgeted net expenditure.
- Barclay-related costs of £20k from Support Services and £21k from Transfer Costs were allocated to Employee Costs (£10k) and Supplies and Services (£31k) to better fit the anticipated spend.
- A transfer of £43k from Depreciation and Impairment Losses to Premises Related Costs arose from a change in accounting treatment of an element of the lease for Robertson House connected to refurbishment costs.

4 Budget Performance

4.1 Current Position: Net underspend £1,982,000

The current underspend largely relates to income from requisitions being received before the budget anticipated. In addition, unplanned funding has been received from Central Government for Individual Electoral Registration (IER) being £25,302. This should remove the need for the planned reserves drawdown in 2020/21.

4.2 Projected Year-end Position: Net underspend £26,000

The projected year-end underspend of £26,000 comprises a gross expenditure overspend of £48,000 and an over-recovery in gross income of £74,000.

Within gross expenditure, there is a projected overspend relating to Premises of £33,000, estimated to be arising from the 2020 rent review for Robertson House; however, this has not yet been concluded.

In addition, Supplies and Services are expected to overspend by £65,000, mainly due to pass-through costs related to new voting rights for foreign nationals and prisoners, funded by the Scottish Government, of £49,150 (see income note below). There are also anticipated overspends here relating to the COVID-19 pandemic. Offsetting these is an estimated £50,000 year-end underspend in Employee Costs, largely attributable to vacant posts not being filled.

There is an over-recovery of income due to unexpected IER funding of £25,302 received from the Cabinet Office. A further £49,150 is expected from the Scottish Government to cover the new costs of foreign nationals and prisoners now being allowed to vote.

RENFREWSHIRE VALUATION JOINT BOARD
REVENUE BUDGET MONITORING STATEMENT 2020/21
1st April 2020 to 21st August 2020

Description	Approved Annual Budget	New budget adjustments	Revised Annual Budget	Budget to Date	Actual to Date	Variance to Date (Adverse) / Favourable	Projected Full Year Actual	Projected Full Year Variance (Adverse) / Favourable
£000	£000	£000	£000	£000	£000	£000	£000	£000
Employees	2,041	10	2,051	792	648	144	2,001	50
Premises Related	122	43	165	54	63	(9)	198	(33)
Supplies and Services	402	31	432	163	102	61	497	(65)
Support Services	117	(20)	97	9	6	3	97	0
Transfer Payments	42	(21)	22	4	3	1	22	0
Transport Related	20	(1)	20	8	0	7	20	0
Depreciation and Impairment Losses	43	(43)	0	0	11	(11)	0	0
Gross Expenditure	2,786	0	2,786	1,029	833	197	2,835	(48)
Contributions from Local Authorities Core	(2,279)	0	(2,279)	0	(1,286)	1,286	(2,279)	(0)
Contributions from Local Authorities Barclay	(471)	0	(471)	0	(471)	471	(471)	0
Other Income	(37)	0	(37)	(3)	(31)	28	(111)	74
Gross Income	(2,786)	0	(2,786)	(3)	(1,788)	1,785	(2,861)	74
TRANSFER (TO)/FROM RESERVES	0	0	0	1,027	(955)	1,982	(26)	26

£000

Opening Revenue Reserve at 1 April 2020	399
Budgeted contribution from Reserves	0
Projected year-end variance	26
Closing Revenue Reserve at 31 March 2021	425

RENFREWSHIRE VALUATION JOINT BOARD

To: Renfrewshire Valuation Joint Board

On: 18 September 2020

Report by: The Treasurer

Heading: Annual Audit Report on the Annual Accounts 2019/20

1. Summary

- 1.1 At the meeting of the Renfrewshire Valuation Joint Board (the Board) on 29 May 2020 a report on the unaudited accounts for the year ended 31 March was noted.
 - 1.2 The Local Authority Accounts (Scotland) Regulations 2014 require the audited accounts to be approved for signature by the Board no later than 30 September each year. This year, owing to the COVID-19 pandemic, this date was extended to 30 November 2020; however, the extension was not required, as the unaudited accounts were delivered and audit work completed to original planned timescales.
 - 1.3 Section 10 of these Regulations requires the Board to consider any report made by the appointed auditor before deciding whether to sign the audited accounts.
 - 1.4 The findings of the appointed auditor, Audit Scotland, are presented in the Annual Audit Report, which can be found at Appendix 1. It also includes details of one adjustment made to the accounts during the course of the audit.
 - 1.5 Following approval, the audited accounts will be submitted to the Convenor, Treasurer and Assessor and ERO for secure digital signature.
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2 Recommendations

- 2.1 It is recommended that members:
 - (a) Note the findings of the 2019/20 audit as contained in the Annual Audit Report (Appendix 1); and
 - (b) Approve the 2019/20 Audited Annual Accounts (Appendix 2) for signature.
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Renfrewshire Valuation Joint Board

2019/20 Annual Audit Report – Proposed

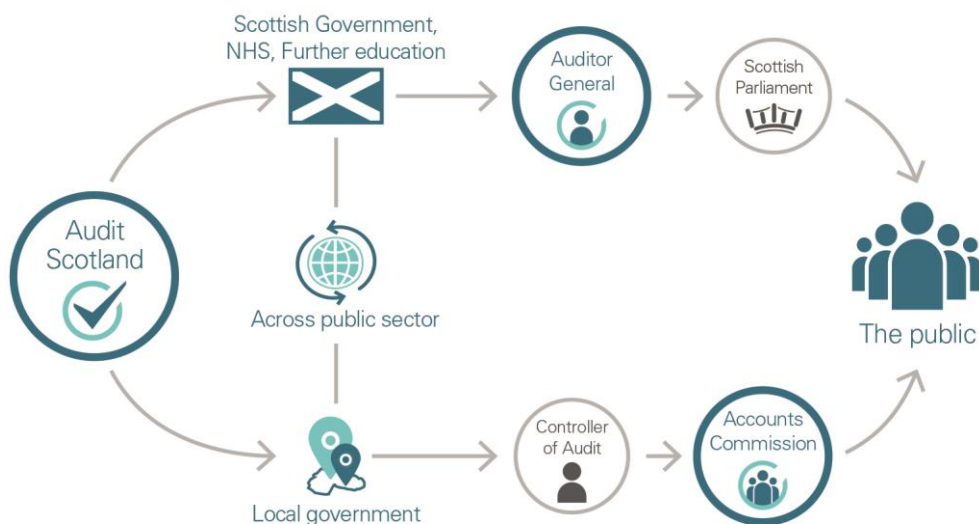


Prepared for Renfrewshire Valuation Joint Board and the Controller of Audit
September 2020

Who we are

The Auditor General for Scotland, the Accounts Commission and Audit Scotland work together to deliver public audit in Scotland:

- The Auditor General for Scotland is an independent crown appointment, made on the recommendation of the Scottish Parliament, to audit the Scottish Government, NHS and other bodies and report to Parliament on their financial health and performance.
- The Accounts Commission is an independent public body appointed by Scottish ministers to hold local government to account. The Controller of Audit is an independent post established by statute, with powers to report directly to the Commission on the audit of local government.
- Audit Scotland is governed by a board, consisting of the Auditor General, the chair of the Accounts Commission, a non-executive board chair, and two non-executive members appointed by the Scottish Commission for Public Audit, a commission of the Scottish Parliament.



About us

Our vision is to be a world-class audit organisation that improves the use of public money.

Through our work for the Auditor General for Scotland and the Accounts Commission, we provide independent assurance to the people of Scotland that public money is spent properly and provides value. We aim to achieve this by:

- carrying out relevant and timely audits of the way the public sector manages and spends money
- reporting our findings and conclusions in public
- identifying risks, making clear and relevant recommendations.

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Key messages

2019/20 annual report and accounts

- 1** Renfrewshire Valuation Joint Board's financial statements give a true and fair view and were properly prepared in accordance with the financial reporting framework.
- 2** The Management Commentary, the Annual Governance Statement, and the audited part of the Remuneration Report were all consistent with the financial statements and properly prepared in accordance with the applicable requirements.
- 3** The financial statements were adjusted to reflect and updated estimate of the impact of the McCloud / Sargeant judgement on the pension liability. This resulted in a decrease of £135,000 in expenditure, with a corresponding decrease in the pension liability and pension reserve.

Financial sustainability

- 4** A surplus of £268,728 for the financial year 2019/20 was achieved, compared to budgeted surplus of £92,191, which represents an underspend of £176,537.
- 5** The audited annual accounts confirm a useable reserves balance of £399,063 as at 31 March 2020. Management are intending to use reserves in the coming years but will look to maintain reserves of at least five per cent of net expenditure.

Introduction

1. This report summarises the findings from our 2019/20 audit of Renfrewshire Valuation Joint Board (RVJB).
2. The scope of our audit was set out in our [Annual Audit Plan](#) presented to the 28 February 2020 meeting of the Joint Board. This report comprises the findings from:
 - an audit of the RVJB annual report and accounts
 - consideration of the financial sustainability and Annual Governance Statement.
3. Subsequent to the publication of the Annual Audit Plan, in common with all public bodies, RVJB has had to respond to the COVID-19 pandemic. This impacted on the final month of the year and will continue to have a significant impact into the financial year 2020/21. Our planned audit work has had to adapt to new emerging risks as they relate to the audit of the financial statements.

Adding value through the audit

4. We add value to the RVJB through the audit by:
 - identifying and providing insight on significant risks, and making clear and relevant recommendations; and
 - providing clear conclusions on financial sustainability and disclosures in the Annual Governance Statement.
5. In so doing, we aim to help RVJB promote improved standards of governance, better management and decision making and more effective use of resources.

Responsibilities and reporting

6. RVJB has primary responsibility for ensuring the proper financial stewardship of public funds. This includes preparing annual accounts that are in accordance with proper accounting practices. RVJB is also responsible for compliance with legislation putting arrangements in place for governance, propriety and regularity that enable it to successfully deliver its objectives.
7. Our responsibilities as independent auditor appointed by the Accounts Commission are established by the Local Government in Scotland Act 1973, the [Code of Audit Practice \(2016\)](#) and supplementary guidance and International Standards on Auditing in the UK. Local government bodies have a responsibility to have arrangements in place to demonstrate Best Value in how they conduct their activities. Our audit work on RVJB's Best Value arrangements is focussed on the bodies use of resources to secure financial sustainability.
8. As public sector auditors we give independent opinions on the annual accounts. Additionally, we conclude on the appropriateness of disclosures in the Annual Governance Statement and the appropriateness and effectiveness of the arrangements in place for securing financial sustainability. Further details of the respective responsibilities of management and the auditor can be found in the Code of Audit Practice and supplementary guidance.

9. The Code of Audit Practice includes provisions relating to the audit of small bodies. Where the application of the full wider audit scope is judged by auditors not to be appropriate to an audited body then the annual audit work can focus on the appropriateness of the disclosures in the Annual Governance Statement and the financial sustainability of the body and its services. As highlighted in our 2019/20 Annual Audit Plan, due to the volume and lack of complexity of the financial transactions, we applied the small body provisions of the Code to the 2019/20 audit.

10. This report raises matters from our audit. The weaknesses or risks identified are only those which have come to our attention during our normal audit work and may not be all that exist. Communicating these does not absolve management from its responsibility to address the issues we raise and to maintain adequate systems of control.

Auditor Independence

11. We confirm that we comply with the Financial Reporting Council's Ethical Standard. We have not undertaken any non-audit related services and therefore the 2019/20 audit fee of £7,450 as set out in our Annual Audit Plan, remains unchanged.

12. We are not aware of any relationships that could compromise our objectivity and independence.

13. This report is addressed to both the Joint Board and the Controller of Audit and will be published on Audit Scotland's website www.audit-scotland.gov.uk in due course.

14. We would like to thank the management and staff for their cooperation and assistance during the audit, particularly given the difficulties of auditing remotely during the COVID-19 pandemic.

Part 1

Audit of 2019/20 annual accounts



Main judgements

Renfrewshire Valuation Joint Board's financial statements give a true and fair view and were properly prepared in accordance with the financial reporting framework.

The Management Commentary, the Annual Governance Statement, and the audited part of the Remuneration Report were all consistent with the financial statements and properly prepared in accordance with the applicable requirements.

The financial statements were adjusted to reflect and updated estimate of the impact of the McCloud / Sargeant judgement on the pension liability. This resulted in a decrease of £135,000 in expenditure, with a corresponding decrease in the pension liability and pension reserve.

Our audit opinions on the annual accounts are unmodified

15. The annual accounts are the principal means of accounting for the stewardship of the RVJB'S resources and its performance in the use of those resources.

16. The annual accounts for the year ended 31 March 2020 were approved by the Joint Board on 18 September 2020.

17. As reported in the independent auditor's report:

- the financial statements give a true and fair view and were properly prepared in accordance with the financial reporting framework;
- the Management Commentary, the Annual Governance Statement, and the audited part of the Remuneration Report were all consistent with the financial statements and properly prepared in accordance with the applicable requirements; and
- we have nothing to report in respect of those matters which we are required by the Accounts Commission to report by exception.

The annual accounts were signed off in line with the agreed timetable

18. The unaudited annual accounts were received in line with our agreed audit timetable on 1 June 2020. There has been limited impact of COVID-19 on the audit process. The physical limitations on access to records and systems did not delay the audit and RVJB staff were supported in homeworking during the period of the outbreak.

19. The unaudited annual accounts provided for audit were complete and of a good standard and finance staff provided good support to the audit team which helped ensure the final accounts audit process ran smoothly.

Overall materiality is £29,000

20. The assessment of what is material is a matter of professional judgement. It involves considering both the amount and nature of the misstatement.

21. On receipt of the unaudited annual accounts, we reviewed our materiality calculations and concluded that no changes were required to our planned levels.

Exhibit 1 Materiality values

Materiality level	Amount
Overall materiality	£29,000
Performance materiality	£22,000
Reporting threshold	£1,000

Source: Annual Audit Plan 2019/20

Appendix 2 identifies the main risks of material misstatement and our audit work to address these

22. [Appendix 1](#) provides our assessment of risks of material misstatement in the annual accounts. It also summarises the work we have done to gain assurance over the outcome of these risks.

The significant findings from the audit are outlined in Exhibit 2

23. International Standard on Auditing (UK) 260 requires us to communicate significant findings from the audit to those charged with governance, including our view about the qualitative aspects of the body's accounting practices covering accounting policies, accounting estimates, and financial statements disclosures. We have no significant findings to report around the qualitative aspects. The significant findings are summarised in [Exhibit 2](#).

Exhibit 2 Significant findings from the audit of the financial statements

Finding	Resolution
1. Pension liability The pension liability in the financial statements included the estimated impact of the McCloud / Sargeant legal judgements. The estimated impact was first assessed by the pension fund actuary in 2018/19 and this was reflected in the 2019/20 unaudited financial statements using the most up-to-date information at that time. A potential remedy for the legal judgements was since announced and the actuary estimated this could result in a decrease of up to 50% on the initial estimate.	Management agreed to adjust the financial statements to reflect the updated estimate from the actuary.

Finding	Resolution
Management requested an updated pension valuation report from the actuary and have adjusted the financial statements to reflect the updated estimate. This net impact was to reduce expenditure by £135,000, with a corresponding decrease in the pension liability and the pension reserve.	
Source: Audit Scotland	

Other findings

24. Management recognised a provision of £28,111 in the 2019/20 financial statements in relation to untaken staff leave. This had been recognised as an accrual in prior years' financial statements. Following discussions with management, it was agreed that recognising this as a provision was not appropriate and should continue to be recognised as an accrual. Management agreed to this adjustment and reclassified the balance. As this was a classification adjustment, this did not impact on net expenditure for the year or the net Balance Sheet position.

Adjustments of £163,111 were processed in the accounts, these were greater than our performance materiality, but we did not need to revise our audit approach

25. Total adjustments of £163,111 were processed in the financial statements. These related to the pension liability discussed above in [Exhibit 2](#) and the provision for untaken staff leave discussed in paragraph 24. We have concluded that the adjustments were due to the specific circumstances around the items in question, were isolated and identified in their entirety, and do not indicate further systemic error.

26. It is our responsibility to request that all misstatements, other than those below the reporting threshold, are corrected. Although, the final decision on making the correction lies with those charged with governance considering advice from senior officers and materiality.

27. There were no adjustments, other than those outlined in paragraph 25, above our reporting thresholds identified from our audit.

Part 2

Financial sustainability



Main judgements

A surplus of £268,728 for the financial year 2019/20 was achieved, compared to budgeted surplus of £92,191, which represents an underspend of £176,537.

The audited annual accounts confirm a useable reserves balance of £399,063 as at 31 March 2020. Management are intending to use reserves in the coming years but will look to maintain reserves of at least five per cent of net expenditure.

Financial sustainability looks forward to the medium and longer term to consider whether the body is planning effectively to continue to deliver its services or the way in which they should be delivered.

Financial performance in 2019/20

28. The Joint Board approved the 2019/20 budget in January 2019. Total budgeted expenditure was £2.388 million and total budgeted income was £2.388 million, resulting in a breakeven position. However, this anticipated savings of £29,600 being delivered to achieve this position.

29. At the Joint Board meeting in May 2019, the Treasurer presented further detail as to how the unallocated savings in the 2020/21 and 2021/22 Revenue Estimates would be achieved. Additional funding of £200,000 to support the implementation of the Barclay Review was factored into the revised budget for 2020/21 and 2021/22 respectively.

30. The revised budget for 2019/20 anticipated increasing reserves by £92,191, superseding the previously reported position of required savings of £29,600. It also contrasted with the position in recent years where reserves had reduced steadily each year since 2014/15. This increase is temporary and results from the timing of spend in relation to the implementation of the Barclay Review. It is expected to be partly drawn down in 2020/21.

31. Actual outturn in 2019/20 was total expenditure of £2.426 million and total income of £2.695 million. This resulted in a surplus of £268,728 for the year which was £176,537 higher than the budgeted figure. Details on variances are outlined in the Management Commentary within the annual accounts.

Short term financial planning

32. The largest source of income for RVJB is requisitions from members of the Joint Board. Other sources of income have included funding from the Cabinet Office for Individual Electoral Registration (IER), which ended on 31 March 2020, and income from sales, fees, and charges.

33. In 2019/20, RVJB benefited from a reduction in property costs by vacating the upper floor in the Robertson Centre. The new arrangement started on 1 October

2018, with Renfrewshire Leisure Limited taking on the lease from Renfrewshire Council and the full year benefit realised in 2019/20.

34. The Joint Board approved the 2020/21 budget in February 2020. Total budgeted expenditure was £2.786 million and total budgeted income was £2.786 million, resulting in a breakeven position. However, this position is based on using £10,000 of reserves to address an anticipated shortfall. Income also includes £471,000 of Barclay requisition that is passed on to RVJB from the member councils.

35. The 2021/21 budget included a reduction of one per cent in requisitions from member councils. However, future reductions are not sustainable and an increase in requisitions of 1.8 per cent and 2.5 per cent was proposed for 2021/22 and 2022/23 respectively.

Medium to long term financial planning

36. We reviewed the financial planning systems and assessed how effective they are in identifying and addressing risks to financial sustainability across the medium and long term.

37. As part of the budget setting process, revenue estimates are prepared for a three-year period. This allows management and members to identify pressures and take early actions to mitigate against these pressures.

38. The audited annual accounts for 2019/20 confirm a useable reserves balance of £399,063 as at 31 March 2020. Use of reserves is anticipated each year to 2022/23 to achieve financial balance and maintain sustainable requisition increases. However, a prudent use of reserves is planned, and these will be maintained at a minimum of five per cent of net expenditure to provide flexibility for unforeseen circumstances.

39. From the work carried out, we have concluded that RVJB has sound financial planning arrangements in place. There are pressures that could impact on RVJB's financial sustainability and ability to deliver services. However, the financial planning arrangements have allowed management to take mitigating actions against these pressures.

Annual Governance Statement

40. Our review of the Annual Governance Statement assessed the assurances which are provided to the Joint Board and management regarding the adequacy and effectiveness of the joint board's system of internal control which operated in the financial year. The statement also summarises internal audit findings with the Chief Internal Auditor's annual assurance statement concluding that 'reasonable assurance can be placed upon the adequacy and effectiveness of the Renfrewshire Valuation Joint Board's internal control, risk management and governance arrangements'.

41. We concluded that the information in the Annual Governance Statement is consistent with the financial statements and complies with the guidance issued by the Scottish Ministers.

Appendix 1

Significant audit risks identified during planning

The table below sets out the audit risks we identified during our planning of the audit and how we addressed each risk in arriving at our conclusion.

Audit risk	Assurance procedure	Results and conclusions
Risks of material misstatement in the financial statements		
<p>1 Risk of material misstatement caused by management override of controls</p> <p>ISA 240 requires that audit work is planned to consider the risk of fraud, which is presumed to be a significant risk in any audit. This includes consideration of the risk of management override of controls to change the position disclosed in the financial statements.</p>	<p>Detailed testing of journal entries.</p> <p>Review of accounting estimates.</p> <p>Focused testing of accruals and prepayments.</p> <p>Evaluation of significant transactions that are outside the normal course of business.</p>	<p>No unusual or inappropriate transactions were identified as part of our detailed journal testing.</p> <p>A review of accounting estimates did not show any evidence of bias.</p> <p>Focused testing of accruals and prepayments did not identify any balances that were incorrectly held on the Balance Sheet.</p> <p>Focused testing on a sample of transactions outside the normal course of business did not show any evidence of management override of controls.</p> <p>Conclusion: no evidence of management override of controls.</p>
<p>2 Risk of material misstatement caused by fraud over expenditure</p> <p>Most public-sector bodies are net expenditure bodies and therefore the risk of fraud is more likely to occur in expenditure. There is a risk that expenditure may be materially misstated in the financial statements.</p> <p>RVJB incurs expenditure on a range of activities. The extent and complexity of expenditure means that there is an inherent risk of fraudulent or erroneous reporting of expenditure to achieve a desired financial position.</p>	<p>Analytical procedures on expenditure streams.</p> <p>Detailed testing of expenditure transactions focusing on whether expenditure is processed in the correct accounting year.</p>	<p>Analytical procedures were carried out over all expenditure streams and satisfactory responses were provided for all significant variances.</p> <p>Detailed testing of expenditure transactions confirmed these were normal business transactions and had been accounted for in the correct year.</p> <p>Conclusion: no evidence of fraud over expenditure.</p>

Audit risk	Assurance procedure	Results and conclusions
<p>3 Risk of material misstatement caused by accounting for pensions</p> <p>RVJB recognised a net liability of £3.083 million relating to its share of Strathclyde Pension Fund at 31 March 2019. There is a significant degree of subjectivity in the measurement and valuation of the pension fund liability. The valuation is based on specialist assumptions and estimates, and changes can result in material changes to the valuation.</p> <p>Additionally, successful legal action was brought against the UK government in relation to pension schemes for judges and firefighters in 2018/19, on the grounds of age discrimination. The judgements for these pension schemes will impact on Strathclyde Pension Fund as it had similar arrangements in place. Uncertainty remains over the remedy for the legal judgements. The expected impact of the legal judgements, or remedy if agreed, will need to be reflected in the pension fund liability valuation in 2019/20.</p>	<p>Completion of 'review of the work of Management's expert' for the pension fund actuary.</p> <p>Review of the estimates used, and assumptions made in calculating the pension fund liability.</p>	<p>A review of the actuary and the assumptions made in calculating the estimated pension liability was carried out and found the approach and assumptions used by the actuary to be reasonable and in line with expectation.</p> <p>As outlined in Exhibit 2, an adjustment was processed to reflect an updated estimate of the impact of the McCloud / Sargeant legal judgements.</p> <p>Conclusion: the estimates and judgements made to calculate the net pension liability were reasonable.</p>

Risks identified from the auditor's wider responsibility under the Code of Audit Practice

<p>4 Financial sustainability</p> <p>The 2019/20 Revenue Estimates highlight increasing costs in the medium-term, putting pressures on available resources. Funding from the Cabinet Office for Individual Electoral Registration (IER) will cease in 2020/21 and RVJB will need to meet the costs associated with IER from its core budget. RVJB has also experienced difficulties in recruiting and retaining professionally qualified staff to assist in the delivery of the new duties on Assessor's following the Barclay review of non-domestic rates. This issue</p>	<p>Review of budget monitoring reports and future Revenue Estimates and discussions with management on RVJB's medium-term financial position.</p> <p>Conclude on financial position and financial sustainability within the Annual Audit Report.</p>	<p>A review of budget monitoring reports and the financial statements highlight reserves have increased in year. It is anticipated that reserves will be used each year to 2022/23 to achieve financial balance. However, a prudent use of reserves is planned, and management will look to maintain reserves at a minimum of five per cent of net expenditure.</p> <p>Conclusion: RVJB continues to operate in a challenging financial climate, with pressures in delivering existing services with the current levels of resources. Management continues to review options</p>
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Audit risk	Assurance procedure	Results and conclusions
<p>will need to be closely monitored going forward.</p> <p>There is also uncertainty around funding for implementing the recommendations of the Barclay review. Funding has been announced by the Scottish Government. Local authorities will also be allocated funding for the Barclay review with the expectation that this will be passed on to valuation joint boards. The arrangements for the passing through of this funding have yet to be agreed between RVJB and its member authorities.</p> <p>Due to the pressures above, it is likely savings will be required over the medium-term to achieve a breakeven position and maintain reserves at an appropriate level.</p>		<p>and resources for the delivery of future services.</p>

Renfrewshire Valuation Joint Board

2019/20 Annual Audit Report – Proposed

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Renfrewshire Valuation Joint Board

18 September 2020

Audit of 2019/20 annual accounts

Independent auditor's report

1. Our audit work on the 2019/20 annual accounts is now substantially complete. Subject to receipt of a revised set of annual accounts for final review, we anticipate being able to issue unqualified audit opinions in the independent auditor's report by 22 September 2020 (the proposed report is attached at [Appendix A](#)).

Annual audit report

2. Under International Standards on Auditing in the UK, we report specific matters arising from the audit of the financial statements to those charged with governance of a body in sufficient time to enable appropriate action. We present for the Joint Board's consideration our draft Annual Audit Report on the 2019/20 audit. The section headed "Significant findings from the audit in accordance with ISA 260" sets out the issues identified in respect of the annual accounts.
3. The report also sets out conclusions from our consideration of the four audit dimensions that frame the wider scope of public audit as set out in the Code of Audit Practice. As outlined in our Annual Audit Plan, due to the nature and size of Renfrewshire Valuation Joint Board, we have assessed the extent of wider dimensions work and concluded that a reduced scope, as outlined in paragraph 53 of the Code of Audit Practice, can be applied.
4. This report will be issued in final form after the annual accounts have been certified.

Unadjusted misstatements

5. We also report to those charged with governance all unadjusted misstatements which we have identified during our audit, other than those of a trivial nature and request that these misstatements be corrected. We have no unadjusted misstatements to be corrected.

Fraud, subsequent events and compliance with laws and regulations

6. In presenting this report to the Joint Board, we seek confirmation from those charged with governance of any instances of any actual, suspected or alleged fraud; any subsequent events that have occurred since the date of the financial statements; or material non-compliance with laws and regulations affecting the entity that should be brought to our attention.

Representations from Section 95 Officer

7. As part of the completion of our audit, we are seeking written representations from the Treasurer, as the Section 95 Officer, on aspects of the annual accounts, including the judgements and estimates made.
8. A draft letter of representation is attached at [Appendix B](#). This should be signed and returned to us by the Treasurer with the signed annual accounts prior to the independent auditor's report being certified.

APPENDIX A: Proposed Independent Auditor's Report

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

Report on the audit of the financial statements

Opinion on financial statements

I certify that I have audited the financial statements in the annual accounts of Renfrewshire Valuation Joint Board for the year ended 31 March 2020 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Comprehensive Income and Expenditure Statement, the Movement in Reserves Statement, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2019/20 (the 2019/20 Code).

In my opinion the accompanying financial statements:

- give a true and fair view in accordance with applicable law and the 2019/20 Code of the state of affairs of Renfrewshire Valuation Joint Board as at 31 March 2020 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2019/20 Code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the [Code of Audit Practice](#) approved by the Accounts Commission for Scotland. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I was appointed under arrangements approved by the Accounts Commission on 10 April 2017. The period of total uninterrupted appointment is four years. I am independent of Renfrewshire Valuation Joint Board in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to Renfrewshire Valuation Joint Board. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern basis of accounting

I have nothing to report in respect of the following matters in relation to which the ISAs (UK) require me to report to you where:

- the use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Treasurer has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about Renfrewshire Valuation Joint Board's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Risks of material misstatement

I report in a separate Annual Audit Report, available from the [Audit Scotland website](#), the most significant assessed risks of material misstatement that I identified and my conclusions thereon.

Responsibilities of the Treasurer and the Joint Board for the financial statements

As explained more fully in the Statement of Responsibilities, the Treasurer is responsible for the preparation of financial statements that give a true and fair view in accordance with the financial reporting framework, and for such internal control as the Treasurer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Treasurer is responsible for assessing Renfrewshire Valuation Joint Board's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless deemed inappropriate.

The Joint Board is responsible for overseeing the financial reporting process.

Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the skilfulness of the perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved. I therefore design and perform audit procedures which respond to the assessed risks of material misstatement due to fraud.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my auditor's report.

Other information in the annual accounts

The Treasurer is responsible for the other information in the annual accounts. The other information comprises the information other than the financial statements, the audited part of the Remuneration Report, and my auditor's report thereon. My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon except on matters prescribed by the Accounts Commission to the extent explicitly stated later in this report.

In connection with my audit of the financial statements, my responsibility is to read all the other information in the annual accounts and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Report on other requirements

Opinions on matters prescribed by the Accounts Commission

In my opinion, the audited part of the Remuneration Report has been properly prepared in accordance with The Local Authority Accounts (Scotland) Regulations 2014.

In my opinion, based on the work undertaken in the course of the audit:

- the information given in the Management Commentary for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with statutory guidance issued under the Local Government in Scotland Act 2003; and
- the information given in the Annual Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Delivering Good Governance in Local Government: Framework (2016).

Matters on which I am required to report by exception

I am required by the Accounts Commission to report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements and the audited part of the Remuneration Report are not in agreement with the accounting records; or
- I have not received all the information and explanations I require for my audit.

I have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

In addition to my responsibilities for the annual accounts, my conclusions on the wider scope responsibilities specified in the Code of Audit Practice, including those in respect of Best Value, are set out in my Annual Audit Report.

Use of my report

This report is made solely to the parties to whom it is addressed in accordance with Part VII of the Local Government (Scotland) Act 1973 and for no other purpose. In accordance with paragraph 120 of the Code of Audit Practice, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Mark Ferris
Senior Audit Manager
Audit Scotland
4th Floor
8 Nelson Mandela Place
Glasgow
G2 1BT

APPENDIX B: Letter of Representation (ISA 580)

Mark Ferris, Senior Audit Manager
Audit Scotland
4th Floor
8 Nelson Mandela Place
Glasgow
G2 1BT

Dear Mark

Renfrewshire Valuation Joint Board Annual Accounts 2019/20

1. This representation letter is provided about your audit of the annual accounts of Renfrewshire Valuation Joint Board for the year ended 31 March 2020 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view in accordance with the financial reporting framework, and for expressing other opinions on the Remuneration Report, Management Commentary and Annual Governance Statement.
2. I confirm to the best of my knowledge and belief and having made appropriate enquiries of the Assessor and Electoral Registration Officer, the following representations given to you in connection with your audit of Renfrewshire Valuation Joint Board's annual accounts for the year ended 31 March 2020.

General

3. Renfrewshire Valuation Joint Board and I have fulfilled our statutory responsibilities for the preparation of the 2019/20 annual accounts. All the accounting records, documentation and other matters which I am aware are relevant to the preparation of the annual accounts have been made available to you for the purposes of your audit. All transactions undertaken by Renfrewshire Valuation Joint Board have been recorded in the accounting records and are properly reflected in the financial statements.
4. I am not aware of any uncorrected misstatements.

Financial Reporting Framework

5. The annual accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2019/20 (2019/20 accounting code), and in accordance with the requirements of the Local Government (Scotland) Act 1973, the Local Government in Scotland Act 2003 and the Local Authority Accounts (Scotland) Regulations 2014.
6. In accordance with the 2014 regulations, I have ensured that the financial statements give a true and fair view of the financial position of Renfrewshire Valuation Joint Board at 31 March 2020 and the transactions for 2019/20.

Accounting Policies & Estimates

7. All significant accounting policies applied are as shown in the notes to the financial statements. The accounting policies are determined by the 2019/20 accounting code where applicable. Where the code does not specifically apply, I have used judgement in developing and applying

an accounting policy that results in information that is relevant and reliable. All accounting policies applied are appropriate to Renfrewshire Valuation Joint Board's circumstances and have been consistently applied.

8. The significant assumptions used in making accounting estimates are reasonable and properly reflected in the financial statements. Judgements used in making estimates have been based on the latest available, reliable information. Estimates have been revised where there are changes in the circumstances on which the original estimate was based or as a result of new information or experience.

Going Concern Basis of Accounting

9. I have assessed Renfrewshire Valuation Joint Board's ability to continue to use the going concern basis of accounting and have concluded that it is appropriate. I am not aware of any material uncertainties that may cast significant doubt on Renfrewshire Valuation Joint Board's ability to continue as a going concern.

Assets

10. All assets at 31 March 2020 of which I am aware have been recognised in the annual accounts.
11. I carried out an assessment at 31 March 2020 as to whether there is any indication that an asset may be impaired and have recognised any impairment losses identified.
12. There are no plans or intentions that are likely to affect the carrying value or classification of the assets recognised within the financial statements.
13. Owned assets are free from any lien, encumbrance or charge except as disclosed in the financial statements.

Liabilities

14. All liabilities at 31 March 2020 of which I am aware have been recognised in the annual accounts.
15. The accrual recognised in the financial statements for holiday untaken by 31 March 2020 has been estimated on a reasonable basis.
16. The pension assumptions made by the actuary in the IAS 19 report for Renfrewshire Valuation Joint Board have been considered and I confirm that they are consistent with management's own view.
17. There are no plans or intentions that are likely to affect the carrying value or classification of the liabilities recognised in the financial statements.

Contingent liabilities

18. There are no significant contingent liabilities, other than those disclosed in Note 16 to the financial statements, arising either under formal agreement or through formal undertakings requiring disclosure in the accounts. All known contingent liabilities have been fully and properly disclosed, including any outstanding legal claims which have not been provided under the Code of Practice on Local Authority Accounting in the United Kingdom 2019/20 and IAS 37.

Fraud

19. I have provided you with all information in relation to:

- my assessment of the risk that the financial statements may be materially misstated because of fraud
- any allegations of fraud or suspected fraud affecting the financial statements
- fraud or suspected fraud that I am aware of involving management, employees who have a significant role in internal control, or others that could have a material effect on the financial statements.

Laws and Regulations

20. I have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.

Related Party Transactions

21. All material transactions with related parties have been appropriately accounted for and disclosed in the financial statements in accordance with the 2019/20 accounting code. I have made available to you the identity of all Renfrewshire Valuation Joint Board's related parties and all the related party relationships and transactions of which I am aware.

Remuneration Report

22. The Remuneration Report has been prepared in accordance with the Local Authority Accounts (Scotland) Amendment Regulations 2014, and all required information of which I am aware has been provided to you.

Management commentary

23. I confirm that the Management Commentary has been prepared in accordance with the statutory guidance and the information is consistent with the financial statements.

Corporate Governance

24. I confirm that Renfrewshire Valuation Joint Board has undertaken a review of the system of internal control during 2019/20 to establish the extent to which it complies with proper practices set out in the Delivering Good Governance in Local Government: Framework 2016. I have disclosed to you all deficiencies in internal control identified from this review or of which I am otherwise aware.

25. I confirm that the Annual Governance Statement has been prepared in accordance with the Delivering Good Governance in Local Government: Framework 2016 and the information is consistent with the financial statements. There have been no changes in the corporate governance arrangements or issues identified, since 31 March 2020, which require to be reflected.

Events Subsequent to the Date of the Balance Sheet

26. All events subsequent to 31 March 2020 for which the 2019/20 accounting code requires adjustment or disclosure have been adjusted or disclosed.

Yours sincerely

Treasurer



Renfrewshire Valuation Joint Board

Annual Accounts
2019/20

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Management Commentary

The purpose of the Management Commentary is to present an overview of the Renfrewshire Valuation Joint Board's financial performance during the year 2019/20 and to help readers understand its financial position at 31 March 2020. In addition, it outlines the main risks and uncertainties facing the Renfrewshire Valuation Joint Board (the Board) for the financial year 2019/20 and beyond.

Who we are and what we do

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

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

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

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

For the year 2019/20, these members were:

East Renfrewshire Council	Inverclyde Council	Renfrewshire Council	
P O'Kane (Vice-Convener)	G Brooks	A Doig (Convener)	M MacLaren
A Convery	C Jackson	T Begg	J McIntyre
D Devlin (until 15/08/2019)	T McVey	J Cameron	J Sharkey
C Gilbert	I Nelson	K MacLaren	A Steel
A Ireland (from 11/09/2019)			

Our Aims

The Board was presented with an update to its current Strategic Service Plan on 29 May 2020. The plan covers the period April 2018 to April 2021.

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

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

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

Part 3 of the Board's Strategic Service Plan 2018-21 defines six key business objectives, as follows:

Compile the
Valuation Roll

Maintain the
Valuation Roll

Compile the
Electoral
Register

Maintain the
Electoral
Register

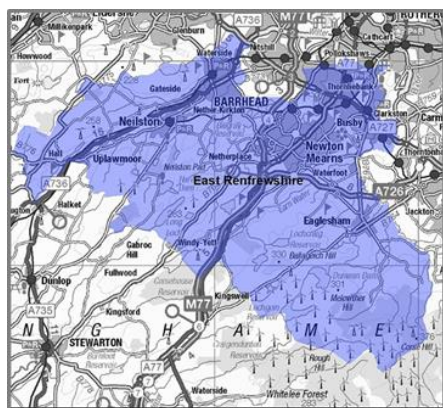
Compile the
Council Tax
Valuation List

Maintain the
Council Tax
Valuation List

Our Performance

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

East Renfrewshire



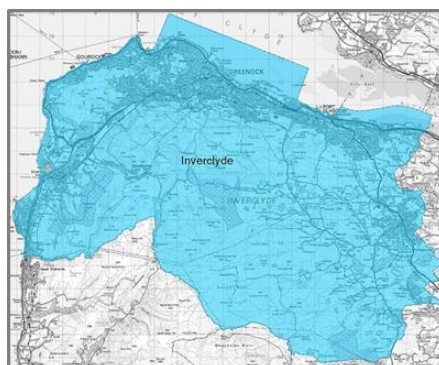
Council Tax	2019/20	2018/19
Properties	39,248	39,014
Proposals / Appeals received	83	86
Proposals / Appeals settled	44	95

Revaluation Roll	2019/20	2018/19
Properties	1,815	1,824
Appeals received	n/a*	
Appeals settled	134	354

Running Roll	2019/20	2018/19
Properties	1,815	1,824
Appeals received	306	47
Appeals settled	49	18

	2019	2018
Population**	95,530	94,760
Population over 16	76,055	76,892
Registered Electors	71,671	71,202

Inverclyde



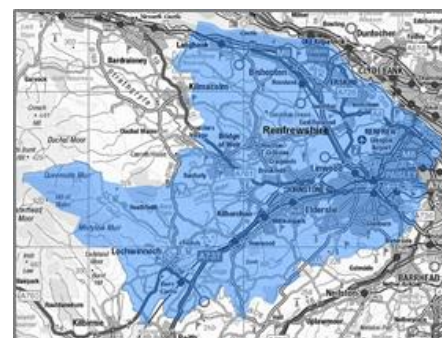
Council Tax	2019/20	2018/19
Properties	39,078	38,976
Proposals / Appeals received	49	60
Proposals / Appeals settled	30	38

Revaluation Roll	2019/20	2018/19
Properties	2,430	2,411
Appeals received	n/a*	
Appeals settled	183	567

Running Roll	2019/20	2018/19
Properties	2,430	2,411
Appeals received	684	61
Appeals settled	145	24

	2019	2018
Population**	77,800	78,760
Population over 16	65,197	66,801
Registered Electors	59,835	59,771

Renfrewshire



Council Tax	2019/20	2018/19
Properties	88,466	87,649
Proposals / Appeals received	118	177
Proposals / Appeals settled	64	106

Revaluation Roll	2019/20	2018/19
Properties	9,905	9,920
Appeals received	n/a*	
Appeals settled	526	1,356

Running Roll	2019/20	2018/19
Properties	9,905	9,920
Appeals received	1,888	198
Appeals settled	252	65

	2019	2018
Population**	179,100	176,830
Population over 16	148,833	148,605
Registered Electors	134,723	133,105

* There were no Revaluation appeals received in 2018/19 and 2019/20 because the time period for lodging such appeals expired during 2017/18.

** Population numbers are sourced from Office of National Statistics <https://www.ons.gov.uk>

For a full analysis of the Board's performance, please see the Annual Public Performance Report, which the Assessor & Electoral Registration Officer (ERO) presented to the Board on 29 May 2020. Performance information is also updated to every meeting of the Board.

Review of the Year

During 2019/20, the Assessor & ERO continued the service review that had commenced in late 2017. The five key objectives of this review were that it should:

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

Alongside these 5 key objectives, the Assessor & ERO has had to ensure the Board's readiness to deliver on the changes to Non-Domestic rating stemming from the Barclay Report and the subsequent introduction of the Non-Domestic Rates (Scotland) Act 2020. As previously reported, the Scottish Government has agreed funding to assist Assessors to meet these new challenges, as noted in the Financial Performance section below and in Note 12: Related Parties.

The first objective has been met for 2019/20, as budgeted savings of £29,600 have been achieved, partly due to non-filling of vacancies and partly due to efficiencies identified in services, contracts, etc.

Whilst the organisation's staffing numbers fell in 2018/19 to 40, there has been a modest increase during 2019/20 to 42 staff. However, this past year has seen staff leaving and retiring and there have

been significant difficulties in attracting qualified staff to replace these core vacancies. There is also concern over being able to retain staff and stop the loss of expertise and experience at a time when working practices require ever quicker solutions and delivery of service.

The Board delivered the Rateable values and Council Tax Bands to the three constituent authorities to allow them to collect the revenues shown below (excluding water and sewerage charges):

Council Tax Revenue	2019/20	2018/19
East Renfrewshire	£51,658,511	£49,717,751
Inverclyde	£31,232,778	£29,706,298
Renfrewshire*	£78,617,449	£73,678,565

Non-Domestic Revenue	2019/20	2018/19
East Renfrewshire	£14,510,217	£14,666,019
Inverclyde	£19,317,749	£19,352,264
Renfrewshire*	£122,461,272	£125,893,481

*Renfrewshire Council collects revenue for Fixed Line Telecoms for the whole of Scotland.

The benefits of the new DMS have been realised in full this year, as a reduction in property costs realised in the accounts since October 2018. The DMS allowed the scanning of 165,000 Council Tax files, resulting in the ability of the Assessor & ERO to relinquish the upper floor of the Robertson Centre. Work is still ongoing to realise the full potential of this system and efficiencies to the services provided by the Assessor & ERO.

The EMS is now fully operational and delivered both last year's canvass and the snap UK General Election successfully. This system has reduced the administrative burden in allowing the reduction, through retirement, of staffing numbers in the clerical section of the organisation.

Replacement of 'Progress', the core IT system, continues and there are now three other Assessors' offices involved in procuring this jointly, which will deliver further savings through economies of scale when purchasing as a group as opposed to individually. It will also allow the expertise from all

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

During 2019/20, the following policies were either refreshed or introduced:

- Data Protection Policy
- Public Sector Equalities Duty
- Strategic Service Plan
- Trade Union Facility Time (introduced)

Primary Financial Statements

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

The Annual Accounts summarise the Board's transactions for the year and its year-end position at 31 March 2020. The Primary Financial Statements include the Comprehensive Income and Expenditure Statement (CIES), the Movement in Reserves Statement (MIRS) and the Balance Sheet.

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

The cash balance at 31 March 2020 of £100 in the Balance Sheet represents petty cash held by officers of the Board.

Financial Performance

The Comprehensive Income and Expenditure Statement on page 16 summarises the total costs of providing services and the income available to fund those services.

A summary of the outturn position against the agreed budget is shown on the next page. The Board has returned a surplus of £269k for the financial year 2019/20, compared to a budgeted surplus of £92k, resulting in an underspend of £177k.

One significant reason for this is the recognition of previously deferred income (£76k). For a number of years, the Board has received funding for Individual Electoral Registration (IER) and any in-year surpluses have been transferred to the balance sheet as deferred income (Creditors) each year in anticipation of having to repay. As 2019/20 is the final year of funding, with no repayment required, this income must be recognised and transferred to reserves. The 2020/21 Budget, approved on 28 February 2020, agreed the use of this balance to fund IER-related activity over the next three years.

Further to this, there was an over-recovery of IER income in 2019/20 of £12k and in Other Income of £18k.

Employee Costs were underspent against budget in 2019/20 owing to the management of vacancies during the year; however, this should be set against the overspend in Transport Costs, due to staff transport budgets being held within Employee Costs in 2019/20. This has been rectified in the 2020/21 Budget.

The most substantial underspend occurred within Supplies and Services, where savings were experienced within ICT maintenance (£33k), admin costs (£36k), contractors (£14k), some of which related to the delay in recruiting for Barclay related work, and election costs (£31k); these were offset by an overspend in postage costs (£42k).

The surplus shown below excludes accounting adjustments relating to pensions, depreciation and employee absences.

These and all accounting differences are detailed in Note 1: Expenditure and Funding Analysis on page 21.

	Budget £	Actual £	Variance £
Employee Costs	1,768,509	1,743,387	25,122
Property Costs	121,800	126,920	(5,120)
Supplies and Services	482,500	410,445	72,055
Support Costs	80,000	79,925	75
Transfer Payments	0	6,767	(6,767)
Transport Costs	0	15,637	(15,637)
Capital Charges	43,000	43,000	0
Total Expenditure	2,495,809	2,426,081	69,728
Requisition Income	(2,500,500)	(2,500,500)	0
Other Income	(87,500)	(194,309)	106,809
Total Income	(2,588,000)	(2,694,809)	106,809
(Surplus)/Deficit for Year	(92,191)	(268,728)	176,537

The Balance Sheet at 31 March 2020

The Balance Sheet sets out the total net worth of the Board at a snapshot in time. When comparing the net worth of the Board at 31 March 2020 to that of the prior year, an overall increase in net worth of the organisation of £1.634m can be seen. This is primarily due to the decrease in pension liability explained below.

Net Pension Position

The disclosure requirements for pension benefits under IAS19 are detailed at Note 14: Retirement Benefits on page 26. The appointed actuaries have confirmed a net liability position of £1.733m (£3.083m 2018/19), a decrease in liabilities of £1.350m in their assessment of the position of the pension fund. This can be attributed to a higher net discount rate which serves to reduce the value placed on the obligations (corporate bond yields are at a similar level to 2019 but inflation expectations are significantly lower).

The McCloud/Sargeant case noted in last year's accounts, whereby transitional protections on implementation of the new pension benefit structure in 2015 for members close to retirement age are

argued to be unlawful on the grounds of age discrimination, added £0.246m of past service costs to the overall pension liability. Following the court ruling and subsequent announcement of proposed remedies by the UK Government, the Board's appointed actuaries have now reduced the estimated past service costs figure by £0.136m in 2019/20 to reflect this change.

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

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

A further potential change to pension rules is outlined in Note 16: Contingent Liabilities on page 29; however this has not been reflected in the pension liability reported in the Balance Sheet.

Reserves at 31 March 2020

The Board had an opening Revenue Reserve at 1 April 2019 of £0.130m. During the year the Board returned a surplus of £0.269m, including income relating to prior year surpluses of IER funding of £0.076m, taking the closing Revenue Reserve position to £0.399m.

In February 2020, the Board agreed to a prudent use of reserves over the next few years in order to maintain sustainable requisition increases.

Wider Engagement

During 2019/20, the Assessor, via the Scottish Assessors Association, made contributions to the aforementioned Non-Domestic Rates (Scotland) Act 2020 and, as ERO, contributed to the Scottish Elections (Franchise and Representation) Act 2020 and the Scottish Elections (Reform) Bill.

The Assessor & ERO continues to be a member of the Electoral Management Board for Scotland and represents Scottish EROs on Accessibility of Elections groups for both the Westminster and Scottish Parliaments.

This ensures that the Board is able to access information on changes to legislation that may impact on both the Assessor and ERO functions.

Risks

The maintenance of a Corporate Risk Register ensures that the Board's functions operate effectively under all assessable and identifiable risks. This was most recently reported to the Board by the Assessor & ERO on 28 February 2020 and is reviewed, updated and reported to the Board twice-yearly.

The Corporate Risk Register assesses the likelihood and impact of identifiable risks and provides actions to mitigate or minimise them. The Board's risks have been evaluated using a risk matrix, which involves multiplying the likelihood of occurrence of a risk by its

potential impact. This produces an evaluation of risk as either 'low', 'moderate', 'high' or 'very high'. Both High and Very High risks are viewed as significant. A total of 11 corporate risks are identified on the Corporate Risk Register. Of these, 8 are identified as High, or Very High risks and are summarised in the table that follows.

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

Full details on the risks identified, along with steps being taken to mitigate these, is presented in the Corporate Risk Register Report of 20 February 2020, which can be found by following Board report link shown at the end of this report.

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

This has resulted in two Valuation Appeal Committees being cancelled by the Secretary to the Committee, which were scheduled for 23 April 2020 and 14 May 2020. In addition, the Board received over 3,000 appeals against non-domestic values as a result of the COVID-19 pandemic, with the disposal date for the majority of these appeals being one year from receipt i.e. 31 March 2021.

Secondly, the Professional Services risk was increased at the review of the Corporate Risk Register in February 2020, due to the inability of the Board to recruit two qualified valuers despite two recruitment drives in 2019. Extra demand on the valuation team with the appeals cited for the cancelled hearings being continued, as well as the large number of appeals, has exacerbated the situation in relation to qualified staff.

An update will be provided to the Board on 18 September 2020, which will include further detail about the impact of the COVID-19 pandemic.

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

COVID-19 Lockdown: Remote Working

At the time of writing, the organisation is delivering its services across all three statutory functions through remote working. The Assessor & ERO has kept the Board informed throughout lockdown of where matters stand in terms of services available and the number of employees facilitated for remote working, as prior to 23 March 2020, no member of the Board's staff was able to work from home. The result, as reported, is that 100% remote working has been achieved and services continue to be provided, where possible.

The management team and the IT team, with the goodwill and flexibility displayed by all the staff, found

solutions to some unanticipated issues and have delivered a working service for the public and all of the Board's stakeholders.

A special note of thanks goes to everyone involved for their patience and understanding.

It is worth mentioning, however, that there has been an almost unprecedented number of Material Change of Circumstances Appeals lodged by ratepayers because of the effect of COVID-19 on their businesses. This has resulted in 2,878 appeals being lodged for 2019/20, compared with 306 for 2018/19; to further add to the pressures on the organisation, these appeals, by law, require to be dealt with by March 2021, whilst still attending to the remaining outstanding 2017 revaluation appeals. This is a huge demand on staff, particularly when the number of

staff able to carry out the disposal of these appeals is fewer than the core structure requires.

Progress on these appeals will be closely monitored by the management team and it may be the case that staff will be asked to work overtime if they can. This issue has been reflected in the Risk register.

Outlook and Future Plans

Budgeted expenditure for 2020/21 of £2.759m was agreed by the Board on 28 February 2020. Of this, £0.471m is met from funding related to the implementation of Barclay recommendations.

The Board recognises the difficult financial climate facing local authorities and has continued to seek efficiencies wherever possible. Requisition levels have been reduced by 1% for 2020/21 and a prudent level of reserves use is planned over the next three years. This will still retain planned usable reserves of at least 7% of net expenditure.

As previously mentioned, the Assessor & ERO has been reviewing the organisational structure, looking at both job descriptions and duties for certain staff and, where necessary, the creation of new posts. The Board will be kept informed of any future developments around this.

There continues to be concern over the filling of vacancies in both the core and supplemental vacancies created to deliver the Barclay review findings. Staffing levels will therefore need to be constantly monitored and reviewed as required over the coming months.

This is a dynamic period for the organisation, as legislative changes in both the Non-Domestic Valuation service and the Electoral function are being finalised with commencement dates for all of these changes happening over the next few months. The Assessor & ERO and management team will keep all matters under review.

Conclusion

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

Councillor Audrey Doig

Convener

18 September 2020

Alan Russell CPFA

Treasurer

18 September 2020

Kate Crawford

Assessor and Electoral Registration Officer

18 September 2020

Statement of Responsibilities for the Annual Accounts

The Board's Responsibilities

The Board is required to:

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

I confirm that these Annual Accounts were approved for signature by the Board at its meeting on the 18 September 2020.

Signed on behalf of Renfrewshire Valuation Joint Board.

Councillor Audrey Doig

Convener

18 September 2020

The Treasurer's Responsibilities

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

In preparing the Annual Accounts, the Treasurer has:

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

The Treasurer has also:

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

I certify that the financial statements give a true and fair view of the financial position of the Board at the reporting date and the transactions of the Board for the year ended 31 March 2020.

Alan Russell CPFA

Treasurer

18 September 2020

Annual Governance Statement

Scope of Responsibility

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

The Board's Governance Framework

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

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

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

The main features of our governance arrangements are summarised as:

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

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

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

The system includes:

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

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

Review of Effectiveness

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

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

These are:

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

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

A revised Scheme of Delegation and Financial Regulations were approved by Board in June 2018.

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

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

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

The review has not identified any significant governance issues to be reported on for 2019/20 and no actions arising for the 2018/19 governance statement that require to be reported on.

This governance framework has been in place throughout the year. The outbreak of coronavirus (COVID-19) did not result in any changes to the governance arrangements for 2019/20. The risk of social distancing continuing and its potential impact on the governance arrangements continues to be reviewed and monitored through robust risk management arrangements.

Assurance

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

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

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

Councillor Audrey Doig

Convener

18 September 2020

Kate Crawford

Assessor and Electoral Registration Officer

18 September 2020

Independent Auditor's Report to the members of Renfrewshire Valuation Joint Board and the Accounts Commission

Report on the audit of the financial statements

Opinion on financial statements

I certify that I have audited the financial statements in the annual accounts of Renfrewshire Valuation Joint Board for the year ended 31 March 2020 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Comprehensive Income and Expenditure Statement, the Movement in Reserves Statement, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2019/20 (the 2019/20 Code).

In my opinion the accompanying financial statements:

- give a true and fair view in accordance with applicable law and the 2019/20 Code of the state of affairs of Renfrewshire Valuation Joint Board as at 31 March 2020 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2019/20 Code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the Code of Audit Practice approved by the Accounts Commission for Scotland. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I was appointed under arrangements approved by the Accounts Commission on 10 April 2017. The period of total uninterrupted appointment is four years. I am independent of Renfrewshire Valuation Joint Board in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to Renfrewshire Valuation Joint Board. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern basis of accounting

I have nothing to report in respect of the following matters in relation to which the ISAs (UK) require me to report to you where:

- the use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Treasurer has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about Renfrewshire Valuation Joint Board's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Risks of material misstatement

I report in a separate Annual Audit Report, available from the [Audit Scotland website](#), the most significant assessed risks of material misstatement that I identified and my conclusions thereon.

Responsibilities of the Treasurer and the Joint Board for the financial statements

As explained more fully in the Statement of Responsibilities, the Treasurer is responsible for the preparation of financial statements that give a true and fair view in accordance with the financial reporting framework, and for such

internal control as the Treasurer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Treasurer is responsible for assessing Renfrewshire Valuation Joint Board's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless deemed inappropriate.

The Joint Board is responsible for overseeing the financial reporting process.

Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the skilfulness of the perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved. I therefore design and perform audit procedures which respond to the assessed risks of material misstatement due to fraud.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my auditor's report.

Other information in the annual accounts

The Treasurer is responsible for the other information in the annual accounts. The other information comprises the information other than the financial statements, the audited part of the Remuneration Report, and my auditor's report thereon. My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon except on matters prescribed by the Accounts Commission to the extent explicitly stated later in this report.

In connection with my audit of the financial statements, my responsibility is to read all the other information in the annual accounts and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Report on other requirements

Opinions on matters prescribed by the Accounts Commission

In my opinion, the audited part of the Remuneration Report has been properly prepared in accordance with The Local Authority Accounts (Scotland) Regulations 2014.

In my opinion, based on the work undertaken in the course of the audit:

- the information given in the Management Commentary for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with statutory guidance issued under the Local Government in Scotland Act 2003; and
- the information given in the Annual Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Delivering Good Governance in Local Government: Framework (2016).

Matters on which I am required to report by exception

I am required by the Accounts Commission to report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements and the audited part of the Remuneration Report are not in agreement with the accounting records; or
- I have not received all the information and explanations I require for my audit.

I have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

In addition to my responsibilities for the annual accounts, my conclusions on the wider scope responsibilities specified in the Code of Audit Practice, including those in respect of Best Value, are set out in my Annual Audit Report.

Use of my report

This report is made solely to the parties to whom it is addressed in accordance with Part VII of the Local Government (Scotland) Act 1973 and for no other purpose. In accordance with paragraph 120 of the Code of Audit Practice, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Mark Ferris
Senior Audit Manager
Audit Scotland
4th Floor
8 Nelson Mandela Place
Glasgow
G2 1BT

Remuneration Report

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

Remuneration policy for elected members

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

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

Remuneration policy for senior employees

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

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

2018/19 Total Remuneration £	Name	Post Held	2019/20 Total Remuneration £
96,022	Kate Crawford	Assessor & Electoral Registration Officer	98,954

Pension rights

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

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

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

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

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

Tiered contribution rates on whole time pay 2019/20		Equivalent bandings for 2018/19
Up to £21,800	5.5%	Up to £21,300
£21,801 to £26,700	7.25%	£21,300 to £26,100
£26,701 to £36,600	8.5%	£26,100 to £35,700
£36,601 to £48,800	9.5%	£35,700 to £47,600
Over £48,801	12%	Over £47,601

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

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

The current Assessor & ERO is not a pension scheme member.

No pension contributions are made by the Board in relation to the Convener or Vice Convener.

Exit Packages

There were no exit packages committed by the Board in either 2019/20 or 2018/19.

Councillor Audrey Doig

Convener

18 September 2020

Remuneration of Employees

The following table shows the number of employees who received remuneration, excluding pension contributions, in excess of £50,000 during 2019/20, in bands of £5,000.

Bands with nil employees in both years are not displayed.

2018/19 Number of employees	Remuneration Band	2019/20 Number of employees
0	£50,000 - £54,999	1
1	£55,000 - 59,999	0
0	£60,000 - £64,999	1
1	£95,000 - £99,999	1
2	Total	3

Kate Crawford

Assessor and Electoral Registration Officer

18 September 2020

Comprehensive Income and Expenditure Statement

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

2018/19 (restated)				2019/20		
Gross Expenditure £	Gross Income £	Net Expenditure £		Gross Expenditure £	Gross Income £	Net Expenditure £
2,182,406	0	2,182,406	Employee Costs	1,887,486	0	1,887,486
148,247	0	148,247	Property Costs	126,920	0	126,920
361,385	0	361,385	Supplies and Services	391,395	0	391,395
86,954	0	86,954	Support Costs	79,925	0	79,925
3,633	0	3,633	Transfer Payments	6,767	0	6,767
12,601	0	12,601	Transport Costs	15,637	0	15,637
60,918	0	60,918	Capital Charges	62,524	0	62,524
0	(125,990)	(125,990)	Other Income	0	(193,305)	(193,305)
2,856,144	(125,990)	2,730,154	Cost of Services	2,570,654	(193,305)	2,377,349
			Financing and Investment Income and Expenditure			
0	(1,000)	(1,000)	Interest receivable	0	(1,004)	(1,004)
53,000	0	53,000	Pension interest 15a	79,000	0	79,000
			Taxation and Non-Specific Grant Income			
0	(2,185,086)	(2,185,086)	Requisitions from Member Authorities 13	0	(2,500,500)	(2,500,500)
0	(37,614)	(37,614)	Capital Grants and contributions 6	0	0	0
2,909,144	(2,349,690)	559,454	Deficit on the Provision of Services	2,649,654	(2,694,809)	(45,155)
		886,000	Actuarial (Gain)/Loss on pension assets 15a			(1,589,000)
		886,000	Other Comprehensive Income & Expenditure			(1,589,000)
		1,445,454	Total Comprehensive Income & Expenditure			(1,634,155)

Note that 2018/19 figures have been restated to analyse costs into recommended subjective categories, in line with 2019/20. There is no change to the overall Cost of Services or the Deficit on the Provision of Services.

Movement in Reserves Statement

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

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

Comparative movements in 2018/19	Note	Usable Revenue Reserve £	Unusable Reserves £	Total Reserves £
Balance at 31 March 2018 brought forward		(186,997)	1,657,160	1,470,163
Total Comprehensive income and expenditure		559,454	886,000	1,445,454
Adjustments between accounting basis and funding basis under regulations	5	(502,792)	502,792	0
Increase or (decrease) in 2019/20		56,662	1,388,792	1,445,454
Balance at 31 March 2019 carried forward		(130,335)	3,045,952	2,915,617

Balance Sheet

The Balance Sheet shows the value as at 31 March 2020 of the assets and liabilities recognised by the Board. The net liabilities of the Board (assets less liabilities) are matched by the reserves held. Reserves are reported in two categories. The first category comprises usable reserves, which are those reserves that the Board may use to provide services, subject to the need to maintain a prudent level of reserves and any statutory limitations on their use. The second category of reserves comprises those that the Board is not able to use to provide services. This category includes reserves that hold unrealised gains and losses in the value of assets.

2018/19 £		Note	2019/20 £
52,610	Intangible Assets	7	59,930
28,450	Plant and Equipment	8	20,656
81,060	Long-term Assets		80,586
337,874	Funds held by Renfrewshire Council		506,898
43,757	Debtors and Prepayments	10	31,567
100	Cash in Hand		100
381,731	Current Assets		538,565
(295,408)	Creditors and Accruals	11	(167,612)
(295,408)	Current Liabilities		(167,612)
(3,083,000)	Pension Liability	14c	(1,733,000)
(3,083,000)	Long Term Liabilities		(1,733,000)
(2,915,617)	Net Liabilities		(1,281,462)
(130,335)	Usable Reserves		(399,063)
3,045,952	Unusable Reserves	4	1,680,525
2,915,617	Total Reserves		1,281,462

The unaudited accounts were issued on 29 May 2020 and the audited accounts were authorised for issue on 18 September 2020.

Alan Russell CPFA

Treasurer

18 September 2020

Note 1: Expenditure and Funding Analysis

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

2019/20	Net Expenditure chargeable to the Board £	Adjustments for pensions £	Adjustments for capital £	Other adjustments £	Net Expenditure in the CIES £
Employee Costs	1,743,387	160,000	0	(15,901)	1,887,486
Property Costs	126,920	0	0	0	126,920
Supplies and Services	410,445	0	(19,050)	0	391,395
Support Costs	79,925	0	0	0	79,925
Transfer Payments	6,767	0	0	0	6,767
Transport Costs	15,637	0	0	0	15,637
Capital Charges	43,000	0	19,524	0	62,524
Other Income	(194,309)	0	0	1,004	(193,305)
Cost of Services	2,231,772	160,000	474	(14,897)	2,377,349
Other income and expenditure	(2,500,500)	79,000	0	(1,004)	(2,422,504)
(Surplus) or deficit on the provision of services	(268,728)	239,000	474	(15,901)	(45,155)

2018/19	Net Expenditure chargeable to the Board £	Adjustments for pensions £	Adjustments for capital £	Other adjustments £	Net Expenditure in the CIES £
Employee Costs	1,712,918	468,000	0	1,488	2,182,406
Property Costs	191,247	0	(43,000)	0	148,247
Supplies and Services	361,385	0	0	0	361,385
Support Costs	86,954	0	0	0	86,954
Transfer Payments	3,633	0	0	0	3,633
Transport Costs	12,601	0	0	0	12,601
Capital Charges	0	0	60,918	0	60,918
Other Income	(126,990)	0	0	1,000	(125,990)
Cost of Services	2,241,748	468,000	17,918	2,488	2,730,154
Other income and expenditure	(2,185,086)	53,000	(37,614)	(1,000)	(2,170,700)
(Surplus) or deficit on the provision of services	56,662	521,000	(19,696)	1,488	559,454

Note 2: Accounting Standards Issued not Adopted

The Code requires the disclosure of information relating to the impact of an accounting change that will be required by a new standard that has been issued but not yet adopted. The following new or amended standards are adopted within the 2020/21 Code:

- Amendments to IAS 28 Investments in Associates and Joint Ventures: Long-term Interests in Associates and Joint Ventures;
- Annual Improvements to IFRS Standards 2015–2017 Cycle;
- Amendments to IAS 19 Employee Benefits: Plan Amendment, Curtailment or Settlement.

The Code requires implementation from 1 April 2020 and there is therefore no impact on the 2019/20 accounts. There is no material impact anticipated in future years from the implementation of these standards.

Note 3: Assumptions made about the future

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

The items in the Balance Sheet at 31 March 2020 for which there is a significant risk of material adjustment in the forthcoming financial year are as follows:

Uncertainties	Effect if Results differ from Assumption
Estimation of the net liability to pay pensions depends on a number of complex judgements relating to the discount rate used, the rate at which salaries are projected to increase, changes in retirement ages, mortality rates and expected returns on pension fund assets. Actuaries are engaged to provide the Board with expert advice about the assumptions to be applied.	The effects on the net pensions liability of changes in individual assumptions can be measured. For instance, a 0.5% decrease in the discount rate assumption would result in an increase in the pension liability of £1.733m, equating to a 10% increase.

Note 4: Unusable Reserves

Pension Reserve

2018/19 £	Pension Reserve	2019/20 £
1,676,000	Opening balance	3,083,000
886,000	Actuarial Gains / Loss on Pension Assets	(1,589,000)
521,000	Reversal of items relating to retirement benefits debited or credited to the Surplus or Deficit on the Provision of Services in the CIES	239,000
3,083,000	Closing balance	1,733,000

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

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

Employee Statutory Adjustment Account

2018/19 £	Employee Statutory Adjustment Account	2019/20 £
42,524	Opening balance	44,012
(42,524)	Reversal of prior year accrual for short-term accumulating compensated absences	(44,012)
44,012	Accrual for short-term accumulating compensating absences as at 31 March	28,111
44,012	Closing balance	28,111

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

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

Capital Adjustment Account

2018/19 £	Capital Adjustment Account	2019/20 £
(61,364)	Opening balance	(81,060)
11,878	Charges for depreciation of non-current assets	7,794
6,040	Amortisation of intangible assets	11,730
0	Capital expenditure charged against Revenue balances	(19,050)
(37,614)	Capital grants credited to the CIES that have been applied to capital financing	0
(81,060)	Closing balance	(80,586)

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

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

The surplus for the year on the Revenue Reserves was £223,573 higher than the Comprehensive Income and Expenditure Statement result. The table below gives a breakdown of the differences between the income and expenditure included in the Board's Comprehensive Income and Expenditure Statement in accordance with the Code and the amounts that statute and non-statutory proper practice require the Board to debit and credit the Revenue Reserve Balance.

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

2018/19	Usable Reserves £	Unusable Reserves £
Adjustments primarily involving the Capital Adjustment Account:		
Charges for depreciation of non-current assets	(17,918)	17,918
Capital grants and contributions applied	37,614	(37,614)
Adjustments primarily involving the Pension Reserve:		
Net charges made for retirement benefits in accordance with IAS19	(754,000)	754,000
Employers contributions payable to the Strathclyde Pension Fund	233,000	(233,000)
Adjustments primarily involving the Employee Statutory Adjustment Account:		
Net charges for employment short-term accumulating absences	(1,488)	1,488
Total adjustments	(502,792)	502,792

Note 6: Capital Expenditure and Capital Financing

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

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

2018/19 £		2019/20 £
0	Opening CFR	0
	Capital investment	
9,164	Plant and Equipment	0
28,450	Intangible Assets	19,050
	Sources of finance	
0	Direct revenue contributions	(19,050)
(37,614)	Capital grants and other contributions	0
0	Closing CFR	0

Note 9: Operating Leases

The Board has acquired office accommodation at the Robertson Centre in Paisley by entering into an operating lease which ends in 2024. The expenditure charged in year to the CIES was £75,250 (2018/19 £86,625 restated).

The lease is subject to a rent review in 2020, however this is not yet concluded and therefore not reflected in the figures below.

The 2018/19 figures have been restated to include all sums pertaining to the existing lease. There is no resulting impact on the Surplus or Deficit in the CIES.

2018/19 (restated) £	Future Minimum Lease Payments	2019/20 £
75,250	Not later than one year	75,250
301,000	Between one and five years	225,750
0	Later than five years	0
376,250	Total	301,000

Note 7: Intangible Assets

2018/19 £	Software	2019/20 £
	Opening balance	
30,200	Gross carrying amounts	58,650
0	Accumulated amortisation	(6,040)
30,200	Net carrying amount at 1 April	52,610
28,450	Additions	19,050
(6,040)	Amortisation for the year	(11,730)
52,610	Net carrying amount at 31 March	59,930
	Comprising:	
58,650	Gross carrying amounts	77,700
(6,040)	Accumulated amortisation	(17,770)
52,610		59,930

Note 10: Debtors

2018/19 £		2019/20 £
31,659	Prepayments	25,310
12,098	Other receivable amounts	6,257
43,757	Total short-term debtors	31,567

Note 8: Plant and Equipment

2018/19 £	Plant and Equipment	2019/20 £
	Cost or Valuation	
119,862	Opening balance at 1 April	129,026
9,164	Additions	0
129,026	Gross Book Value at 31 March	129,026
	Depreciation and Impairment	
(88,698)	Accumulated depreciation at 1 April	(100,576)
(11,878)	Depreciation charge for year	(7,794)
(100,576)	Accumulated depreciation at 31 March	(108,370)
31,164	Opening Net Book Value	28,450
28,450	Closing Net Book Value	20,656

Note 11: Creditors

2018/19 £		2019/20 £
0	Trade payables	0
(295,408)	Other payables	(167,612)
(295,408)	Total short-term creditors	(167,612)

There was a transfer of £76,241 of deferred IER income out of Creditors and into Other Income during 2019/20 in recognition of sums no longer due.

Note 12: Related parties

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

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

2018/19 £	Council	%	2019/20 £
457,900	East Renfrewshire	20.6%	514,930
513,400	Inverclyde	23.1%	577,370
1,251,400	Renfrewshire	56.3%	1,408,200
2,222,700	Total*	100.0%	2,500,500

* The 2019/20 figure includes £200,000 relating to Barclay funding

Note 13: External audit costs

2018/19 £		2019/20 £
7,280	Fees payable with regard to external audit services carried out by the appointed auditor	7,450
7,280		7,450

Note 14: Retirement Benefits

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

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

14a: Transactions relating to retirement benefits

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

The following transactions have been made in the accounting statements in 2019/20:

2018/19 £		2019/20 £
	Comprehensive Income and Expenditure Statement (CIES)	
455,000	Current service cost	538,000
246,000	Past service cost/(gain)	(136,000)
	Financing & Investment Income & Expenditure	
53,000	Net Interest	79,000
754,000	Total Post-employment Benefits charged to the Surplus or Deficit on the Provision of Services	481,000
	Other post employment benefit charged to the CIES	
(501,000)	Return on assets excluding amounts included in net interest	1,076,000
1,387,000	Actuarial (gains) and losses arising on changes in financial/demographic assumptions	(2,594,000)
0	Other (gains) and losses	(71,000)
886,000	Total Actuarial (Gain)/Loss	(1,589,000)
1,640,000	Total post employment benefit charged to the CIES	(1,108,000)
	Movement in Reserves Statement	
1,407,000	Reversal of net charges made to the Surplus or Deficit for the Provision of Services for post employment benefits according with the Code	(1,350,000)
233,000	Employers Contributions paid to Strathclyde Pension Fund	242,000

Current service cost is the cost of future entitlements to pension payments to current employees.

Past service cost is the estimated increase in liabilities arising from current year decisions that relates to years of service earned prior to this year. The 2018/19 figures included an estimate for the impact of potential removal of transitional arrangements (McCloud judgement) amounting to £0.246m. An adjustment of £0.136m reflected in 2019/20, following information from the appointed actuary about the estimated effect on the pension liability of the UK Government's proposed remedy scheme for pensioners affected by this judgement.

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

The Movement on Pension Reserve represents the net change in the pension liability recognised in the Movement in Reserves Statement for pension payments made by the Board to the Strathclyde Pension Fund during the year (£1.215m).

The Board is also responsible for all pension payments relating to added years benefits it has awarded, together with related increases. In 2019/20 these amounted to £9,486 (2018/19 £6,906).

14b: Assets and liabilities in relation to retirement benefits

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

2018/19 £000		2019/20 £000
17,220	Opening present value	19,321
455	Current service cost	538
246	Past service cost	(136)
469	Interest Cost	468
72	Employee Contributions	76
	Remeasurement (gains)/losses:	
1,387	Actuarial (gains)/losses arising from changes in financial/demographic assumptions	(2,665)
(2)	Unfunded benefits paid	(2)
(526)	Benefits Paid	(386)
19,321	Closing present value of scheme liabilities	17,214

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

2018/19 £000		2019/20 £000
15,544	Opening Fair Value	16,238
416	Interest Income	389
	Remeasurement gain/(loss):	
501	Return on assets excluding amounts included in net interest	(1,076)
231	Contributions from employer	240
72	Contributions from employee	76
2	Contributions in respect of unfunded benefits	2
(2)	Unfunded benefits paid	(2)
(526)	Benefits Paid	(386)
16,238	Closing fair value of scheme assets	15,481

14c: Fund history

	2015/16 £000	2016/17 £000	2017/18 £000	2018/19 £000	2019/20 £000
Present Value of Liabilities	(13,879)	(18,456)	(17,220)	(19,321)	(17,214)
Fair value of assets	11,093	13,701	15,544	16,238	15,481
Surplus/(deficit) in the scheme	(2,786)	(4,755)	(1,676)	(3,083)	(1,733)

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

The total liability of £1.733m has a substantial impact on the net worth of the Board as recorded in the Balance Sheet. However, statutory arrangements for funding the deficit mean that the financial position of the Board remains assured. The deficit on the Strathclyde Pension Fund will be made good by increased contributions over the remaining working life of employees, as assessed by the Fund actuary. The total contributions expected to be made by the Joint Committee to the Strathclyde Pension Fund in the forthcoming year to 31 March 2021 is £0.240m.

14d: Impact on cashflows

An objective of the fund is to keep employer's contributions at as constant a rate as possible. The fund has agreed a strategy to achieve a funding rate of 100% in the longer term. The rate for employer contributions was set at 20.2% for 2018/19 and 2019/20.

14e: Basis for estimating assets and liabilities

The Board's share of the liabilities of the Strathclyde Pension Fund have been assessed on an actuarial basis using the projected unit method, that estimates the pensions that will be payable in future years dependent upon assumptions about mortality rates, salary levels and so on. The Scheme's liabilities have been assessed by Hymans Robertson, an independent firm of Actuaries, and the estimates are based on the latest full valuation of the Fund at 31 March 2017.

The principal assumptions used by the actuary have been:

2018/19	Mortality assumptions	2019/20
Longevity at 65 for current pensioners (years)		
21.4	Men	20.7
23.7	Women	22.9
Longevity at 65 for Future pensioners (years)		
23.4	Men	22.2
25.8	Women	24.6
Other assumptions		
3.7%	Rate of increase in salaries	3.0%
2.5%	Rate of increase in pensions	1.9%
2.4%	Rate for discounting scheme liabilities	2.3%
Take-up of option to convert annual pension into retirement lump sum:		
50.0%	Pre-April 2009 service	50.0%
75.0%	Post-April 2009 service	75.0%

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

2018/19 £000		%	2019/20 £000
5,696	Equity instruments	35.1%	5,431
510	Debt instruments (bonds)	3.1%	486
1,470	Real Estate	9.1%	1,402
6,921	Investment Funds and Unit Trusts	42.6%	6,598
1,641	Cash and Cash Equivalents	10.1%	1,565
16,238	Total	100.0%	15,481

Note 15: Events after the Balance Sheet date

Events taking place after the authorised date for issue per the Balance Sheet are not reflected in the financial statements or notes. Where events taking place before this date provided information about conditions existing at 31 March 2020, the figures in the financial statements and notes have been adjusted in all material respects to reflect the impact of this information.

There are no non-adjusting events.

Note 16: Contingent Liabilities

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

ongoing indexation of GMPs, which could lead to inequalities between men's and women's benefits.

Strathclyde Pension Fund's actuary has carried out calculations and estimates that the potential impact of GMP indexation would be an increase in the pension liability of approximately £0.080m for Renfrewshire Joint Valuation Board. This estimate is not reflected in the Primary Financial Statements because the trigger event that would require recognition has not yet occurred.

Note 17: Critical Judgements in Applying Accounting Policies

In applying the accounting policies set out in Note 18, the Board has had to make certain judgements about complex transactions or those involving uncertainty about future events.

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

Leases	An analysis of the terms of the lease for the Robertson Centre has concluded that it is an operating lease.
---------------	---

Note 18: Summary of Significant Accounting Policies

A General Principles

The Annual Accounts summarise the Board's transactions for the 2019/20 financial year and its financial position as at 31 March 2020. The Board is required to prepare Annual Accounts by the Local Authority (Scotland) Regulations 2014 and section 12 of the Local Government in Scotland Act 2003 requires these accounts to be prepared in accordance with proper accounting practices. These practices primarily comprise the Code of Practice on Local

Authority Accounting in the United Kingdom (the Code), supported by International Financial Reporting Standards (IFRS) and statutory guidance issued under section 12 of the 2003 Act.

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

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

B Accruals of Expenditure and Income

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

In particular:

- revenue from the sale of goods is recognised when the Board transfers the significant risks and rewards of ownership to the purchaser, and it is probable that the economic benefits or service potential associated with the transaction will flow to the Board;
- revenue from the provision of services is recognised when the performance obligation relating to the transaction has been satisfied and it is probable that the economic benefits or service potential associated with the transaction will flow to the Board;
- expenditure in relation to services received (including services provided by employees) is recorded when the service is received rather than when payment is made;
- supplies are recorded as expenditure when they are consumed. Where there is a gap between the date supplies are received and their consumption, they are carried as inventories on the Balance Sheet;

- where income and expenditure have been recognised but cash has not been received or paid, a debtor or creditor for the relevant amount is recorded in the Balance Sheet. Where there is evidence that debts are unlikely to be settled, the balance of debtors is written down and a charge made to revenue for the income that might not be collected.

C Contingent Liabilities

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

- an event has taken place that gives the Board a possible obligation whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the Board; or
- a provision would otherwise be made but either it is not probable that an outflow of resources will be required or the amount of the obligation cannot be measured reliably.

D Employee Benefits

Benefits payable during employment

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

Post-employment benefits

The Board participates in the Local Government Pension Scheme (LGPS), administered by Strathclyde Pension Fund. The LGPS is accounted for as a defined benefit scheme and in accordance with International Accounting Standard 19 (IAS19) the Board has disclosed certain information concerning the assets, liabilities, income and expenditure relating to the pension scheme. IAS19 requires that an organisation

must account for retirement benefits when it is committed to giving them, even if the payment will be many years into the future.

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

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

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

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

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

The change in the net pension liability is analysed into the following components:

- **current service cost** – the increase in liabilities as a result of years of service earned this year, allocated in the CIES to the services for which the employees worked;
- **past service cost** – the increase in liabilities arising from current year decisions whose effect relates to years of service earned in earlier years, which is debited to the Surplus or Deficit on the Provision of Services in the CIES;

- **net interest cost on the defined benefit liability** – the change during the period in the net defined benefit liability that arises from the passage of time charged to the Financing and Investment Income and Expenditure line of the CIES. This is calculated by applying the discount rate used to measure the defined benefit obligation at the beginning of the period to the net defined benefit liability at the beginning of the period, taking into account any changes in the net defined benefit liability during the period as a result of contribution and benefit payments;
- **return on scheme assets** – excluding amounts included in net interest on the net defined benefit liability which are charged to the Pensions Reserve as Other Comprehensive Income and Expenditure;
- **actuarial gains and losses** – changes in the net pension liability that arise because events have not coincided with assumptions made at the last actuarial valuation, or because the actuaries have updated their assumptions, which is charged to the Pensions Reserve. Actuarial gains and losses are shown within Other Comprehensive Income and Expenditure within the CIES; and
- **contributions paid to the pension fund** – cash paid as employer's contributions to the pension fund in settlement of liabilities which are not accounted for as an expense.

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

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

E Events after the Balance Sheet date

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

There are two types of events:

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

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

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

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

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

for the prior period as if the new policy had always been applied.

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

G Government Grants and other Contributions

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

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

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

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

H Leases

Operating Leases: Board as Lessee

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

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

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

I Plant and Equipment

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

Recognition

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

Measurement

Assets are initially measured at cost, comprising:

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

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

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

Impairment

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

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

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

Disposals

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

Depreciation

Depreciation is provided for on all Plant and Equipment assets by the allocation of their depreciable amounts over their useful lives. For ICT equipment, this is calculated on a straight-line basis over five years.

J Intangible Assets

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

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

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

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

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

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

K Reserves

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

Usable Reserves

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

Unusable Reserves

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

L Value Added Tax (VAT)

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

RENFREWSHIRE VALUATION JOINT BOARD

To: Renfrewshire Valuation Joint Board

On: 18 September 2020

Report by: The Treasurer

Heading: COVID 19 - Guide for audit and risk committees

1. Summary

- 1.1 Audit Scotland has published a guide for public bodies, attached at Appendix 1, on the challenges arising from the COVID-19 pandemic.
-

2 Recommendations

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

3 Background

- 3.1 There is a wide range of short, medium and long-term risks and issues emerging from COVID-19 for public bodies to consider. This guide, published by Audit Scotland and attached at Appendix 1, focuses on the short-term challenges facing public bodies in the response phase of the pandemic.

It has been prepared for auditors and public bodies and provides audit and risk committee members with suggested questions to help them effectively scrutinise and challenge in key areas.

Covid-19

Guide for audit and risk committees

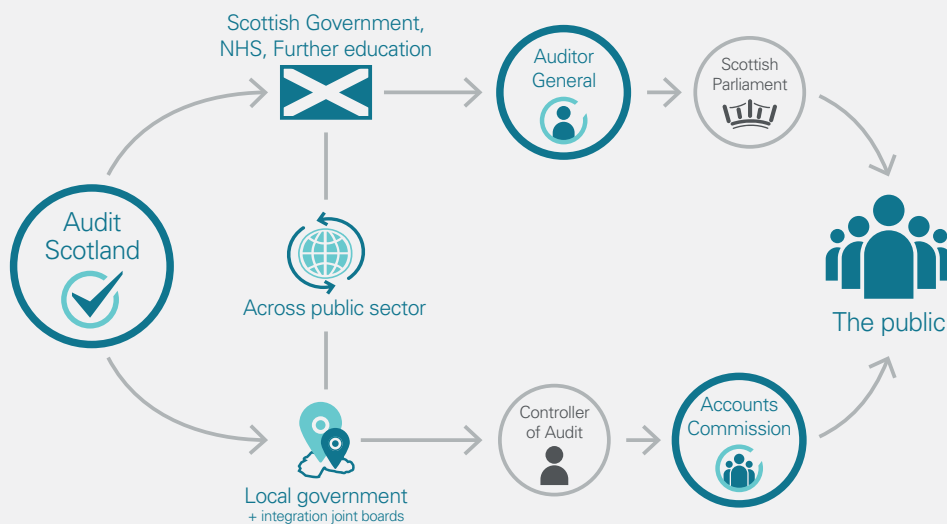


Prepared for public bodies and auditors
August 2020

Who we are

The Auditor General, the Accounts Commission and Audit Scotland work together to deliver public audit in Scotland:

- **Audit Scotland** is governed by a board, consisting of the Auditor General, the chair of the Accounts Commission, a non-executive board chair, and two non-executive members appointed by the Scottish Commission for Public Audit, a commission of the Scottish Parliament.
- The **Auditor General** is an independent crown appointment, made on the recommendation of the Scottish Parliament, to audit the Scottish Government, NHS and other bodies and report to Parliament on their financial health and performance.
- The **Accounts Commission** is an independent public body appointed by Scottish ministers to hold local government to account. The Controller of Audit is an independent post established by statute, with powers to report directly to the Commission on the audit of local government.



About us

Our vision is to be a world-class audit organisation that improves the use of public money.

Through our work for the Auditor General and the Accounts Commission, we provide independent assurance to the people of Scotland that public money is spent properly and provides value. We aim to achieve this by:

- carrying out relevant and timely audits of the way the public sector manages and spends money
- reporting our findings and conclusions in public
- identifying risks, making clear and relevant recommendations.

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Introduction

1. Covid-19 has already had a significant impact on every aspect of society in Scotland. It has affected individuals and communities, public services and the economy.
2. The response of public-sector bodies has been strong, and the pandemic has highlighted some of their key strengths, such as agility and partnership working. But Covid-19 has also exacerbated many pre-existing risks and challenges facing public bodies in areas such as financial sustainability and service demand pressures. A difficult road lies ahead as public bodies move from response to recovery and renewal.
3. Audit and risk committees have a crucial role to play in providing effective scrutiny and challenge. They help public bodies focus on important aspects of the business and maintain effective oversight of spending, performance and governance arrangements. As public bodies manage their business during this global pandemic, the role of audit and risk committees becomes even more important.
4. This guide for audit and risk committees draws on our recent experience of auditing public bodies during the pandemic. It also refers to key sources of guidance such as the Scottish Government's [Scottish Public Finance Manual](#) and [On Board: a guide for members of statutory boards](#) and the Chartered Institute of Public Finance and Accountancy's *Audit Committees: Practical Guidance for Local Authorities and Police*.

Key issues for consideration by audit and risk committees during the Covid-19 pandemic

5. There are a wide range of short, medium and long-term risks and issues emerging from Covid-19 for public bodies to consider. This guide focuses on the short-term challenges facing public bodies in the response phase of the pandemic. During this phase, key areas that audit and risk committees will need to focus on include:
 - internal controls and assurance
 - financial management and reporting
 - governance
 - risk management.
6. This guide provides audit and risk committee members with suggested questions to help them effectively scrutinise and challenge in these key areas. Answering the questions in this guide will help audit and risk committees better understand how their organisation is responding to the pandemic and managing both the immediate and longer-term challenges that it creates.
7. Audit and risk committees must assure themselves that they are engaged and well-informed about the changes that are occurring and affecting their organisation due to Covid-19. For example, they should be informed of changes to internal reporting arrangements, and policy and legislative changes and the impact they are likely to have on the organisation. They should also be apprised of any fraud and error risks arising from the response to Covid-19.¹

¹ [Covid-19: Emerging fraud risks](#), Audit Scotland, July 2020.

Internal controls and assurance

8. Public-sector staff are working under extreme pressure as a consequence of the scale and pace of change created by the pandemic and the need to respond rapidly to unfolding events. This may mean that some internal controls are suspended or relaxed. For example, the segregation of duties between colleagues for completing tasks and subsequent checks may not be possible due to unforeseen capacity issues or the lack of availability of more senior or experienced staff. Staff transfer between departments, for example, to new areas such as those responsible for distributing funding to support people and businesses most affected by Covid-19, may also leave some areas under-staffed. Furthermore, inexperienced staff may be working remotely without a full understanding of the required procedures and controls.

9. Internal audit provides independent assurance on governance arrangements, risk management and internal control processes. As the landscape changes, internal audit will have to consider its approach to audit planning and how it continues to deliver its assurance activities while balancing the workload created by new risks emerging from Covid-19.

10. As staff work remotely, there may also be potential security risks such as an increase in cyber-crime. For example, fraudsters may try to access public-sector systems by claiming to be legitimate technical support services or through phishing emails and scams.

11. [Exhibit 1](#) proposes potential questions for audit and risk committee members to consider.

Exhibit 1

Internal controls and assurance – questions to consider

What changes to internal controls have been required due to Covid-19?

- Has internal audit assessed the design, implementation and operational effectiveness of revised internal controls?

What new controls have been established to account for the distribution of any additional funds received?

- Have officers identified any weaknesses in new controls and if so, how are these being addressed?

To what extent has your organisation assessed the impact of working remotely on the control environment and working practices?

Has internal audit reviewed their audit plan and assessed which projects might need to be cancelled, postponed or accelerated as your organisation navigates its way through the pandemic?

How is management supporting internal audit to balance its 'routine' programme of work and that required to respond to Covid-19-related audit work?

What impact has Covid-19 had on the annual reporting and accounting process?

- Has your organisation's timetable for the annual reporting process been considered for 2019/20 and 2020/21? If so, have the timetables been revised and updated accordingly?
- Has the external auditor's annual audit plan been updated to assess and address new risks?

To what extent has your organisation considered work undertaken by other organisations (via professional networks and bodies), or where appropriate, engaged with external experts to inform decision-making around significant areas of change in response to the pandemic?

How have IT services performed during the pandemic?

- To what extent have cyber security controls been considered?
-

To what extent has management assessed the impact of Covid-19 on overall staff capacity?

- What areas have been identified as being under resourced and how is this being addressed?

What is your organisation doing to support its staff during the pandemic?

- To what extent have workload and working practices been adjusted to allow for the challenges that people may face when working remotely?
- What guidance, advice or signposting has your organisation put in place to support staff wellbeing?

What opportunities and risks have arisen as staff are deployed across departments?

How is your organisation capturing the learning and opportunities that arise from new ways of working?

Financial management and reporting

12. Public bodies face considerable uncertainty during the pandemic and as they plan for the future. Having robust financial management and transparent reporting arrangements in place is critical to ensuring that an organisation can manage its finances and deliver services effectively, identify issues and challenges early and act on them promptly.

13. Financial impacts of the pandemic could include a reduction in income generated from business rates and council tax non-payments as well as a reduction in fees and charges from, for example, leisure, public transport and parking. Organisations may also face increased costs such as higher staff costs to cover the delivery of services. The economic uncertainty and market volatility caused by the pandemic also make it difficult for public bodies to value, for example, property portfolios, inventories and pension schemes.

14. A number of factors will affect how well an organisation can report on and manage its financial position at a time where it is facing significant pressure and challenge. For example, there is likely to be competing pressures on finance staff, significant changes in financial processes and procedures and the introduction of financial systems in new areas, such as those for Covid-19-related government relief, assistance and stimulus packages. [Exhibit 2](#) proposes potential questions for audit and risk committee members to consider.

Exhibit 2

Financial management and reporting – questions to consider

Is financial (and performance) information received in a timely manner, with sufficient detail, to inform the fast-paced changes that are required due to Covid-19?

How is management assessing the financial impact of Covid-19 on income and expenditure?

- What processes or procedures have been put in place to assess, for example, new demands, new expenditure streams, savings from activity foregone and lost income?

What information has been used in determining the value of assets and liabilities?

- To what extent have estimated valuations been impacted by Covid-19, for example, disruption to the revaluation of properties or market volatility impacting on investments?
- What is the likely impact of Covid-19 on pension deficits and what does this mean for your organisation?

What commitments and guarantees have been made to third parties, and how are these being monitored?

- Where relevant, how is your organisation ensuring that the impacts of the pandemic on its arm's-length external organisations (ALEOs) are being appropriately monitored?
-

What impact has Covid-19 had on savings plans?

- Is your organisation on track to deliver these savings and if not, what plans are your organisation putting in place to help with this?

What impact has Covid-19 had on transformational activity?

- If there has been or will be significant delays to activity or a failure to meet savings targets, what are the financial implications and how is management preparing for this?

Is there sufficient capacity within the finance team to deal with competing pressures, such as preparing annual accounts, at a time when working practices are having to be adapted due to Covid-19?**Governance**

15. The pace and scale of change is unprecedented, and changes in governance arrangements are likely to have taken place. This may mean that there has been less opportunity for scrutiny and due diligence as public bodies respond rapidly to the challenges arising from Covid-19. For example, urgent procurement decisions and changes to delegated authority arrangements may have impacted on the level of scrutiny.

16. Governance and accountability arrangements around collaborative working may be increasingly complex but when done effectively, allows for better planning, design and coordination of services. Many aspects of public bodies' responses to the pandemic can only be done in partnership with others.

17. Recent changes to governance arrangements due to Covid-19 may include basic alterations such as documenting authorisation processes through to oversight of the overall running of the business. [Exhibit 3](#) proposes potential questions for audit and risk committee members to consider.

Exhibit 3**Governance – questions to consider****What impact has Covid-19 had on governance arrangements?**

- How is your organisation ensuring that effective oversight and scrutiny of key decisions is maintained as it responds rapidly to the challenges it faces during the pandemic?
- Have any significant changes been made to governance arrangements due to the pandemic, for example, suspension of committees or increased use of delegated decision-making powers?
- Where decisions are being made using delegated or emergency powers, how are these being recorded, made public and subjected to scrutiny by the relevant committee(s)?
- Have changes to processes and procedures made in response to Covid-19 been reviewed and documented appropriately to comply with overall governance arrangements?

Are governance arrangements being reviewed regularly to ensure they remain fit for purpose?**Are non-executive directors providing appropriate levels of support, scrutiny and challenge to your organisation as it responds to the current environment and new risks?****What barriers, if any, have affected your organisation's ability to continue to provide services for individuals and communities during the pandemic?**

- How have these barriers been overcome?
- What was the impact on service users?

What impact has Covid-19 had on your organisation achieving its stated objectives?

- Does performance reporting highlight any changes on your organisation's ability to meet its objectives as a consequence of Covid-19?

- Has the pandemic caused new risks to achieving your organisation's objectives? If so, how are these being addressed?

What impact has Covid-19 had on collaborative working?

Risk management

18. While public bodies will have risk management processes in place, the likelihood and impact of existing risks and the emergence of new risks will need to be monitored carefully. There may also be a change in the risk appetite during the pandemic to allow for services to operate effectively and respond to issues in a timely manner. Some changes may be significant therefore officers and audit and risk committee members need to consider how sustainable these changes will be in the longer term.

19. Public bodies were already facing risks and challenges around, for example, financial sustainability, outcomes and inequalities. These risks and challenges have become greater due to Covid-19. They are also heightened further because of the uncertainty around the UK's exit from the European Union and increasing budget pressures.

20. *Exhibit 4* proposes potential questions for audit and risk committee members to consider.

Exhibit 4

Risk management – questions to consider

Are there new expenditure or procurement streams, or delivery methods arising from Covid-19 that introduce new risk?

- What indicators does management have to support informed decisions on risk and is this data available in real time?
- Is your organisation's risk management strategy up-to-date to include risks associated with Covid-19?
- What risks have emerged that need to be addressed and what protocols are in place to report and analyse emerging risks as the situation evolves?
- Are risks being reported to the relevant committee?

Has your organisation's risk register been updated to reflect new risks arising from Covid-19?

Is there a need for management's risk appetite framework to be reviewed to ensure it is appropriate in this rapidly evolving environment?

- If so, when will the committee be informed of the outcome and any next steps?

How does Covid-19 impact on any financial risks already facing your organisation and how does this affect short, medium and long-term financial plans?

What impact does Covid-19 have on any scenario planning that your organisation has in place for events such as EU withdrawal and increasing budget uncertainty?

Looking ahead

21. This is the second in a series of Covid-19 guides prepared for public bodies and auditors. Our first publication, [Covid-19 Emerging fraud risks](#), sets out a range of fraud risks that may arise due to the pandemic. By drawing on our position as external auditors across the public sector in Scotland, we have used our recent experience to develop these Covid-19 outputs. We will be issuing further guidance to public bodies to support them as they move beyond the response phase of the pandemic into recovery and renewal.

22. We invite feedback on how the role of external audit can further support public bodies as they respond to the challenges Covid-19 presents.

Further reading


- [*Guide for Audit and Risk Committees on Financial Reporting and Management during COVID-19*](#), National Audit Office, June 2020.
- Financial scrutiny practice guide, The Chartered Institute of Public Finance and Accountancy, June 2020.
- <https://www.ifac.org/knowledge-gateway/contributing-global-economy/discussion/implications-audit-committees-arising-covid-19>
- <https://www.iaa.org.uk/covid-19-hub/covid-19-guidance/>

Covid-19

Guide for audit and risk committees

This report is available in PDF and RTF formats,
along with a podcast summary at:

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Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 18th September 2020

Subject: Barclay Update / Service Review

Author: Assessor & Electoral Registration Officer

1. Background

It was agreed that the Board should be updated at each meeting on developments and expenditure arising from the Barclay Review. Furthermore, at the February Board meeting, permission was sought from the Board for a Service Review to be undertaken to address issues such as non-filling of vacancies and the new legislative changes coming into effect beginning in April of this year.

The Non-Domestic Rates (Scotland) Bill is now law and has been partially implemented in April 2020, with full implementation to follow thereafter.

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

- i. The change of the revaluation cycle from 5 yearly to 3 yearly
- ii. New property markers to be shown against properties in the Valuation Roll
- iii. Changes to valuation of properties within a Park
- iv. From the 2022 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
- vi. Information Gathering powers to be strengthened with Assessors issuing Civil Penalties to those who do not respond.

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.

2. Recruitment/Restructure

Unfortunately, due to the impact of the Covid pandemic I have not been able to progress the recruitment/restructure as much as I would have wished to.

Matters relating to, the present Revaluation 2017, the recent significant number of Material Change of Circumstances Appeals lodged due to the pandemic and the Barclay Review recommendations have also moved on.

The Scottish Government has extended the timetable for the disposal of the remaining 2017 Revaluation appeals, by one year, to December 2021. The Government has also extended the timetable for disposal of the recently lodged 3,000 plus appeals due to the Covid pandemic. These would normally have had to have been disposed of by 31st March 2021. However, the Government also extended this deadline to December 2021.

Furthermore, the Government announced in its Programme for Government 2020/21 on 1st September their intention to delay the 2022 Revaluation by one year to 2023, in line with the Governments of both England & Wales. However, where this policy differs from these two countries is in the fact that the Tone Year (the year on which rental values will be based) for the 2023 Revaluation will be April 2022. This proposed one-year tone date is one of the Barclay recommendations, however, it was not expected to take effect until the 2025 Revaluation.

Whilst these changes are welcomed it does mean that recruiting new qualified surveyors is even more of a necessity. I intend therefore to begin a recruitment drive as soon as possible to ensure the Board is well resourced in terms of qualified staff to deliver the statutory duties.

3. IT Valuation System

As previously discussed, a new IT valuation system is in the process of being procured. I am pleased to report, that despite Covid and Lockdown, we have managed to progress with this project. We will shortly be commencing user testing of the new system. This is due in no small part to the extraordinary efforts of the staff involved, working remotely, and yet still managing to meet on a virtual platform and work through all the various requirements such a project demands. We are not quite at a finished product, but I can say we are in a much better place than could have been anticipated. I must thank all those involved, it has not been easy, but everyone has gone the extra mile to ensure we can eventually deliver a far better and efficient system for the whole of the Non-Domestic and Council Tax services.

We are also now meeting with our three constituent councils to ensure we are meeting their needs as far as information and finance updates etc are concerned.

4. Internal Barclay Project Group

Given the recent announcement by Scottish Government on the proposed changes to the Revaluation date, once we have certainty on these proposals this group can be tasked with overseeing the implementation of the Barclay review. Training and workshops, even if virtually, will be scheduled and delivered.

5. Recommendations

- i. The Board notes this report.

Kate Crawford
Assessor and Electoral Registration Officer
8th September 2020

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



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 18th September 2020

Subject: Covid-19 Risk Register

Author: Assessor & Electoral Registration Officer

1. Introduction

The global pandemic due to the Covid-19 virus has affected all aspects of service delivery for the Board's three functions. As a result of these wide-ranging effects, a separate Covid-19 Risk Register has been produced which identifies the risks, evaluates their potential consequences, and determines the most effective methods of controlling them.

As staff safety and wellbeing is of paramount importance and to assist in identifying risks to the staff in this current situation, the Senior Management Team have issued two staff surveys. The first was to check on everyone's health and well-being encouraging staff to look after themselves, take regular breaks, use annual leave to get away from the pressures of work etc, this survey also provided links to other appropriate information. The second survey carried out in August concentrated on staffs attitudes to returning to the office, what their main concerns were, how they see their role in the coming months and what kind of blended approach they would like to have to returning to the Robertson Centre. The results of this survey were an overwhelming majority of staff were happy to come back into the office, with all suitable health & safety measures in place. However, there remains a real concern over dealing with the public directly.

Following this survey we are currently evaluating options and discussing ways to ensure the Board has a staff presence in the office and at the same time ensuring that if there were to be an outbreak of COVID we have enough staff working remotely to guarantee a continued service delivery. We will also ensure messaging about the office remaining closed to the public remains in place for the time being.

I would like to take this opportunity to thank all the staff for their patience, resilience and flexibility in working within the new norm. We could not have continued to deliver our services without everyone's willingness to make things work. Both myself and the Assistant Assessors would like to note our appreciation for all of this.

I will keep the Board updated on when we do resume a presence in the Robertson Centre, this is of course subject to Scottish Government Guidance.

2. Recommendations

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

Kate Crawford
Assessor & Electoral Registration Officer
8th September 2020

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

RENFREWSHIRE VALUATION JOINT BOARD



COVID-19 RISK REGISTER IG7A

Title	Covid-19 Risk Register
Author	Assessor & ERO
Approved By	Senior Management Team
Date of Approval	September 2020
Reviewer	Assistant Assessor & ERO - Governance
Review Date	As Required

Review History

Review No.	Details	Release Date

Background

The global pandemic due to the Covid-19 virus has affected all aspects of service delivery. National/local lockdowns and the resultant Scottish Government restrictions have had a severe impact on working practices since March 2020. Due to the wide-ranging impact on the Board's staff, resources and functions, a stand-alone Covid-19 Risk Register was produced as well as being listed as a risk on the overarching Corporate Risk Register. The separate Covid-19 Risk Register contains further details of the risks and the mitigations the Board have identified.

Risk Management has been integral in dealing with the effects of these restrictions on working practices and have enabled the Board to operate and provide services in this challenging environment. Planning must be flexible and need to evolve to allow the Board to deal with the ever-present changes during the pandemic e.g. Scottish Government guidelines and the changes to their route map to move out of lockdown and ensure our key priorities are delivered.

The Covid-19 Risk Register identifies risks, evaluates their potential consequences, and determines 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 to allow the Board and that, 'risk-aware' not 'risk-averse' decisions are taken in all areas of service delivery.

The following risks are listed in order of significance with staff being the Board's most important resource. The risks for the majority of the risks are inter-related and, in some instances, inter-dependent and due to this situation the Senior Management Team will have an overview to ensure staff have the necessary resources and support to complete their identified controls.

	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Risk Evaluation (L/M/H/VH)
REF.01 Staff	Staff are the Board's most important resource. Their mental health and well-being are imperative to the success of the Board carrying out its functions.	Senior Management Team/Line Managers	<p>(1) Follow Scottish Government (SG) Guidance to ensure staff are always protected.</p> <p>Home working facilitated for all staff. SG guidelines are, at present, home working being the default position in terms of non-essential offices. Adhered to and only if task cannot be completed remotely is Robertson Centre utilised in line with SG guidance.</p> <p>Contact arranged by Line Managers and where appropriate Senior Management team to ensure staff's well-being.</p> <p>Office closure implemented as soon as SG national lockdown was announced in March 20.</p> <p>No access to the public, external third parties to the Robertson Centre for as long as required to protect staff.</p>	2	3	Moderate
Description: (1) Inability of staff to work due to ill health.						
(2) Staff shielding/ personnel in high risk categories.		Senior Management Team	<p>(2) Follow SG Guidance for staff shielding or personnel in high risk categories. Where appropriate Covid Health Questionnaire will be sent to relevant members prior to the re-opening of the Robertson Centre to ensure staff are protected.</p> <p>Liaison with Renfrewshire Council's Human Resources and Health and Safety Departments regularly since March. Before final sign off Unison and Renfrewshire Council's Health and Safety Representatives will do final walk round of premises.</p>	2	3	Moderate

Risk	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Risk Evaluation (L/M/H/VH)
REF.02 Electoral Registration	Description: <u>Canvass</u> (1) Inability to complete canvass due to ill health of staff/canvassers If RVJB staff or temporary canvassers are ill, the canvass would not be completed or not completed timeously.	Senior Management Team Clerical Manager	(1) Default position for RVJB personnel is to work at home to mitigate the transmission of Covid-19. This will also prevent staff from contracting other virus from their colleagues e.g. common cold/flu. On reopening the Robertson Centre, a flexible approach to office working will be the preferred option e.g. mixture of home/office working to limit the no of people in the office at one time and to mitigate the transmission of any viruses. When it is the time for the traditional process of “door knocking” as the final stage of the canvass process, canvassers will be managed by Clerical Manager to ensure their well-being and have completed Covid -19 aware training to ensure their health and safety. This is assuming that this process can take place and national/local lockdowns are not in place which would inhibit the door knock process. Furthermore, extra canvassers will be placed on standby to mitigate the risk of the inability of canvassers to complete their allocation. As a result of the reform to canvass in 2020 the domestic properties which are required to be visited by a canvasser, are estimated to be approximately 27,000. This is a significant drop from the 2019 canvass figure of 54,000.	2	3	Moderate
(2) Inability to complete canvass due to ICT failure	As the canvass is currently being carried out remotely due to the continued closure of the Robertson Centre, the failure of ICT would have a severe effect on the completion of the canvass.	Senior Management Team/ Senior IT Manager/ Clerical Manager	(2) Regular liaison with IT Senior Manager to monitor staff's ability to work remotely and any IT issues with remote working are dealt with efficiently and effectively to ensure no loss of service where possible. Disaster Recovery Solution in place to ensure continuity of service in the event of ICT failure.	1	4	Low
(3) Unable to undertake door to door canvass due to local/national lockdown(s)	The possibility of local or national lockdowns are ever present and this will affect the undertaking of house visits which are legally required as part of the canvass.	Senior Management Team	(3) SG guidance will be continuously evaluated to ensure the Board adheres to any changes to guidance and reacts quickly to these changes. Audit of all decision making in relation to door to door canvass is documented clearly.	3	4	High
<u>Electoral Registers</u> (1) Failure of Electoral Registers to be published	Due to loss of key staff e.g. illnesses, IT issues while remote working, the electoral registers would not be provided securely to the recipients.	Clerical Manager/ Assistant Clerical Manager/IT Senior Manager	(1) Key staff knowledge share to ensure electoral registers are published on time. Regular liaison with key personnel to anticipate any issues and devise solutions quickly. Automate all aspects of the process to ensure the provision of the electoral registers are easily produced while remote working.	1	4	Low

			There is a proposed change to this year's publication date from the traditional 1 st December 2020 to 1 st February 2021. This change is currently proceeding through the government's legislative procedures. This will be kept under review to allow for any changes to working practices.			
Elections						
(1) Unplanned electoral event called and inability of staff to carry out duties	An electoral event could be called e.g. by-election and due to loss of electoral staff, IT issues while remote working, the election would be at risk in terms of registration.	Senior Management Team/Clerical Manager/ IT Senior Manager	(1) Default position for RVJB personnel would be to work at home to mitigate the transmission of Covid-19. This will also prevent staff from contracting other viruses from their colleagues e.g. common cold/flu.	2	3	Moderate
(2) Scottish Government Elections in May 2021	Running the next Scottish Parliamentary Elections under lockdown, under local or national lockdowns and the impact on registration levels and types of registrations will have a severe impact on resources. There could be an unprecedented rise in applications to vote by post, emergency proxies and this is a time-consuming process which also affects Returning Officers and their ability to supply extra ballot packs etc.		(2) Planning is already underway and ongoing discussions taking place with SG and fellow Electoral Registration Officers to develop contingency plans and identify resources required should the May election be affected by lockdown measures. The Electoral Commission, the Electoral Management Board for Scotland and the Scottish Assessors Association Electoral Registration Committee are all involved in preparing and planning for this election and the particular challenges it may bring.	2	3	Moderate

Risk	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Risk Evaluation (L/M/H/VH)
REF.03 Non-Domestic Rates						
Description: (1) Failure to perform statutory duty of compiling and maintaining the Valuation List for Council Tax due to restriction in working practices e.g. ill health of staff, restriction on on-site inspections as per SG guidance to protect staff and stakeholders.	Ill health of staff or their inability to carry out tasks would lead to failure to perform the Board's statutory duty in relation to Non-Domestic Rates as staff are our most important resource.	Senior Management Team	(1) Home working facilitated for all staff to ensure continuity of service for Non-Domestic Properties and regular updates to all 3 constituent authorities of the Board have taken place. Further investment in IT was undertaken to facilitate discussion of appeals e.g. all valuation staff provided with mobile phones. Inspections carried out prior to National Lockdown in March to ensure details were held for relevant properties. Inspections since March only undertaken in rare circumstances and in line with SG guidance, RICS guidance and local procedures prepared for the Board and approved by Unison.	3	4	High

			<p>Once full inspections are approved for Board staff to undertake the relevant PPE will be provided and guidance provided in line with SD guidance.</p> <p>Line Managers/Non-Domestic Rates Team continuously exploring alternatives to physical inspections and liaising with relevant stakeholders to carry out alternative solutions.</p>			
(2) Inability to dispose of Non-Domestic Rates appeals in statutory time frame due to loss of staff to illness/IT failures	Disposal of all rating appeals is governed by legislation and the inability to dispose of the appeals by the relevant time frame would lead to the relevant statutory disposal date not being met.		<p>(2) As at the 30th June staff have disposed of 91.3% of the 2017 Revaluation Appeals. Staff allocated the remaining Revaluation appeals which initially had to be disposed of by 31st December 20. The SG have recently extended the disposal date for Revaluation appeals from 31st December 2020 to 31st December 2021.</p> <p>Regular liaison with Secretary to the Valuation Appeal Panel to discuss Covid-19 situation in terms of procedures of hearings taking place and appeals cited for each hearing.</p>	1	5	Low
(3) Inability to discuss Non-Domestic Rates Appeals due to non-availability of appellants or their agents	As above.		<p>(3) Liaison with agents, where possible, to continue discussions of outstanding Revaluation/Running Roll appeals out with the citation timetable.</p> <p>Staff are exploring all avenues to initiate and complete discussions with appellants and their agents e.g. investigations into contact details for surveying firm, head office.</p> <p>Regular liaison with Secretary to the Valuation Appeal Panel to discuss Covid-19 situation in terms of procedures of hearings taking place and appeals cited for each hearing.</p>	1	5	Low
(4) Approximately 3,000 material change of circumstances appeals lodged in 2020 due to Covid-19 with a disposal date of 31 st March 2021	As above.		<p>(4) The SG have extended the disposal date for all running roll appeals due to be disposed of before the 1st April 2021 (including the Covid-19 material change of circumstances appeals) to the 31st December 2021. Work has already commenced in programming the disposal of the running roll appeals and scheduling will now take account of the extension to the statutory disposal date.</p> <p>Regular liaison with the Secretary to the Valuation Appeal Panel to discuss the outstanding running roll appeals and their disposal dates.</p>	1	5	Low
(5) Revaluation 2022 preparation	Failure to deliver the 2022 Revaluation would lead to a breach in the Board's statutory duty and would lead to uncertainty for all the Board's stakeholders.		<p>(5) The SG have recently proposed a postponement of one year to the 2022 Revaluation which had a tone date of 1st April 2020. Therefore, if the Scottish Parliament approve the amendment, the next Revaluation will take place on the 1st April 2023 with a tone date of 1st April 2022.</p> <p>Qualified valuer recruitment to take place as soon as possible to ensure the ongoing preparation for the next Revaluation.</p>	1	5	Low

Risk	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Risk Evaluation (L/M/H/VH)
REF.04 Council Tax						
Description: (1) Failure to perform statutory duty of compiling and maintaining the Valuation List for Council Tax due to restriction in working practices e.g. ill health of staff, restriction on on-site inspections as per SG guidance to protect staff and stakeholders.	Ill health of staff or their inability to carry out tasks would lead to failure to perform the Board's statutory duty in relation to Council Tax as staff are our most important resource and would lead to uncertainty to all our stakeholders e.g. ratepayers amassing large backdated bills for council tax, a degree of uncertainty to budgets of our three constituent authorities.	Senior Surveyors/ Principal Surveyors/ Council Tax Team	(1) Home working facilitated for all staff to ensure continuity of service for Non-Domestic Properties and regular updates to all 3 constituent authorities of the Board have taken place. Further investment in IT was undertaken to facilitate discussion of appeals e.g. all valuation staff provided with mobile phones. Inspections carried out prior to National Lockdown in March to ensure details where held for relevant properties. Inspections since March only undertaken in rare circumstances and in line with SG guidance. Once full inspections are approved for Board staff to undertake the relevant PPE will be provided and guidance provided in line with SG guidance. Line Managers/Council Tax Team continuously exploring alternatives to physical inspections and liaising with relevant stakeholders to carry out alternative solutions.	2	4	Moderate
(2) Inability to dispose of Council Tax appeals and proposals due to loss of staff to illness/IT failures	Ill health of staff or their inability to carry out tasks would lead to failure to perform the Board's statutory duty in relation Council Tax as staff are our most important resource and would lead to uncertainty for all our stakeholders e.g. ratepayers concerns in relation to their council tax band and a degree of uncertainty to the budgets of our three constituent authorities.	Principal Surveyors/ Senior Surveyors/ Valuation Staff	(2) All staff allocated council tax appeals/proposals to review and ultimately dispose since March. Further investment in IT to facilitate discussion of appeals etc e.g. all valuation staff provided with mobile phones. Liaison with agent acting on behalf of a no of council tax appellants previously cited for a Valuation Appeal Panel Hearing in April 20, cancelled by the Secretary to the Hearing, to continue to discuss the appeals out with the hearing timetable. Regular liaison with Secretary to the Valuation Appeal Panel to discuss Covid-19 situation in terms of hearings.	2	3	Moderate

Risk	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Risk Evaluation (L/M/H/VH)
REF.05 ICT	<p>The national lockdown and government restrictions have a severe impact on working practices and resulted in the closure of the Robertson Centre with home working not previously carried out. Since the national lockdown in March 2020, all staff have been facilitated with remote working to ensure continuation of our service delivery, where possible.</p> <p>The inability to work remotely would have a severe impact on service delivery.</p>	Senior Management Team/ Senior IT Manager	<p>(1) Investment in remote working undertaken and continuously evaluated to ensure staff have the necessary tools to complete their duties.</p> <p>Where staff are unable to carry out their duties efficiently remotely, alternative solutions identified e.g. Wi-Fi dongle, tasks carried out at the Robertson Centre under SG guidelines.</p> <p>Purchase of further resources to allow staff to split time between home and office-based working ensuring continuity in service delivery.</p>	1	5	Low
<u>Description:</u> (1) Inability to work remotely						
(2) Non availability of systems, either through system/ telephony or power supply						
(2) Non availability of systems, either through system/ telephony or power supply	The non-availability of systems would have a major impact on the Board's statutory duties.	Senior Management Team/ Senior IT Manager	<p>(2) IT department monitor hardware/software to identify any issues and take remedial action quickly.</p> <p>Disaster Recovery Solution in place to ensure continuity of service in the event of ICT failure.</p>	1	5	Low
(3) Due to remote working now being undertaken since March 2020, increased risk of data breach.	A data breach due to the commencement of remote working would demotivate staff, reputational damage and in certain circumstances potentially a substantial fine from the governing bodies	Senior Management Team/ Senior IT Manager	<p>(3) Online iLearn courses undertaken by staff regarding data security.</p> <p>Robust IT security procedures in place.</p> <p>Information security policies revised and where appropriate created e.g. Remote Handling Policy. Relevant documents circulated to all staff and where appropriate held on document management system for reference purposes for staff.</p>	1	3	Low

Risk	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Risk Evaluation (L/M/H/VH)
REF.06 Resources	<p>The national lockdown and government restrictions have a severe impact on working practices and resulted in the closure of the Robertson Centre with home working not previously carried out.</p>	Senior Management Team/Senior IT Manager/ Line Managers	<p>(1) Home working set up for all staff by May 2020. Further investment in home working is required and options being investigated currently e.g. expand use of mobile phones for all staff.</p> <p>Management review Scottish government restrictions and guidance continuously to ensure staff and all stakeholders' safety are at the forefront of decision making and processes.</p> <p>Line Managers contact staff regularly to monitor staff's wellbeing.</p> <p>When the Robertson Centre reopens, SG guidelines followed, and Liaison undertaken with Renfrewshire Council's Human Resources and Health and Safety Departments regularly since March. Before final sign off Unison and Renfrewshire Council's Health and Safety Representatives will do final walk round of premises.</p> <p>Liaison with third party suppliers to ensure all necessary cleaning and sanitising products are supplied and fitted with protocol for refill.</p>	4	2	Moderate
<p><u>Description:</u></p> <p>(1) Closure of the Robertson Centre since March 2020 to mitigate the transmission of Covid-19 and in adherence to national lockdown.</p>						
(2) Interaction with stakeholders and service users affected by restrictions to working practices	Physical interaction with staff and external parties ceased in March 2020 and this has affected the normally efficient service delivery of the Board's duties.	Senior Management Team/ Senior IT Manager/Line Managers	<p>(2) Out of office notifications, telephone script and RVJB website reflect current situation and updated to reflect changes.</p> <p>Notification sent to Board members of situation facing the Board and measures taken to deal with the issues.</p> <p>Management review Scottish government restrictions and guidance continuously to ensure staff and all stakeholders' safety are at the forefront of decision making and processes.</p> <p>Regular contact with staff to appraise them of the situation and regular updates of changes.</p>	4	2	Moderate
(3) Inability to host/attend meetings with both staff and external parties e.g. Board Meetings.	Due to initial SG restrictions, physical meetings were not permitted and without a lack of alternative solutions, the inability to hold meetings would seriously impact on the statutory duties of the Board.	Senior Management Team/ Senior IT Manager	<p>(3) Board meetings held virtually to ensure continuity of service and awareness for Board Members.</p> <p>All staff set up with the ability to have virtual meetings to ensure continuity of service and to allow Managers to liaise with staff regularly.</p>	4	2	Moderate
(4) On-site inspections not carried out in the main since March 2020.	The ability to carry out physical inspections is imperative for the Board to compile and maintain the Valuation Roll for Non-Domestic Rates, Valuation List for Council Tax and, at canvass period, the Register of Electors.	Senior Management Team/Principal Surveyors	<p>(4) Alternative methods of inspection explored and used where appropriate. In the event an on-site visit is required and can be accommodated under SG guidelines, these visits are identified, risk assessed and carried out adhering to guidelines.</p>	5	4	Very High

(5) Failure of external partner in administering Service Level Agreement.	Impact of Covid-19 restrictions may have a detrimental effect on Renfrewshire Council, carrying out their duties under the Service Level Agreements currently in place.	Senior Management Team/ Senior IT Manager	(5) Regular liaison with relevant personnel from Renfrewshire Council to ensure required duties under Service Level Agreement are undertaken by the Council timeously. Any gaps in provision are identified and alternative solutions adopted.	1	3	Low
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Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board
Meeting on: 18th September 2020
Subject: Corporate Risk Register
Author: Assistant Assessor & Electoral Registration Officer

1. Introduction

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

2. Recommendations

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

Lindsey Hendry
Assistant Assessor & Electoral Registration Officer
10th September 2020

For further information please contact Lindsey Hendry at 0300 300 0150 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	As Required

Review History

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

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Preamble

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

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

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

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

1.0 Background

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

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

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

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

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

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

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

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

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

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

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

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

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

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

3.0 Corporate Risk Management Objectives

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

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

4.0 Corporate Risks

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

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

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

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

Risk Areas in Order of Significance

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

RVJB Corporate Risk Register

Report Type: Risk Report

Report Author: Lindsey Hendry

Generated on: 1st September 2020

Objective:

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

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

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

	<p>The inability to recruit and retain qualified valuers will have serious implications in being able to deliver the legislative changes contained within the Non-Domestic Rates (Scotland) Act.</p> <p>The possibility of amendments to the primary legislation for Council Tax to allow for a Council Tax Revaluation is uncertain in the medium term.</p> <p>The effect of the reforms to canvass are still unknown as the first canvass under this new regime is taking place in the latter half of 2020.</p> <p>Reduction in level of reserves will limit opportunity to meet unexpected financial challenges.</p> <p>Should there be any major changes to Employment or Health & Safety legislation as a result of the withdrawal from the EU, there may be an impact on funding and a further increase on budgetary pressures.</p>					
Action Codes	Linked Actions	Assigned To			Due Date	Status
	Monitor	Senior Management Team			Ongoing	

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

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

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

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

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
REF.06 Failure of ICT	There are many events which may cause ICT failure such as: internal/external malicious damage; failure of third parties to meet deadlines; failure to back-up ICT; major ICT failure; failure due to virus attack.	Assessor	<ul style="list-style-type: none"> Board is accredited to PSN standard and ICT is put through an ITHS each year before applying for PSN reaccréditation. Perform daily back-ups and download documentation onto tapes/disks for secure storage off-site. SLA in place to ensure development is on-going in line with service requirements. Contractual arrangements in place for maintenance and upgrading with external contractors'-Virus, anti-spam software continually updated. Firewall, network application controls and audit procedures all in place and continually updated/reviewed. All applications and data sets are backed up nightly on site. Loss of processing limited to 72 hours as a result of back up. Currently there are 3 full time and 1 part time IT personnel employed by the Board to provide an instant response to problems. Server capacity reviewed/renewed on a regular basis to provide maximum data protection. As of December 2019, the Board's entire virtual infrastructure has been backed up by our Disaster Recovery Supplier to their offsite cloud-based storage facility. Our critical servers are also being replicated, via a dedicated fibre link, which will safeguard the Board in the event of an IT disaster. Investment in remote working has been undertaken in 2020 and is currently being evaluated to ensure the Board is flexible and can react quickly to changes in working practices. 	4	4	16 High/ Moderate/ Significant
Context: (1) Non availability of systems, either through system/ telephony or power supply failure or sabotage (2) Potential loss of key business or financial data (3) Inability to work remotely	A combination of one or more of the above events happening would result in a major impact in service delivery to all stakeholders. The inability to work remotely would have a serious impact on service delivery during periods where office-based working is restricted.					
Action Codes	Linked Actions			Assigned To	Due Date	Status
	Monitor			Assessor	Ongoing	

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
<p>REF.07 Loss of premises due to major damage/ loss of tenure and non-availability of key or significant numbers of staff.</p> <p>Refer to Business Continuity Plan</p>	<p>Should such an event occur, it is assumed that one of the constituent Councils will be in a position to provide temporary facilities. Should this not be the case in the immediate situation, this may result in a temporary loss of service</p> <p>Non-availability of key or significant staff may result in a temporary loss of service and this risk has been highlighted in 2020 due to the global pandemic.</p>	Assessor	<ul style="list-style-type: none"> Lease in place with Renfrewshire Council until 2024. It is assumed that replacement resources, buildings, and infrastructure are all to a certain extent, and within a foreseeable time scale, available, i.e. the disaster does not affect the whole area, but is more or less confined to the Valuation Joint Board's service provision. Should such an event occur, it is assumed that one of the constituent Councils will be in a position to provide temporary facilities. Large areas of the Board's network are virtual and therefore would enable services to be brought on stream quickly. Constant review of Business Continuity Plan Staff are aware of the Business Continuity Plan and appropriate members hold copy of this plan at home. Annual refresh of contact details of all RVJB staff to ensure correct information is held in an emergency situation. A fully functioning disaster recovery solution, proportionate to the Board's requirements, is essential and as of December 2019, the Board's entire virtual infrastructure has been backed up by our Disaster Recovery Supplier to their offsite cloud-based storage facility. Our critical servers are also being replicated, via a dedicated fibre link, which will safeguard the Board in the event of an IT disaster. Investment in remote working has been undertaken in 2020 and is continuously evaluated. Subsequent investment is required to ensure the Board is flexible and can react quickly to changes in working practices. 	2	3	6 Moderate/ Tolerable
<p><u>Context:</u></p> <p>(1) The preferred option in the event of the loss of the Robertson Centre would be a new location sourced via Renfrewshire Council Civil Contingencies Service</p> <p>(2) Due to the nature of the RVJB's operations and the nature of the VJB's relationship with not only its lead authority, Renfrewshire Council, but also its other 2 constituent Councils, East Renfrewshire and Inverclyde, it has also been assumed that it is impractical/ unnecessary to seek to identify potential accommodation in the vicinity of the VJB's offices which is retained unoccupied as a potential emergency option for organisations affected by disaster.</p> <p>(3) Non-availability of key staff or significant numbers of staff, either through outbreak/ disease, industrial action, transport disruption/ fuel shortages, severe weather etc.</p>						
Action Codes	Linked Actions	Assigned To		Due Date		Status
	No change	Assistant Assessors, IT Department		Ongoing		

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
REF.08 Loss/ Destruction of information held in paper format <u>Context:</u> (1) While a great deal of information is held electronically for Electoral Registration, Council Tax and Non-Domestic subjects, loss of paper files would cause some delay in dealing with enquiries or appeals. (2) The inability to access information held in paper format e.g. government restrictions to working practices to combat a viral outbreak	A significant loss of paper information will result in staff hours spent ingathering the lost information, thereby removing them from other duties such as Running Roll changes and appeals disposal. This could impact on meeting statutory deadlines; informing partners of changes to the Valuation Roll & Council Tax List within the KPIs set by Government. Government restrictions on travel or government enforced office closure would impact staff accessing vital records required for service delivery.	Assessor	<ul style="list-style-type: none"> As a result of the purchase of the Document Management System, scanning of all property files is currently being undertaken, thereby mitigating the risk for our core functions and ensuring remote working can be undertaken. ER information held largely electronically, and the introduction of telephone, text and internet registration has aided in reducing paper receipt/handling and canvass reform has further reduced the paper dealt with by staff. All Council Tax files have been scanned and is now held electronically and this facilitates remote working. Non-Domestic valuations are held largely electronically, however plans and historical documents are not. The scanning of these files is a work in progress. Regular meetings held by RVJB's Health & Safety Working Group. Attendance by RVJB staff at Renfrewshire Council's Corporate Health & Safety meetings. Regular fire alarms and testing of the system. CCTV & fire extinguishers in place. As of December 2019, the Board's entire virtual infrastructure has been backed up by our Disaster Recovery Supplier to their offsite cloud-based storage facility. 	3	4	12 High/ Tolerable/ Significant
Action Codes	Linked Actions		Assigned To		Due Date	Status
	Data Migration of N drive on to Document Management System		Assistant Assessors, IT Department		Ongoing	

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

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

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

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
REF.12 Covid-19	The global pandemic due to the Covid-19 virus has affected all aspects of service delivery for valuation and electoral functions. Lockdowns and government restrictions have a severe impact on working practices e.g. staff shielding, closure of the Robertson Centre, no inspections carried out which are required for staff to complete statutory duties. Staff's well-being and mental health at risk due to the effects of Covid-19. The effects on the Board are wide ranging and due to this a summary of the risks are listed here on the Corporate Risk Register and a separate Covid-19 Risk Register has been produced to ensure the Board monitors the risks, identifies controls and implement actions.	Assessor	<ul style="list-style-type: none">Home working set up for all staff by May 2020. Further investment in home working is required and options being investigated currently e.g. expand use of mobile phones for all staff.Out of office notifications, telephone script and RVJB website reflect current situation and updated to reflect changes.Notification sent to Board members of situation facing the Board and measures taken to deal with the issues.Management review Scottish government restrictions and guidance continuously to ensure staff and all stakeholders safety are at the forefront of decision making and processes.Regular contact with staff to appraise them of the situation and regular updates of changes.Board meetings held virtually to ensure continuity of service and awareness for Board Members.Completion and monitoring of separate Covid-19 Risk register due to the fluidity of the risks facing the Board.Identify working processes which can be carried out electronically and implement the changes to ensure the processes are amended.Staff surveyed on their health and well-being whilst working from home.Staff consulted on attitudes/concerns over returning to the office and asked about their preferences for a "blended" return to work.	4	4	16 High/ Moderate/ Significant
<u>Context:</u> (1) Covid-19 has affected service delivery for all 3 statutory functions of the Board. (2) Government guidelines and restrictions on working practices have seriously impacted on how the Board has carried out its functions since March 2020 e.g. remote working, on-site inspections ceasing. (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
	Monitor			Senior Management Team	Ongoing	



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 18th September 2020

Subject: Electoral Update Report - Canvass 2020

Author: Assessor & Electoral Registration Officer

1. Introduction

This report has, of necessity, changed from that of previous years as the Canvass is now quite different to what we have known in the past. Where it has been possible, similar statistics have been used to attempt to show where the differences lie between the old and new style canvass.

2. New Legislation

- 2.1 As noted in the Electoral Update Report in May to the Board the new legislation has come into force and the Scottish Elections (Franchise and Representation) Act is now law. This allows citizens of any country who are legally resident in Scotland the right to vote in devolved elections namely Scottish Parliamentary and Local Government. When the canvass started in the first weeks of August all households receiving a canvass communication included a flyer encouraging Foreign Nationals to register.
- 2.2 Alongside this extension to the franchise, prisoners sentenced to a term of 12 months or less are now also able to register to vote for both these devolved elections.
- 2.3 The Scottish Elections (Reform) Bill is still progressing through Parliament and it includes changes to allow the attainment date to be 14 years old, which means as Electoral Registration Officer's we will add young people to the register once they have reached their fourteenth birthday.

3. Canvass Reform

- 3.1 The new canvass has been legislated for and across the UK Electoral Registration officers are working with this new version. We started the canvass in Early August after the legislation was in place.
- 3.2 The main changes under this legislation allows the Electoral Registration Officer (ERO) to decide on different routes for canvassing households. The route chosen for each household is based on whether the household matched when we sent a copy of our register to DWP for matching. If the household matched fully they were allocated to a Route 1 canvass communication. If the household partly matched we did further local data matching and if that satisfied the criteria these properties were also added to Route 1. In effect route 1 households received a letter containing the names of people we have registered there and informing residents if all these details are correct they need do no more. If however changes

require to be made they are directed to the government online service for registration or they can contact our office. In the past under the old style canvass this communication required to be answered/ confirmed by the household and reminders sent if no response received. However, under the new canvass this is no longer required and one communication is now the law for Route 1 properties.

If however properties didn't match then we sent a Route2 communication which asked the householders to fill in a form for eligible electors, along the lines of the Household Enquiry Form (HEF) that we issued for the last few years. This route does however require following up if there is a non return of information.

This leaves a final number of properties which form the Route3 canvass. These are our Establishments, such as Nursing Homes, Student residencies etc and these properties are generally dealt with by a suitable "responsible person" who fills in the information for their particular establishment. Again, the properties on this route require to be sent reminders as required.

- 3.3 Please see **Appendix 1** showing the totals of forms posted in the last 5 years to see what the difference is compared to this year's new canvass. If we average the number of forms from 2016-2019, the number issued this year is approximately 72% of what we issued previously. This will hopefully translate into a cost saving in real terms both through printing and postage and staff resources e.g. issuing reminders etc.
- 3.4 The next graph in **Appendix 1** shows the number of households which we anticipate will require a personal visit (Door to Door). If we average the last four years figures from this graph, and assume the worst case scenario of us having to canvass circa 27,000 households this year, this results in us carrying out only 57% of the previous four-year average. This is a worst case scenario and we actually expect to be canvassing circa 22,000 households which is 46% of the average of the last four years. This is a very significant saving both in payments to canvassers and in staff time organising and running the temporary canvassers employed.
- 3.5 **Appendix 2** shows the numbers of forms posted and door to door canvassing in a tabular form broken down into each constituent council area, for your information.
- 3.6 A further innovation for this year's canvass was the power given to ERO's to use electronic communication to contact those electors who had noted this as a preference for receiving information from us. We managed to issue over 54,000 e-comms and although the response rate wasn't particularly high at just short of 17,000 it still translates into a significant saving for printing, postage and staff time. I hope that as we move into the next few years of this style of canvass this will prove to be an ever increasing method of choice and consequently deliver continued savings. **See Appendix 3**

As this is the first year of the new style canvass the Cabinet Office(CO) has given us some funding again this year to help with costs. As reported previously when we had made the move to Individual Electoral Registration in 2014 the CO had given a commitment to fund the extra costs of carrying out this new approach to canvassing. However, as this year's new style of canvass was being discussed and designed it was hoped that significant reductions to the cost of the annual canvass could be achieved. So, the funding from the CO this year is much reduced, although it should be enough to cover this year's costs. Going forward over the next few years savings should become more significant, especially if we can move more stakeholders to using e-communications which removes both printing and postage costs.

- 3.7 Decisions on whether we carry out the final part of canvass with the personal visit (door knock) have still to be made. The personal visit phase of the canvass will not be taking place before late September/ early October. However, whether door to door canvassing will be allowed at that time remains uncertain. We will plan for it in any case and follow Government advice.

4. Future Elections

- 4.1 The next scheduled elections are for May 2021 Scottish Parliamentary. As a member of the Electoral Management Board (EMB) for Scotland and as Vice Chair of the Scottish Assessors Electoral Registration Committee I am involved with a number of stakeholders and fellow ERO's exploring ways to ensure a safe delivery of next May's elections. It is hard to predict what phase of lockdown either the country as a whole or indeed local lockdown restrictions might be. The best action is to prepare for the worst and hope for the best. Realistically, all ERO's are being asked to look at their resilience, the resources they have and those they might need to deliver the register on time. All this taking into account that there may well be a surge in both postal vote applications and emergency proxies. Work is ongoing in trying to quantify the effects of these changes and planning and resources will be put in place to mitigate as much as it is possible to do so.
- 4.2 At the time of writing there are no other elections scheduled, however, as always this will be kept under review and should circumstances require, the Electoral Management System combined with our staff, will be able to deliver.

5. Publication of Registers

- 5.1 At present there is legislation being debated on moving the traditional publication date of 1st December 2020 to 1st February 2021. We will publish on whatever the directed date is once legislation is in place.

6. Ongoing Projects

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

General Conclusions

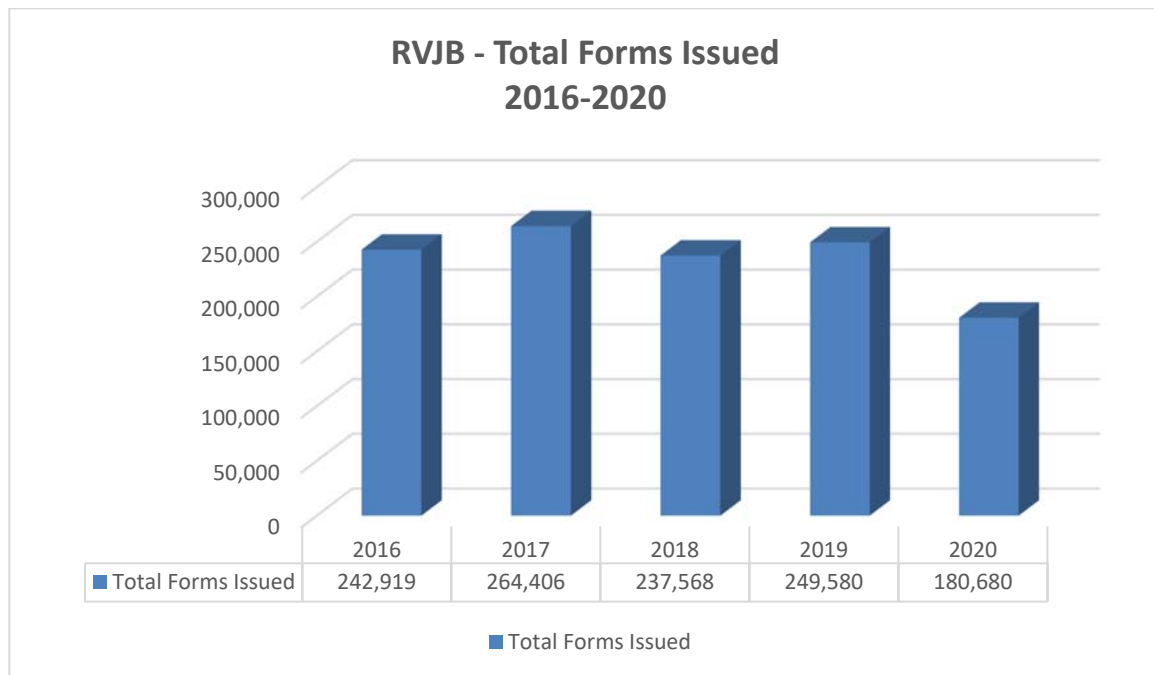
I would like to take this opportunity to thank all the staff for their hard work in continuing to deliver electoral services and the new style canvass during this lockdown period.

Recommendations

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

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

Appendix 1



Appendix 2

2016	Total Forms Issued	Door to Door
East Renfrewshire	54,991	10,774
Inverclyde	58,906	13,666
Renfrewshire	129,022	30,407
Total	242,919	54,847

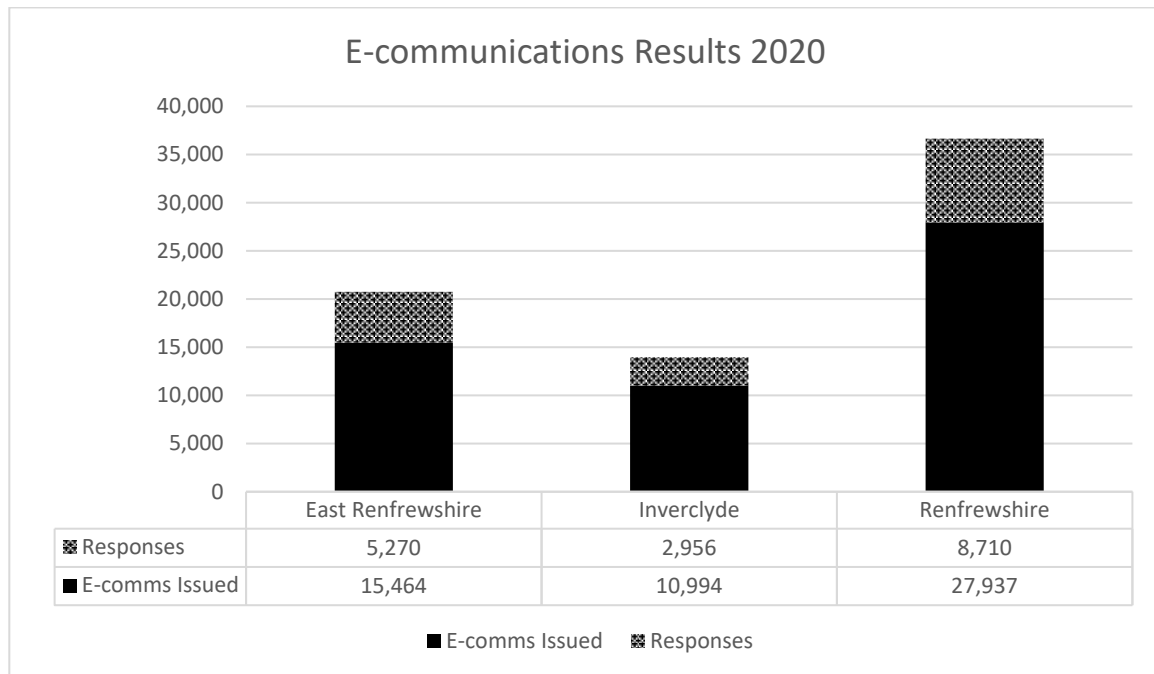
2017	Total Forms Issued	Door to Door
East Renfrewshire	59,529	6,267
Inverclyde	63,631	9,150
Renfrewshire	141,249	18,780
Total	264,409	34,197

2018	Total Forms Issued	Door to Door
East Renfrewshire	55,245	7,964
Inverclyde	56,525	10,587
Renfrewshire	125,798	23,927
Total	237,568	42,478

2019	Total Forms Issued	Door to Door
East Renfrewshire	56,423	10,647
Inverclyde	59,205	14,544
Renfrewshire	133,952	32,205
Total	249,580	57,396

2020	Total Forms Issued	Door to Door
East Renfrewshire	39,800	4,668
Inverclyde	44,759	7,466
Renfrewshire	96,121	15,067
Total	180,680	27,201

Appendix 3



Total number of e-comms issued was 54,395.



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 18th September 2020

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 2019 to 31st March 2020

Council Area	No. Added	Within 3 months	%age of total added	Between 3 and 6 months	%age of total added	Added within 6 months	More than 6 months	%age of total added
Renfrewshire	78	74	94.87%	3	3.85%	77	1	1.28%
East Renfrewshire	13	11	84.62%	2	15.38%	13	0	0.00%
Inverclyde	3	2	66.67%	1	33.33%	3	0	0.00%
RVJB totals	94	87	92.55%	6	6.38%	93	1	1.06%

This performance has missed our current target of 95% within three months but exceeds our target of 97% within 6 months with our key performance indicators showing 92.55% and 98.93% respectfully.

The actual number of houses being added to the Council Tax list over this period has reduced quite significantly compared to the same period last year. This has been as a consequence of the current pandemic which resulted in construction and sales of new housing having been halted due to the enforced lock down which took place from the 23rd March. As things start to return to the "new normal" and development sites return to business, it is anticipated that the number of

houses being sold should increase in line with previous levels. The current levels of performance do not give any cause for concern.

In the period from 1st April 2020 to 30th June 2020, the average number of days taken to add a house was as follows:

Council Area	No. Added	Average No. of Days
Renfrewshire	78	51.63
East Renfrewshire	13	64.46
Inverclyde	3	67.00
RVJB Totals	94	53.89

This measure is out with our normal target of 38 days which has been unachievable as a result of the pandemic and the inability for staff to carry out inspections and engage with developers as a result of the restrictions imposed. It is anticipated that this will improve and return to normal levels as lock down restrictions are eased.

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 2020 and 30th June 2020

Council Area	No. Deleted 2019/2020	No. Deleted 2020/21
Renfrewshire	1	2
East Renfrewshire	13	0
Inverclyde	37	0
RVJB Total	51	2

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.

Again, numbers of deletions and houses removed from the Council Tax list are lower compared to the same period last year. This number may also have been affected due to inactivity caused by the lock down situation which took place throughout this period.

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 2020 to 30th June 2020

Council Area	No. of Alt'ns	Within 3 months	%age of total added	Between 3 and 6 months	%age of total added	Added within 6 months	More than 6 months	%age of total added
Renfrewshire	15	14	93.33%	0	93.33%	0	1	6.67%
East Renfrewshire	7	6	85.71%	1	100%	1	0	3.85%
Inverclyde	4	4	100%	0	100%	0	0	0.00%
RVJB totals	26	24	92.31%	1	96.16%	1	1	3.85%

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

The performance target of 80% to be actioned within 3 months and 90% within 6 months has been exceeded with our key performance indicators showing 92.31% and 96.16% respectively.

Please note however, that the number of alterations carried out to the roll are substantially reduced compared to last year. For example, the total number of alterations carried out within the Joint Board area during the first three months of the roll for 2019/20 was 205 compared to 26 for 2020/2021. The reasons for this are twofold. Firstly, there will have been little to no activity taking place due to many businesses being forced to close throughout April to June thereby hindering businesses from carrying out normal alterations which may have resulted in a change to their valuation. Secondly, staff have been unable to carry out any form of physical inspections during this period due to lockdown restrictions.

4. General Conclusions

The performance targets for statutory amendments to both the Valuation List for Council Tax and Valuation Roll within 3 months are generally in line with or currently exceeding our expectations. However, there is a distinct possibility that once "normal" activity resumes and it is considered safe for physical inspections to be undertaken, that the current targets that have been set, particularly with respect to Non Domestic activity with the three month target currently set at 80%, may not be met as a result of having to catch up with any alterations that have taken place prior to staff being permitted to safely carry out inspections. Therefore, although the performance for the first quarter of the rating year looks well in terms of meeting our agreed targets, this may be undermined as the year progresses. We will be able to ascertain the actual effects on performance as a result of restrictions imposed due to the pandemic once we return to business as usual over the coming months. I would caution that the performance targets may require to be reviewed as the effects of the ongoing Coronavirus pandemic become known in terms of how it has impacted on our working practices and the way in which we deliver our services to stakeholders.

5. Recommendations

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

Jackie Murgatroyd
Assistant Assessor & ERO
7th September 2020

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



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 18th September 2020

Subject: Non-Domestic Appeals

Author: Assistant Assessor & Electoral Registration Officer

Introduction

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

1. Background

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

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

2. Right of Appeal

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

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

3. Negotiation of Appeals

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

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

4. Local Valuation Appeal Committee

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

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

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

It was reported at the last meeting in May that the current Secretary to the Valuation Appeal Panel had informed the Assessor that he has notified the Sheriff Principal of his intention to resign from the post. I can confirm that there has been no update regarding a replacement for this post to date.

5. Revaluation Appeals

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

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

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

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

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

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

6. The disposal of 2017 Revaluation Appeals

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

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

Normally, all Revaluation appeals must be cited for a local Valuation Appeal Committee hearing and disposed of by 31st December 2020. However, the Scottish government has recently confirmed that the disposal date for 2017 Revaluation appeals has been extended until the 31st December 2021. Citations however, for all outstanding appeals have already been issued to the respective parties prior to the 30th of June in order to ensure that appellants were afforded the required six months’ notice should they wish to make an application for their appeal to be heard by the Scottish Lands Tribunal.

To date, there have been 159 requests made for referrals to the Scottish Lands Tribunal (SLT) which the Assessor has agreed meet the necessary criteria as outlined in the relevant legislation. These appeals will now be passed to the SLT by the Secretary to the Valuation Appeal Panel and will be dealt with in due course. Note there is no statutory deadline for their disposal.

At present, as dictated by the U.K. and Scottish Governments, our office has been closed with staff working remotely since the announcement on the 23rd March. Where possible, valuation staff have continued to try and bring the outstanding appeals to a conclusion. As outlined in my last report, staff have continued to enter into negotiations with relevant parties despite hearing dates having to be canceled as a result of the current Covid pandemic. This of course has been dependent on the communication capabilities of appellants or their agents which in many instances has not been feasible. A further complication relates to the fact that in order to resolve some appeals, a physical inspection of the premises concerned may be required which, due to the current restrictions, is unable to take place for the time being. However, this is being kept under review and may change following Government Guidelines.

Since last reporting, those cases previously scheduled for hearing in May have now been postponed to the 8th of October with remaining hearings scheduled for the 5th November, the 3rd and 17th of December. Exactly how these proposed hearings will be facilitated has still to be determined. We are currently in dialogue with the Secretary to the Panel regarding the necessary measures required in order to ensure these hearings may be facilitated while adhering to the social distancing guidelines. Pressure to resolve all remaining 2017 revaluation appeals has been alleviated by the extension to the disposal date to December 2021. It is the intention that staff will continue to resolve as many of the outstanding appeals as possible by the end of 2020.

The statistics provided within this report continue to be based on the quarterly progress made and relate to all revaluation appeals processed over the last quarter up to the 30th June 2020. As at 30th June we have disposed of 3234 appeals which equates to 91.30% of the number of subjects under appeal.

Appendix 1 outlines where the remaining appeals lie for each of the three unitary authorities together with a total for the Joint Board area.

As outlined above the programming and disposal of the remaining appeals will now be dependent on the lifting of the current lock down restrictions and how and when the Secretary to the Valuation Appeal Panel decides these may best be facilitated. We are fortunate that as at the 30th of June to only have 8.7% of appeals remaining.

7. The disposal of Running Roll Appeals

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

Since the last report to the Board in May I highlighted that as a result of the Coronavirus pandemic and the situation facing many businesses, the number of running roll appeals received since March has exponentially increased. In particular, since the Prime Minister's announcement on the 23rd March we have continued to receive material change appeals. The logging and processing this volume of work is now completed and I again wish to relay thanks to those members of staff who have accomplished this feat whilst working remotely.

I can confirm that the total number of running roll appeals received since the 1st of March to time of reporting is 3,455. The number of appeals for which Covid 19 has been cited as the reason for the appeal is 3,351. 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 number of running roll appeals received since the 1st of March 2020 and outlines those dealt with in each of the unitary authority areas of Renfrewshire, East Renfrewshire, Inverclyde and the Joint Board area as a whole. As the Board can see only one appeal has been dealt with thus far and this appeal was not related the Covid situation. These appeals would normally require to be disposed of by the 31st March 2021, however the Scottish Government has confirmed that an extension to their disposal date has been granted and the deadline has now been pushed back to the 31st December 2021.

The announcement of the extended timeframe for disposal of the MCC appeals has been gratefully received, however an increase of this magnitude will of course still present us with significant resource implications over the next 15 months given the unprecedented number of appeals that will require to be disposed of.

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

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

I would like to express thanks to all members of staff who, despite working remotely, have continued to deal with all aspects of the appeals process under such unusual conditions.

8. Disposal of Other Outstanding Appeals

As outlined previously, if a case is considered highly complex it may be necessary for it to be referred to the Lands Tribunal for Scotland. At present there are a number of subjects that have cases from both the 2005 and 2010 Revaluations that have been referred to the Lands Tribunal, the bulk of which relate to mobile or complex fixed line telecommunication subjects. Negotiations are currently ongoing with the relevant agents and it is hoped that agreement will be reached over the coming months without the need for any cases proceeding to formal hearings. The number of appeals referred to the Lands Tribunal currently outstanding are as follows:

6 appeals remain outstanding from 2005 Revaluation in relation to 5 subjects

24 appeals remain outstanding from 2010 Revaluation in relation to 12 subjects

Conclusion:

The disposal of appeals is a major component of the work undertaken by the Assessor's valuation staff. It is work that can be stressful due to the strict legislative timetables and the adversarial nature of the negotiations. The unexpected results of the current pandemic have resulted in VAC hearings scheduled during the Spring diet requiring to be cancelled and to date we are still having to conduct negotiations and hearings while adhering to Government guidelines with regard to social distancing.

Pressures have been alleviated by the announcement of the Scottish Government that the disposal dates for both the 2017 Revaluation and MCC appeals have been extended to the 31st of December 2021.

Disposal of the remaining outstanding appeals outlined in today's report still presents a challenge during these unusual times which will require careful planning of resources. I am confident this challenge will be met with the usual commitment and professionalism shown by the staff in previous difficult times.

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

Recommendations

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

Jacqueline Murgatroyd
Assistant Assessor and ERO
8th September 2020

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

APPENDIX 1

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 30/06/2020 – **RENFREWSHIRE**)

Category	Number Received	RV under Appeal	Disposed	Original RV	Adj RV	Number O/S	Appeal RV O/S	% O/S
1 Retail	528	£ 63,147,350	509	£ 50,221,350	£ 46,977,250	19	£ 12,926,000	3.60%
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	468	£ 12,745,650	£ 12,012,100	58	£ 702,750	11.03%
4 Hotel Etc	18	£ 6,229,500	18	£ 6,229,500	£ 5,212,500	0	£ -	0.00%
5 Industrial	443	£ 30,604,205	442	£ 29,904,205	£ 28,541,155	1	£ 700,000	0.23%
6 Leisure	46	£ 5,977,950	24	£ 1,413,450	£ 1,125,450	22	£ 4,564,500	47.83%
7 Garages and Petrol Stations	19	£ 1,003,500	19	£ 1,003,500	£ 912,000	0	£ -	0.00%
8 Cultural	37	£ 1,326,150	32	£ 1,124,900	£ 937,150	5	£ 201,250	13.51%
9 Sporting Subjects	3	£ 136,000	0	£ -	£ -	3	£ 136,000	100.00%
10 Education and Training	76	£ 13,701,350	59	£ 9,458,250	£ 8,731,500	17	£ 4,243,100	22.37%
11 Public Service Subjects	89	£ 5,590,000	63	£ 2,329,700	£ 2,131,950	26	£ 3,260,300	29.21%
12 Communications (Non Formula)	5	£ 9,200	2	£ 8,900	£ 8,900	3	£ 300	60.00%
13 Quarries Mines etc	1	£ 21,500	1	£ 21,500	£ 21,500	0	£ -	0.00%
14 Petrochemical	2	£ 239,000	2	£ 239,000	£ 229,000	0	£ -	0.00%
15 Religious	11	£ 127,600	11	£ 127,600	£ 124,400	0	£ -	0.00%
16 Health Medical	22	£ 4,890,200	22	£ 4,890,200	£ 4,447,350	0	£ -	0.00%
17 Other	185	£ 3,020,970	185	£ 3,020,970	£ 1,551,930	0	£ -	0.00%
18 Care Facilities	18	£ 1,308,850	2	£ 44,500	£ 44,500	16	£ 1,264,350	88.89%
19 Advertising	38	£ 121,140	38	£ 121,140	£ 102,340	0	£ -	0.00%
20 Undertakings / Fixed Line	16	£ 100,261,800	9	£ 93,579,300	£ 68,704,729	7	£ 6,682,500	43.75%
	2,150	£ 253,646,665	1,973	£ 218,965,615	£ 184,014,604	177	£ 34,681,050	8.23%

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 30/06/2020 – **EAST RENFREWSHIRE**

Category	Number Received	RV under Appeal	Disposed	Original RV	Adj RV	Number O/S	Appeal RV O/S	% O/S
1 Retail	180	£ 11,304,000	171	£ 5,271,000	£ 4,993,550	9	£ 6,033,000	5.00%
2 Public House	12	£ 963,750	12	£ 963,750	£ 844,650	0	£ -	0.00%
3 Office including Banks	118	£ 2,330,950	89	£ 1,514,900	£ 1,314,250	29	£ 816,050	24.58%
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	3	£ 119,500	£ 119,500	10	£ 2,128,500	76.92%
7 Garages and Petrol Stations	8	£ 205,850	8	£ 205,850	£ 190,400	0	£ -	0.00%
8 Cultural	14	£ 432,200	14	£ 432,200	£ 319,550	0	£ -	0.00%
9 Sporting Subjects	0	£ -	0	£ -	£ -	0	£ -	0.00%
10 Education and Training	31	£ 6,885,000	29	£ 6,763,500	£ 6,432,000	2	£ 121,500	6.45%
11 Public Service Subjects	36	£ 1,319,940	29	£ 1,018,140	£ 958,140	7	£ 301,800	19.44%
12 Communications (Non Formula)	1	£ 100	0	£ -	£ -	1	£ 100	100.00%
13 Quarries Mines etc	1	£ 60,000	1	£ 60,000	£ 60,000	0	£ -	0.00%
14 Petrochemical	0	£ -	0	£ -	£ -	0	£ -	0.00%
15 Religious	4	£ 11,700	4	£ 11,700	£ 11,700	0	£ -	0.00%
16 Health Medical	7	£ 919,900	7	£ 919,900	£ 872,000	0	£ -	0.00%
17 Other	22	£ 108,950	22	£ 108,950	£ 101,850	0	£ -	0.00%
18 Care Facilities	5	£ 486,000	2	£ 95,000	£ 95,000	3	£ 391,000	60.00%
19 Advertising	13	£ 55,100	12	£ 38,900	£ 32,150	1	£ 16,200	7.69%
20 Undertakings / Fixed Line	8	£ 1,167,200	4	£ 657,000	£ 420,167	4	£ 510,200	50.00%
	563	£ 30,308,745	497	£ 19,990,395	£ 18,473,762	66	£ 10,318,350	11.72%

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 30/06/2020 – **INVERCLYDE**

Category	Number Received	RV under Appeal	Disposed	Original RV	Adj RV	Number O/S	Appeal RV O/S	% O/S
1 Retail	180	£ 11,304,000	171	£ 5,271,000	£ 4,993,550	9	£ 6,033,000	5.00%
2 Public House	12	£ 963,750	12	£ 963,750	£ 844,650	0	£ -	0.00%
3 Office including Banks	118	£ 2,330,950	89	£ 1,514,900	£ 1,314,250	29	£ 816,050	24.58%
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	3	£ 119,500	£ 119,500	10	£ 2,128,500	76.92%
7 Garages and Petrol Stations	8	£ 205,850	8	£ 205,850	£ 190,400	0	£ -	0.00%
8 Cultural	14	£ 432,200	14	£ 432,200	£ 319,550	0	£ -	0.00%
9 Sporting Subjects	0	£ -	0	£ -	£ -	0	£ -	0.00%
10 Education and Training	31	£ 6,885,000	29	£ 6,763,500	£ 6,432,000	2	£ 121,500	6.45%
11 Public Service Subjects	36	£ 1,319,940	29	£ 1,018,140	£ 958,140	7	£ 301,800	19.44%
12 Communications (Non Formula)	1	£ 100	0	£ -	£ -	1	£ 100	100.00%
13 Quarries Mines etc	1	£ 60,000	1	£ 60,000	£ 60,000	0	£ -	0.00%
14 Petrochemical	0	£ -	0	£ -	£ -	0	£ -	0.00%
15 Religious	4	£ 11,700	4	£ 11,700	£ 11,700	0	£ -	0.00%
16 Health Medical	7	£ 919,900	7	£ 919,900	£ 872,000	0	£ -	0.00%
17 Other	22	£ 108,950	22	£ 108,950	£ 101,850	0	£ -	0.00%
18 Care Facilities	5	£ 486,000	2	£ 95,000	£ 95,000	3	£ 391,000	60.00%
19 Advertising	13	£ 55,100	12	£ 38,900	£ 32,150	1	£ 16,200	7.69%
20 Undertakings / Fixed Line	8	£ 1,167,200	4	£ 657,000	£ 420,167	4	£ 510,200	50.00%
	563	£ 30,308,745	497	£ 19,990,395	£ 18,473,762	66	£ 10,318,350	11.72%

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 30/06/2020 – **TOTALS IN JOINT BOARD AREA**

Category	Number Received	RV under Appeal	Disposed	Original RV	Adj RV	Number O/S	Appeal RV O/S	% O/S
1 Retail	953	£ 86,544,450	918	£ 61,575,450	£ 57,462,050	35	£ 24,969,000	3.67%
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	711	£ 19,343,500	£ 18,305,100	104	£ 2,203,225	12.76%
4 Hotel Etc	25	£ 7,036,000	25	£ 7,036,000	£ 5,936,500	0	£ -	0.00%
5 Industrial	681	£ 35,696,860	679	£ 34,811,860	£ 33,312,160	2	£ 885,000	0.29%
6 Leisure	84	£ 10,038,450	43	£ 2,225,250	£ 1,747,750	41	£ 7,813,200	48.81%
7 Garages and Petrol Stations	42	£ 1,660,650	42	£ 1,660,650	£ 1,547,700	0	£ -	0.00%
8 Cultural	67	£ 2,278,050	60	£ 2,038,500	£ 1,686,500	7	£ 239,550	10.45%
9 Sporting Subjects	3	£ 136,000	0	£ -	£ -	3	£ 136,000	100.00%
10 Education and Training	141	£ 28,150,900	118	£ 23,087,050	£ 21,733,300	23	£ 5,063,850	16.31%
11 Public Service Subjects	186	£ 9,673,740	139	£ 4,450,140	£ 4,116,790	47	£ 5,223,600	25.27%
12 Communications (Non Formula)	6	£ 9,300	2	£ 8,900	£ 8,900	4	£ 400	66.67%
13 Quarries Mines etc	2	£ 81,500	2	£ 81,500	£ 81,500	0	£ -	0.00%
14 Petrochemical	2	£ 239,000	2	£ 239,000	£ 229,000	0	£ -	0.00%
15 Religious	17	£ 196,700	17	£ 196,700	£ 193,500	0	£ -	0.00%
16 Health Medical	40	£ 8,696,650	40	£ 8,696,650	£ 7,987,400	0	£ -	0.00%
17 Other	248	£ 3,390,920	248	£ 3,390,920	£ 1,876,030	0	£ -	0.00%
18 Care Facilities	32	£ 2,059,450	5	£ 155,500	£ 154,000	27	£ 1,903,950	84.38%
19 Advertising	58	£ 199,990	57	£ 183,790	£ 152,440	1	£ 16,200	1.72%
20 Undertakings / Fixed Line	33	£ 102,066,200	19	£ 94,740,300	£ 69,544,524	14	£ 7,325,900	42.42%
	3,542	£ 324,294,785	3,234	£ 68,514,910	£ 230,133,594	308	£ 55,779,875	8.70%

APPENDIX 2

RENFREWSHIRE - Running Roll Appeals (All) Received on/or after 01/03/20 As at 18/08/20

Category	Number Received	Disposed	Number O/S	% O/S
1 Retail	579	0	579	100.00%
2 Public House	59	0	59	100.00%
3 Office including Banks	650	0	650	100.00%
4 Hotel Etc	16	0	16	100.00%
5 Industrial	538	0	538	100.00%
6 Leisure	45	0	45	100.00%
7 Garages and Petrol Stations	20	0	20	100.00%
8 Cultural	38	0	38	100.00%
9 Sporting Subjects	6	0	6	100.00%
10 Education and Training	74	0	74	100.00%
11 Public Service Subjects	80	0	80	100.00%
12 Communications (Non Formula)	3	0	3	100.00%
13 Quarries Mines etc	0	0	0	0.00%
14 Petrochemical	2	0	2	100.00%
15 Religious	0	0	0	0.00%
16 Health Medical	6	0	6	100.00%
17 Other	58	0	58	100.00%
18 Care Facilities	4	0	4	100.00%
19 Advertising	36	0	36	100.00%
20 Undertakings	7	0	7	100.00%
	2,221	0	2,221	100.00%

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

As at 18 August 2020

Category	Number Received		Disposed		Number O/S	% O/S
1 Retail	131		1		130	99.24%
2 Public House	10		0		10	100.00%
3 Office including Banks	73		0		73	100.00%
4 Hotel Etc	5		0		5	100.00%
5 Industrial	17		0		17	100.00%
6 Leisure	9		0		9	100.00%
7 Garages and Petrol Stations	8		0		8	100.00%
8 Cultural	5		0		5	100.00%
9 Sporting Subjects	1		0		1	100.00%
10 Education and Training	1		0		1	100.00%
11 Public Service Subjects	4		0		4	100.00%
12 Communications (Non Formula)	1		0		1	100.00%
13 Quarries Mines etc	2		0		2	100.00%
14 Petrochemical	0		0		0	0.00%
15 Religious	0		0		0	0.00%
16 Health Medical	0		0		0	0.00%
17 Other	3		0		3	100.00%
18 Care Facilities	1		0		1	100.00%
19 Advertising	14		0		14	100.00%
20 Undertakings	4		0		4	100.00%
	289		1		288	99.65%

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

As at 18 August 2020

Category	Number Received	Disposed	Number O/S	% O/S
1 Retail	314	0	314	100.00%
2 Public House	23	0	23	100.00%
3 Office including Banks	235	0	235	100.00%
4 Hotel Etc	1	0	1	100.00%
5 Industrial	119	0	119	100.00%
6 Leisure	22	0	22	100.00%
7 Garages and Petrol Stations	8	0	8	100.00%
8 Cultural	23	0	23	100.00%
9 Sporting Subjects	1	0	1	100.00%
10 Education and Training	59	0	59	100.00%
11 Public Service Subjects	59	0	59	100.00%
12 Communications (Non Formula)	0	0	0	0.00%
13 Quarries Mines etc	0	0	0	0.00%
14 Petrochemical	0	0	0	0.00%
15 Religious	2	0	2	100.00%
16 Health Medical	8	0	8	100.00%
17 Other	47	0	47	100.00%
18 Care Facilities	12	0	12	100.00%
19 Advertising	6	0	6	100.00%
20 Undertakings	7	0	7	100.00%
	946	0	946	100.00%

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

As at 18 August 2020

Category	Number Received	Disposed	Number O/S	% O/S
1 Retail	1,024	1	1,023	99.90%
2 Public House	92	0	92	100.00%
3 Office including Banks	958	0	958	100.00%
4 Hotel Etc	22	0	22	100.00%
5 Industrial	674	0	674	100.00%
6 Leisure	76	0	76	100.00%
7 Garages and Petrol Stations	36	0	36	100.00%
8 Cultural	66	0	66	100.00%
9 Sporting Subjects	8	0	8	100.00%
10 Education and Training	134	0	134	100.00%
11 Public Service Subjects	143	0	143	100.00%
12 Communications (Non Formula)	4	0	4	100.00%
13 Quarries Mines etc	2	0	2	100.00%
14 Petrochemical	2	0	2	100.00%
15 Religious	2	0	2	100.00%
16 Health Medical	14	0	14	100.00%
17 Other	108	0	108	100.00%
18 Care Facilities	17	0	17	100.00%
19 Advertising	56	0	56	100.00%
20 Undertakings	18	0	18	100.00%
	3,456	1	3,455	99.97%



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 18th September 2020

Subject: Progress Update Review Report – Records Management Plan

Author: Assistant Assessor/Public Records Scotland Act Assessment Team

1. Introduction

In January 2020, 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.

2. Recommendations

- i. The Board notes the report.

Lindsey Hendry
Assistant Assessor & ERO
1st September 2020

For further information please contact Lindsey Hendry at 0300 300 0150 or via email at lindsey.hendry@renfrewshire-vjb.gov.uk.

The Public Records (Scotland) Act 2011

Renfrewshire Valuation Joint Board

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

4th June 2020

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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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Progress Update Review (PUR) Template: Renfrewshire Valuation Joint Board

Element	Status of elements under agreed Plan 18JAN16	Status of evidence under agreed Plan 18JAN16	Progress assessment status 01AUG18	Progress assessment status 04JUN20	Keeper's Report Comments on Authority's Plan 18JAN16	Self-assessment Update 27JUN18	Progress Review Comment 01AUG18	Self-assessment Update as submitted by the Authority since 01AUG18	Progress Review Comment 04JUN20
1. Senior Officer	G	G	G	G	Update required on any change	Since the Plan was agreed with the Keeper in 2016, the senior officer has changed to Kate Crawford who is the Assessor for Renfrewshire Valuation Joint Board. The change of personnel was intimated to NRS by email on 15th June 2017.	This updated information is noted with thanks.	No Change	No immediate action required. Update required on any future change.
2. Records Manager	G	G	G	G	Update required on any change	With effect from 1st June 2018, the Records Manager is Lindsey Hendry who has now operational responsibility for Corporate Governance within RVJB	This updated information is noted with thanks.	No Change	No immediate action required. Update required on any future change.
3. Policy	G	G	G	G	Update required on any change	With the installation of our Electronic Document Management System (EDMS) in November 2017, the Governance Working Group is currently in the process of finalising the review of the Records Management Policy and this will be rolled out to staff when the review is completed.	This update is noted with thanks. It is positive to see continuing developments of the policy in response to practical changes and improvements. Ensuring that staff are aware of changes is, of course, good practice.	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>

									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.
4. Business Classification	G	G	G	G	Update required on any change	As a result of the installation of our EDMS - Laserfiche, the Governance Working Group is currently reviewing this document as the first stage of its installation was to use it for all mail with the second stage being the process of migrating all our data stored on network shares to our EDMS.	The review of the Business Classification Scheme following its application through the new EDMS is a logical and sensible approach, as is the gradual roll-out of the EDMS itself. The Assessment Team would be interested to hear how this develops in future PURs.	<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</p>

									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 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.
5. Retention Schedule	G	G	G	G	Update required on any change	Again as a result of the installation of our EDMS, a review of our Retention Schedule is currently being undertaken by the Governance Working Group. Each category on our retention schedule has a specific retention period linked to the data and this retention period will be built into our EDMS based on the categorisation of the document within Laserfiche. We are currently back scanning all our domestic files and each document within a property file is being categorised as per the retention schedule which will ensure we are managing our electronic records appropriately.	Moving to a new system is an opportune time for a careful review of the existing Retention Schedules to ensure that they are up to date, take account of any legislative changes and are generally fit for purpose. Aligning this with a back scanning project is resource-intensive and it is very positive to see that the full implications of this are being thoroughly considered to ensure that the scanned and born digital records are well managed and that the retention schedules are applied as the records are added to the system or created within it.	<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>

6. Destruction Arrangements	A	G	A	A	<p>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 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</p>	<p>RVJB recognised the importance of the timeous destruction of its electronic records to complement the existing procedures in place for the destruction of its paper records, hardware and back-ups and therefore one of the first business decisions of the new Senior Officer was to purchase the EDMS – Laserfiche, which had a robust archiving system. As previously mentioned, Laserfiche Workflow will run at the end of each month to identify the documents that meet the retention criteria as noted in RVJB's retention schedule. Laserfiche Workflow will send a link to the folder where the documents are that have met their expiry date as listed on the retention schedule. Documents can then either be deleted using the metadata fields in the document template or retained. When documents meet their retention criteria they will be emailed to retention_dms@renfrewshire-vjb.gov.uk for review and deletion/retention. Deleted documents are deleted from Laserfiche and moved to the recycle bin where they are then purged. As a result of the installation of Laserfiche, the policy governing the Electronic Management of Records is currently being finalised by the Governance Working Group. This will be rolled out to staff prior to the second stage of the installation – the migration of all our data</p>	<p>The authority is making progress towards full utilisation of the potential of the EDMS. The gradual staged implementation of EDMS with the planned migration at a later stage of existing born digital data and the inclusion of scanned records is a sensible approach. The EDMS chosen clearly has the capability to provide appropriate deletion of records and appears to enable intervention to retain records scheduled for destruction, which is good practice. Once this 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>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> <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 being 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>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 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 RVJB 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>

					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.	stored on network shares to the EDMS			
7. Archiving and Transfer	G	G	G	G	Update required on any change	This remains unchanged	No immediate action required. Update required on any future change.	No Change	No immediate action required. Update required on any future change.
8. Information Security	G	G	G	G	Update required on any change	To ensure continued compliance with Data Protection legislation, it is mandatory for all staff to complete an online training course each year provided by our lead authority. In addition our Data Protection Officer (DPO), who has only recently been appointed by RVJB, will provide adhoc information governance training throughout the year.	Annual training of all staff is good practice in an authority which handles confidential and personal information as a matter of course. Additional training in all aspects of information governance is welcome as it ensures that the existing high standard of information security is maintained. This update is noted with thanks.	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).
9. Data Protection	G	G	G	G	Update required on any change	The Records Manager is currently reviewing all policies and documents relating to data protection to ensure compliance with data protection legislation. The Records Manager successfully completed the GDPR Practitioner Certificate in May 2018 and all staff had to complete a GDPR online course provided by our lead authority prior to the 25 th May 2018. Staff also have to complete a mandatory Data Protection course annually. Our DPO will supplement this by delivering adhoc data protection training to ensure continued	This update is noted with thanks. The authority clearly takes its obligations under Data Protection seriously and is to be commended for supporting its staff in developing a high level of competence in this area. Annual training ensures that staff are kept up to date with any changes in the legislation and any lessons learned from the wider sector. Valuation Joint Boards are a small, discrete specialism and collaboration through the Scottish	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. 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. To ensure staff keep abreast of their responsibilities relating to data protection, all staff must complete a mandatory online Data Protection	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. The Assessment Team acknowledges that the public facing Board website has been updated appropriately: https://3f3c692d-7f07-45d6-8734-8e46ce5d269f.filesusr.com/ugd/5b0c07_88295bd541bc445284b828328ba4de7d.pdf This is linked directly from the home page. This is to commended. The assessment Team notes the implementation of a Data Protection

						compliance. In conjunction with the Scottish Assessors Association, we have completed an Information Asset Register and this is currently being reviewed by our DPO. We also have published privacy information on our website as well as the Scottish Assessors Association's Portal.	Assessors Association on data protection and records generally is encouraged and welcomed	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. The Records Manager is also supported by Senior Management by being encouraged to attend training courses identified as appropriate. 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.	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. For training see element 12
10. Business Continuity and Vital Records	A	G	A	A	<p>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 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</p>	<p>Following the installation of Microsoft 365 in November 2017, email traffic is now supported by Microsoft. Further developments to our internal network, including the introduction of virtual servers, which combined with appropriate offsite storage and replication will allow for a more seamless recovery of IT services should a disaster arise. However one remaining issue is the back up for the Progress Server which is housed in Renfrewshire Council's property. This is still being investigated by Renfrewshire Council's ICT department as part of their Disaster Recovery Plan. Once this has been confirmed by the Council, the Business Continuity Plan and the IT Disaster Recovery Plan will be completed and signed by the Management Team with reviews of these procedures built in to the plans. In addition RVJB's IT department</p>	<p>Moving data to a different host is a business matter for the authority. The authority is clearly considering the risks to its data and exploring robust methods of the recovery of data in event of loss and damage whether from malicious attack, obsolescence or accident. The progress is this Element is very encouraging and while it is not yet at the stage of being likely to achieve a Green rating, it is clear that the authority is working hard towards this.</p>	<p>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 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>RVJB have appropriately responded to the gaps in their record recovery provision that they, themselves, previously highlighted. They will now outsource recovery.</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>

					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.	have scheduled meetings with Microsoft's Azure team to discuss the possibility of moving RVJB's data centre to their hosted data centre through Azure IAAS. This would lead to a more robust Disaster Recovery Plan through the use of Azure's facilities and technologies on offer			
11. Audit Trail	A	G	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</p>	<p>The Governance Working Group recognised the need to implement the tracking of paper records. In July 2016, a "Log In/Out" sheet was rolled out to all staff and this sheet has to be completed when a file is removed from a filing cabinet. We are currently back scanning on to Laserfiche all our domestic property files and on completion of this, we will complete the scanning of our non-domestic files. Once we have appropriate safeguards in place for our disaster recovery, the paper files will be disposed of securely thereby removing the necessity of a "Log In/Out" Sheet.</p>	<p>The authority has provided the Log In/Log out sheet as evidence of this straightforward procedure. The implementation of this procedure enables the authority to have more assurance that paper records are less likely to be lost or mislaid during normal working access. The move to an electronic record-keeping environment is a business decision for the authority: it is clear from the information in Elements 5, 6 and 10 that the authority is mindful of the whole range of interconnected records management processes in making this decision. The tracking system devised is a sensible approach given that the paper records will be destroyed once the authority is ready to use only electronic record-keeping. If this were a statutory assessment, the evidence seen by the Assessment Team would be likely to change the RAG</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. 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.</p>

					conditional on him being updated as this project progresses.		status for this element to Green.		
12. Competency Framework	G	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>Once the Electronic Management of Records Policy and the amendments to the Retention Schedule/Business Classification Scheme, have been approved by the Governance Working Group, these documents and the related training will be rolled out to staff.</p>	<p>The commitment to staff development is clear from the information provided for Elements 8 and 9 and the concentration on Data Protection in the lead up to GDPR and the new Data Protection Act is a practical use of resources. As a small authority, the support given to enable the professional development of the named Records Manager is commendable. The authority clearly recognises the benefit of managing its records well.</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>
13. Assessment and Review	G	G	G	G	<p>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</p>	<p>RVJB's Records Management Plan was reviewed in October 2016 and amendments made to reflect any changes to the operation of the management of records. It is a living document and also a standing</p>	<p>This method of continuous review of the Records Management Plan and the associated policies and procedures is best practice and the authority is to be commended for this</p>	<p>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.</p>	<p>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.)</p> <p>In their original submission RVJB committed to regularly review their</p>

					<p>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.</p>	<p>agenda item on the monthly Governance Working Group meetings. Other standing agenda items are the Records Management Policy, Business Classification Scheme, Retention Schedule, Data Protection, FOI, Business Continuity Plan etc. The minutes of these meetings are also presented at the monthly Senior Management Team meetings.</p>	<p>thorough approach. The submission of this PUR also demonstrates full compliance with the statutory requirement to keep the authority's Records Management Plan under review and this evidence is very welcome</p>	<p>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.</p>	<p>plan and explained to the Keeper the methodology of review and the reporting structure.</p> <p>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.</p>
14. Shared Information	G	G	G	G	<p>Update required on any change</p>	<p>All RVJB's Data Sharing/Processor Agreements are currently being reviewed by the Governance Working Group in conjunction with our DPO to ensure compliance with data protection legislation.</p>	<p>This update is noted with thanks. The Assessment Team would be interested in how this develops and looks forward to further information in future PURs.</p>	<p>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.</p>	<p>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.</p> <p>There is plentiful evidence here, and elsewhere in this PUR, that RVJB take the continual review of process. This is to be commended as best practice.</p> <p>For DPIA see element 9 above.</p>

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 7th April 2020. The progress update was submitted by Lindsey Hendry, Assistant Assessor & 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.

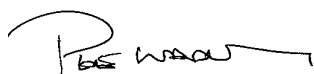
The Keeper cannot change the status of elements formally agreed under a voluntary submission, but he can use such submissions to indicate how he might now regard this status should the authority choose to resubmit its plan under section (5)(6) of the Act.

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,



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Pete Wadley
Public Records Officer



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board
Meeting on: 18th September 2020
Subject: Information Handling Policy
Author: Assistant Assessor & Electoral Registration Officer

1. Introduction

As a result of the move to remote working due to the Board's response to the Covid-19 global pandemic, an Information Handling Policy was produced.

2. Recommendations

- i. The Board approve the policy.

Lindsey Hendry
Assistant Assessor & ERO
1st September 2020

For further information please contact Lindsey Hendry at 0300 300 0150 or via email at lindsey.hendry@renfrewshire-vjb.gov.uk.

RENFREWSHIRE VALUATION JOINT BOARD



INFORMATION HANDLING POLICY

IG10

Title	Information Handling Policy
Author	Assistant Assessor
Approved By	Management Team
Date of Approval	June 2020
Reviewer	Assistant Assessor
Review Date	As required

Review History

Review No.	Details	Release Date

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Scope

This Information Handling Policy sets out the requirements relating to the handling of information, in particular the transfer of information when moving information from or working away from the office. Care must be taken with information when doing so to protect against breaches of confidentiality, loss of integrity, interruption to availability, and non-compliance with legislation which would otherwise occur.

This policy describes the principles of securely handling information and how Staff can make informed decisions on how best to protect it.

This policy applies to all employees. It should, however, be read alongside other RVJB policies and guidelines on wider issues relating to secure handling and secure transfer of information.

There are many ways of working, other than the 'traditional' office-based scenario from a desktop personal computer. This Policy will apply to all forms of working, such as Home Working and Remote Working, but this Policy also extends to any circumstances where Information (paper and electronic) needs to be removed from RVJB premises, for example transporting Information to and from external meetings.

The provisions of this Policy therefore apply to any person moving information from or working away from the office in any capacity.

1. Purpose

- 1.1 This Policy applies to any form of movement of Information. This means all RVJB Information accessed away from RVJB premises; including Information accessible via RVJB's network/ electronic means as well as paper based Information. This Policy covers any circumstances in which RVJB information (paper and electronic) needs to be removed from RVJB premises, for example when it is being taken to and from external meetings and extends to all forms of working such as Home Working and Remote Working.
- 1.2 This Policy aims to ensure that all Staff accessing RVJB Information remotely are fully aware of their responsibilities. RVJB's Information is fundamental to RVJB's business and stakeholders. As such, appropriate levels of information security must be implemented and maintained. It is the purpose of this Policy to ensure that Staff are aware of and adhere to relevant control measures to protect RVJB's Information against accidental or malicious destruction, damage, modification or disclosure, and to maintain appropriate levels of confidentiality, integrity and availability of this.
- 1.3 The following principles underpin this Policy:
 - Personal data must be kept secure;
 - RVJB's ICT Facilities must remain secure;
 - RVJB's ICT Facilities are primarily for Business Use and for other approved purposes set out in the ICT Acceptable Use Policy and any associated policies or guidelines or as agreed with a Line Manager/ Senior Management Team; and
 - Inappropriate, unlawful or unauthorised activity is not permitted.

2. Introduction

- 2.1 Working away from the office can include both the use of mobile electronic devices and also the removal of paper Information from RVJB premises. RVJB needs to consider the unique information security challenges and risks which will necessarily result from this way of working.
- 2.2 The aim of this Policy is to protect the confidentiality, integrity and availability of RVJB's Information (whether paper or electronic) when this is moved from the office.
- 2.3 RVJB is obliged to ensure that appropriate operational, technical and organisational measures have been introduced to ensure RVJB Information and its associated infrastructure is protected against damage and risk. It is also vital that Information held by RVJB is not exposed to unnecessary risk.
- 2.4 The use of all ICT Facilities regardless of whether it is used on RVJB premises or elsewhere is governed by the ICT Acceptable Use Policy. This Policy operates alongside the ICT Acceptable Use Policy and extends beyond use of equipment to the handling of all information, regardless of format.
- 2.5 This policy can be read alongside a number of other relevant RVJB policies, procedures and guidance, which Staff should be aware of, including but not limited to:
 - Code of Conduct for Employees;
 - Data Protection Policy;
 - ICT Acceptable Use Policy; and
 - Information Security Policy.
- 2.6 All Staff should read this Policy carefully in order to understand its terms.
- 2.7 Any queries in respect of this Policy should be referred to the Assistant Assessor for Governance.
- 2.8 Any information security incidents should be reported immediately to the Assistant Assessor for Governance in line with RVJB's Information Security Incident Reporting procedures.

3. Definitions

The following terms are given the following meanings throughout this Policy:

Business Use means all use which is related to RVJB duties and responsibilities;

ICT Facilities means all facilities, equipment, services and systems (including the Internet and intranet) which enable the function of information processing and communication by electronic means;

Information means data, documents and records covering the information lifecycle from their creation to their disposal, in both paper and electronic formats;

Personal Use means all use other than Business Use;

4. General Provisions

- 4.1. Staff should consider whether Information can be transferred by secure e-mail rather than transferring paper Information outside of the office.
- 4.2 Staff must ensure that there is no unauthorised access to RVJB's Information.
- 4.3 All RVJB Information being used at a remote location must be securely stored and not displayed in a manner which allows its content to be viewed by anyone else.
- 4.4 All work, in particular that where personal or sensitive information is involved, should be carried out in a position where it cannot be seen by others. Accessing RVJB Information in public places should be avoided to reduce the risk of 'shoulder surfing'. Staff should be aware of their surroundings when viewing RVJB Information to ensure that RVJB Information remains confidential and secure. Staff must ensure that any information is, insofar as possible, not visible by anyone else.
- 4.5 All reasonable precautions should be taken to safeguard the security of any RVJB equipment or Information regardless of the medium it is stored in to prevent it from theft, loss, destruction or harm (either accidental or malicious).
- 4.6 All security incidents, including actual or potential unauthorised access to RVJB Information, should be reported immediately to the Assistant Assessor for Governance or another member of the Senior Management Team, in line with the Information Security Incident Reporting Procedures. Near misses and possible weaknesses should also be reported through this same method.
- 4.7 Any loss of RVJB equipment should be reported to the Assistant Assessor for Governance or another member of the Senior Management Team.

5. Information Security

- 5.1 The security of RVJB's Information and ICT equipment is essential. Information security is the responsibility of all Staff.
- 5.2 All Staff are responsible for the security of the ICT equipment itself and for the data which is stored on it. All Information and devices should be stored securely at all times, when not in use, and appropriate security measures should be taken to ensure that they, or data held on them, are not subject to loss, damage or unauthorised access. When pc or mobile communication devices are used out with RVJB premises they should be kept as securely as possible and out of view. Mobile communication devices should not be left unattended in a public place.
- 5.3 Staff must also ensure that data stored on these devices is held as securely as possible. Data held on such devices should be password protected where possible and, where personal, sensitive or confidential Information is stored, encryption should be applied.
- 5.4 RVJB Information should not be extracted from RVJB's Information systems and stored insecurely. This includes e-mailing Information to a personal or other insecure device, even for work purposes.

- 5.5 Staff should not leave Information (including papers, PCs, laptop PCs and mobile devices) unattended in such a state as to risk unauthorised access to Information. If possible, Information should be locked when unattended or other appropriate security measures taken. Staff must take particular care when they have decided to take RVJB information away from a secure location to avoid the information being misplaced or lost.
- 5.6 RVJB's 'Information Security' policy provides further guidance on the importance of securing RVJB's Information.

6. Actions in Breach of the Information Handling Policy

- 6.1 Suspected breaches of this Policy should be reported to the appropriate Line Manager for investigation.
- 6.2 If Staff are in any doubt about what constitutes acceptable or unacceptable use clarification should be sought from the Assistant Assessor for Governance or another member of the Senior Management Team.
- 6.2 Where any activity is discovered and the conduct is considered to be of a criminal nature, RVJB reserves the right to report the circumstances to the police for further investigation.

7. Monitoring & Review

This Policy will be reviewed in line with any legislative changes and examples of best practice relating to information handling and to reflect organisational requirements. In any event, this Policy will be reviewed every 2 years in order to maintain accuracy and relevance.

Appendix 1: Think Twice note on Working from Home

THINK TWICE! INFORMATION SECURITY

Handling personal information with care and respect is critical. Care should be taken not to lose or misplace information. This is everyone's responsibility.

It is crucial that all RVJB information, both electronic and paper, is treated with care to ensure that it is kept secure. Everyone who works for RVJB is responsible for the information they handle at work – both in the office and out with the office.

From time to time, you may need to remove confidential information from the office to work from home or to other premises. You must take care to protect the confidentiality of papers, files and documents, including those stored electronically.

Keeping information secure:

- Keep information and equipment locked out of sight during transport. If you are transporting information or equipment by car, lock it in the boot. Do not leave documents and equipment overnight in the car boot.
- Ensure information is not seen by other members of your household, visitors or other unauthorised people.
- Use only RVJB-supplied devices for storing RVJB information. Do not store confidential RVJB information on your personal equipment.
- Ensure all RVJB equipment, documents and materials are used solely for RVJB purposes. They remain the property of RVJB and members of the household or other unauthorised people must not be allowed to use them.
- Use only your RVJB email account for sending or receiving emails related to RVJB business. Your personal email account or other email accounts must not be used for this purpose.
- Never carry personal information on unencrypted electronic media.
- Keep RVJB information and equipment locked away when unattended - they must not be accessible to unauthorised people.
- Keep confidential RVJB records at home for as little time as possible. Return them to their normal filing location in the office as soon as possible.
- Dispose of RVJB information only on RVJB premises, in line with confidential waste procedures.

It is important that personal information is properly protected and not left unattended. A careless mistake can have huge consequences for both RVJB and its service users, so please THINK TWICE when you're handling personal information.

Report any information security incident to the Assistant Assessor & Electoral Registration Officer as soon as possible, in line with RVJB's information security incident reporting procedure. It is important that you do this as soon as possible, so that steps can be taken to rectify this.

Key Contact – Lindsey Hendry, Lindsey.Hendry@renfrewshire-vjb.gov.uk

Appendix 2: Information Security Incident Reporting Procedure for All Staff

INFORMATION SECURITY

INCIDENT REPORTING PROCEDURE FOR ALL STAFF

If you think the security of any information is or has been compromised, please report this immediately to:

Lindsey Hendry
Assistant Assessor responsible for Governance
Lindsey.Hendry@renfrewshire-vjb.gov.uk
0141 618 5927

Everyone who works for RVJB is responsible for keeping information secure. This means all data, documents and records - in both paper and electronic formats.

The law requires us to have both technical and organisational measures to avoid loss of or unauthorised access to or disclosure of information.

Information Security is not just an ICT issue – it is protecting the confidentiality, integrity and availability of our information (including ICT systems) from actual or potential compromise or risk.

Why is Information Security important?

RVJB needs information to deliver services. The public and our partners expect us to handle their information sensitively and securely. Procedures must be in place to respond when any information held by us is lost or compromised.

Information Security is also crucial for RVJB's compliance with data protection legislation. Failure to ensure that information is secure can result in a penalty of up to 20 million Euro by the Office of the Information Commissioner and, of course, significant reputational damage.

What should be reported as an Information Security incident?

ANY loss of - or compromise to - Information MUST be reported as an Information Security Incident.

Examples include loss of personal, sensitive personal or commercially sensitive information. This can be in either paper format or stored on a device such as a laptop, USB pen, CD, DVD. An incident can also be where information is emailed, posted or faxed to the wrong recipient or if there has been unauthorised access to files, folders, or systems.

Even if in doubt, please always contact Lindsey Hendry, immediately.



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board
Meeting on: 18th September 2020
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 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 new regulation and provides information relating to facility time for 2019-2020 and 2018-2019.

2. Recommendations

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

Jacqueline Murgatroyd
Assistant Assessor and ERO
18th August 2020

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

Trade Union Facility Time Report 2019-2020

Facility Time Publication Requirements		
A): Trade Union Representative - Total number of employees who were relevant union officials during the relevant period(s)	2019/20	2018/19
Number of employees	2	2
Full-time equivalent employee number	1.86	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	2019/20	2018/19
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	2019/20	2018/19
Total cost of facility time (A)	£12,369	£10,359
Total pay bill (B)	£1,70,195	£1,686,967
Percentage of the total pay bill spent on facility time (A ÷ B)	0.72%	0.61%

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	2019/20	2018/19
Total hours spent on paid trade union activities by relevant union officials during the relevant period ÷ Total paid facility time hours x 100	14%	13%

