



## Renfrewshire Valuation Joint Board

### Notice of Meeting and Agenda Renfrewshire Valuation Joint Board

Date	Time	Venue
Friday, 01 June 2018	14:00	East Renfrewshire Council (Council HQ), Council Headquarters, Eastwood Park, Rouken Glen Road, Giffnock, G45 6UG

KENNETH GRAHAM  
Clerk

### Membership

Councillors Angela Convery, Danny Devlin, 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 Danny Devlin (Depute Convener)

### Further Information

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

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

For further information, please either email [democratic-services@renfrewshire.gov.uk](mailto:democratic-services@renfrewshire.gov.uk) or telephone 0141 618 7112.

## **Members of the Press and Public**

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

## Items of business

### Apologies

Apologies from members.

### Declarations of Interest

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

- |           |   |                  |
|-----------|---|------------------|
| <b>1</b>  | <b>Minute</b>   | <b>5 - 10</b>    |
|           | Minute of meeting of the Joint Board held on 19 January 2018.               |                  |
| <b>2</b>  | <b>Unaudited Annual Accounts 2017/18</b>                                    | <b>11 - 46</b>   |
|           | Report by Treasurer.  |                  |
| <b>3</b>  | <b>Remuneration of Elected Members who are appointed</b>                    | <b>47 - 48</b>   |
|           | <b>Conveners and Vice-conveners of Joint Boards</b>                         |                  |
|           | Report by the Clerk and the Treasurer.                                      |                  |
| <b>4</b>  | <b>Internal Audit Annual Report 2017/18</b>                                 | <b>49 - 60</b>   |
|           | Report by Chief Auditor, Renfrewshire Council.                              |                  |
| <b>5</b>  | <b>Service Review Part 1</b>  | <b>61 - 92</b>   |
|           | Report by Assessor and Electoral Registration Officer.                      |                  |
| <b>6</b>  | <b>Strategic Service Plan 2018/21</b>                                       | <b>93 - 152</b>  |
|           | Report by Assessor and Electoral Registration Officer.                      |                  |
| <b>7</b>  | <b>Annual Canvass - Electoral Registration Update</b>                       | <b>153 - 156</b> |
|           | Report by Assessor and Electoral Registration Officer.                      |                  |
| <b>8</b>  | <b>Performance Report</b>   | <b>157 - 160</b> |
|           | Report by Divisional Assessor and Assistant Electoral Registration Officer. |                  |
| <b>9</b>  | <b>Non-domestic Appeals</b>   | <b>161 - 170</b> |
|           | Report by Divisional Assessor and Assistant Electoral Registration Officer. |                  |
| <b>10</b> | <b>Review of Scheme of Delegated Functions</b>                              | <b>171 - 188</b> |
|           | Report by Clerk.  |                  |
| <b>11</b> | <b>Revised Financial Regulations</b>  | <b>189 - 200</b> |
|           | Report by Chief Auditor, Renfrewshire Council.                              |                  |

<b>12</b>	<b>Internal Audit Reporting Arrangements</b>	<b>201 - 204</b>
	Report by Chief Auditor, Renfrewshire Council.	
<b>13</b>	<b>Summary of Outstanding Recommendations</b>	<b>205 - 208</b>
	Report by Chief Auditor, Renfrewshire Council.	
<b>14</b>	<b>Flexible Working Policy and Procedures</b>	<b>209 - 246</b>
	Report by Assessor and Electoral Registration Officer.	
<b>15</b>	<b>Date of Next Meeting</b>	
	Note that the next meeting of the Joint Board will be held at 2.00 pm on 17 August 2018 in Inverclyde Council, Municipal Buildings, Clyde Square, Greenock.	



## Renfrewshire Valuation Joint Board

### Minute of Meeting Renfrewshire Valuation Joint Board

Date	Time	Venue
Friday, 19 January 2018	14:00	The Robertson Centre, 16 Glasgow Road, Paisley, PA1 3QF

#### Present

Councillor Paul O’Kane (East Renfrewshire Council): Councillor Graeme Brooks: Councillor Colin Jackson: Councillor Tommy McVey: Councillor Innes Nelson (all Inverclyde Council); and Councillor Tom Begg: Councillor Jacqueline Cameron: Councillor Audrey Doig: Councillor Kenny MacLaren: Councillor John McNaughtan (substitute for Councillor Mags MacLaren): Councillor John McIntyre: Councillor Jim Sharkey: Councillor Andy Steel (all Renfrewshire Council).

#### In Attendance

K Crawford, Assessor and Electoral Registration Officer, J Murgatroyd, Divisional Assessor and Assistant Electoral Registration Officer and S Carlton, Principal Administrative Officer (all Renfrewshire Valuation Joint Board); A MacArthur, Head of Finance, M Ball, Senior Accountant and E Currie, Senior Committee Services Officer (all Finance & Resources, Renfrewshire Council) and S Afzal, Senior Auditor (Audit Scotland).

#### Apologies

Councillor Angela Convery (East Renfrewshire Council) and Councillor Mags MacLaren (Renfrewshire Council).

#### Declarations of Interest

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

Prior to the start of the meeting the Convener welcomed Joshua Hopkins MSYP to the meeting.

## **1 Minute**

There was submitted the Minute of the meeting of the Joint Board held on 17 November 2017.

**DECIDED:** That the Minute be approved.

## **2 Revenue Budget Monitoring**

There was submitted a revenue budget monitoring report by the Treasurer in respect of the Joint Board for the period 1 April to 8 December 2017.

The report intimated that gross expenditure was currently £19,000 over budget and income was currently £8,000 over recovered resulting in a net overspend of £11,000.

The projected year-end position was a deficit of £10,000 resulting in a draw on reserves of £128,600 compared to a budgeted draw on reserves of £118,600.

**DECIDED:** That the report be noted.

### **Sederunt**

Councillor Nelson entered the meeting during consideration of the following item of business.

## **3 Revenue Estimates 2018/19 to 2020/21**

There was submitted a report by the Treasurer relative to the revenue estimates for the Joint Board including the requisition of constituent authorities for the financial year 2018/19 and indicative planning figures for 2019/20 and 2020/21.

The report intimated that the financial environment in which the Joint Board and constituent authorities operated continued to be characterised by significant demand and cost pressures, compounded by reducing levels of government grant support. The Scottish Budget and local government settlement announced on 14 December 2017 again reflected a revenue grant cut for local authorities and was for a single year only, adding some uncertainty to financial forecasts. However, it was recognised that over the medium-term, local government in Scotland was likely to face further contraction in available resources, relating predominantly to the provision of revenue grant from the Scottish Government. In this context, the Joint Board would continue to seek operational savings to ensure financial sustainability.

Following the introduction of Individual Electoral Registration in 2014/15, the Cabinet Office had provided funding for any additional costs incurred as a result of additional duties undertaken during the lifetime of this Parliament. However, this funding was diminishing and the Joint Board may have to apply on an annual basis should there be any costs not met from the Cabinet Office's initial allocation through a Justification Led Bid in the January of each financial year.

The report proposed that the overall requisition levels be £2,222,700 which was a 3% increase against 2017/18 requisition levels. The budget had been constructed on the basis of assumptions detailed in the report. The allocation of the requisition amongst the constituent authorities would be based on the percentage proportions of the Grant Aided Expenditure (GAE) as detailed in the report.

Appendix 1 to the report detailed the revenue estimates 2018/19 to 2020/21 for the Joint Board and the requisitions for constituent authorities were detailed in Appendix 2 to the report.

**DECIDED:**

(a) That the 2018/19 revenue estimates, as detailed in Appendix 1 to the report, and the requisitions for constituent authorities, as detailed in Appendix 2 to the report, be approved;

(b) That the utilisation of balances during 2018/19, as detailed in Appendix 1 to the report, be approved;

(c) That the indicative estimates for 2019/20 and 2020/21 be noted; and

(d) That the constituent authorities be notified of the requisitions required for 2018/19.

#### **4 Barclay Review - Update**

There was submitted a report by the Assessor and Electoral Registration Officer relative to the Barclay Review.

The report intimated that the Barclay Review had been tasked to look at Non-domestic Rates and published its findings in late August 2017. The Scottish Assessors Association had produced an action plan identifying points raised by the review together with a timeline for implementation, a copy of which formed the appendix to the report.

**DECIDED:** That the report be noted.

#### **5 Performance Report**

There was submitted a report by the Divisional 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 1 April and 31 December 2017.

The report detailed the performance in Council Tax and non-domestic valuation against set targets. In relation to Council Tax valuation, it was noted that the addition of new houses to the Valuation List and the deletion of demolished houses remained a priority with the time taken to enter new houses into the Valuation (Council Tax) List exceeding the target of 95% within three months and also the target of 99.5% within six months.

The report also detailed the average number of days taken to add a house in each constituent authority area between 1 April and 31 December 2017 and also the number of deletions from the Valuation (Council Tax) List between 1 April and 31 December during 2016 and 2017 by constituent authority area.

The report set out the time taken to make statutory amendments to the Valuation Roll, excluding appeal settlements and amendments to the prescribed entries, between 1 April and 31 December 2017 by constituent authority area, which exceeded the target of 80% to be actioned within three months but narrowly missed the target of 95% within six months by 0.68%.

The identification and collating of information for all 'shootings and deer forest' within the Joint Board area had resulted in 73 entries being created which, as agreed by the Scottish Assessors Association and the Scottish Government, were not reflected in the number of alterations carried out between 1 April and 31 December 2017.

**DECIDED:** That the report be noted.

## **6 Audit Scotland Annual Audit Plan 2017/18**

There was submitted a report by Audit Scotland relative to the annual audit plan 2017/18 for the Joint Board which outlined Audit Scotland's planned activities in their audit for the 2017/18 financial year.

The report highlighted that the annual audit plan 2017/18 included a section on Audit Issues and Risks and that within this section Audit Scotland had identified a risk of 'management override of controls'. This risk had been included in the audit plans of all bodies which Audit Scotland worked with, in light of updated international standards on auditing. The inclusion of this risk was not a reflection of increased risk within the Joint Board and Audit Scotland had confirmed that they had not found any issues on this in previous years.

**DECIDED:** That Audit Scotland's annual audit plan 2017/18 be noted.

## **Sederunt**

Councillor Steel entered the meeting prior to consideration of the following item of business.

## **7 Internal Audit Report**

There was submitted a report by the Assessor and Electoral Registration Officer relative to the audit of the Joint Board's Council Tax procedures carried out by the Chief Internal Auditor, Renfrewshire Council.

The report intimated that Audit Scotland had recommended that internal audit reports be provided to the Joint Board. The report by the Chief Internal Auditor was appended to the report and it was noted that the audit had identified that satisfactory arrangements were in place for managing the Joint Board's council tax valuation system.

**DECIDED:** That the report be noted.

## **8 Code of Conduct - Update**

There was submitted a report by the Assessor and Electoral Registration Officer relative to the updated Code of Conduct for Joint Board staff. A copy of which was appended to the report.



The report intimated that Audit Scotland had recommended that the Code of Conduct for Joint Board staff be updated in line with Renfrewshire Council's updated Employee Code of Conduct. Once approved, the Code of Conduct would be reissued to staff and they would be requested to confirm that they were aware of its contents and be bound by its terms.

It was proposed that a staff training event be arranged to advise Joint Board staff of the contents of the updated Code of Conduct. This was agreed.

**DECIDED:**

(a) That the updated Code of Conduct, which formed the appendix to the report, be approved; and

(b) That a staff training event be arranged to advise Joint Board staff of the contents of the updated Code of Conduct.

## **9 Standing Orders Relating to Contracts**

There was submitted a report by the Assessor and Electoral Registration Officer relative to updated Standing Orders Relating to Contracts for the Joint Board, a copy of which formed the appendix to the report.

The report intimated that Audit Scotland had recommended that the Standing Orders Relating to Contracts for the Joint Board staff be updated.

**DECIDED:** That the updated Standing Orders Relating to Contracts for the Joint Board, which formed the appendix to the report, be approved.

## **10 Date of Next Meeting**

**DECIDED:** That it be noted that the next meeting of the Joint Board would be held at 2.00 pm on 1 June 2018 within East Renfrewshire Council Headquarters, Rouken Glen Road, Giffnock.



**RENFREWSHIRE VALUATION JOINT BOARD**

**To:** Renfrewshire Valuation Joint Board

**On:** 1 June 2018

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**Report by:** The Treasurer

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**Heading:** Unaudited Annual Accounts 2017-18

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**1. Summary**

- 1.1. The attached Annual Accounts for the year ended 31 March 2018 have been completed and forwarded to Audit Scotland for audit.
- 1.2. The Accounts show a deficit for the year of £125,050 compared to a budgeted deficit of £118,600, returning an overspend of £6,450. Further comments on the Accounts are shown on Pages 4 to 6 of the report.
- 1.3. In accordance with the Local Authority Accounts (Scotland) Regulations 2014, the unaudited accounts have only been signed by the Treasurer as proper officer. The audited accounts will be signed by the Convener and the Assessor, as well as the Treasurer, in accordance with the regulations.

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**2. Recommendations**

- 2.1. The Joint Board is asked to note the Accounts and that, once the audit has been completed, the audited Accounts will be further presented to the Joint Board for approval.
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# Renfrewshire Valuation Joint Board

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Annual Financial Statements 2017/18



**Renfrewshire Valuation Joint Board  
Annual Accounts 2017/18**

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## **Management Commentary**

### **Introduction**

The requirements governing the format and content of local authorities' annual accounts (under s106 of the Local Government (Scotland) Act 1973 joint boards and committees are classed as local authorities) are contained in The Code of Practice on Local Authority Accounting in the United Kingdom ("the Code"). The annual accounts are prepared in line with The Local Authority Accounts (Scotland) Regulations 2014.

### **History and Statutory 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. The Joint Board 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.

### **Our Aims**

- To ensure that the services we provide are delivered within statutory provisions
- To ensure that equal opportunities and social inclusion are central elements in our planning and delivery of services
- To strive for continuous improvement in the delivery of our services
- To ensure that our service provision reflects the needs and priorities of our stakeholders
- To consult our stakeholders about the way we develop and deliver our services
- To work in partnership with our constituent authorities to achieve improvements in service provision for our mutual customers
- To publish information about the level of services customers can expect to receive
- To develop clear and effective customer suggestion and complaints systems
- To develop & maintain systems for measuring, monitoring and managing our performance
- To develop systems which encourage employees to communicate openly
- To promote a safe and healthy working environment for our employees
- To encourage our employees to develop themselves to achieve their full potential.

### **Service Plan**

The 3 yearly Strategic Service Plan will be presented for approval at the June 2018 meeting of the Board. This plan covers the period April 2018 to April 2021 and once approved by the Board will be uploaded to the Board's website.

### **Electoral Registration**

Individual Electoral Registration, which was introduced in 2014-15 is now "business as usual", although it is not without potential for change that may be accompanied by additional costs. There are currently a number of on-going developments to the system. The Cabinet Office had agreed to assist with additional costs associated with this new system for the "life of this parliament".

Following a review of the in-house Electoral Management System (EMS) it has been deemed necessary to purchase an "off the shelf" EMS to help manage risk and ultimately in time deliver cost savings on staff time spent on processing, for example.

### **Valuation**

The 2017 Non Domestic Revaluation has taken place and the process has begun in collaboration with the Secretary of the Local Valuation Appeal Committee to cite the 3,800 appeals received against these new 2017 values. The disposal of these appeals will take place over the next two years with all appeals having to be disposed of by December 2020. This is a resource intensive process with strict legislative timetables and at times requires collaboration with other Assessors offices to reach

## **Renfrewshire Valuation Joint Board Annual Accounts 2017/18**

successful outcomes. In addition, legal costs defending the Assessor's stance increase over this period. If the Lands Tribunal or Lands Valuation Appeal Court are required to hear appeals, this dramatically increases the costs for the Assessor. This busy period has been further strained by the Scottish Governments announcement to adopt one of the recommendations from the Barclay review on Non Domestic Rating (published in August 2017) which is to move from a 5 yearly Revaluation cycle to a 3 yearly cycle beginning in 2022. The full impact of this is not fully known at present as legislative changes will be required to facilitate this shift in timetable. In order to prepare for this radical change in the revaluation cycle preparations need to begin this year to allow the recruitment and training of staff in order to successfully implement the new timetable.

The Assessor for Renfrewshire is the "Designated Assessor" for Fixed Line Telecoms throughout Scotland and these Values are entered at the end of the Valuation Roll for the Renfrewshire Council Area. There has always been a close working relationship with the Valuation Office Agency (VOA) for England & Wales as the valuation of telecoms is a UK wide matter. Great benefit and cost savings have been achieved by this collaborative working in the past, however, a further change to the present status quo has been announced by Westminster Parliament in that the next Revaluation for England & Wales will now take place in 2021, a year earlier than previously planned.

The effect of this is to separate our current collaborative working arrangement which will mean the cost of preparing the Telecoms valuations for the 2022 Revaluation in Scotland will significantly increase. The preparation for this change, as with the previously noted change to the Revaluation cycle, needs to commence in the 2018/19 financial year.

Alongside the non-domestic work the Council Tax List has to be maintained with the addition of new houses, deletion of demolished houses and any appeal work which arises throughout the year. This work will require to be absorbed into business as usual for the foreseeable future.

### **Performance**

The performance report for 2017/18 will be presented for noting at the Joint Board meeting on the 1<sup>st</sup> June 2018.

The full details of the performance report can be found at the address below.

<http://renfrewshire.cmis.uk.com/renfrewshire/Meetings/tabid/70/ctl/ViewMeetingPublic/mid/397/Meeting/2095/Committee/78/Default.aspx>

### **Financial Performance**

#### **Revenue**

The Comprehensive Income and Expenditure Account 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 below.

The Joint Board has returned a deficit of £125,050 for the financial year 2017/18, compared to a budgeted deficit of £118,600, returning an overspend of £6,450. This overspend excludes accounting adjustments relating to pensions and short-term accumulating compensated absences.

The difference between the employee costs figure below and the figure reported in the Comprehensive Income and Expenditure report is due to accounting adjustments for pension costs (£215,000) and accrued employee benefits (£2,189). The difference between other income in the figure below and the figure reported in the Comprehensive Income and Expenditure report is due to accounting adjustments for pension interest costs (£1,118).

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Annual Accounts 2017/18**

	Budget £	Actual £	Variance £
Employee Costs	1,748,700	1,780,027	(31,327)
Property Costs	217,500	236,214	(18,714)
Payments to Other Bodies	19,700	8,838	10,862
Supplies and Services	81,900	97,145	(15,245)
Contractors & Others	25,000	14,272	10,728
Administrative Costs	279,300	336,002	(56,702)
<b>Total Expenditure</b>	<b>2,372,100</b>	<b>2,472,498</b>	<b>(100,398)</b>
Requisition Income	(2,158,000)	(2,158,000)	-
Sales, Fees and Charges	(5,000)	(24,894)	19,894
Other Income	(90,500)	(164,554)	74,054
<b>Total Income</b>	<b>(2,253,500)</b>	<b>(2,347,448)</b>	<b>93,948</b>
<b>(Surplus)/Deficit for Year</b>	<b>118,600</b>	<b>125,050</b>	<b>(6,450)</b>

The overspend within Employee Costs is due to a low turnover of staff, resulting in turnover targets not being achieved, and also due to overtime required to address workload pressures associated with the General and Local Government Elections in 2017.

The overspend within Property Costs is due to increased insurance costs following the renewals process undertaken. The Board must now secure insurance cover in its own right as opposed to being covered by Renfrewshire Council arrangements.

Due to the General and Local Government Elections and the annual canvass process starting earlier than anticipated, it was not feasible to carry out the School Awareness Campaign which has resulted in the underspend in Payments to Other Bodies.

The overspend within Supplies and Services is due to the purchase of equipment relating to Individual Electoral Registration (IER), however this is offset by an over recovery in Other Income.

Consultation fees in relation to valuation appeals have been lower than anticipated leading to the underspend in Contractors and Others, this is expected to increase next year due to the anticipated increase in appeals from the revaluation exercise.

The overspend within Administration costs is due to the increase in printing and stationery and postages for the revaluation notices for Non Domestic Rates, the electoral registration second reminders and also for the subscription to Westlaw, however this is offset by an over recovery in Sales, Fees and Charges.

The over recovery in Sales, Fees and Charges is due to income received for childcare vouchers, which is offset by expenditure in Employee Costs, and also for the income received for the Westlaw subscription from other Local Authorities and Valuation Joint Boards which is offset by expenditure in Administration costs, as mentioned above.

The Other Income over recovery is due to the increase in Individual Electoral Registration (IER) associated costs, which were funded by the Cabinet Office. The remaining funding received from the Cabinet Office will be required to fund IER costs in 18/19 and was therefore carried forward.

### **Capital and Reserves**

The Joint Board does not have the legal powers necessary to hold assets and as such the organisation has no capital spend. Cash balances held by the Joint Board are matched by creditor balances. The largest creditor balance includes the revenue reserve balance of £186,997.

## **Renfrewshire Valuation Joint Board Annual Accounts 2017/18**

### **Provisions, Contingencies and Write-offs**

The Joint Board is not aware of any eventualities which may have a material effect on the financial position of the Joint Board, and has made no provisions for such eventualities.

In general, any contingent liabilities known to the Joint Board are covered by insurance arrangements.

There were no debt write-offs during the year.

### **Net Pension Position**

The disclosure requirements for pension benefits under IAS19 are detailed at Note 16. The appointed actuaries have confirmed a net liability position of £1.951 million, a decrease of £2.804 million in their assessment of the position of the pension fund. This improvement is due to this year's figures being rebased onto the 2017 formal valuation data, as opposed to last year's figures which were based on the 2014 formal valuation. In addition, pay increases and pension increases were considerably less than anticipated over the last few years. The net deficit position of the pension reserve impacts on the net asset position of the Joint 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.

### **Events after the Balance Sheet Date**

Events from the Balance Sheet Date until the Date of Signing of the Accounts have been taken into consideration.

### **Impact of Economic Climate and Future Developments**

The Joint Board recognises the difficult financial climate facing local authorities and has continued to seek efficiencies wherever possible. However, the Joint Board approved a 3% increase in requisition levels for 2018/19 due to investment in key ICT systems, such as document management and electoral management. It is anticipated that over the medium term efficiencies will be generated from these and the Joint Board will continue to pursue further efficiencies and cost reductions.

The employers pension contribution will increase from 19.3% to 20.2% in 2018/19. This is due to the projected future funding position of the Joint Board based on the current and retired membership. In order to meet future liabilities, the actuaries have deemed that an increase of 0.9% is required.

The Barclay Review will have an impact on future resources when the recommendation is implemented to carry out Non Domestic Rates revaluations every 3 years instead of every 5 years. In addition to the reduction in the Revaluation timescale, this would subsequently reduce the appeals process deadline which is already a resource intensive process with strict legislative timetables.

The 2018/19 budget for the Joint Board assumed that income would be generated from sub-letting surplus office space within the Robertson Centre. This proposal has been agreed in principle and will be carefully monitored 2018/19.

### **Conclusion**

We would wish 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.

## **Statement of Responsibilities for the Annual Accounts**

### **The Joint Board's Responsibilities**

The Joint Board is required:

- to make arrangements for the proper administration of its financial affairs and to secure that the proper officer of the Joint Board has the responsibility for the administration of those affairs. (section 95 of the Local Government (Scotland) Act 1973). The Director of Finance and Resources at Renfrewshire Council is the designated Officer and operates as the Treasurer for Renfrewshire Valuation Joint Board;
- to manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.
- to ensure 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);
- to Approve the Annual Accounts for signature.

### **The Treasurer's Responsibilities**

The Treasurer is responsible for the preparation of the Joint Board's Annual Accounts in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom ('the Code').

In preparing this statement of accounts, the Treasurer has:

- selected suitable accounting policies and then applied them consistently;
- Made judgements and estimates which were reasonable and prudent;
- Complied with legislation;
- Complied with the local authority Accounting Code (in so far as it is compatible with legislation);
- Kept proper accounting records which were up to date;
- 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 Joint Board at the reporting date and the transactions of the Joint Board for the year ended 31 March 2018.

**Alan Russell CPFA**

Treasurer

1 June 2018

## **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 below:

- 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 and 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.

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 is 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.



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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 and Electoral Registration Officer, including the use of a self-assessment tool involving completion of a 30 point checklist covering four key areas of governance:

- Service Planning and Performance Management
- Internal Control Environment
- Budgeting, Accounting and Financial Control
- Risk Management and Business Continuity

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

The Scheme of Delegation and the Financial Regulations are currently under review and it is expected that they will be submitted to Board for approval in the Summer of 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.

### **Statement on the Role of Chief Financial Officer**

CIPFA published this statement in 2010 and under the Code, the Joint Board is required to state whether it complies with the statement, and if not, to explain how their governance arrangements deliver the same impact. The full statement is:

The Chief Financial Officer in a public service organisation:

- is a key member of the Leadership Team, helping it to develop and implement strategy and to resource and deliver the authority's strategic objectives sustainably and in the public interest;
- must be actively involved in, and able to bring influence to bear on, all material business decisions to ensure immediate and longer term implications, opportunities and risks are fully considered, and alignment with the authority's financial strategy; and
- must lead the promotion and delivery by the whole authority of good financial management so that public money is safeguarded at all times and used appropriately, economically, efficiently and effectively.

To deliver these responsibilities the Chief Financial Officer:

- must lead and direct a finance function that is resourced to be fit for purpose; and
- must be professionally qualified and suitably experienced.

The Joint Board complies with the principles set out in CIPFA's Role of the Chief Financial Officer.

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**Assurance**

In conclusion, it is our opinion that the annual review of governance together with the work of internal and external auditors and certification of assurance from the Assessor and Electoral Registration Officer provide sufficient evidence that the principles of good governance operated effectively and the Joint Board complies with its governance arrangements in all material respects. Systems are in place to continually review and improve the governance and internal control environment. Future actions will be taken as necessary to maintain and further enhance the Board's governance arrangements.



## Remuneration report

All information disclosed in sections two to four in this Remuneration Report will be audited by the council'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.

### 1. Remuneration policy for elected members

As noted by the Board on the 17<sup>th</sup> May 2013, from the 1<sup>st</sup> April 2013 the Joint Board makes no remuneration payment to any elected member, nor does it pay any expenses, fees or allowances to elected members. Further, no recharges have been made by member authorities in relation to elected member remuneration.

### 2. Remuneration policy for senior employees

The Remuneration Policy of the Joint 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 Joint Board of 24<sup>th</sup> January, 1997 that the salary of the posts of Assessor and Electoral Registration Officer and the deputy be set at a percentage of the Chief Executive of Renfrewshire Council, which is currently 67% and 50% respectively. Following a review of Chief Executives' salaries in 2001, it was agreed that this arrangement should continue. These arrangements were agreed through approval of the Salaries of the Assessor and Electoral Registration Officer and Deputy Assessor and Electoral Registration Officer report at a meeting of the Joint Board on 22<sup>nd</sup> November, 2002.

2016/17	Senior Employees		2017/18
Total Salary, fees and allowances	Name	Post Held	Total Salary, fees and allowances
£			£
93,269	Alasdair MacTaggart (i)	Assessor & Electoral Registration Officer	14,082
69,920	Kate Crawford	Depute Assessor & Electoral Registration Officer	10,663
-	Kate Crawford (ii)	Assessor & Electoral Registration Officer	80,404
<b>163,189</b>	<b>Total</b>		<b>105,149</b>

Notes

(i) Alasdair MacTaggart retired on the 25<sup>th</sup> May 2017

(ii) Kate Crawford was Depute Assessor & Electoral Registration Officer until 25<sup>th</sup> May 2017 then Assessor & Electoral Registration officer from 26<sup>th</sup> May 2017.

### 3. Pension rights

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

From 1<sup>st</sup> 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

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between the cost and benefits of scheme membership. Prior to 2009 contributions rates were set at 6% for all non manual employees.

<b>2016/17</b>	Member contribution rates on earnings in the bands below	<b>2017/18</b>
Up to £20,500	5.5%	Up to £20,700
£20,501 to £25,000	7.25%	£20,701 to £25,300
£25,001 to £34,400	8.5%	£25,301 to £34,00
£34,401 to £45,800	9.5%	£34,701 to £46,300
Over £45,801	12%	Over £46,301

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

There is no automatic entitlement to a lump sum. Members may opt to give up (commute) pension for lump sum up to the limit set by the Finance Act 2004. 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 value of the accrued benefits has been calculated on the basis of the age at which the person will first become entitled to receive a full pension on retirement without reduction on account of its payment at that age; without exercising any option to commute pension entitlement into a lump sum; and without any adjustment for the effects of future inflation.

The pension figures shown relate to the benefits that the person has accrued as a consequence of their total local government employment, not just that relating to their current post.

<b>Senior Employees</b>						
Name	Post Held	Accrued Pension benefits as at 31 March 2018		Change in accrued pension benefits since 31 March 2017		Pension contributions made by RVJB during 2017-2018
		Pension	Lump Sum	Pension	Lump Sum	
		£m	£m	£m	£m	£
Alasdair MacTaggart *	Assessor & Electoral Registration Officer	0.043	0.288	-0.008	+0.174	2,712
Kate Crawford	Depute Assessor & Electoral Registration Officer	-	-	-	-	-
<b>Total</b>		<b>0.043</b>	<b>0.288</b>	<b>-0.008</b>	<b>+0.174</b>	<b>2,712</b>

\*Alasdair MacTaggart retired on the 25<sup>th</sup> May 2017

No pension contributions are made for the Joint Board Convener or Vice Convener

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**4. Remuneration of Employees**

The following table gives a statement of the number of employees whose remuneration, excluding pension contributions, was in excess of £50,000 during 2017/18, in bands of £5,000.

<b>2016/17</b>	<b>Remuneration Band</b>	<b>2017/18</b>
<b>Number of employees</b>		<b>Number of employees</b>
1	£50,000 - £54,999	1
-	£55,000 - 59,999	-
-	£60,000 - £64,999	-
1	£65,000 - 69,999	-
-	£70,000 - £74,999	-
-	£75,000 - £79,999	-
-	£80,000 - £84,999	-
-	£85,000 - £89,999	-
1	£90,000 - £94,999	1
-	£95,000 - £99,999	-
<hr/>		<hr/>
3		2

**5. Exit Packages**

Renfrewshire Valuation Joint Board agreed no exit packages in 2017-18.

## Independent Auditors Report

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Under audit arrangements approved by the Accounts Commission, the auditor with responsibility for the audit of the accounts for Renfrewshire Valuation Joint Board for the year ended 31 March 2018 is:

Mark Ferris  
Senior Audit Manager  
Audit Scotland  
4th Floor, South Suite  
The Athenaeum Building  
8 Nelson Mandela Place  
Glasgow  
G2 1BT

#### Statement

The Audit of the accounts is not yet complete, ie the figures are "subject to audit". The certified accounts will be presented to the Joint Board for approval after the audit is complete.

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## **Movement in Reserves Statement for the year ended 31 March 2018**

This statement shows the movement in the year on the different reserves held by the Joint Board, analysed into usable reserves (that is, those reserves that can be applied to fund expenditure) and unusable reserves. The surplus or deficit on the provision of services line shows the true economic cost of providing the Joint Board's services, more details of which are shown in the **comprehensive income and expenditure statement**.

	Note	Usable reserves		Unusable reserves	
		Revenue Reserve	Pension Reserve	Employee Statutory Adjustment Account	Total Reserves
		£	£	£	£
<b>Balance at 31 March 2016 carried forward</b>		-	(2,786,000)	(37,972)	(2,823,972)
<i>Movement in reserves during 2016-17</i>					
Surplus or (deficit) on the provision of services	7a	(352,019)			(352,019)
Other comprehensive income and expenditure	7b		(1,774,000)		(1,774,000)
<b>Total comprehensive income and expenditure</b>		<b>(352,019)</b>	<b>(1,774,000)</b>	<b>-</b>	<b>(2,126,019)</b>
Adjustments between accounting basis and funding basis under regulations	7a & 7b	197,363	(195,000)	(2,363)	-
Transfer from Creditors	7a	466,704			466,704
<b>Net increase or (decrease) before transfers to other statutory reserves</b>		<b>312,047</b>	<b>(1,969,000)</b>	<b>(2,363)</b>	<b>(1,659,316)</b>
Transfers to or (from) other statutory reserves		-	-	-	-
Transfer to creditors	13	(312,047)	-	-	(312,047)
<b>Increase or (decrease) in 2016-17</b>		<b>-</b>	<b>(1,969,000)</b>	<b>(2,363)</b>	<b>(1,971,363)</b>
<b>Balance at 31 March 2017 carried forward</b>		<b>-</b>	<b>(4,755,000)</b>	<b>(40,335)</b>	<b>(4,795,335)</b>
<i>Movement in reserves during 2016-17</i>					
Surplus or (deficit) on the provision of services	7a	(469,239)			(469,239)
Other comprehensive income and expenditure	7b		3,146,000		3,146,000
<b>Total comprehensive income and expenditure</b>		<b>(469,239)</b>	<b>3,146,000</b>	<b>-</b>	<b>2,676,761</b>
Adjustments between accounting basis and funding basis under regulations	7a & 7b	344,189	(342,000)	(2,189)	-
Transfer from Creditors	7a	312,047			312,047
<b>Net increase or (decrease) before transfers to other statutory reserves</b>		<b>186,997</b>	<b>2,804,000</b>	<b>(2,189)</b>	<b>2,988,808</b>
Transfers to or (from) other statutory reserves					-
Transfer to creditors	13	(186,997)			(186,997)
<b>Increase or (decrease) in 2017-18</b>		<b>-</b>	<b>2,804,000</b>	<b>(2,189)</b>	<b>2,801,811</b>
<b>Balance at 31 March 2018 carried forward</b>		<b>-</b>	<b>(1,951,000)</b>	<b>(42,524)</b>	<b>(1,993,524)</b>

## **Comprehensive Income and Expenditure Statement for the year ended 31 March 2018**

This statement shows the accounting cost of providing services and managing the Joint Board during the year. It includes, on an accruals basis, all of the Joint 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**.

<b>2016/17</b>			<b>2017/18</b>	
<b>£</b>		<b>Note</b>	<b>£</b>	
1,944,280	Employee Costs		1,997,216	
245,026	Property Costs		236,214	
83,510	Supplies & Services		97,145	
10,836	Contractors		14,272	
343,590	Administration Costs		336,002	
8,790	Payments to Other Bodies		8,838	
<b>2,636,032</b>	<b>Cost of Services</b>		<b>2,689,687</b>	
(33,458)	Sales, Fees & Charges		(24,894)	
(135,394)	Other Income		(163,436)	
98,139	Financing & Investment Income and Expenditure	9	125,882	
(2,213,300)	Requisitions from Members Authorities	14	(2,158,000)	
<b>352,019</b>	<b>(Surplus) or deficit on the provision of services</b>		<b>469,239</b>	
1,774,000	Actuarial (Gains) or losses on pension assets and liabilities	16a	(3,146,000)	
<b>1,774,000</b>	<b>Other Comprehensive Income &amp; Expenditure</b>		<b>(3,146,000)</b>	
<b>2,126,019</b>	<b>Total Comprehensive Income &amp; Expenditure</b>		<b>(2,676,761)</b>	

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**Balance Sheet as at 31 March 2018**

The **balance sheet** shows the value as at 31 March 2018 of the assets and liabilities recognised by the Joint Board. The net assets of the Joint 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 Joint 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 Joint Board is not able to use to provide services. This category includes reserves that hold unrealised gains and losses in the value of assets.

2016/17		Note	2017/18
£			£
	<b><u>Current Assets</u></b>		
453,043	Funds held by Renfrewshire Council		362,405
34,375	Debtors and Prepayments	11	33,824
100	Cash in Hand		100
<hr/> 487,518			<hr/> 396,329
	<b><u>less Current Liabilities</u></b>		
(527,853)	Creditors And Accruals	12	(438,853)
<hr/> (40,335)	<b>Net (Liabilities)/Asset Excluding Pension</b>		<hr/> (42,524)
	<b><u>Long Term Liabilities</u></b>		
(4,755,000)	Pension (liability)/Asset	16c	(1,951,000)
<hr/> (4,795,335)	<b>Net (Liabilities)/Asset Including Pension</b>		<hr/> (1,993,524)
	<b><u>Represented by:</u></b>		
	<b>Revenue Reserves:</b>		
	<b>Useable Reserves</b>		
312,047	Balance due to Member Authorities		186,997
(312,047)	Transfer to Creditors	13	(186,997)
	<b>Unuseable Reserves</b>		
(40,335)	Employee Statutory Adjustment Account	7c	(42,524)
(4,755,000)	Pension Reserve	7b	(1,951,000)
<hr/> (4,795,335)			<hr/> (1,993,524)

The unaudited accounts were authorised for issue issued on 1 June 2018.  
Balance sheet signed by:

**Alan Russell CPFA**  
Treasurer  
1 June 2018

## **Cash flow Statement for the year ended 31 March 2018**

This statement shows the changes in cash and cash equivalents during the year. It shows how the Joint Board generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of the extent to which the operations of the Joint Board are funded by way of requisition income or from the recipients of services provided. Investing activities represent the extent to which cash outflows have been made for resources that are intended to contribute to the Joint Board's future service delivery. Cash flows arising from financing activities are useful in predicting claims on future cash flows by providers of capital (that is, borrowing) to the Joint Board.

<b>2016/17</b>		<b>2017/18</b>
<b>£</b>		<b>£</b>
	<b>Operating Activities</b>	
	<b>Cash Inflows</b>	
(2,440,443)	Sale of goods and rendering of services	(2,369,598)
(1,861)	Interest received	(1,118)
<b>(2,442,304)</b>	<b>Cash inflows generated from operating activities</b>	<b>(2,370,716)</b>
	<b>Cash Outflows</b>	
1,630,925	Cash paid to and on behalf of employees	1,505,222
644,373	Cash paid to suppliers of goods and services	683,460
350,240	Other payments for operating activities	272,672
<b>2,625,538</b>	<b>Cash outflows generated from operating activities</b>	<b>2,461,354</b>
<b>183,233</b>	<b>Net (increase)/decrease in cash and cash equivalents</b>	<b>90,638</b>
636,377	Cash and cash equivalents at the beginning of the reporting period - short term deposits with Renfrewshire Council	453,143
453,143	Cash and cash equivalents at the end of the reporting period - short term deposits with Renfrewshire Council	362,505
<b>183,234</b>	<b>Net cash (inflow)/outflow in cash and cash equivalents in year</b>	<b>90,638</b>



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**Note 1 Expenditure Funding Analysis for the year ended 31 March 2018**

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

2017/18	(Surplus)/Deficit for Year	Net Expenditure Chargeable to the General Fund	Adjustments between Funding and Accounting basis	Net Expenditure in the Comprehensive Income and Expenditure Statement
	£	£	£	£
Balance as at 31st March 2018	6,450			6,450
Approved draw on reserves	118,600			118,600
Employee Statutory Adjustment		2,189		2,189
Pension Cost			215,000	215,000
Pension Interest			127,000	127,000
<b>(Surplus) or deficit on the provision of service</b>				<b>469,239</b>

2016/17	(Surplus)/Deficit for Year	Net Expenditure Chargeable to the General Fund	Adjustments between Funding and Accounting basis	Net Expenditure in the Comprehensive Income and Expenditure Statement
	£	£	£	£
Balance as at 31st March 2017	45,157			45,157
Approved draw on reserves	109,500			109,500
Employee Statutory Adjustment		2,362		2,362
Pension Cost			95,000	95,000
Pension Interest			100,000	100,000
<b>(Surplus) or deficit on the provision of service</b>				<b>352,019</b>

## **Note 2 Summary of Significant Accounting Policies**

The Financial Statements for the year ended 31 March 2018 have been prepared in accordance with proper accounting practice as per section 12 of the Local Government in Scotland Act 2003. Proper accounting practice comprises the Code of Practice on Local Authority Accounting in the United Kingdom (the Accounting Code) and the Service Reporting Code of Practice for Local Authorities 2017/18, (SeRCOP) supported by International Financial Reporting Standards and recommendations made by the Local Authority (Scotland) Accounts Advisory Committee (LASAAC). They are designed to give a true and fair view of the financial performance and position of the Joint Board and comparative figures for the previous financial year are provided. There are no significant departures from these recommendations.

The following accounting concepts have been considered in the application of accounting policies:

**Accruals basis** - the accruals concept requires the non-cash effects of transactions to be included in the financial statement for the year in which they occur, not in the period in which payment is made or income received.

**Going concern** - the going concern concept assumes that the Joint Board will continue in existence for the foreseeable future.

**Understandability** – users of the financial statements are assumed to have a reasonable knowledge of accounting and local government.

**Relevance** – the information in the financial statements is useful for assessing Joint Board's stewardship of public funds and for making economic decisions.

**Materiality** - information is included in the financial statements where the information is of such significance that it could influence the decisions or assessments of users of the information.

**Reliability** – information included in the financial statements faithfully represents the substance of transactions, is free from bias and material error, is complete within the bounds of materiality and cost, and has been prudently prepared.

**Primacy of legislative requirements** - legislative requirements have priority over accounting principles in the event of conflict between legislation and the Accounting Code.

The accounts have been prepared under the historic cost convention. The following accounting policies used in the preparation of the statements have been reviewed in line with changes made to the Accounting Code following the introduction of International Financial Reporting Standards.

### **Accruals of Expenditure and Income**

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

- i. Revenue from the sale of goods is recognised when the Joint 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 Joint Board.
- ii. Revenue from the provision of services is recognised when the Joint Board can measure reliably the percentage of completion of the transaction and it is probable that the economic benefits or service potential associated with the transaction will flow to the Joint Board.
- iii. 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.

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- iv. 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.
- v. Suppliers invoices paid in the two weeks following the year-end are accrued together with specific accruals in respect of further material items provided the goods or services were received by the Balance Sheet date.

### **Cash and Cash Equivalents**

Cash is defined as cash in hand and deposits repayable on demand less overdrafts repayable on demand.

### **Contingent Assets and Liabilities**

Contingent assets and liabilities are not recognised in the financial statements, but are disclosed as a note to the accounts where they are deemed material.

### **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 and flexi-leave entitlements earned by employees but not taken before the year end; and which employees may carry forward into the next financial year.

#### Post employment benefits

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

This involves the recognition in the Balance Sheet of the Joint Board's share of the net pension asset or liability in the Strathclyde Pension Fund and a pension reserve. The Comprehensive Income and Expenditure Statement 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 liabilities of the Strathclyde Pension Fund attributable to the Joint Board are included in the Balance Sheet on an actuarial basis using the projected unit method ie 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 available on a high quality corporate bond of equivalent currency and term to the scheme liabilities.

The assets of the Strathclyde Pension Fund attributable to the Joint 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.

Note 16 to the Core Financial Statements provides further information.

## **Renfrewshire Valuation Joint Board Annual Accounts 2017/18**

### **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 Statements 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 Statements are adjusted to reflect such events
- Non-adjusting events – those that are indicative of conditions that arose after the reporting period, and the Statements 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 Statements. Note 6 provides further information.

### **Prior Period Adjustment**

Where there has been a change in accounting policy, that change will be applied retrospectively, that is, prior period figures will be restated unless the Code specifies transitional provisions that shall be followed. Where there has been a change in accounting estimate, that change will be applied prospectively, that is, prior period figures will not be restated. Where a material misstatement or omission has been discovered relating to a prior period, that misstatement or omission will be restated unless it is impracticable to do so.

### **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 Joint Board when there is reasonable assurance that:

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

Amounts recognised as due to the Joint Board are not credited to the Comprehensive Income and Expenditure Account until conditions attaching to the grant or contribution have been satisfied. Monies advanced as grants and contributions are carried in the Balance Sheet as creditors.

### **Leases**

Leases are classified as finance leases where the terms of the lease transfer substantially all the risks and rewards incidental to ownership of the property from the lessor to the lessee. All other leases are classified as operating leases. Where a lease covers both land and buildings, the land and buildings elements are considered separately for classification.

Arrangements that do not have the legal status of a lease but convey a right to use an asset in return for payment are accounted for under this policy where fulfilment of the arrangement is dependent on the use of specific assets. The Joint Board is not party to any finance leases.

#### *Operating Leases*

Rentals paid under operating leases are charged to the Comprehensive Income and Expenditure Statement 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 (eg, 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.

**Renfrewshire Valuation Joint Board  
Annual Accounts 2017/18**

**Property, Plant and Equipment**

Renfrewshire Valuation Joint Board is a Joint Board as constituted under s106(1) of the Local Government (Scotland) Act 1973. The Joint Board has no legal power to hold assets. Any cash assets held are matched by an equivalent creditor balance.

**Reserves**

The Joint Board has three reserve funds. The Revenue Reserve contains any balance of requisition income from members of the Joint Board.

The Pension Reserve arises from the IAS19 accounting disclosures for retirement benefits and recognises the Joint Board share of actuarial gains and losses in the Strathclyde Pension Fund and the change in the Joint Board's share of the Pension Fund net liability chargeable to the Income and Expenditure Account.

The Employee Statutory Adjustment Account absorbs the differences that would otherwise arise on the Revenue Reserve from accruing for short term accumulating 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, time in lieu or credit flexi-time 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 the Revenue Reserve is neutralised by transfers to or from the Employee Statutory Adjustment Account.

**VAT**

Income and Expenditure excludes any amount relating to Value Added Tax (VAT), as all VAT is payable to HM Revenue & Customs and all VAT is recoverable from them.

**Note 3 Accounting Standards Issued not Adopted**

There are no accounting standards relevant to the financial statements of the Joint Board which have not been adopted.

**Note 4 Critical Judgements in Applying Accounting Policies**

In applying the accounting policies set out in Note 2, the Joint 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 it is an operating leases.
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## **Note 5 Assumptions made about the future**

The Statement of Accounts contains estimated figures that are based on assumptions made by the Joint 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 2018 for which there is a significant risk of material adjustment in the forthcoming financial year are as follows:

<b>Item</b>	<b>Uncertainties</b>	<b>Effect if Results differ from Assumption</b>
Pensions Liability	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. A firm of consulting actuaries is engaged to provide the Joint 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 £1.676 million. However, the assumptions interact in complex ways. During 2017/18, the appointed actuaries advised that the net pensions liability had decreased by £3.146 million attributable to updating of the assumptions.

## **Note 6 Events after the balance sheet date**

Events taking place after the authorised for issue date 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 2018, 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 7 Details of Movement in Reserves**

### **a. Revenue Reserve**

<b>2016/17</b>		<b>2017/18</b>
<b>£</b>		<b>£</b>
(466,704)	Balance as at 1 April	(312,047)
(195,000)	Transfer to pension reserve	(342,000)
(2,363)	Transfer to employee statutory adjustment account	(2,189)
352,019	(Surplus) or Deficit on provision of services (from the Comprehensive Income & Expenditure Account)	469,239
<b>(312,047)</b>	<b>Balance as at 31 March</b>	<b>(186,997)</b>

**Renfrewshire Valuation Joint Board  
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**b. Pension Reserve**

2016/17		2017/18
£		£
(2,786,000)	Balance as at 1 April	(4,755,000)
(1,774,000)	Actuarial Gains and Losses (see note 16)	3,146,000
(195,000)	Net additional amount required by statute and non-statutory proper practices to be taken into account when determining the surplus or deficit on the revenue reserves for the year	(342,000)
<b><u>(4,755,000)</u></b>	<b>Balance as at 31 March</b>	<b><u>(1,951,000)</u></b>

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 Joint 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 Joint 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 Joint Board's share of Strathclyde Pension Fund resources available to meet them. The statutory arrangements will ensure that funding will have been set aside by the time the benefits come to be paid.

**c. Employee Statutory Adjustment Account**

2016/17		2017/18
£		£
(37,972)	Balance as at 1 April	(40,335)
37,972	Reversal of prior year accrual for short-term accumulating compensated absences	40,335
(40,335)	Recognition of the accrual for short-term accumulating compensating absences at 31 March	(42,524)
<b><u>(40,335)</u></b>	<b>Balance as at 31 March</b>	<b><u>(42,524)</u></b>

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, time in lieu or credit flexi-time 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.

## **Note 8 Reconciliation of the Balance on the Comprehensive Income and Expenditure Statement to the Movement in Reserves Statement**

The deficit for the year on the Revenue Reserves was £344,189 less 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 Joint Board's Comprehensive Income and Expenditure Statement in accordance with the Code and the amounts that statute and non-statutory proper practice require the Joint Board to debit and credit the Revenue Reserve Balance.

2016/17 £		2017/18 £
	<b>Amounts to be included in the Comprehensive Income and Expenditure Statement but required by statute to be excluded when determining Movement in Reserves Statement</b>	
(437,000)	Net charges made for retirement benefits in accordance with IAS19	(572,000)
(2,363)	Net charges for employment short-term accumulating absences	(2,189)
<u>(439,363)</u>		<u>(574,189)</u>
	<b>Amounts not included in the Comprehensive Income and Expenditure Statement but required to be included by statute when determining Movement in Reserves Statement</b>	
<u>242,000</u>	Employers contributions payable to the Strathclyde Pension Fund	<u>230,000</u>
<u>(197,363)</u>	<b>Net additional amount required to be debited or credited to the Revenue Reserves balance for the year</b>	<u>(344,189)</u>

## **Note 9 Financing & Investment Income**

2016/17 £		2017/18 £
(1,861)	Interest on Balances	(1,118)
100,000	Pension Interest Cost	127,000
<u>98,139</u>	<b>Total Financing and Investment Income</b>	<u>125,882</u>

## **Note 10 Operating Leases**

The Joint 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 Comprehensive Income and Expenditure Statement was £55,000 (2016/17 £55,000).

2016/17 £		2017/18 £
	<b>Future Minimum Lease Payments</b>	
55,000	- not later than one year	55,000
220,000	- later than one year and not later than five years	220,000
110,000	- later than five years	55,000
<u>385,000</u>	<b>Total</b>	<u>330,000</u>



**Renfrewshire Valuation Joint Board  
Annual Accounts 2017/18**

**Note 11 Debtors**

2016/17 £		2017/18 £
-	Other local authorities	-
34,375	Other Entities and Individuals	33,824
<b><u>34,375</u></b>	<b>Total short term debtors</b>	<b><u>33,824</u></b>

**Note 12 Creditors**

2016/17 £		2017/18 £
312,047	Other local authorities	186,997
40,335	Short Term Accumulating Absences	42,524
110,315	Accrued Payrolls	103,980
65,156	Other entities and individuals	105,352
<b><u>527,853</u></b>	<b>Total short term creditors</b>	<b><u>438,853</u></b>

**Note 13 Transfer to Creditors**

2016/17 £		2017/18 £
<b><u>312,047</u></b>	In terms of Section 58 of the Local Government (Scotland) Act 1973, Joint Boards have no specific powers to retain reserves to meet future funding requirements and the amount due to member authorities has been transferred to creditors.	<b><u>186,997</u></b>

**Note 14 Related parties**

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

The member authorities of the Joint Board have contributed requisitions in the following proportions to enable the Joint Board to carry out its objectives. As approved by the Joint 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.

**Renfrewshire Valuation Joint Board  
Annual Accounts 2017/18**

2016/17			2017/18
£	Council	Percentage	£
455,900	East Renfrewshire	20.6%	444,600
515,700	Inverclyde	23.3%	502,800
1,241,700	Renfrewshire	56.1%	1,210,600
<b>2,213,300</b>	<b>Total</b>	<b>100.0%</b>	<b>2,158,000</b>

The Joint Board in turn pays Renfrewshire Council for support services. The amount paid in respect of these services for the year ended 31 March 2018 was £86,679 (2016/17 £86,679).

## **Note 15 External audit costs**

Fees payable to Audit Scotland in respect of external audit services undertaken in accordance with Audit Scotland's *Code of Audit Practice* in 2017-2018 were £7,080 (£6,970 in 2016/17). There were no fees paid to Audit Scotland in respect of any other services.

## **Note 16 Retirement Benefits**

As part of the terms and conditions of employment of its employees, the Joint Board offers retirement benefits. Although these benefits will not actually be payable until employees retire, the Joint 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 final salary scheme meaning that the Joint Board and its employees pay contributions into a fund, calculated at a level intended to balance the pensions liability with investment assets.

### **16a. 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 Joint 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.

**Renfrewshire Valuation Joint Board  
Annual Accounts 2017/18**

The following transactions have been made in the accounting statements in 2017/18:

2016/17 £	Note	2017/18 £
<b>Comprehensive Income &amp; Expenditure Statement</b>		
Cost of Services		
337,000	(i)	445,000
-		-
-	(ii)	-
337,000		445,000
<b>Financing &amp; Investment Income &amp; Expenditure</b>		
100,000	(iii)	127,000
437,000		572,000
<b>Total Post-employment Benefits charged to the Surplus or Defecit on the Provision of Services</b>		
<b>Other post employment benefit charged to the Comprehensive Income and Expenditure Statement</b>		
(2,191,000)		(1,264,000)
3,901,000		(857,000)
64,000		(1,025,000)
1,774,000		(3,146,000)
<b>Total post employment benefit charged to the Comprehensive Income and Expenditure Statement</b>		
2,211,000		(2,574,000)
Movement in Reserves Statement		
	(iv)	
1,969,000		(2,804,000)
242,000		230,000
<b>Employers Contributions paid to Strathclyde Pension Fund</b>		

Notes

- i. Current service cost is the cost of future entitlements to pension payments to current employees
- ii. Curtailments are the pension costs to employees retired under redundancy terms.
- iii. The 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.
- iv. 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 Joint Board to the Strathclyde Pension Fund during the year (£342,000).

**Renfrewshire Valuation Joint Board  
Annual Accounts 2017/18**

The Joint Board is also responsible for all pension payments relating to added years benefits it has awarded, together with related increases. In 2017/18 these amounted to £4,210 (2016/17 £4,481). In addition to the recognised gains and losses included in the Comprehensive Income and Expenditure Statement, actuarial gains of £3.146 million are included in the Movement in Reserves Statement (2016/17 £1.774 million loss). The cumulative amount of actuarial losses is £1.577 million (2016/17 £4.723 million).

**16b. Assets and liabilities in relation to retirement benefits**

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

<b>2016/17</b>		<b>2017/18</b>
<b>£000</b>		<b>£000</b>
13,879	Opening present value	18,456
337	Current service cost	445
488	Interest Cost	482
83	Employee Contributions	76
	Remeasurement (gains)/losses:	
3,965	Actuarial (gains)/losses arising from changes in financial/demographic assumptions	(1,882)
(2)	Unfunded benefits paid	(2)
(294)	Benefits Paid	(355)
<b>18,456</b>	<b>Closing present value of scheme liabilities</b>	<b>17,220</b>

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

<b>2016/17</b>		<b>2017/18</b>
<b>£000</b>		<b>£000</b>
11,093	Opening Fair Value	13,701
388	Interest Income	355
	Remeasurement gain/(loss):	
2,191	Return on assets excluding amounts included in net interest	1,264
240	Contributions from employer	228
83	Contributions from employee	76
2	Contributions in respect of unfunded benefits	2
(2)	Unfunded benefits paid	(2)
(294)	Benefits Paid	(355)
<b>13,701</b>	<b>Closing fair value of scheme assets</b>	<b>15,269</b>

**Renfrewshire Valuation Joint Board  
Annual Accounts 2017/18**

**16c. Fund history**

	2013/14	2014/15	2015/16	2016/17	2017/18
	£000	£000	£000	£000	£000
Present Value of Liabilities	(12,298)	(14,799)	(13,879)	(18,456)	(17,220)
Fair value of assets	9,855	10,833	11,093	13,701	15,269
<b>Surplus/(deficit) in the scheme</b>	<b>(2,443)</b>	<b>(3,966)</b>	<b>(2,786)</b>	<b>(4,755)</b>	<b>(1,951)</b>

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

The total liability of £1.951 million has a substantial impact on the net worth of the Joint Board as recorded in the balance sheet. However, statutory arrangements for funding the deficit mean that the financial position of the Joint 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 2019 is £0.238 million.

**16d. Basis for estimating assets and liabilities**

The Joint 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:

2016/17	Financial Year:	2017/18
<b>Mortality assumptions</b>		
	Longevity at 65 for current pensioners	
22.1 years	• Men	21.4 years
23.6 years	• Women	23.7 years
	Longevity at 65 for Future pensioners	
24.8 years	• Men	23.4 years
26.2 years	• Women	25.8 years
4.4%	Rate of increase in salaries	3.6%
2.4%	Rate of increase in pensions	2.4%
2.6%	Rate for discounting scheme liabilities	2.7%
	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%

**Renfrewshire Valuation Joint Board**  
**Annual Accounts 2017/18**

The pension scheme's assets consist of the following categories, by proportion of the total assets held:

2016/17			2017/18
£000		Percentage	£000
	<b>Equity Securities</b>		
1,296	Consumer	0.0%	-
1,029	Manufacturing	0.0%	-
407	Energy and Utilities	0.0%	-
954	Financial Institutions	0.0%	-
557	Health and Care	0.0%	-
788	Information Technology	0.0%	-
-	Other	28.7%	4,385
<b>5,031</b>	<b>Total Equity</b>	<b>28.7%</b>	<b>4,385</b>
	<b>Private Equity</b>		
1,130	All	8.9%	1,353
<b>1,130</b>	<b>Total Private Equity</b>	<b>8.9%</b>	<b>1,353</b>
	<b>Real Estate</b>		
1,653	UK Property	11.8%	1,809
-	Overseas Property	0.0%	-
<b>1,653</b>	<b>Total Real Estate</b>	<b>11.8%</b>	<b>1,809</b>
	<b>Investment Funds &amp; Unit Trusts</b>		
4,406	Equities	31.8%	4,855
769	Bonds	10.4%	1,596
9	Commodities	0.0%	-
-	Infrastructure	0.0%	-
186	Other	5.1%	781
<b>5,370</b>	<b>Total Investment Funds &amp; Unit Trusts</b>	<b>47.4%</b>	<b>7,232</b>
	<b>Derivatives</b>		
-	Inflation	0.0%	-
-	Interest Rate	0.0%	-
2	Foreign Exchange	0.0%	-
-1	Other	0.0%	6
<b>1</b>	<b>Total Derivatives</b>	<b>0.0%</b>	<b>6</b>
	<b>Cash &amp; Cash Equivalents</b>		
516	All	3.2%	484
<b>516</b>	<b>Total Cash &amp; Cash Equivalents</b>	<b>3.2%</b>	<b>484</b>
<b>13,701</b>	<b>Total</b>	<b>100%</b>	<b>15,269</b>

**16e. 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 has been set at 19.3% for 2017-18 and 20.2% in 2018-19.

**Note 17 Contingent Liabilities and Assets**

As at the Balance Sheet date the Joint Board had no material contingent assets or liabilities.

## RENFREWSHIRE VALUATION JOINT BOARD

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**To: Renfrewshire Valuation Joint Board**

**On: 1 June 2018**

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**Report by: The Clerk and The Treasurer**

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

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### 1. Background

- 1.1 The Local Governance (Scotland) Act 2004 (Remuneration) Regulations 2007 (hereafter referred to as “the 2007 Regulations”) introduced a system of remuneration for elected members, including the Convener and Vice-Convener of Joint Boards.
- 1.2 Since 2007, various amendment regulations have had the effect of amending the yearly remuneration to be paid to elected members, including those elected members who are conveners or vice-conveners of joint boards. The most recent amendment regulations were laid before the Scottish Parliament on 8 February 2018 and came into force from 1 April 2018. These amendment regulations – *The Local Governance (Scotland) Act 2004 (Remuneration) Amendment Regulations 2018* (“the 2018 amendment regulations”) – stipulate changes to the remuneration rates payable to elected members.
- 1.3 The change implemented by the 2018 amendment regulations is an increase of 0.4% in the yearly remuneration payable to councillors from 1 April 2018.
- 1.4 The 2018 amendment regulations stipulate that the **convener of a joint board** shall be paid, from **1 April 2018**, a total yearly amount of **£21,245** inclusive of any amount payable to them as a local authority councillor under the 2007 Regulations.
- 1.5 The 2018 amendment regulations also stipulate that the **vice-convener of a joint board** shall be paid, from **1 April 2018**, a total yearly amount of **£20,183** inclusive of any amount payable to them as a local authority councillor under the 2007 Regulations.
- 1.6 The Regulations state that “remuneration shall be paid by the local authority of which the convener or vice-convener (as the case may be) is a member to one convener and one vice-convener for each joint board”, and so the remuneration costs for both the Convener and the Depute Convener of the

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

- 1.7 Councillor Doig, Convener, is not classified as a senior councillor within Renfrewshire Council. The difference between her yearly remuneration as Convener (£21,245 from 1 April 2018) and what her yearly remuneration would otherwise ordinarily be as a councillor (£16,994 from 1 April 2018) of £4,251 shall be met by her own local authority.
- 1.8 Councillor Devlin, Depute Convener, is a senior councillor within East Renfrewshire Council. Any difference between his yearly remuneration as Depute Convener (£20,183 from 1 April 2018) and what his yearly remuneration would otherwise ordinarily be as a senior councillor shall be met by his own local authority.

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## 2. Recommendations

- 2.1 It is recommended that the Joint Board notes the revised remuneration levels mandated by The Local Governance (Scotland) Act 2004 (Remuneration) Amendment Regulations 2018 for the Convener and Depute Convener of the Renfrewshire Valuation Joint Board as follows:

Position	yearly remuneration for 2017-2018	yearly remuneration from 1 April 2018
Convener	£21,160	£21,245
Depute Convener	£20,103	£20,183

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



**RENFREWSHIRE VALUATION JOINT BOARD**

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**To: Renfrewshire Valuation Joint Board****On: 1 June 2018**

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**Report by: Chief Auditor**

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**Heading: INTERNAL AUDIT ANNUAL REPORT 2017/18**

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**1. SUMMARY**

- 1.1 The Public Sector Internal Audit Standards require the Chief Auditor to prepare a report, at least annually, to senior management and the Board on the internal audit activity's purpose, authority, and responsibility, as well as performance relative to its plan.
- 1.2 The annual report must also provide an annual audit opinion on the overall adequacy and effectiveness of the Renfrewshire Valuation Joint Board's internal control environment.
- 1.3 The Annual Report for Renfrewshire Valuation Joint Board is attached at Appendix 1 and outlines the role of Internal Audit, the performance of the Internal Audit Team, the main findings from the internal audit work undertaken in 2017/18, and contains an audit assurance statement.

**2. RECOMMENDATIONS**

- 2.1 Members are invited to consider and note the contents of the Annual Report.
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# **Renfrewshire Valuation Joint Board Internal Audit Annual Report 2017-2018**

**Renfrewshire Council  
Finance & Resources  
Internal Audit**

**June 2018**



**Renfrewshire Valuation Joint Board**  
**Internal Audit Annual Report 2017/2018**

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

**1 April 2017 – 31 March 2018**

## **1. Introduction**

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

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

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

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

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

- The outcome of the planned Internal Audit reviews 2017/18 relating to Renfrewshire Valuation Joint Board;
- The outcome of Internal Audit reviews of supporting Renfrewshire Council corporate systems;
- Internal audit performance;
- Planned audit work for 2018/19;
- The annual assurance statement which provides an opinion on the overall adequacy and effectiveness of the Board's internal control environment.

## 2. Responsibilities of Management and Internal Audit

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

## 3. Internal Audit Activity during 2017/2018

- 3.1 One specific engagement was undertaken during 2017/18, which related to the internal controls in operation over the council tax valuation system. The main findings in relation to this review is summarised in table 1 below:

**Table 1**

Audit Area	Conclusion
Council Tax valuation system	<ul style="list-style-type: none"><li>• <b>Substantial Assurance</b></li><li>• The audit has identified that satisfactory arrangements are in place for managing the RVJB council tax valuation system. There were no recommendations for improvement made in the report.</li></ul>

- 3.2 The Annual Report for 2016/2017 was submitted to the Authority on 30 June 2017.
- 3.3 At 31 March 2018, work was ongoing to update the Joint Board's financial regulations.
- 3.4 The implementation rate of audit recommendations is a measure of operational culture and effectiveness. During 2016/17, 4 recommendations were followed up. Of these 1, (25%) has been completed, 2 (50%) partially complete, subject to completion at a later date, and will be followed up in 2018/19. One recommendation (25%) had not yet been implemented and a revised target date has been set.
- 3.5 Internal Audit also carried out reviews of the main corporate systems operating within Renfrewshire Council which support the Board's activity. The main findings in relation to these are summarised in Table 2 below and Renfrewshire Council management have agreed to implement the audit recommendations made in relation to each review:



**Table 2**

Audit Area	Conclusion
Payroll - Pensions Auto Enrolment	<ul style="list-style-type: none"> <li>• <b>Reasonable Assurance</b></li> <li>• The audit identified that there are arrangements in place to cover the requirements of the Pensions Act 2011, recommendations were made to improve the processes to record and pass this information to the pension provider timeously and improve the communication issued to employees regarding postponed enrolment.</li> </ul>
Corporate Health & Safety	<ul style="list-style-type: none"> <li>• <b>No Assurance</b></li> </ul> <p>In the context of the objectives of the audit review, the control environment has been assessed as unsatisfactory. The Auditor is concerned that the current governance arrangements may not be fit for purpose. Operational arrangements are not currently adequate and there is a lack of appropriate processes and scrutiny. Management need to review the governance and operational practice as a matter of priority.</p>
Corporate Purchase Cards	<ul style="list-style-type: none"> <li>• <b>Reasonable Assurance</b></li> </ul> <p>There are adequate procedures in place covering the purchase of goods with Pcard, issues were identified regarding compliance with some areas of these procedures such as recurring mid value transactions, purchase of IT equipment and high value orders where the Pcard purchase method is not recommended. The audit also identified areas of non-contract spend that would benefit from further review by the Corporate Procurement Unit.</p>

#### 4. Review of Internal Audit Performance

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

**Table 3**

Internal Audit Performance 2017/18		
Performance measure	Target 2017/18	Actual 2017/18
% of audit assignments completed by target date	95%	96%
% of audit assignments completed within time budget	95%	95%
% completion of audit plan for the year*	95%	93%

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

- 4.2 Actual performance for the year, in relation to percentage completion of the audit plan, is 2% below the target performance level. This was due to the actual level of resources available being lower than had been planned for, due to vacancies and two Council engagements being deferred into early 2018/19 due to other operational commitments within the services. All RVJB specific audit engagements were completed by 31 March 2018.
- 4.3 The Chief Auditor is required to develop and maintain a quality assurance and improvement programme that covers all aspects of internal audit including conformance with the PSIAS. There is an opportunity to improve and formalize the internal audit reporting arrangements to Board and this has been addressed early in 2018/19.
- 4.4 External Audit

External Audit's review of the internal audit service concluded that overall the service operates in accordance with the PSIAS, although some recommendations for improvement were made which have been addressed.

- 4.5 Risk Management

The responsibility for co-ordinating risk management activity across the council and its associated bodies lies with internal audit. Risk management

performance is detailed in Renfrewshire Council's risk management annual report.

## **5. Planned Work for 2018/19**

- 5.1 Following a risk based assessment of the activities of the Renfrewshire Valuation Joint Board, the audit plan for 2018/2019 provides for a review of the valuation system used for properties subject to Non-Domestic Rates and ad-hoc financial advice, reactive investigative work, follow-up of previous audits and risk management advice.

## **6. Audit Assurance Statement**

- 6.1 Internal Audit has performed its work in accordance with the role defined in paragraph 1.2. The audit work performed has been reported to the Assessor and Electoral Registration Officer, and to the Board. Where areas for improvement in internal control have been identified appropriate recommendations have been made, and accepted for action by management.
- 6.2 In view of the continued challenges common to all public bodies, there will be a requirement for the council and the bodies for which it is host authority to exercise very close scrutiny over expenditure, and this area will continue to receive due internal audit attention.
- 6.3 It is not feasible for the system of internal control to be without any weakness. It is important to balance the risks involved in accepting systems limitations with the consequences if a problem emerges. Internal Audit recognises this and assesses this in its reporting mechanism.
- 6.4 In this context, it is considered that, reasonable assurance can be placed upon the adequacy and effectiveness of the Renfrewshire Valuation Joint Board's internal control, risk management and governance arrangements, as evidenced by:-
- The results of the audit work in 2017/18 in relation to the corporate systems which supported the Renfrewshire Valuation Joint Board's activities, and to specific work carried out in relation to those activities.
  - Management action in response to audit recommendations.
  - Management self assessment of internal control, risk management and governance arrangements.
  - The regular review and updating of the Local Code of Corporate Governance by the Council in accordance with the CIPFA/SOLACE framework for corporate governance requirements, and of the corporate governance arrangements within Renfrewshire Valuation Joint Board.

Signed

Chief Auditor

Date

1 June 2018



# Renfrewshire Valuation Joint Board

**Report to:** Renfrewshire Valuation Joint Board

**Meeting on:** Friday 1<sup>st</sup> June 2018

**Subject:** Service Review (Part 1)

**Author:** Assessor & Electoral Registration Officer

## 1.0 Background

- 1.1 At the meeting in January 2017 the Board agreed to set aside funds to enable a Service Review to be undertaken, this review which began in September 2017 has now been concluded with information and knowledge gained from this review informing the proposed changes set out in this report. I would like to note my thanks to the personnel involved in this review both from our own staff, who gave willingly of their time and expertise and Renfrewshire Councils' staff who gathered the information necessary to help inform the direction of travel for our organisation.
- 1.2 This report provides the Board with an update of the progress made to date, it should be noted that this service review is only addressing the current issue of the loss of the Depute Assessors post. This is only the first stage in meeting the strategic changes and workforce issues which will require to be addressed over the coming months and years.

## 2.0 Future Issues

- 2.1 Audit Scotland have highlighted the need to establish a financially sustainable position going forward whilst acknowledging the fiscal constraints under which local government is currently operating and accepting the fact that service delivery must be maintained. (see Appendix A - Audit Scotland report to Board 2016/17).
- 2.3 The fiscal and funding environment for the Board is a dynamic one and one which it seems is further stretched by events out with the Boards control such as the Barclay Review of Non-Domestic Rating published in August 2017. The Non-Domestic Revaluation cycle for appeal disposal, which we are currently in, is always a very busy period. However, the announcement by the Scottish Government to adopt one of the recommendations from the Barclay review, namely to move from a 5yearly Revaluation cycle to a 3yearly cycle beginning in 2022 has put additional strain on resources. The planning and preparation for this major change to process falls within the same time period of having to meet the statutory obligations to dispose of the current revaluation appeals. The full extent of this change is as yet unknown as legislative changes will be required to facilitate this shift in timetable and there are a number of major decisions to be made on how these changes will work in practice. One thing is certain the Scottish Government has stated it will happen. In order to even begin to address this issue, workforce planning and technical support are both matters which need addressed in this financial year if proper resources have to be sourced and put in place in a timely manner to achieve this new way of working.

- 2.4 The Assessor for Renfrewshire is the “Designated Assessor” for Fixed Line Telecoms throughout Scotland and these Values are entered at the end of the Valuation Roll for the Renfrewshire Council Area as outlined per The Non-Domestic Rating (Valuation of Utilities) (S) Order 2005 as amended. There has always been a close working relationship with the Valuation Office Agency (VOA) for England & Wales as the valuation of telecoms is a UK wide matter. Great benefit and cost savings have been achieved by this collaborative working in the past, however, a further change to the present status quo has been announced by Westminster Parliament who have stated the next Revaluation for England & Wales will now take place in 2021, a year earlier than previously planned. The effect of this is to separate our current collaborative working arrangement which will mean the cost of preparing the Telecoms valuations for the 2022 Revaluation in Scotland will significantly increase. The preparation for this change, as with the previously noted change to the Revaluation cycle, needs to be addressed in this financial year.
- 2.5 It is appreciated at the time of writing this report the full implications of the Barclay review are not known, such as the details and statutory changes to timetables, disposal dates for appeals etc. along with the full implications the difference in the revaluation timetable between England and Scotland for telecoms valuations. However, in order to prepare timeously for this radical change in the revaluation cycle, preparations need to begin this year, to allow the recruitment and training of staff in order to successfully implement the new timetable. I would suggest therefore that a second review of the workforce and structure will need to be carried out to ensure the capacity is there to deliver on the new timetables. This second review will need to be completed and submitted to the Board by the November meeting at the latest, as it is likely to suggest adding to the establishment by recruiting Trainee Valuers and more importantly to ensure a fit for purpose IT system is sourced and purchased to replace the current Progress system (see 3.7)

### 3.0 Addressing Financial Pressures

- 3.1 To give some context to how the Board has been functioning I attach as Appendix B, a report on “Financial Outlook & Savings Proposal” produced for the previous Board by the retired Assessor Mr MacTaggart which highlights the financial constraints under which the Board has been operating for some time. Previously to help alleviate financial strain on the budget a proposal was made to Renfrewshire Council for an extension to the loan term which was in place to pay for the refurbishment costs of our present accommodation. By extending the pay back term from 4 to 8 years it effectively halved our repayments from £80k to £40k pa and Renfrewshire Council agreed to this and the Board gave its approval to this extension. This had the added benefit to enter into discussions with our Landlord, Renfrewshire Council, to extend our present lease to 2024 to accommodate this change. We also offered staff the option of VER and following this exercise reserves were left depleted. We are currently in a position, as commented on by the Treasurer to the Board in his Revenue Estimate Board report in January this year, of sitting with reserves around 5% of turnover. As stated in this report the Treasurer said **“This is at the floor of the level deemed prudent by the Treasurer in terms of ensuring financial sustainability and managing financial risks outlined above facing the Joint Board”**.
- 3.2 Following the retiral of the previous Assessor and subsequent interview process for the Assessors’ post, the existing Depute Assessor was appointed in May 2017 which facilitated the removal of this Chief Officers post from the organisation’s structure. This post had previously been highlighted as a post which could be removed to help achieve financial savings targets. (Appendix B) However, the duties previously undertaken by that post in particular the statutory obligations required to be re-distributed and reassigned to

one or more job roles within the organisation to ensure that the Assessor & ERO has appropriate cover as set out by statute.

The following tasks were undertaken:

- Review of the Depute Assessor's job description its statutory function, duties and level of responsibility.
- Review of staff job descriptions current roles/grades/level of responsibility.
- Liaison with HR to review job overviews, previous job evaluations and potential requirements for functional redistribution.
- Reviewing workforce profiles, in the context of ever challenging budgets and the strategic ambition for continuous improvement and efficiency.
- Statutory responsibilities aligned to posts.

Five key objectives were set as part of the wider service review which were that the review 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 our capacity to deliver services.
- Source a replacement for the IT system Progress.

The ambitions were to deliver the above objectives to achieve the following benefits;

- Consistency of service delivery and accessibility
- Flexibility of resources across the organisation through the implementation of standard, consistent processes.
- Modern processes supported by technology to facilitate maximum automation of delivery with a potential to reduce over handling while delivering our required services.

- 3.3 Furthermore, for the service review to be fully utilised an indepth investigation required to be undertaken to review existing procedures which resulted in a subsequent re-evaluation of some existing processes. Subsequently the review included recommendations to purchase a replacement for the Progress IT system and our bespoke Electoral Management System, both of which are reaching their "end of life" in IT terms and in a risk management context.
- 3.4 In order to meet these increased pressures as the newly appointed Assessor, understanding that the loss of the Deputes post in itself would not be sufficient to move us to a sustainable financial future several other ways to help alleviate the financial strain on the funds were investigated.
- 3.5 More recently ,in the spring of 2017, the purchase of a Document Management system (DMS) which replaced an expensive older electronic mail system, has afforded us not only a more efficient mail system but has allowed us to electronically create , index, track, manage ,store and retrieve existing mail and begin to scan our paper files which total around 180,000 (Appendix C).This further allows us to meet our obligations regarding retention of documents and their timely disposal in accordance with our Records Management Policy.

- 3.6 When enough progress has been made, the upper floor of our present accommodation can be vacated and in agreement with Renfrewshire Council, a sub-let of the upper floor can be arranged. This benefits the Board financially as it will make a considerable positive impact on rent, rates and other property costs going forward.
- 3.7 As stated previously, a replacement for our in house bespoke Electoral Management System was also recommended in the Organisational Structure Review and we have gone out to tender to enable us to buy a system which will ultimately be more efficient and has the added benefit of mitigating the risk of an inhouse system. Finally, a replacement for our valuation system, Progress, is being explored and it may be possible to purchase a system which will not only replace but enhance quite considerably our present disparate systems into one complete solution. This system would assist in implementing the recommendations from the Barclay review, such as, the move to a 3 yearly Revaluation Cycle. This is however an ongoing discussion and is not yet finalised.
- 3.8 GDPR came into effect on 25<sup>th</sup> May 2018. These new regulations required the Board to have an appointed Data Protection Officer (DPO). I have been in negotiation with Renfrewshire Council on this matter and I am pleased to report we now have access to a dedicated DPO solicitor in Renfrewshire Council's team, this ensures we are compliant with the new legislation. This role comes with a cost of approx. £13,000pa, which I hope can be met from our existing budget, however, this depends on the outcome of this year's pay award and the ongoing negotiations.

#### **4.0 Duties of Deputy Assessors' Post**

- 4.1 Whilst investing in these new systems will in the medium to long term deliver efficiencies and also help address a number of the duplicate processes highlighted by the work carried out in conjunction with the Business Analyst and key members of staff, there remains a need to address where the duties carried out by the now removed Deputy Assessor's post should be transferred to. Please see attached Appendix D, which shows the original organisational structure and Appendix E which shows the proposed new structure which I believe helps to address the issues raised from the loss of this Chief Officer's post. This reorganisation will be funded by the savings from the non-filling of a Senior Valuer's post. Sacrificing this post covers the costs of the regrading of the existing posts, affected by the removal of the Deputy Assessor's post, to make them commensurate with the additional duties these post holders will now be responsible for. These costs and the cost of employing a Property Assistant can all be met from the salary saving from the sacrificed post.

This allows me to move the Council Tax workload to a Council Tax team, consisting of 3 property assistants and 2 Senior Surveyors, who will in effect run this team on a day to day basis and also act as advocates for the Council Tax courts. This frees up time for the valuers in the office to concentrate mainly on Non-Domestic valuation, although they will still have an input into Council Tax Bandings etc.

The Principal Surveyors will now be responsible for the Non-Domestic courts in the first instance, but will of course have the backing of the Assistant Assessors as necessary. This allows the Assistant Assessors to take up some of the duties from Deputy Assessors post, one of the Assistant Assessors will have a specialism in Governance and the other post will be responsible for Telecoms Valuations along with the Assessor and one of the Principal Surveyors.

I have had these posts re- evaluated with the assistance of Renfrewshire Council's Job Evaluation Team and I have also consulted with Unison with no issues reported.



## **5.0 General Conclusions**

I believe we now have a structure which allows us to incorporate the previous duties and responsibilities of the Depute's post. Going forward, as stated earlier I will need to take a further look at our structure to ensure we are an organisation fit for purpose, with suitable resources, to allow us to meet these new challenges in the very near future.

## **6.0 Recommendations**

6.1 The Board notes the contents of this Report.

Kate Crawford  
Assessor & Electoral Registration Officer

11<sup>th</sup> May 2018



# Renfrewshire Valuation Joint Board

Annual Audit Plan 2016/17



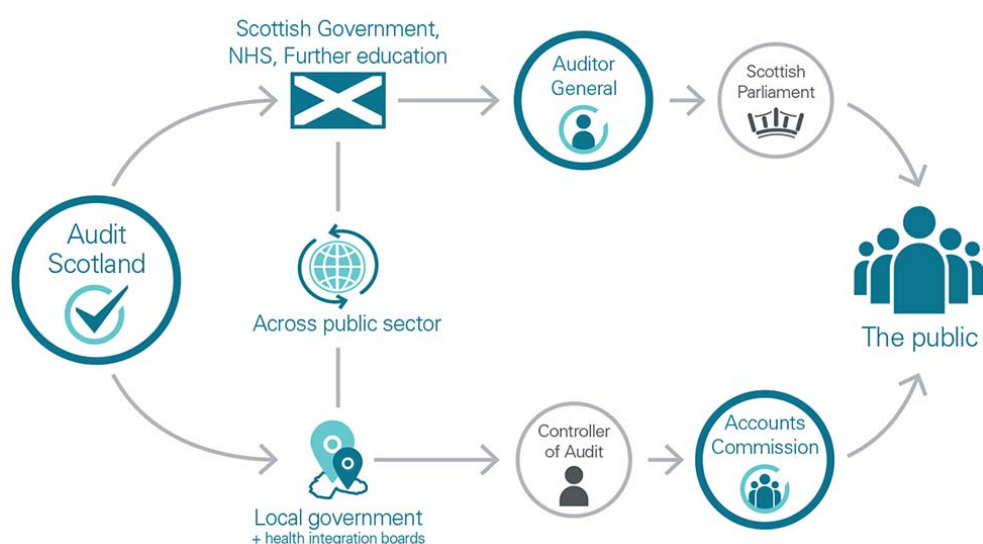
 AUDIT SCOTLAND

Prepared for Renfrewshire Valuation Joint Board  
January 2017

## Who we are

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

- 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.
- 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 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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# Risks and planned work

1. This annual audit plan contains an overview of the planned scope and timing of our audit and is carried out in accordance with International Standards on Auditing (ISAs), the [Code of Audit Practice](#), and any other relevant guidance. This plan identifies our audit work to provide an opinion on the financial statements and related matters and meet the wider scope requirements of public sector audit including the new approach to Best Value. The wider scope of public audit contributes to conclusions on the appropriateness, effectiveness and impact of corporate governance, performance management arrangements and financial sustainability.

## Audit risks

2. Based on our discussions with staff and a review of supporting information we have identified the following main risk areas for Renfrewshire Valuation Joint Board (RVJB). We have categorised these risks into financial risks and wider dimension risks. The key audit risks, which require specific audit testing, are detailed in [Exhibit 1](#).

## Exhibit 1

Audit Risk	Management assurance	Planned audit work
<b>Financial statement issues and risks</b>		
<b>1 Management override of controls</b>  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 the risk of management override of controls in order to change the position disclosed in the financial statements.	N/A	Detailed testing of journal entries.  Review of significant management estimates and evaluation of the impact of any variability in key assumptions.  Focused testing of accruals and prepayments.  Evaluation of significant transactions that are outside the normal course of business.  Substantive testing of transactions after the year end to confirm expenditure and income has been accounted for in the correct financial year.
<b>2 Risk of fraud over income</b>  RVJB has a number of funding sources which includes income generation. The extent of income means that, in accordance with ISA 240, there is an inherent risk of fraud that requires an audit response.	Income is closely monitored and discussed at budget monitoring meetings.  Significant differences from actuals compared to projected income is investigated.	Analytical procedures on income streams.  Detailed testing of revenue transactions focusing on the areas of greatest risk.

Audit Risk	Management assurance	Planned audit work
<p><b>3 Revised format of financial statements</b></p> <p>The 2016/17 Code of Practice on Local Authority Accounting (the Code) makes changes to the structure of the Comprehensive Income and Expenditure Statement (CIES) and the Movement in Reserves Statement (MIRS). This will require the restatement of prior year comparatives and presents a risk of misstatement in the financial statements.</p>	<p>Finance staff will ensure they are aware of the revised requirements through examination of the revised Code, attendance at CIPFA FAN events and reviewing of the Audit Scotland Technical Bulletin, and will prepare the financial statements accordingly.</p>	<p>Review of structure of CIES and MIRS.</p> <p>Detailed analysis of account code mapping for CIES.</p> <p>Review of prior year comparatives and restatements.</p>
<p><b>4 New expenditure and funding analysis</b></p> <p>The Code sets out a new requirement for an expenditure and funding analysis. This will provide a reconciliation of the statutory adjustments between RVJB's financial performance on a funding basis and the surplus or deficit on the provision of services in the CIES. This presents an increased risk of misstatement as the analysis may not be in line with the requirements of the Code. There is also an increased risk of inconsistencies between the analysis and the financial statements.</p>	<p>Finance staff will ensure they are aware of the revised requirements through examination of the revised Code, attendance at CIPFA FAN events and reviewing of the Audit Scotland Technical Bulletin, and will prepare the financial statements accordingly.</p>	<p>Detailed testing of expenditure and funding analysis.</p> <p>Review of prior year comparatives and restatements.</p> <p>Review of consistency between expenditure and funding analysis and information contained elsewhere within the annual accounts.</p>
<p><b>5 Changes to governance disclosures</b></p> <p>The Code makes changes to the requirements of the governance statement. This will require additional information to be disclosed to ensure all requirements of the Code are met. This presents a risk that the governance disclosures may not be complete.</p>	<p>Finance staff will ensure they are aware of the revised requirements through examination of the revised Code, attendance at CIPFA FAN events and reviewing of the Audit Scotland Technical Bulletin, and will prepare the financial statements accordingly.</p> <p>Meeting held with Internal Audit to agree on work required to prepare annual governance statement.</p>	<p>Review of governance statement content.</p> <p>Testing of governance disclosures.</p>
<b>Wider dimension risks</b>		
<p><b>6 Financial sustainability</b></p> <p>Financial reports to members highlight uncertainties around future funding and increased pressure on available resources. It is likely future savings will need</p>	<p>The RVJB, with support from the Treasurer, continually examine the current and</p>	<p>Review of budget monitoring reports during the year and comment on the financial position within the annual audit report.</p>



Audit Risk	Management assurance	Planned audit work
to be made to achieve a breakeven position and maintain reserves at an appropriate level.	forecast financial position of the organisation The RVJB is awaiting a response from the Cabinet Officer regarding additional funding to cover the costs of IER.	

## Reporting arrangements

**3. Audit reporting is the visible output for the annual audit. All annual audit plans and the outputs as detailed in [Exhibit 2](#), and any other outputs on matters of public interest will be published on our website: [www.audit-scotland.gov.uk](http://www.audit-scotland.gov.uk).**

**4.** Matters arising from our audit will be reported on a timely basis and will include agreed action plans. Draft management reports will be issued to the relevant officer(s) to confirm factual accuracy.

**5.** We will provide an independent auditor's report to the Joint Board and Accounts Commission summarising the results of the audit of the annual accounts. We will provide the Joint Board and Accounts Commission with an annual report on the audit containing observations and recommendations on significant matters which have arisen in the course of the audit.

## Exhibit 2

### 2016/17 Audit outputs

Audit Output	Target date	Joint Committee Date
Annual Audit Report including ISA 260 requirements	25 August 2017	TBC
Signed Independent Auditor's Report	25 August 2017	N/A

## Audit fee

**6.** The proposed audit fee for the 2016/17 audit of RVJB Renfrewshire Valuation Joint Board is £6,970. In determining the audit fee we have taken account of the risk exposure of RVJB, the planned management assurances in place and the level of reliance we plan to take from the work of internal audit. Our audit approach assumes receipt of the unaudited financial statements, with a complete working papers package on 26 June 2017.

**7.** Where our audit cannot proceed as planned through, for example, late receipt of unaudited financial statements or being unable to take planned reliance from the work of internal audit, a supplementary fee may be levied. An additional fee may also be required in relation to any work or other significant exercises outwith our planned audit activity.

## Responsibilities

### Audit Committee and Treasurer

**8.** Audited bodies have the primary responsibility for ensuring the proper financial stewardship of public funds, compliance with relevant legislation and establishing

effective arrangements for governance, propriety and regularity that enable them to successfully deliver their objectives.

**9.** The audit of the financial statements does not relieve management or the Joint Board, as those charged with governance, of their responsibilities.

### Appointed auditor

**10.** Our responsibilities as independent auditor are established by the 1973 Act for local government, and the Code of Audit Practice, and guided by the auditing profession's ethical guidance.

**11.** Auditors in the public sector give an independent opinion on the financial statements. We also review and report on the arrangements within the audited body to manage its performance, regularity and use of resources. In doing this, we aim to support improvement and accountability.

# Audit scope and timing

## Financial statements

**12.** The statutory financial statements audit will be the foundation and source for the majority of the audit work necessary to support our judgements and conclusions. We also consider the wider environment and challenges facing the public sector. Our audit approach includes:

- understanding the business of RVJB and the associated risks which could impact on the financial statements
- assessing the key systems of internal control, and establishing how weaknesses in these systems could impact on the financial statements
- identifying major transaction streams, balances and areas of estimation and understanding how RVJB will include these in the financial statements
- assessing the risks of material misstatement in the financial statements
- determining the nature, timing and extent of audit procedures necessary to provide us with sufficient audit evidence as to whether the financial statements are free of material misstatement.

**13.** We will give an opinion on the financial statements as to:

- whether they give a true and fair view in accordance with applicable law and the 2016/17 Code of the state of affairs of RVJB as at 31 March 2017 and of the income and expenditure of RVJB for the year then ended;
- whether they have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2016/17 Code; and
- whether they have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulation 2014, and the Local Government in Scotland Act 2003.



characteristics



responsibilities



principal activities



risks



governance arrangements

**Materiality**

**14.** Materiality defines the maximum error that we are prepared to accept and still conclude that that our audit objective has been achieved. It helps assist our planning of the audit and allows us to assess the impact of any audit adjustments on the financial statements. We calculate materiality at different levels as described below. The calculated materiality values for RVJB are set out in [Exhibit 3.](#)

## Exhibit 3

### Materiality values

Materiality level	Amount
<b>Planning materiality</b> - This is the calculated figure we use in assessing the overall impact of audit adjustments on the financial statements. It has been set at 1% of projected gross expenditure for the year ended 31 March 2017 based on the budget for 2016/17.	£25,000
<b>Performance materiality</b> - This acts as a trigger point. If the aggregate of errors identified during the financial statements audit exceeds performance materiality this would indicate that further audit procedures should be considered. Using our professional judgement we have calculated performance materiality at 75% of planning materiality.	£19,000
<b>Reporting threshold</b> - We are required to report to those charged with governance on all unadjusted misstatements in excess of the 'reporting threshold' amount.	£1,000



**15.** We review and report on other information published with the financial statements including the management commentary, governance statement and the remuneration report. Any issue identified will be reported to the Joint Board.

### Timetable

**16.** To support the efficient use of resources it is critical that a financial statements timetable is agreed with us for the production of the unaudited accounts. An agreed timetable is included at [Exhibit 4](#) which takes account of submission requirements and planned Joint Board meeting dates:

## Exhibit 4

### Financial statements timetable

 Key stage	 Date
Consideration of unaudited financial statements by those charged with governance	
Latest submission date of RVJB's unaudited financial statements with complete working papers package	27 June 2017
Latest date for final clearance meeting with Treasurer/officers	4 August 2017
Agreement of audited unsigned financial statements; Issue of Annual Audit Report including ISA 260 report to those charged with governance	11 August 2017
Independent auditor's report signed	TBC

### Internal audit

**17.** Auditing standards require internal and external auditors to work closely together to make best use of available audit resources. We seek to rely on the work of internal audit wherever possible and as part of our planning process we carry out an assessment of the internal audit function. Internal audit is provided by the Internal Audit section of Renfrewshire Council.

### Adequacy of Internal Audit

**18.** A review of the internal audit function at Renfrewshire Council will be carried out by the Renfrewshire Council audit team in early 2017. This will provide assurance over whether the internal audit function operates in accordance with Public Sector Internal Audit Standards (PSIAS) and has sound documentation and reporting procedures in place.

### Audit dimensions

**19.** Our audit is based on four audit dimensions that frame the wider scope of public sector audit requirements as shown in [Exhibit 5](#).

## Exhibit 5

### Audit dimensions



**20.** In the local government sector, the appointed auditor's annual conclusions on these four dimensions will contribute to an overall assessment and assurance on best value.

### Financial sustainability

**21.** As auditors we consider the appropriateness of the use of the going concern basis of accounting as part of the annual audit. We will also comment on the RVJB's financial sustainability in the longer term. We define this as medium term (two to five years) and longer term (longer than five years) sustainability. We will carry out work and conclude on:

- the effectiveness of financial planning in identifying and addressing risks to financial sustainability in the short, medium and long term
- the appropriateness and effectiveness of arrangements in place to address any identified funding gaps
- whether RVJB can demonstrate the affordability and effectiveness of funding decisions it has made.

### Financial management

**22.** Financial management is concerned with financial capacity, sound budgetary processes and whether the control environment and internal controls are operating effectively. We will review, conclude and report on:

- whether RVJB has arrangements in place to ensure systems of internal control are operating effectively
- whether RVJB can demonstrate the effectiveness of budgetary control system in communicating accurate and timely financial performance
- how RVJB has assured itself that its financial capacity and skills are appropriate
- whether RVJB has established appropriate and effective arrangements for the prevention and detection of fraud and corruption.

### Governance and transparency

**23.** Governance and transparency is concerned with the effectiveness of scrutiny and governance arrangements, leadership and decision-making and transparent reporting of financial and performance information. We will review, conclude and report on:

- whether RVJB can demonstrate that the governance arrangements in place are appropriate and operating effectively
- whether there is effective scrutiny, challenge and transparency on the decision-making and finance and performance reports
- the quality and timeliness of financial and performance reporting.

### Value for money

**24.** Value for money refers to using resources effectively and continually improving services. We will review, conclude and report on whether:

- RVJB can provide evidence that it is demonstrating value for money in the use of its resources
- RVJB can demonstrate that there is a clear link between money spent, output and outcomes delivered
- RVJB can demonstrate that outcomes are improving
- there is sufficient focus on improvement and the pace of it.

### Independence and objectivity

**25.** Auditors appointed by Audit Scotland must comply with the Code of Audit Practice. When auditing the financial statements auditors must also comply with professional standards issued by the Financial Reporting Council and those of the professional accountancy bodies. These standards impose stringent rules to ensure the independence and objectivity of auditors. Audit Scotland has in place robust arrangements to ensure compliance with these standards including an annual “fit and proper” declaration for all members of staff. The arrangements are overseen by the Assistant Auditor General, who serves as Audit Scotland’s Ethics Partner.

**26.** The engagement lead for RVJB is Mark Ferris, Senior Audit Manager. Auditing and ethical standards require the appointed auditor to communicate any relationships that may affect the independence and objectivity of audit staff. We are not aware of any such relationships pertaining to the audit of RVJB Renfrewshire Valuation Joint Board.

### Quality control

**27.** International Standard on Quality Control (UK and Ireland) 1 (ISQC1) requires that a system of quality control is established, as part of financial audit procedures, to provide reasonable assurance that professional standards and regulatory and

legal requirements are being complied with and that the independent auditor's report or opinion is appropriate in the circumstances.

**28.** The foundation of our quality framework is our Audit Guide, which incorporates the application of professional auditing, quality and ethical standards and the Code of Audit Practice issued by Audit Scotland and approved by the Auditor General for Scotland. To ensure that we achieve the required quality standards Audit Scotland conducts peer reviews, internal quality reviews and is currently reviewing the arrangements for external quality reviews.

**29.** As part of our commitment to quality and continuous improvement, Audit Scotland will periodically seek your views on the quality of our service provision. We welcome feedback at any time and this may be directed to the engagement lead.

# Renfrewshire Valuation Joint Board

## Annual Audit Plan 2016/17

If you require this publication in an alternative format and/or language, please contact us to discuss your needs: 0131 625 1500 or [info@audit-scotland.gov.uk](mailto:info@audit-scotland.gov.uk)

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## APPENDIX B



## Renfrewshire Valuation Joint Board

**Report to:** Renfrewshire Valuation Joint Board

**Meeting on:** 18<sup>th</sup> November 2016

**Subject:** Financial Outlook and Savings proposals

**Author:** Assessor & Electoral Registration Officer

### Introduction

The purpose of this report is to provide an update on the Board's financial position and the medium term financial outlook facing the Board; and also to provide further information with regards measures being proposed to ensure the Board remains financially sustainable.

### Background

The level of Requisition Funding available to the Board has declined over the past 6 years as follows:

Year	Requisition	Reserves used
2010/11	£2,459,800	£77,400
2011/12	£2,361,400	£47,000
2012/13	£2,321,300	£33,500
2013/14	£2,281,800	£22,800
2014/15	£2,281,800	£0
2015/16	£2,281,800	£41,100
2016/17	£2,213,300	£109,500

This is a reduction, in cash terms, of 10% since 2011 and approximately 16.66% in real terms due to the requirements of meeting increasing costs from a declining budget. The most significant of these inflationary costs has been salary and National Insurance contributions. During this period, the general reserves available to the Board have been maintained at a prudent level (reserves used as outlined

above have generally been replaced through good budgetary control); with a draw on reserves being planned for 2016/17 as agreed by the Board in January 2016.

The number of staff employed by the Board has reduced by 17% from 52 in 2011 to 43 at present. This reduction has been reached by non-filling of vacancies and, in the last year, VR/VER.

### **Current Financial Position**

The current financial position is outlined in detail in a separate report on this agenda; however it is projected that in addition to the agreed draw on reserves of £110k, a further overspend of potentially £85k is forecast due to workload pressures associated with the 2017 Non-Domestic Rating Revaluation and reduced Cabinet Office income associated with IER. This would bring the level of general reserves down to circa £270k, or 10% of turnover. Further information on reserves is outlined below.

### **Financial Outlook**

The Board has, as outlined above, made considerable efforts to meet the financial challenges facing both the Board and its requisitioning authorities since the financial crisis of 2008 triggered the ongoing austerity measures put in place by the UK government. The level of requisition has as outlined above either been held in cash terms or reduced in successive years.

During this period the Board has also managed the effects of changes to National Insurance contributions, pay awards and changes in pension contributions; in addition to managing a challenging workload and new obligations in terms of IER.

The outlook in the medium term is characterised by uncertainty. At this point both major areas of risk for the Board – the level of pay award and the level of requisition income (broadly linked to the movement in the level of grant available to local government) – are unknown. The Chancellor has announced an intention to review the 2015 Comprehensive Spending Review; while the Scottish Government Cabinet Secretary for Finance & the Constitution has in the recent past limited local government settlement information to single years. This will be the case again for 2017/18; again continuing the uncertain financial environment for the Board.

Further uncertainty for the local government settlement arises from enhanced powers for Scotland under the Scotland Act 2016; and also significantly from the Brexit vote.

However; while the exact impact of these issues for the Board cannot be forecast with certainty; there is a general consensus that prospects for economic growth have deteriorated, placing further ongoing pressure on public spending. Estimates of potential cuts to the 2017/18 local government settlement range across Scotland; however they are broadly in the 3-5% range.

## **Ability to meet Statutory Obligations**

The Assessor and ERO has statutory obligations to maintain the Valuation Rolls, the Council Tax Valuation Lists and the Electoral Registers. These are tasks that are not optional.

The Assessor has responsibility for:

- 10,406 entries in the Valuation Rolls accounting for £338 million in terms of Rateable Value (this will increase significantly on 1<sup>st</sup> April 2017).
- 171,000 entries in the Council Tax Valuation Lists
- 260,000 electors in the Electoral Rolls

Reduced staffing levels limit resilience in terms of long-term absence and unexpected workloads such as an unexpected influx of appeals or a snap election. The recently completed exercise to compile a draft Revaluation Roll was only achieved through the use of overtime allied to the commitment and dedication of the staff.

The Board also faces additional workload in terms of implementing changes to valuations as the result of a Supreme Court decision. We will also be required to make entries in the Valuation Rolls for "Shootings and Deer Forests" and, while the Joint Board area is not a hotspot for such Sporting Rights, investigatory work will be required for all agricultural holdings in the area.

The financial pressures surrounding Electoral Registration and the Annual Canvass have been debated at earlier meetings of the Board.

## **Reserves**

As outlined above, the Board has agreed to utilise reserves to mitigate reduced income levels and to fund VR/VER.

The level of reserves held by the Board has increased in the past 7 years largely as the result of non-filling of vacancies or, when circumstances permitted, a delay in the filling of vacant posts. Increased efficiencies in non-payroll costs have also contributed to the inflow to Reserves.

It has been highlighted by the Board's Auditors that the level of Reserves, while understandable, is verging upon being too great for the size of the organisation. With this in mind, reserves have been used to fund cost pressures and, in 2015-16, to fund the release of staff through VR/VER as part of the transition towards a sustainable structure.

Depletion of Reserves is acceptable to a point but it must be borne in mind that a safety net needs to remain in place for potentially expensive appeal litigation; and a minimum level of reserves of 5-10% of turnover is recommended.

## Levels of Reserves held by the Board

Year	Reserves
2011/12	£357,674
2012/13	£496,334
2013/14	£463,991
2014/15	£591,440
2015/16	£466,704
2016/17*	£271,000

\* Estimated closing balance

**Potential for Further Savings**

The potential to save on expenditure on items other than staff costs is limited, and there remains a risk that further reductions in staff numbers beyond that proposed by this report may have a detrimental impact on one or more statutory obligations.

**Scenario Planning**

In line with Audit Scotland best practice, 2 possible scenarios which may face the Board over the next financial year are outlined below.

## Scenario 1

Best case would be that requisition income from the 3 constituent councils is frozen. However, it is likely that there will be a pay award and for this scenario a 1% pay award has been assumed.

Requisition Income (same as 16/17)	£2,213,300
Pay Award @1%	-£20,000
<b>Actual Budget</b>	<b>£2,199,900</b>
(Net loss of £20,000 from existing budget)	

## Scenario 2

Given the challenges facing Scottish Local Authorities assume after the Comprehensive Spending Review requisition income from 3 councils is cut 3.5%, and pay award is still 1%.

Requisition Income (3.5% less than 16/17)	£2,135,800
Pay Award @1%	-£20,000
<b>Actual Budget</b>	<b>£2,115,800</b>
(Net loss of £97,500 from existing budget)	

Given the financial outlook information outlined above, Scenario 2 is considered to be the more likely outcome for 2017/18.

**Proposed Savings**

Discussion with Renfrewshire Council officers with regards the lease of the Robertson Centre has resulted in a proposal that the current lease be extended

from its current expiry date in 2020 for a further 4 years to 2024. This may result in an increased rental cost. However, it is not anticipated that this will result in a significant change to the current rent being charged by Renfrewshire Council. This provides the Board with certainty over the medium term with regards its office accommodation and also allows the costs of refurbishment works undertaken in 2010 to be paid down over a longer period; reducing the cost to the Board by potentially £43k per annum.

These discussions are preliminary at this stage however they will be progressed with the Board's permission; with a final recommendation to the Board being considered at the January 2017 meeting. Renfrewshire Council will also require to formally agree to the extension and the Head of Property Services is taking steps to request this authority from the relevant Policy Board.

Further, in order to allow a resilient and sustainable staffing structure to be put in place and, given the possibility of Scenario 2 becoming the reality for the next financial year, it is proposed that the post of Deputy Assessor will be deleted. This could generate net savings of £60,000 per annum. However, this saving may be offset in the event supporting posts require to be re-evaluated in consideration of additional responsibilities arising from the deletion of the Deputy Assessor Post. This saving may also be offset by one-off exit costs, which would require to be funded through reserves.

However, discussions with HR will need to take place in consideration of the effects on the remaining posts. I would intend to take this forward with HR after the Board has given its approval to the removal of the Deputy Assessors post.

The Deputy Assessor post would be deleted from 1 April 2017; around the same time as the Assessor intends to retire. The Assessor would require to put in place measures to secure a replacement and handover period prior to his leaving date. The impending vacancy must be advertised and filled after interview of all suitable candidates. The interviews, as the post is a Chief Officer position, must be carried out by a specially convened sub-committee of the Board.

## **Recommendations**

The Board notes the information in the report;

The Board agrees to the Assessor concluding discussions with Renfrewshire Council with regards extending the current lease for Robertson House, with a further report to be presented to the Board in January 2017;

The Board agrees the proposed revised staffing structure as outlined in the report and sets in train the process of establishing an Appointments Sub-Committee.

Alasdair MacTaggart Assessor & ERO

November 2016





# Renfrewshire Valuation Joint Board

**Report to:** Renfrewshire Valuation Joint Board

**Meeting on:** 30<sup>th</sup> June 2017

**Subject:** Service Review

**Author:** Divisional Assessor & Assistant Electoral Registration Officer

## 1.0 Introduction

This report is to provide members with an update on the Service Review which was agreed to be undertaken by the Assessor on behalf of the Board to review the operation of the statutory functions to ensure the efficient delivery of these services.

## 2.0 Service Review

The aim of the review will be to highlight areas of best practice and, potentially, opportunities for improved working processes which may require investment from the Board's three constituent authorities to realise savings in the longer term.

Meetings have taken place with Renfrewshire Council's Workforce Planning Team and a report on the progress of this will be brought to a future Board meeting for consideration, once all interested parties have been consulted.

### 2.1 First Stage - Document Management System

As a result of the initial investigations for the Service Review, the Assessor has identified the requirement for a Document Management System (DMS). This would allow the Assessor to electronically create, index, track, manage, store and retrieve existing mail, files and documents.

A cost benefit analysis was undertaken and the savings from bringing in a DMS will immediately save the Board in the short term, by reduced printing costs, stationery savings and in the longer term, e.g. streamlining workflows. Also staff would be operating one system to carry out most work processes, allowing the Board to phase out a number of current operational practices which would result in further cost savings.

In addition operating a DMS would ensure compliance with our Data Retention Schedule as well as minimising the risk to the Board carrying out statutory functions in the event of a disaster. It also feeds into our Disaster Recovery Plan. In terms of RVJB's Records Management Plan, which was agreed with the Keeper of the Records of Scotland in 2016 on an improvement model basis, the implementation of a DMS would allow one of the agreed future developments to be completed.

Renfrewshire Council was responsible for the Procurement Process on behalf of the Board and the contract to deliver the DMS has been awarded to Capital Document Solutions Ltd. The contract will commence on the 1<sup>st</sup> July 2017 and will expire on 30<sup>th</sup> June 2018. There is an option to extend the Support and Maintenance element of the contract for one year.

## **2.2 Planned Future Changes**

The Assessor, in her role as Electoral Registration Officer and as part of the Service Review, has also highlighted the possible purchase of an Electoral Management System (EMS). An EMS would ensure the Board is resilient against changes in the political landscape e.g. a snap election and would minimise the complexity that Individual Electoral Registration brings to the Registration process. It would also facilitate a streamlined process for information sharing with the three Returning Officers of the Board's constituent authorities.

The IT department of Renfrewshire Valuation Joint Board is also exploring changes to the business software currently being used in line with the modernisation programme currently being carried out by Renfrewshire Council.

## **3.0 Recommendations**

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

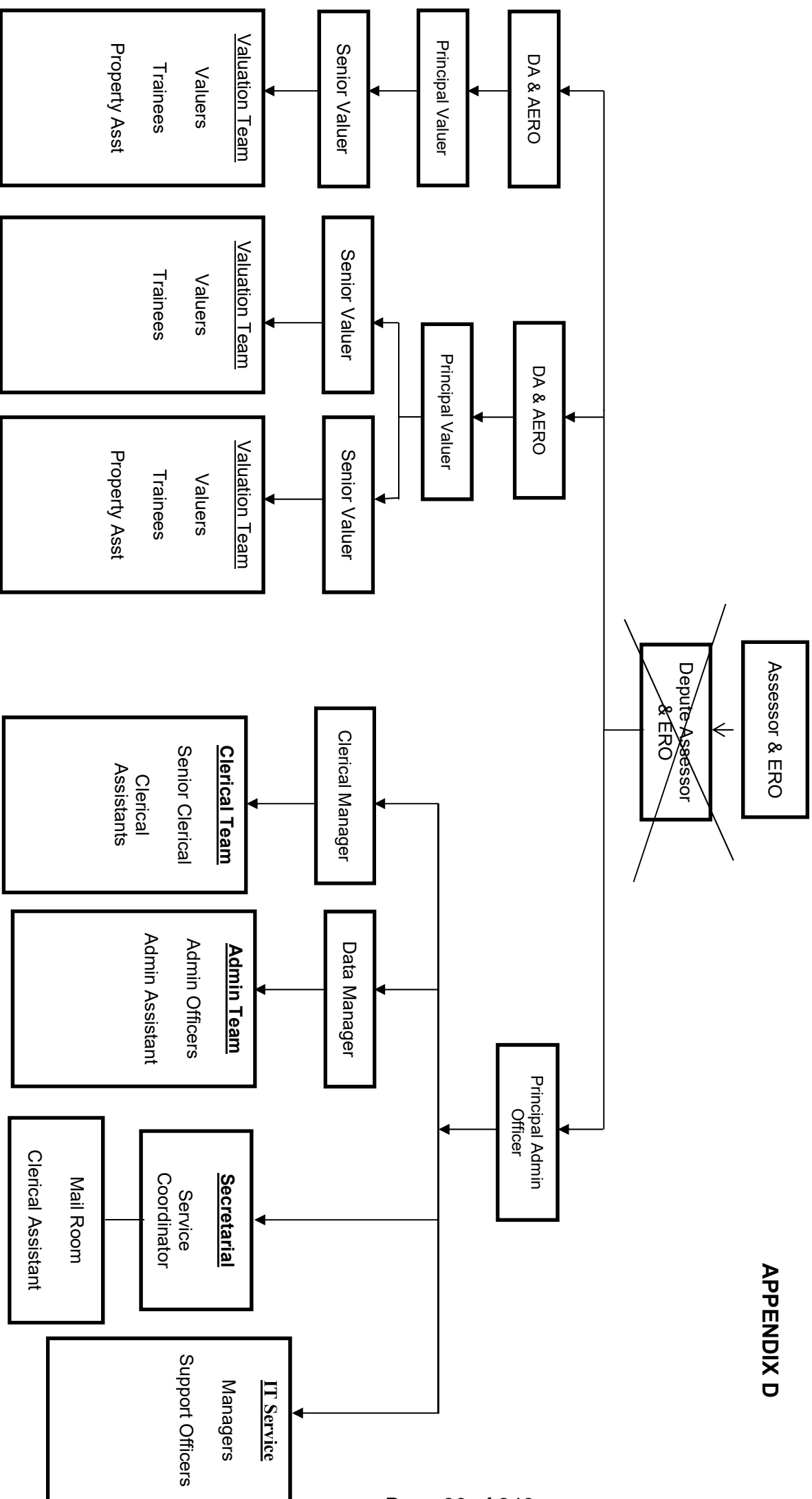
Lindsey Hendry  
Divisional Assessor & Assistant ERO  
15 June 2017

For further information please contact Lindsey Hendry at 0141-618-5927 or via email at [lindsey.hendry@renfrewshire-vjb.gov.uk](mailto:lindsey.hendry@renfrewshire-vjb.gov.uk)



# CURRENT STRUCTURE AT RENFREWSHIRE JOINT VALUATION BOARD

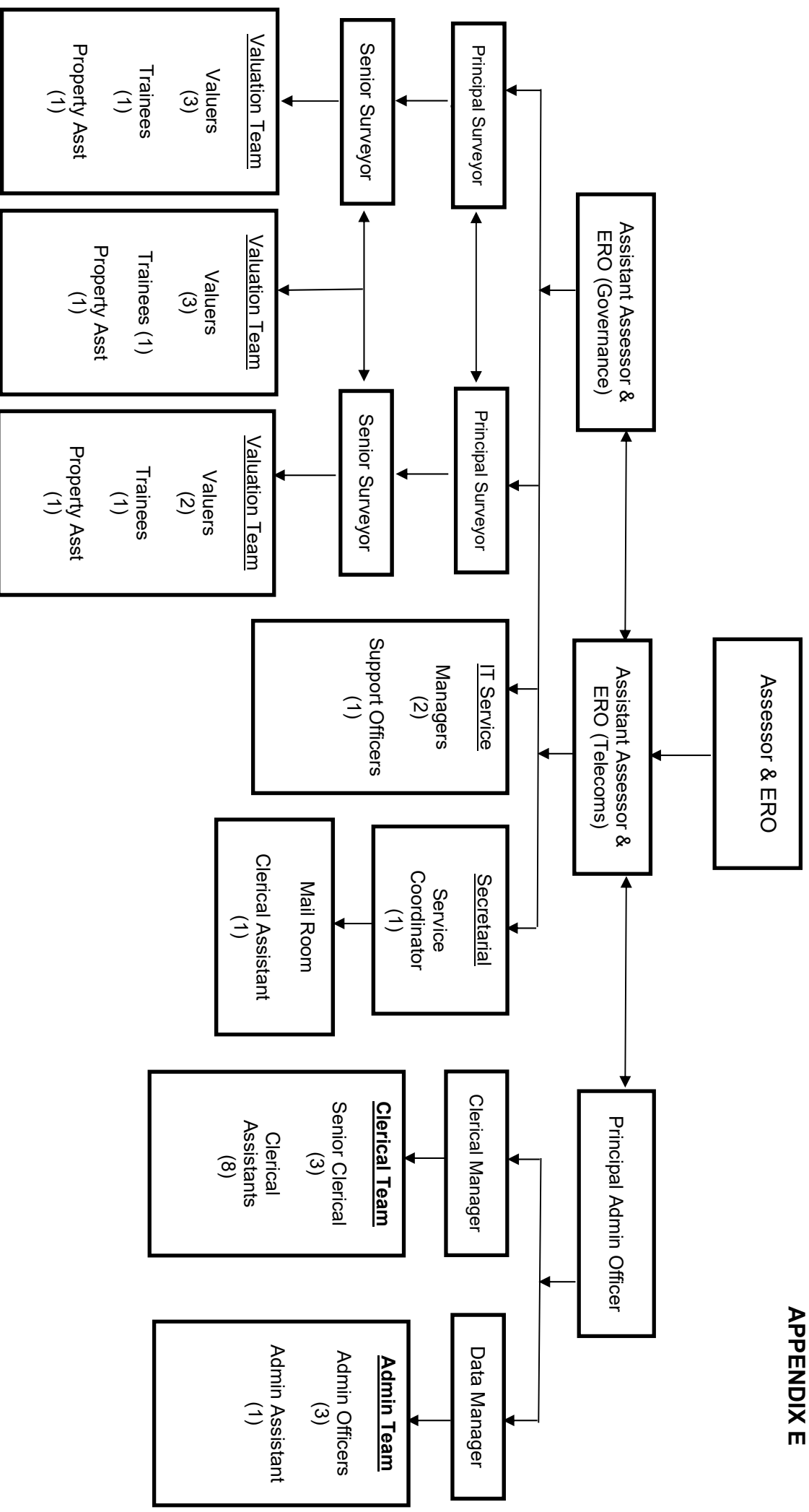
## APPENDIX D





# PROPOSED STRUCTURE AT RENEFREWSHIRE JOINT VALUATION BOARD

## APPENDIX E





# RENFREWSHIRE VALUATION JOINT BOARD



## STRATEGIC SERVICE PLAN APRIL 2018 TO APRIL 2021

<b>Title</b>	Service Plan – April 2018 to April 2021
<b>Author</b>	Kate Crawford, Assessor
<b>Approved By</b>	Management Team
<b>Date of Approval</b>	21 <sup>st</sup> May 2018
<b>Reviewer</b>	Assessor
<b>Review Date</b>	Annually

### Review History

<b>Review No.</b>	<b>Details</b>	<b>Release Date</b>

## **SERVICE MISSION AND VISION**

### **WHO WE ARE**

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

### **WHAT WE DO**

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

### **OUR AIMS**

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

### **COMMITMENTS**

We are committed to:

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

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

# **RENFREWSHIRE VALUATION JOINT BOARD**

## **ASSESSOR AND ELECTORAL REGISTRATION OFFICER**

### **SERVICE PLAN APRIL 2018 - APRIL 2021**

#### **PART ONE** **SERVICE FUNCTION**

## **1.0 INTRODUCTION**

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

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

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

## **1.1 VALUATION ROLL**

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

The Assessor is normally required to complete a 5-yearly Revaluation of all non-domestic properties within the Valuation Roll. The most recent of these was completed in accordance with the statutory timetable and came into effect on 1<sup>st</sup> April 2017. The next Revaluation will be 2022, however following on from the Barclay Review of Non-Domestic Rates, published in August 2017, the Scottish Government has made a commitment to 3 yearly Revaluations from 2022, this will require a change in legislation.

The number of properties in the Valuation Rolls for the three council areas varies around 14,000 with a total Net Annual Value at revaluation of c. £401 million.

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

## **1.2 VALUATION LIST**

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

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

There are over 164,482 dwellings in the Valuation Lists for the Joint Board area.

## **1.3 REGISTER OF ELECTORS**

The Register of Electors contains the names of all person's resident within the area and eligible to vote at Parliamentary, Scottish Parliamentary, European and Local Elections. It is published annually, by the 1st December, and outside of the canvass period (see below), is updated on a monthly basis. The number of electors on the register at April 2018 is 264,134.



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

An Open Register of Electors, which is made available for a variety of purposes, is also prepared.

## **1.4 OTHER FUNCTIONS**

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

Corporate Governance procedures and practices have been implemented and are adhered to at member and official level. These will be continually reviewed and improved with particular reference made to such good practice and good governance guidance as is provided by Audit Scotland. Risk Management forms an integral part of the corporate governance framework.

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

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

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

RVJB recognises its staff as valuable assets and key stakeholders.

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

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

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

The Public Records (Scotland) Act 2011 requires that listed public authorities submit Records Management Plans to the Keeper for approval and to hold and maintain records in accordance with that plan. The plan for RVJB was submitted and approved by the Keeper in January 2016. We are currently sending an update of the Plan on any issues we had undertaken to address

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



## **RENFREWSHIRE VALUATION JOINT BOARD**

### **ASSESSOR AND ELECTORAL REGISTRATION OFFICER**

#### **SERVICE PLAN APRIL 2018 - APRIL 2021**

### **PART TWO** **CORE OBJECTIVES**

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

## **2.1 THE VALUATION ROLL**

- 2.1.1 Maintenance of the Valuation Roll, including the addition of new subjects and the amendment of existing subjects, will continue, year-on-year, in accordance with RVJB's established procedures for completion within the statutory timescales and annual targets. Valuation Notices will be issued to all Proprietors, Tenants and Occupiers and all relevant changes will be notified to the billing authorities timeously.
- 2.1.2 The 2017 Revaluation has taken place and all appeals have been received, the deadline for submitting Revaluation Appeals was 30<sup>th</sup> September 2017. We received 3,832 appeals which is slightly up on the numbers for the 2010 Revaluation. These appeals must be disposed of under the statutory timetable by 31<sup>st</sup> December 2020. To facilitate the timeous disposal of these appeals the Assessor, in conjunction with the Secretary and Chairperson of the local Valuation Appeal Panel for Renfrewshire has scheduled Valuation Appeal Committee Hearings, and staff will invest significant effort in achieving settlements.
- 2.1.5 In addition, running roll appeals can be submitted at any time during the life of the Valuation Roll. The Assessor will include such appeals in her ongoing schedule of VAC Hearings in order that they are disposed of in accordance with their varying timetables.
- 2.1.6 In support of the appeals process, the Assessor's staff will continually ingather and analyse rental (and other) information. Additionally, staff have actively participated in the Working Groups and Committees of the Scottish Assessors' Association to confirm or amend the 'Practice Notes' produced by the SAA for the purposes of this forthcoming Revaluation. In the longer term, but quite possibly within the time period of this service plan, a review of the Scottish Tribunals Systems may result in changes to the local Valuation Appeals Panels and to the processes and procedures required when working with the Secretary/Assistant Secretary to the Panels.
- 2.1.7 Factors which may be out with the Assessor's control include the scheduling of appeals for a number of subjects or subject types which have been, or may in the future be, referred to the Lands Valuation Appeal Court or Lands Tribunal for Scotland. This effectively removes the timetabling of appeals from local control and provides a degree of uncertainty in service planning.
- 2.1.8 The Assessor for RVJB is responsible for the maintenance of all fixed line Telecom valuations for all of Scotland. The obligation to deal with these subjects, and their appeals in particular, may place significant additional obligations on the organisation and may also impact on its functions, and structure. There are still some 2005 /2010 running roll and Revaluation appeals against the NAV/RVs of these subjects which have been referred to the Lands Tribunal. Although it is expected during the lifetime of this Review these will all be settled and/or withdrawn from the Lands Tribunal Appeals List.

## **2.2 THE VALUATION (Council Tax) LIST**

- 2.2.1 Maintenance of the Valuation List, in particular the addition of new subjects, will continue, year-on-year, in accordance with RVJB's established procedures for completion within annual targets. Banding Notices will be issued to all interested parties and all relevant changes will be notified to the billing authorities timeously.

I am currently undertaking a review of the process of dealing with altered properties with subsequent sales.
- 2.2.2 A small number of proposals/appeals against banding continue to be received. Discussions in relation to these are ongoing and, where necessary, the Assessor will refer such appeals within six months of receipt, to the Secretary to the local Valuation Appeal Panel for inclusion in the schedules of VAC Hearings.

- 2.2.3 There is a possibility that a Council Tax Revaluation may be ordered at any time. Although it is unlikely that such a Revaluation will be ordered in the near future, a watching brief will be retained and processes and procedure to facilitate such a Revaluation will be initiated as required. In the meantime, records of alterations to domestic properties will be maintained and updated.

## **2.3 THE REGISTER OF ELECTORS**

- 2.3.1 The 'Full' Annual and 'Open' Registers will be published by 1<sup>st</sup> December in each year following a canvass carried out, as before, during July - November. The objective of the canvass will be to ensure the maximum possible number of returns, satisfactorily completed and that the register accurately reflects the information contained on them. This process will be supported by provision of a telephone, SMS and internet canvass return service. Door to Door inquiries will be carried out at houses where resident have failed to respond to the postal canvass.
- 2.3.2 The Register will be updated on a monthly basis between January and September by the production of Lists of Additions, Deletions and Alterations. All statutory Notices and Lists will be timeously provided to relevant parties.
- 2.3.3 Election Registers and Lists of Absent/Postal/Proxy voters etc will be produced as required by statute and by agreement with Returning Officers.
- 2.3.4 The Electoral Registration system in Great Britain changed in September 2014 from a household based collection of information, to one based on individuals being invited to apply to register. The traditional canvass form has been replaced by a Household Enquiry Form (HEF). Any new electors listed on this HEF form will be sent an Invitation To Register (ITR) which can be completed online using the Government Digital Service, by post or over the telephone..
- 2.3.5 Following the devolution of powers for Scottish Parliamentary and Local Government Elections to the Scottish Government, ERO's are required to compile a register which includes 14/15 year olds, this is to facilitate preparing a register for either of the aforementioned elections in Scotland which will contain young persons who are aged 16 on the date of the election.
- 2.3.6 Any constituency or ward boundary changes will require to be actioned timeously, however the major boundary review for the UK Parliament has been delayed until 2018. The final version of this boundary review will be known during the life of this Service Plan and changes to Ward boundaries will require action to allow them to be processed timeously.
- 2.3.7 We will continue to work with the Electoral Commission through the Assessor's Association, Electoral Registration Committee and the Association of Electoral Administrators (AEA) to assist with formalising of policies or changes to Electoral Registration Legislation.
- 2.3.8 Following the creation of the Electoral Management Board for Scotland the ERO is subject to directions issued by the Convenor to this Board in respect of local government elections in Scotland and any future Scottish referendums. As Vice Chair for the SAA Electoral Registration Committee the Boards ERO is also a serving member of the EMB.

## **2.4 CORPORATE GOVERNANCE**

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

## **2.5 ACCOUNTABILITY**

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

## **2.6 BEST VALUE**

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

## **2.7 EQUAL OPPORTUNITIES**

- 2.7.1 RVJB is committed to equality in respect of race, faith, ethnicity, ability, age, gender and sexual orientation, both in staffing and service provision.
- 2.7.2 A review of all personnel etc policies to comply with the Equality Act 2010, and other public sector duties for race, disability and gender will continue. Impact Assessments will be carried out to examine the effect of any new or amended policies on relevant groups. The Equality Act has required a review of policies to an outcome approach including all protected characteristics. This outcome approach was first defined in May 2013 and is under constant review.
- 2.7.3 All policies will be continuously reviewed to encompass equalities issues.
- 2.7.4 As policies are implemented or amended, staff will be adequately trained.

## **2.8 STAFFING AND PERSONNEL MATTERS**

- 2.8.1 RVJB will continue to align its Personnel and other related policies, generally, with those of Renfrewshire Council where possible. Should it be necessary to produce a policy relevant to the Assessor & ERO these will be written and published on both the DMS and the website along with all other relevant policies.
- 2.8.2 A Training and Development Programme, which aims to ensure that adequate training is provided to all members of staff, has been developed and implemented. Staff will be able to review their training needs with their managers on an annual basis. There is a dedicated Training Working Group which reviews training needs for all employees and meets regularly.
- 2.8.3 To ensure that RVJB's personnel policies and procedures are kept up to date, regular contact will be maintained with Renfrewshire Council's relevant department.
- 2.8.4 In line with RVJB's Health and Safety Policy, Risk assessments covering all areas of function are reviewed annually.

## **2.9 FINANCE AND BUDGETING**

- 2.9.1 The officers of RVJB will act in accordance with the relevant Financial Regulations and Standing Orders, which will be reviewed on a five-yearly basis or as circumstances demand.
- 2.9.2 In partnership with the Finance Resources of Renfrewshire Council, budgets will be prepared annually and approved by RVJB. A detailed report on the makeup of the budget will also be prepared annually.
- 2.9.3 Appropriate procedures for procurement, authorisation and payment have been implemented and these will be subject to annual review.
- 2.9.4 Renfrewshire Council during the lifetime of this Service Plan is introducing Business World which is a new Personnel and Procurement system to replace Resourcelink. RVJB are working with Renfrewshire Council regarding the elements of Business World to be utilised.
- 2.9.5 Adequate training in respect of these procedures will be provided to relevant staff.
- 2.9.6 Financial monitoring reports are received from Renfrewshire Council and verified on a monthly basis. These are used to prepare reports detailing under and over spends, along with corrective actions, to Management Meetings on a monthly basis and RVJB as required.

- 2.9.7 Year-end Accounts will continue to be prepared, audited and made available for public inspection.
- 2.9.8 Payroll checks will be formalised, in accordance with the Reporting Strategy, and reports presented regularly to the Management Team. These checks will become part of the Business World facility already referred to at (2.9.6).
- 2.9.9 The current UK and Scottish Government Policies in relation to reducing Public Sector expenditure are likely to establish the context for many of the operational decisions and changes which require to be made in the foreseeable future. Including the Service Review which will be stated and hopefully completed during the life of this Service Plan.

## **2.10 INFORMATION TECHNOLOGY**

- 2.10.1 The provision and maintenance of Information Technology assets, systems and services are carried out in accordance with RVJB's Information Technology Strategy. As and when required IT Liaison meetings are held with Renfrewshire Council IT personnel to discuss any issues where RVJB and Renfrewshire Council share IT services.
- 2.10.2 The assets of RVJB will be refreshed in accordance with the IT Strategy.
- 2.10.3 RVJB adheres to the principles of Data Protection and has registered with the ICO as the Assessor, ERO and the Joint Board.
- 2.10.4 The Assessor's 'Progress' information technology system will require to be replaced during the life of this Service Plan. Investigations into the suitable replacement have already started and a decision made on 'Progress' replacement within the next year.
- 2.10.5 With the introduction of Individual Electoral Registration (IER), and given the fact that RVJB is currently using a bespoke system for Electoral Management, a procurement process will take place shortly for a suitable supplier to provide and "off the shelf" EMS. As we have adopted the policy of Privacy by design, the Data Protection Officer will be involved with the procurement process as well as ensuring our contract with the new provider is compliant with Data Protection Legislation. The new system will come into service during life time of this Service Plan.
- 2.10.6 A new Document Management System was introduced in the latter part of 2017, this has a dual purpose firstly to electronically scan and workflow mail and secondly to allow the screening of all RVJB's paper property files, some circa 167,000 house files and circa 14,000 non-domestic files. This will result in the Board being able to shrink its floorspace requirements in the coming months and sub-let floor space back to Renfrewshire Council.
- 2.10.7 RVJB will continue to commit resources to the Scottish Assessors Association Assessors Portal project.
- 2.10.8 The form and content of the RVJB Web Site will be reviewed on an on-going basis.
- 2.10.9 RVJB has moved from its Note's Internet Site to a Microsoft 365 solution. This is the definitive source of all internal policies, procedures and guidance documents.

## **2.11 INFORMATION MANAGEMENT**

- 2.11.1 A Freedom of Information Policy Statement has been approved by RVJB and this will be reviewed regularly.
- 2.11.2 A Model Publication Scheme has been compiled both for Scottish Assessors and on behalf of RVJB and will be reviewed when appropriate, to include information requests that result in repeated provision of information.



- 2.11.3 Procedures to enable compliance with the requirements of the Freedom of Information (Scotland) Act 2002 have been developed and implemented. These will be reviewed in light of the impact of the request for information regime.
- 2.11.4 Systems to deal with Freedom of Information requests have been developed and implemented and these will be reviewed in light of the demands of the request regime. A Freedom of Information Log is maintained.
- 2.11.5 RVJB recognises the importance of Codes of Practice issued under the terms of the Freedom of Information (Scotland) Act and will review practices and procedures on publication of any of such guidance.
- 2.11.6 The General Data Protection Regulation comes into effect on the 25<sup>th</sup> May 2018. We have, in conjunction with the Scottish Assessors Association's Governance Committee, adopted Privacy Notices, Policies/Procedures and training to ensure the Assessor, the ERO and the Joint Board are GDPR compliant.
- 2.11.7 Under the GDPR it is mandatory for a public authority to appoint a Data Protection Officer (DPO) who is authorised to discharge this role, which includes autonomy in advising on all issues which involve the protection of personal and monitoring compliance. This will necessitate utilising Renfrewshire Council's expertise in providing a DPO, whilst a member of RVJB's Management Team has undertaken bespoke training to ensure RVJB has knowledge of these new regulations in house.
- 2.11.8 The Assessor, The ERO and the Joint Board are Data Controllers in terms of Data Protection Legislation and maintains a registration as such.
- 2.11.9 As Data Controllers, we will manage all personal data held in compliance with the 8 Data Protection Principles. Processes for handling information will be regularly reviewed to ensure continued compliance and the DPO will be consulted on any new and existing processes to ensure our compliance.

## **2.12 KEY PARTNERSHIPS**

- 2.12.3 The support services provided by Renfrewshire Council are essential to the operations of RVJB. These services will continue to be managed by regular contact with relevant persons in each of the supporting Resources and by agreement of Service Level Agreements.
- 2.12.4 Being the primary recipients of operational outputs (Valuation Rolls, Councils Tax Valuation Lists and Electoral Registers), RVJB recognises its constituent Councils as key stakeholders, and will consult with these bodies in all areas relating to these matters.
- 2.12.5 RVJB recognises the important relationship it has with the Returning Officers of the 3 constituent authorities and will continue regular liaison with them. This will include the organisation and hosting of our Joint Electoral Forum.
- 2.12.6 RVJB will continue to commit resources to the workings of the Scottish Assessors Association. In this respect, it will participate in Plenary, Committee and Working Group meetings and fully engage in the exchange of information, ideas and knowledge provided by this Association.
- 2.12.7 Through the SAA, the Assessor for RVJB will maintain liaison with bodies such as the Scottish Government, Scotland Office, Valuation Office Agency (England and Wales), the Valuation and Land Agency (Northern Ireland), the Eire Valuation Office and The Royal Institution of Chartered Surveyors.

- 2.12.8 Similarly, RVJB staff will continue to participate in the workings and proceedings of the Association of Electoral Administrators and the IRRV.
- 2.12.9 RVJB recognises the role of, and support provided by, The Electoral Commission and the Electoral management Board in respect of Electoral Registration matters.
- 2.12.10 Staff are recognised as both key assets of RVJB and primary stakeholders, and consultations with both staff and their representatives will continue on a regular basis.
- 2.12.11 Relationships with external suppliers of systems and services are subject to contract and/or Service Level Agreement and are managed through liaison with the relevant account manager or similar representative. Such services are, however, subject to continuous review regarding effectiveness, quality and price.

## **2.13 MISCELLANEOUS**

- 2.13.1 The Public Records (Scotland) Act 2011 required that listed public authorities submit Records Management Plans to the Keeper for approval and to hold and maintain records in accordance with the plan. This period of this Service Plan will cover the development and submission of a Records Management Plan for approval and for the implementation of its terms within RVJB.
- 2.13.2 RVJB is committed to various initiatives, not covered above but which have significant implications for Service Planning, priorities and actions. These tend to be of an ad-hoc nature and demand variable commitment.
- 2.13.3 The Assessor for RVJB will respond, either directly or through its relevant associations, to pertinent legislative, and other, consultations.
- 2.13.4 Any future local authority boundary or electoral constituency changes will require resource allocation and planning.
- 2.13.5 RVJB is committed to the development and implementation of the Corporate Address Gazetteers of its constituent Councils (and through these initiatives to the formation of a National Gazetteer) and use of National Unique Property Reference Numbers. To that end it will provide such assistance, information and data as it reasonably can and participate in such joint projects as it can meaningfully contribute to.



## **RENFREWSHIRE VALUATION JOINT BOARD**

### **ASSESSOR AND ELECTORAL REGISTRATION OFFICER**

#### **SERVICE PLAN APRIL 2015- APRIL 2018**

### **PART THREE** **KEY ACTIVITIES AND OUTCOMES**

### **Key To Business Objectives**

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

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

### **3.1 THE VALUATION ROLL**

#### **3.1.1 Maintenance of the 2017 Valuation Roll**

<b>Item</b>	<b>Description</b>	<b>Objective(s)</b>	<b>Ownership</b>	<b>Date/Recurrence</b>
(a)	Record all known development activities, including planning permissions and building control warrants granted, in accordance with the RVJB Guidance Instructions and within the agreed timescales.	1,4,10,11	Principal Surveyors / Clerical Manager	On receipt in accordance with schedules
(b)	Survey of all new, amended or demolished non-domestic properties in accordance with RVJB Survey Guidance.	1,4,10,11	Principal Surveyors	Continual basis
(c)	Valuation of above in accordance with the SAA approved Practice Notes, in-house Practice Notes and with reference to relevant 'Narratives'.	1,4,10,11	Principal Surveyors	Continual basis
(d)	Amend the Valuation Roll by input to the Assessors 'Live' computer system.	1,4,10,11	Clerical Manager	Continual basis
(e)	Check and authorise all such amendments in accordance with RVJB procedures, making changes or referring back as appropriate.	1,4,10,11	Principal Surveyors Audit Team	Weekly
(f)	Transfer all changes to relevant billing authorities in accordance with annually agreed schedules.	1,4,10,11	Data Manager	Weekly
(g)	Issue Valuation Notices to all interested parties as required by statute.	1,4,10,11,12,14	Data Manager	Weekly
(h)	Update data at SAA Portal in accordance with agreed schedules	7,9,11,12	Data Manager	Weekly
(i)	Complete the above in accordance within the annually reviewed targets relating to Key Performance Indicators	11,13	All staff	Continual basis
(j)	Compile and present Running Roll statistics to Management Team	4,11,13	Data Manager	Monthly
(k)	Issue questionnaires requesting information on ownership, tenancy and occupation of the property along with information relating to physical alterations and rental details. Electronic returns facility now available	4,10,12,14	Principal Surveyors	Continual basis
(l)	Answer all ad-hoc enquiries from current, past and potential ratepayers in accordance with RVJB Working Practices.	4,7,10,12,14	All staff	Continual basis
(m)	Ingather information for Telecoms	4, 10,13,14	Data Manager	Various schedules
(n)	Complete year-end procedures for creation of refreshed Valuation Roll in accordance with Year-End Timetable	1,4,	Data Manager	Annually, March

### **3.1.2 Revaluation 2017 - Settlement of Appeals**

<b>Item</b>	<b>Description</b>	<b>Objective(s)</b>	<b>Ownership</b>	<b>Date/Recurrence</b>
(a)	Maintain records of appeals including their status in relation to citation to appear at VAC, referral to Lands Tribunal etc.	1,4,10,13	Assistant Assessors	Continuous
(b)	Negotiate and settle appeals with ratepayers and their agents in accordance with statutory timetables and with recourse, where necessary, to the Local Valuation Appeal Committee, Lands Tribunal or Lands Valuation Appeal Court.	1,4,10,11,12	Assistant Assessors	Continuous
(c)	Cite all outstanding Revaluation Appeals, at least in accordance with the statutory timetable, and preferably for Hearing prior to the end of December 2015	1,4,10,11,12	Principal Surveyors / VAC Secretary	As scheduled
(d)	Prepare VAC cases including rental analysis, valuations, photographs, plans and other productions	1,4,10,11,12,14	Principal Surveyors	As required
(e)	Produce 'on-the-day' VAC Lists and administer VAC Hearings	1,4,10,12,14	Principal Surveyors	As scheduled
f	Provide SAA with information as required to support LT preparation & Hearings	1,4,10,12,14	Assessor, Assistant Assessors / Principal Surveyors	As required
g)	Where appropriate, amend the Valuation Roll to reflect appeal settlements in accordance with procedures as above	1,4,10,11,12	Principal Surveyors Audit Team	Continuous
h)	Check and authorise all such amendments in accordance with RVJB procedures, making changes or referring back as appropriate.	1,4,10,11,12	Principal Surveyors Audit Team	Weekly
i	Where appropriate, issue Valuation Notices to reflect appeal settlements.	1,4,10,11,12,14	Audit Team	Weekly
(j)	Compile and present Revaluation Appeal statistics to Management Team and Scottish Government.	11	Assistant Assessors & PAO	As required

### 3.1.3 Running Roll Appeals

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

### **3.1.4 Revaluation 2022 (to include Telecoms as designated assessor)**

<b>Item</b>	<b>Description</b>	<b>Objective(s)</b>	<b>Ownership</b>	<b>Date/Recurrence</b>
(b)a	Issue rental, and other, questionnaires.	1,4,7,10,11,12,13,14	Principal Surveyors & Clerical Manager	Spring 2020 and as required
(c)b	Manage returns of above in accordance with the RVJB procedures/clerical Instructions.	1,4,7,10,11,12,13,14	Data Manager / Clerical	On return
(d)c	Analyse rentals of 'bulk class' subjects as agreed within established Working Groups and in accordance with SAA rental analysis guidance. Facilitate same, using Information Technology.	1,4,10,11,12,13	Principal Surveyors	As required
(d)	Analyse local land sale information for use in contractor's valuations.	1,4,10,11,12,13	Principal Surveyors	July 20 – Spring 21
(e)	Draft Narratives and rates to be applied in valuations, where appropriate.	1,4,10,11,12,13,14	Principal Surveyors	Sept 20 – Dec 21
(f)	Approve Narratives and rates to be applied in valuations, where appropriate	1,4,10,11,12,13,14	Assessor / Assistant Assessors / Principal Surveyors	Sept 20 – Dec 20
(g)	Provide information as required to SAA Practice Note authors, working groups and Category Committees.	1,4,10,11,12,13	Assistant Assessors / Principal Surveyors	April 20 – May 21
(h)	Draft and present SAA Practice Notes for approval by Committees	1,4,10,11,12,13	SAA members	As required
(i)	Make comment on and provide input to draft/proposed Practice Notes.	1,4,10,11,12,13,14	Assistant Assessors / Principal Surveyors	As required
(j)	Adopt and issue amended practice notes for use within RVJB (Make available through SAA on Web Portal)	1,4,7,10,11,12,13,14	Assistant Assessors / Principal Surveyors	As required
(k)	Value subjects for Revaluation purposes in accordance with local schemes of valuation, SAA Practice Notes and RVJB targets for completion.	1,10,11,12,13	Principal Surveyors	As required
(l)	Authorise proposed Rateable Values (RVs)	1,10,11,12,13	Assistant Assessors / Principal Surveyors	As required
(m)	Input proposed NAVs/ RVs to Assessor's 'Progress' Valuation system	1,10,11,12,13	Data Manager	As required
(n)	Check and authorise all such amendments in accordance with RVJB procedures, making changes or referring back as appropriate.	1,4,10,11, 12, 13	Data Manager	Weekly
(o)	Export proposed NAVs/RVs (including summary valuation data where appropriate) to Assessors portal	1,4,10,11	Data Manager / IT Manager	Weekly after September 2020

### **3.1.6 Telecoms Valuations**

Both the appeal procedures for 2010 revaluation and the 2017 Revaluation for these subjects follow similar procedures to 3.1.2 and 3.1.4 above with an added emphasis on liaison with the VOA. Note, too, the potential financial consequences and resource requirement of any protracted LT hearing.

### **3.1.7 Review of Tribunals System**

Similar to 3.1.7 above, the timetables and effects of the review are currently unknown and any requirements for action will be added to plans in due course.



### **3.2 THE COUNCIL TAX VALUATION LIST**

#### **3.2.1 Maintenance of the Council Tax Lists**

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

### **3.2.2 Amendments to Bands following Alteration and Subsequent Sale**

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

### **3.2.3 Proposals and Appeals**

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

### **3.2.4 Council Tax Revaluation**

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

### **3.3 THE ELECTORAL REGISTER**

#### **3.3.1 Annual Register of Electors**

<b>Item</b>	<b>Description</b>	<b>Objective(s)</b>	<b>Ownership</b>	<b>Date/Recurrence</b>
(a)	Review canvass procedures, including telephone, Internet /SMS facility and door to door enquiries	3,7,9,10,11,12,13	Assistant Assessors, Principal Admin Officer (PAO)	Annually, May
(b)	Prepare file of properties to be canvassed.	3,9	PAO	Annually, July
(c)	Invite tenders for printing and issuing canvass forms	3,9,10,11,12,13,14	PAO	May 2014
(d)	Award contract for above	3,9,10,11,12,13,14	Assessor/PAO	Sept 2014 /Sept 2018
(e)	Recruit door-to-door canvassers and order resources	3,8,9,10,13	PAO/Clerical Manager & Admin Support	Annually, March - June
(f)	Train door-to-door canvassers and provide resources	3,8,10,11,13	PAO/Clerical Manager	Annually, October
(g)	Obtain potential 'attainer' information from education authorities as appropriate.		Clerical Manager	Annually- pre canvass start date
(h)	Issue of HEF's, ITR's and, where appropriate, reminders to all households in accordance with annually established timetables.	3,9,10,11,12,13,14	PAO	Annually, July – October
(i)	Complete such door-to-door canvass in accordance with annually established timetables	3,7,9,10,11,13	PAO/Clerical Manager	Annually, July – October
(j)	Complete canvass of establishments	3,9,10,11,13	PAO/ Clerical Manager	Annually, January – February
(k)	Load scanned images into EMS	3,9,10,11,13	IT Support Officer	Annually, July – November
(l)	Receive returns electronically from telephone, internet and SMS service and load to Progress	3,7,9,10,11,13	Renfrewshire Council Programmer	Annually, July - November
(m)	Process changes on EMS	3,9,10,11,13	Clerical Team	Annually, July - November
(n)	Arrange auto audit changes to source images/documents.	3,9,10,11,13	Audit Team	Annually, July - November
(o)	Provide Management Team with canvass progress reports, including telephone and internet service returns	3,9,11	PAO	Weekly during canvass
(p)	Produce and publish 'Full' and 'Open' Registers, in accordance with statutory timetables, for provision to Government Departments and sale to Credit Reference Agencies.	3,7,9,10,12,14	Audit Team	Annually, by 1 <sup>st</sup> December
(q)	Timeous provision of Registers to appropriate bodies and places, including places of public display, in accordance with statute and EC Performance requirements	3,7,9,10,12,14	Audit Team	Annually, December – January
(r)	Answer all ad-hoc enquiries from current, past and potential electors in accordance with RVJB Working Practices.	3,7,10,12,14	All relevant staff	Continuous
(s)	Maintain a record of sale and supply of registers	7,10,12	Audit Team	Continuous
(t)	Production of Electoral statistics to GROS and Electoral Commission in line with statutory requirement	7,11	PAO	Annually, December – January

### 3.3.2 Maintenance of Register of Electors (Rolling Registration)

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Interrogate various data sources including Registers of Scotland, Council Tax systems, Housing records etc, to identify potential change	6, 7,10,11,12,13,14	Clerical Manager	As required
(b)	Issue BAU - ITRs and HEFs, 'Application to Vote by Post' and 'Review' forms/letters timeously to all parties requesting such, and as required from checks of change information received from council and other sources.	6, 7,10,11,12,13,14	Clerical Manager	As required
(c)	Load scanned images into EMS	3,9,10,11,13	IT Support Officer	December - June
(d)	Issue Reminders to non-responses from the above	6, 7,10,11,12,13,14	Clerical Manager	As required
(e)	Arrange for door-to-door canvass for BAU non-responses to (d ) above	6, 7,10,11,12,13,14	Clerical Manager	As required
(f)	Record returns of these and receive applications via Government Digital Service	6, 7,10,11,12,13	Clerical Manager	As required
(g)	Maintain a list of Applications.	6, 10,12,13	Clerical Manager	As required
(h)	With reference to the Integrity Checking staff guidance notes, process 'determined' changes via EMS as above.	6,10,12	Clerical Manager	Monthly, Jan – Sept. As per timetable
(i)	Issue, receive returns and process all Absent Voter Forms	6,7,10,12,14	Clerical Manager	As required
(j)	Check all changes to source document.	6,10,12,13	Clerical Manager	Monthly, Jan – Sept. As per timetable
(k)	Timeous production of monthly 'Lists of Alterations' and 'Notices of Alteration' to the Register of Electors and republish the new Open Register.	6,10,11,12,14	Audit Team	Monthly, Jan – Sept. As per timetable
(l)	Timeous supply of changes to appropriate persons and bodies in format of choice.	7,9,10,11,12,14	Audit Team	Monthly, Jan – Sept. As per timetable
(m)	Compile and present monthly update statistics to Management Team	11,13	PAO	Monthly
(n)	Answer all ad-hoc enquiries for supply of Electoral Registers	7,9,10,11,12,14	Audit Team	As requested
(o)	Answer all ad-hoc queries in line with RVJB working practices	7,9,10,11,12,14	All relevant staff	Continuous
(p)	Review non-returns of forms against Council's Council Taxpayer records to assist with issuing of HEF's	6,9,10,11,12,13	Clerical Manager	All year round
(q)	Triennial enquiry to proxy voters in line with statutory regulations	6,10,11,12,13	Clerical Manager	Annually, April – Aug
(r)	Liaise with Establishments etc regarding new residents' applications to register and absent vote applications.	6,7,10,11,12,13	Clerical Manager	Regularly
(s)	Issue and process Absent Voter forms, including signature waiver requests, in accordance with staff guidance and above timetables. (See 3.3.5 below)	3,6,7,9,10,11,12	PAO/Clerical Manager	Ongoing
(t)	Review Participation Strategy/Activities as shown in EC Planning documentation	3,6,7,9,10,11,12	PAO	At publication and then quarterly
(u)	Issue such forms, take part in such initiatives etc as are included in annual Participation Strategy.	3,6,7,9,10,11,12	All staff	As required
(v)	Receive and process applications for anonymous registrations in accordance with staff guidance notes.	3,6,7,9,10,11,12	Clerical Manager	Continuous

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

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	In the event of an election, elections or referenda, produce an Election Register or 'Polling List' and special lists of electors such as Absent Voters (Postal and Proxy Voter) lists, to include Personal identifiers, and issue letters in accordance with statute and by agreement with Returning Officers.	3,7,9,10,11,12	ERO/PAO/Clerical Manager	As per election timetable
(b)	Liaise with Returning Officers regarding Polling Places/Schemes and apply changes to EMS where appropriate	7,9,11,12,	PAO	As required
(c)	Provision of data to allow the printing of Poll Cards etc, including testing of procedures and data exports.	3,7,9,10,11,12	PAO	As per election timetable
(d)	Provide split registers suitably marked with Absent Voters to relevant Returning Officers.	3,7,9,10,11,12	PAO	As per election timetable
(e)	Supply of election register and absent voters' lists to candidates and election agents in line with the statutory regulations, and to maintain a record of same.	3,7,9,10,11,12	Audit Team	As per election timetable
(f)	Check quality of Signature and Date of Birth data for Absent Voters in advance of electoral event	3,7,9,10,11,12	Clerical Manager	As per election timetable
(g)	Provide advice service to Returning Officers staff on day of poll.	7,10,12,13,14	PAO/Clerical Manager	Day of Poll
(h)	Receive report of Absent Votes which failed due to PI inconsistencies from ROs	6,7,9,10,12,13,14	PAO/ Data Manager	ASAP following electoral event
(i)	Issue relevant letters and/or forms to 'failed' Absent Voters	6,7,9,10,12,13,14	PAO/	ASAP following electoral event
(j)	Receive returns from (i) above and process as per normal procedures.	6,7,9,10,12,13,14	Data Manager	ASAP following electoral event

### **3.3.4 Absent Voters – Collection/Refresh of Personal Identifiers**

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

### **3.3.5 Anonymous registration**

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

### **3.3.6 Changes in Legislation**

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

### **3.3.8 Boundary Changes**

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

### **3.3.9 ER Data Standards**

<b>Item</b>	<b>Description</b>	<b>Objective(s)</b>	<b>Ownership</b>	<b>Date/Recurrence</b>
(a)	Continue to match electoral registration data to CAG data from constituent councils	7,8,9,10,11,13	PAO / ICT	Ongoing basis
(b)	Cleanse name and address data and attach UPRNs	7,8,9,10,11,13	PAO / ICT	Ongoing basis/as required



### **3.4 CORPORATE GOVERNANCE**

#### **3.4.1 Joint Board Meetings**

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

#### **3.4.2 Probity and Propriety**

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

#### **3.4.3 Service Plans**

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

### **3.4.4 Corporate Governance, Defalcation Procedures and Fraud Prevention**

<b>Item</b>	<b>Description</b>	<b>Objective(s)</b>	<b>Ownership</b>	<b>Date/Recurrence</b>
(a)	Review Corporate Governance Statement	12	Assessor	Annually
(b)	Review Defalcation procedures	12	Assessor	2015 and 3-yearly
(c)	Review Fraud Prevention procedures	12	Assessor	2015 and 3-yearly
(d)	Review and adapt Renfrewshire Policies to meet RVJB requirements	7,8,12,14	Management Team	Ongoing
(e)	Implement and review RVJB Policies and Procedures to meet changes in legislation and good working practices	7,8,9,12,13,14	Management Team	As required

### **3.4.5 Strategic Management**

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

### **3.4.6 Performance Management, Planning & Reporting**

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

### **3.4.7 Internal Working Groups**

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

### **3.4.8 Personnel, Policies and Procedures**

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

### **3.4.9 Internal and External Audit**

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

### **3.4.10 Risk Management**

<b>Item</b>	<b>Description</b>	<b>Objective(s)</b>	<b>Ownership</b>	<b>Date/Recurrence</b>
(a)	Review Risk Management Strategy	1-6,9,11,12,13	Assessor /Assistant Assessors	3-yearly
(b)	Implement and review Corporate Risk Register in accordance with the methodology contained in Policy	1-6,9,11,12,13	Management Team	Annually in April
(c)	Implement/Amend Risk Action Plan	1-6,9,11,12,13	Management Team	Annually in April
(d)	Monitor progress against Action Plan	11,13	Management Team	Monthly
(e)	Review Business Continuity/Disaster Recovery Plan	1-6,12,13	Assessor /Assistant Assessors	June 2010, annually
(f)	Liaise with RC Legal advisors to review all insurances	1-6,8,11,13	Assessor	Annually

### **3.5 ACCOUNTABILITY**

#### **3.5.1 Annual Accounts**

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

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

### **3.5.2 External Audit**

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

### **3.5.3 Audit Plan**

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

### **3.5.4 Performance Monitoring and Reporting**

<b>Item</b>	<b>Description</b>	<b>Objective(s)</b>	<b>Ownership</b>	<b>Date/Recurrence</b>
(a)	Review suite of performance reports contained in existing Reporting Framework	1-6,7,9,11,13	Assessor	Continually
(b)	Collate established suite of Key Performance Indicators for valuation functions	7,11	Assessor	Annually
(c)	Report above KPIs to Scottish Government (via Scottish Assessors Association)	7,11,12	Assessor	Annually
(d)	Produce and publish Public Performance Reports	7,11,12	Assessor	Annually
(e)	Produce and return CIPFA Rating Review Budget figures to Renfrewshire Council	7	Assessor	Annually
(f)	Produce and report annual change in Appeal Statistics (RVAPP) to Scottish Government	7,11,12	PAO	Quarterly
(g)	Collate and submit Electoral Registration statistics (Form RPF 29) to Scotland Office	7,11,12	PAO	Annually, December (or on publication of Register)
(h)	Produce and return COSLA Joint Staffing Watch Survey	7,8,11,12	PAO	Quarterly: April, July, October and January
(i)	Collate and submit suite of KPIs and in-house performance statistics to Management Team	11,12,13	Data Manager	Monthly
(j)	Ad hoc reports	7,11,12,13	Various	As requested.
(k)	Prepare Annual Report for publication and presentation to Joint Board	7,11,12,14	Assessor	Annually in May/June
(l)	Report progress against Collated Audit Action Plan to Management Team	1-6,11,12,13	Assessor	Quarterly
(m)	Preview forthcoming tasks and report progress against Service Plans to Management Team	1-6,11,12,13	Assessor	6-8 weekly
(n)	Complete Electoral Commission performance self-assessment and compile quantitative statistics	3,6,7,9,10,11,12,13	ERO/PAO	Before/after canvass
(o)	Provide further information and take part in any follow-up verification work undertaken by Electoral Commission	3,6,7,9,10,11,12,13	ERO/PAO	Annually or as required
(p)	Compile Electoral Commission Financial Performance returns	3,6,7,9,10,11,12,13	ERO/Assistant Assessors/PAO	Annually or as requested

### **3.5.5 Management Team Meetings**

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

## **3.6 BEST VALUE**

### **3.6.1 Performance Monitoring and Measurement**

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

### **3.6.2 Trends and Comparisons**

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



### **3.6.3 Public Performance Reporting**

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

### **3.6.4 Stakeholder Consultation**

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

### **3.6.5 Customer Complaints**

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

## **3.7 EQUAL OPPORTUNITIES**

### **3.7.1 Encouraging Equal Opportunities and Ensuring Compliance**

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

### **3.7.2. Policy Review Timetable**

<b>Item</b>	<b>Description</b>	<b>Objective(s)</b>	<b>Ownership</b>	<b>Date/Recurrence</b>
(a)	Review Combined Equality Scheme	7,8,10,11,12,14	Assessor	3-yearly
Check dates(b)	Review Combined Equality Action Plan	7,8,10,11,12,14	Assessor	Annually
®	Maintain Staff Profile to record race, gender and ability	8,9,10,12	Assessor	Ongoing
(d)	Complete Impact Assessments for all policies and procedures	7,8,9,10,11,12	Management Team	As required
(e)	Review Equality Targets/Goals/Outcomes	7,8,9,10,11,12	Management Team	Annually
(f)	Ensure that all Policies are compliant with principles of Equality Act 2010	7,8,9,10,11,12,13,14	Management Team	As implemented or revised
(g)	Ensure that pay grades and scales are compliant with equalities requirements through proper evaluation of all new/amended posts	7,8,10,11,12,14	Management Team	As required

### **3.7.3 Equalities Reporting to be summarised**

<b>Item</b>	<b>Description</b>	<b>Objective(s)</b>	<b>Ownership</b>	<b>Date/Recurrence</b>
(a)	Maintain Staff Profile to record protected characteristics	8,9,10,12	Assessor	Ongoing
(b)	Implement MTM Equalities Reporting in relation to Recruitment	8,9,10,11,12	PAO	As required
(c)	Implement MTM Equalities Reporting in relation to Training, Promotion, Grievances, Disciplinary Action etc.	8,9,10,11,12	PAO	Ongoing
(d)	Include summaries of Equalities Reports in Public Performance Reports	8,9,10,11,12,14	Assessor	Ongoing
(e)	Include summaries of Equalities Reports in Annual Reports	8,9,10,11,12,14	Assessor	Ongoing
(f)	Report/Publish progress against 'stated 'Outcomes' and mainstreaming of equalities actions	8,11	Assessor	Annually

#### **3.7.4 Promotion and Training**

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

### **3.8 STAFFING AND PERSONNEL MATTERS**

#### **3.8.1 Development and Review of Personnel Policies**

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

#### **3.8.2 Training and Development Policy**

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

### **3.8.3 Co-operation with Renfrewshire Council**

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

### **3.8.4 Health and Safety Policy**

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

### **3.9 FINANCE AND BUDGETING**

#### **3.9.1 Financial Regulations and Standing Orders**

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

#### **3.9.2 Budget Preparation**

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

#### **3.9.3 Financial Procedures**

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

### **3.9.4 Training**

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

### **3.9.5 Financial Monitoring Reports**

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



### **3.9.6 Annual Accounts**

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

### **3.9.7 Payroll Checks**

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

### **3.10 INFORMATION TECHNOLOGY**

#### **3.10.1 Planning Forum**

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

#### **3.10.2 Business Systems Support**

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

### **3.10.3 Public Services Network (PSN)**

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

### **3.10.4 Asset Refresh**

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

### **3.10.5 Assessors 'Progress' System**

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

### **3.10.6 Satellite Systems**

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

### **3.10.7 Assessors Portal Project**

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

### **3.10.8 Web Site**

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

### **3.11 DATA PROTECTION**

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

### **3.12 FREEDOM OF INFORMATION**

#### **3.12.1 Freedom of Information Policy**

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

#### **3.12.2 Freedom of Information functionality**

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

#### **3.12.3 Publication Scheme and Guide to Information**

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

#### **3.12.4 Freedom of Information Procedures**

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

### **3.12.5 Codes of Practice**

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

### **3.13 KEY PARTNERSHIPS**

#### **3.13.1 Support Services – Renfrewshire Council**

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

### **3.13.2 Constituent Councils - Recipients of Operational Outputs**

<b>Item</b>	<b>Description</b>	<b>Objective(s)</b>	<b>Ownership</b>	<b>Date/Recurrence</b>
(a)	Liaison with Finance (Billing) Departments of constituent Councils	1,2,4,5,7,9,10,11,13	Principal Surveyors	At updates and as required
(b)	Liaison with Finance (Billing) Departments of constituent Councils	1,2,4,5,7,9,10,11,13	All staff	Throughout year daily basis
(c)	Liaison with Returning Officers of constituent Councils	3,6, 7,9,10,11,13	ERO / Assistant Assessors / PAO	As required
(d)	Attend Election Management meetings with RO of relevant Councils	3,6, 7,9,10,11,13	ERO / Assistant Assessors /P.A.O.	Prior to Elections
(e)	Liaise with constituent Councils to promote Electoral Participation	3,6, 7,9,10,11,13	ERO / Assistant Assessors / P.A.O	Ongoing



### 3.13.3 Scottish Assessors Association

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

### **3.13.4 Scottish Assessors Association Partners**

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

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

### **3.13.5 Association of Electoral Administrators**

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

### **3.13.6 The Electoral Commission**

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

### **3.13.7 External Suppliers**

<b>Item</b>	<b>Description</b>	<b>Objective(s)</b>	<b>Ownership</b>	<b>Date/Recurrence</b>
(a)	Liaison with canvass form printing and mailing contractor	3,7,9,10,11,13,14	PAO,	As required
(b)	Invite Tender Bids for printing of canvass stationery, printing and mailing	3,10,11,12,13	PAO	As per agreed contract
(c)	Meetings/Liaison with I Mail Services	3,6,7,10,11,13	PAO,	As required
(d)	Meetings/Liaison with suppliers of fixtures and fittings, including photocopier, water supplies etc	7,11,13	PAO	As required
(e)	Liaise with Laserfiche Account Manager	3,6,7,8,9,10,11,13	Assistant Assessors/ IT Team	Ongoing/As Required
(f)	Liaison with telephone and internet canvass service providers (ERS) to implement and manage process	3,7,9,10,11,12,13,14	PAO	Annually, July - November

### **3.14 RECORDS MANAGEMENT**

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

### **3.15 MISCELLANEOUS**

### **3.15.1 Consultations**

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

### **3.15.2 Local Authority and Electoral Boundary Changes**

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

### **3.15.3 Corporate Address Gazetteers**

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

# **RENFREWSHIRE VALUATION JOINT BOARD**

## **ASSESSOR AND ELECTORAL REGISTRATION OFFICER** **SERVICE PLAN APRIL 2015 - APRIL 2018**

### **PART FOUR** **PERFORMANCE MANAGEMENT**

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

## 1.1 THE VALUATION ROLL

CORE OBJECTIVE REFERENCE	CORE OBJECTIVE DESCRIPTION	PLANNING (Including statutory timetables etc)	STANDARDS AND TARGETS	MONITORING (Nos. in brackets refer to Reporting Framework)	REPORTING
1.1.1	Maintenance of the Valuation Roll	Section 2(2), Local Government (Scotland) Act 1975.	Changes generally must be effected in same financial year.	Principal Surveyors check and authorise. See KPIs below.	Monthly stats provided to staff.
		Valuation roll update schedule agreed at start of each year.	Weekly Updates	PAO responsibility	KPIs reported to Scottish Executive and included in Board, Annual and Public Performance Reports
		KPI targets agreed by MT at start of each year.	Ratio of changes made within 3, 6 and 9 months each year.	Monthly reports of progress re surveys and changes to Val Roll provided to Management Team.	
1.1.2	Preparations for Revaluation	Section 1 Local Government (Scotland) Act 1975.	Statutory req't to provide values to local authorities on 15 <sup>th</sup> March 2022	Weekly progress reports to MT once Reval project has commenced	Updates on progress provided to SAA and Scottish Government as required.  Increase or adjustment factors use as checks on values.
		Scottish Government requirement for 'final estimates'	Commitment to provide values to Scottish Government at a time to be agreed		
		SAA schedules for PN production	Provide context for the planning and application of resources for valuation Valuation Notices to be issued circa March 2022		
1.1.3	Running Roll Appeals	As 1.1.2 above	Appeals to be disposed of by 31 <sup>st</sup> December 2020 unless received after 1 <sup>st</sup> April 2020	As 1.1.2 above	As 1.1.2 above
1.1.4	Disposal of Telecoms Appeals	As 1.1.2 and 1.1.3 above			

## **1.2 THE (COUNCIL TAX) VALUATION LIST**

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

### 1.3 REGISTER OF ELECTORS

CORE OBJECTIVE REFERENCE	CORE OBJECTIVE DESCRIPTION	PLANNING (Including statutory timetables etc)	STANDARDS AND TARGETS	MONITORING (Nos. in brackets refer to Reporting Framework)	REPORTING
1.3.1	Compilation of Register of Electors	Representation of the People Act 2000	Registers to be published annually, prior to 1 <sup>st</sup> December.	Canvass Progress Stats (ER2) and HERA returns provided to Senior Managers weekly during canvass period	HEF return rate reported to Scottish Assessors Association and included in Board, Annual and Public Performance Reports. Electoral Commission Performance Standards statistics submission
		Section 10 of Representation of the People Act 1983	Carry out an annual canvass (to allow publication of above). Aim for maximum return possible of HEF and ITR forms		
		Schedule of canvass form issue and reminder dates agreed in advance.		System providers supply rates of return weekly. These returns are shown separately in ER2	These returns are shown separately in stats shared with SAA.
		System of canvass return by telephone, internet or SMS established annually			
1.3.2	Maintenance of Register of Electors	The Representation of the People Regulations 2001	Monthly updates to be made to registers from Normally January to September each year but see changes for IER Implementation.	Update Statistics - presented to Management Team monthly, between January and September.	Monthly changes included in Board and Annual Reports. Electoral Commission Performance Standards statistics submission
		Regulations set out a timetable to be followed each year. Amended for working days and local holiday variations etc at start of each year.			





# Renfrewshire Valuation Joint Board

**Report to:** Renfrewshire Valuation Joint Board

**Meeting on:** 1 June 2018

**Subject:** Annual Canvass / Electoral Registration Update

**Author:** Assessor & Electoral Registration Officer

## 1.0 Introduction

This report is to provide members with an information on the forthcoming Annual Canvass for 2018, and an update on the tendering for both an Electoral Management System and all Print and Scan Services. Other issues affecting Electoral Registration are also highlighted.

## 2.0 Annual Canvass

### 2.1 Issue of Household Enquiry Forms (HEF's)

This process will commence in early July with the issue of Household Enquiry Forms (HEF) to all properties in the Valuation Joint Board area. These forms invite those at each property to complete and return the HEF either online, by telephone, text or post. Any changes notified will result in the issue of an Invitation to Register (ITR). An ITR can be completed online using the Governments Digital Service, by post or over the telephone. The table below illustrates previous HEF response rates:

Method of Return	2015 Total Issue 161,075	2016 Total issue 162,082	2017 Total issue 163,005
Internet	23,144	32,292	34,155
Phone	8,356	17,791	27,586
Text	2,907	n/a	n/a
Paper	74,782	72,856	54,234
<b>Total returns</b>	<b>109,216 (68%)</b>	<b>122,939 (76%)</b>	<b>115,975(71%)</b>

### 2.2 Issue of Reminders:

Where there is no response to the initial HEF a reminder HEF will be issued early August.

### 2.3 Door-to-Door Canvass:

If there is no response to the initial or first reminder HEF a canvasser will visit the property during September to November in an attempt to obtain a completed HEF at the door. We are employing more canvassers than ever before in an effort to door knock all those households who have not responded before the cut-off date for publication on the 1st December Register.

### 2.4 Local Secondary Checks:

Under the legislation in force, local data held by Councils and other bodies including Council Tax Billing records and lists of social/private tenancies cannot be used for this canvass. This continues to add to the complexity and cost of the canvass, however there are ongoing discussions with government around making changes to the canvass procedures. These changes are looking to make the process more efficient both in terms of cost and engagement with electors. I will report to the Board on any progress made on bringing these changes into force at the earliest opportunity.

### 2.5 Publication of Registers:

This takes place on 1<sup>st</sup> December 2018. The registers for the last 3 years have shown the following electorate:

Council Area	1 December 2015		1 December 2016		1 December 2017	
	Adults	Attainers	Adults	Attainers	Adults	Attainers
East Renfrewshire	68,647	457	70,112	437	69,543	2,285
Renfrewshire	125,340	609	129,445	461	129,636	3,883
Inverclyde	57,585	268	59,158	247	58,356	1,661
<b>Total</b>	<b>251,572</b>	<b>1,334</b>	<b>258,715</b>	<b>1,145</b>	<b>257,535</b>	<b>7,829</b>

### 2.6 Costs:

This will be the fourth “business as usual” canvass since the introduction of Individual Electoral Registration (IER). This type of canvass and, ongoing business as usual issue of HEF’s and ITR’s throughout the year, is more expensive than the previous style of canvass. I think it is prudent to continue to budget for the existing cost of the canvass and ensure we receive the “top up” funding from the UK Government.

### 2.7 Boundary Review:

The Boundary Commission is considering responses to the consultation on its revised proposals for the 2018 Review of UK Parliamentary Constituencies and developing its final recommendations. It is on course to submit its report to the Secretary of State for Scotland in September 2018.

## 2.8 Polling District Review:

The Returning Officer's (RO's) are responsible for the next compulsory review of polling districts and places which must be started and completed between 1 October 18 and 31 Jan 19. The ERO will have additional workload resulting from the review. Provided the RO's complete the review in time for publication of the revised register means that any changes can be reflected in it, and no subsequent alteration to the structure of an already published register will need to be made, thus avoiding the potential need to publish a further revised register. The RO's have been asked for receipt of any changes by early November where possible however, they have confirmed that this will all depend on the consultation process and Committee dates.

## 3.0 **Procurement**

Invitations to tender on behalf of the Board by Renfrewshire Council Procurement Team for an Electoral Management System (EMS) took place in December 2017 however on reviewing the submissions it was clear some matters raised needed further clarification. The original tender was withdrawn, and a new tender document has been prepared. This tender will be advertised shortly for interested parties to submit their bids. We are also in the process of going out to tender for the provision of all Print and Scan Services. A verbal update will be provided at the 1 June meeting.

## 4.0 **The Next Year**

There is a National Democracy Week (NDW) happening in early July. Along with my ERO colleagues throughout Scotland we have engaged STV to run some TV advertising to promote democratic engagement from all people in society and we hope the TV adverts will help ensure this message reaches a wide audience.

There are no scheduled elections for next year at present. However, we need to be prepared should a snap election or by election be called at short notice.

## **General Conclusions**

I would like to take this opportunity to thank the staff for their continuing hard work and diligence in dealing efficiently with the management of the Annual Canvass and associated tasks.

## **Recommendations**

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

Kate A Crawford - 1 June 2018

For further information please contact Kate Crawford on 0141-618-5903  
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# Renfrewshire Valuation Joint Board

**Report to:** Renfrewshire Valuation Joint Board

**Meeting on:** 1st June 2018

**Subject:** Performance Report

**Author:** Divisional Assessor & Assistant Electoral Registration Officer

## 1.0 Introduction

This quarter's performance report provides an update to the ongoing reporting of performance and is intended to keep members informed of current performance and workload issues facing the Board. As this is the first report following the end of the financial year, the statistics for Valuation Roll and Council Tax look at the entire year from April 2017 to March 2018.

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

## 2.0 Council Tax

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

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

#### Period 1st April 2017 to 31st March 2018

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	807	799	99.01%	7	0.87%	806	1	0.12%
East Renfrewshire	266	263	98.87%	3	1.13%	266	0	0.00%
Inverclyde	139	136	97.84%	1	0.72%	137	2	1.44%
<b>RVJB totals</b>	<b>1212</b>	<b>1198</b>	<b>98.84%</b>	<b>11</b>	<b>0.91%</b>	<b>1,209</b>	<b>3</b>	<b>0.25%</b>

This performance exceeded our target of 95% within three months and 99.50% within 6 months with our key performance indicators showing 98.84% and 99.75% respectively.

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

2015/16	1,243
2016/17	1,264
2017/18	1,212

This year's figure is in line with the long term norm where around 1200 to 1300 houses per annum had been added to the Council Tax List.

In the period from 1st April 2017 to 31st March 2018, the average number of days taken to add a house was as follows:

Council Area	No. Added	Average No. of Days
Renfrewshire	807	22.30
East Renfrewshire	266	23.90
Inverclyde	139	20.76
<b>RVJB Totals</b>	<b>1212</b>	<b>22.47</b>

This measure is within our target of 38 days.

## 2.2 Information on Deletions from the Council Tax List

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

### 2.2.1 Number of Deletions from the Valuation (Council Tax) List between 1st April and 31st March during 2016/17 and 2017/18

Council Area	No. Deleted 2016/17	No. Deleted 2017/18
Renfrewshire	153	39
East Renfrewshire	10	16
Inverclyde	93	53
<b>RVJB Total</b>	<b>256</b>	<b>108</b>

## 3.0 Non-domestic Valuation

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

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

Period 1st April 2017 to 31st March 2018

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	384	336	87.50%	23	5.99%	359	25	6.51%
East Renfrewshire	92	62	67.40%	19	20.65%	81	11	11.95%
Inverclyde	147	97	65.99%	22	14.97%	119	28	19.04%
<b>RVJB totals</b>	<b>623</b>	<b>495</b>	<b>79.45%</b>	<b>64</b>	<b>10.28%</b>	<b>559</b>	<b>64</b>	<b>10.27%</b>

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 targets of 80% to be actioned within 3 months and 95% within 6 months has unfortunately not been met with the target of 80% to be actioned within 3 months only just being missed. This can be explained by two long term absences in the valuation section, the loss of a senior valuer and staff being responsible for the creation of approximately an additional 3,200 entries to the Valuation Roll for Renfrewshire. These additional entries were created as a result of a non-domestic rating appeal which involved extensive discussions over the last year.

### 4.0 General Conclusions

Whilst the levels of performance for statutory amendments to the Valuation Roll are not meeting our usual high standards, this is not giving us cause for concern at the present time due to the reasons given. Performance will be monitored to ensure our high standards are met in these challenging times.

### 5.0 Recommendations

- i. The Board note the contents of this report.
- ii. The Board authorise publication of the attached summary report.

Lindsey Hendry  
Divisional Assessor & Assistant ERO  
8<sup>th</sup> May 2018

For further information please contact Lindsey Hendry at 0141-618-5927 or via email at [lindsey.hendry@renfrewshire-vjb.gov.uk](mailto:lindsey.hendry@renfrewshire-vjb.gov.uk)







# Renfrewshire Valuation Joint Board

**Report to:** Renfrewshire Valuation Joint Board

**Meeting on:** 1st June 2018

**Subject:** Non-Domestic Appeals

**Author:** Divisional Assessor and Assistant ERO

## Introduction

The purpose of this report is to brief members on not only the number of Revaluation appeals, but the number of Running Roll Appeals received since the 2017 Revaluation and the effect this might have, not only on values but resources.

## 1. Background

A 5-yearly Revaluation process was introduced by the Valuation and Rating (Scotland) Act 1956. The previous revaluation carried out as at 1<sup>st</sup> April 2010 was postponed by two years until 1<sup>st</sup> April 2017, therefore it has been seven years since the last revaluation. A revaluation requires the Assessor to value, or revalue, all 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 5 years.

As the Board knows 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 3832.

A number of statistical extracts have been compiled to show the Revaluation Appeals received in 2017 by comparison to the 2010 Revaluation. 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 Stations, Court Houses, Fire Stations, Military Establishments, Police Stations 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 rate payer or their agent on the grounds that there has been a Material Change of Circumstances which has affected the value of the property.

At present the total number of Running Roll appeals received in addition to the Revaluation appeals are 350.

The total Revaluation and Running Roll appeals currently lodged with the Joint Board is 4,182 and all MUST be cited for a local Valuation Appeal Committee hearing by 31<sup>st</sup> December 2020.

The disposal of the Revaluation appeals began in May 2018. Further hearings are planned throughout 2018 and the 2 following years. The additional Running Roll appeals will also have to be programmed into dates throughout this period. It is clear that over this period the staff of the Joint Board face a challenge.

As an additional challenge a Material Change of Circumstance Appeal can be lodged at any time by Ratepayers and or their agents, and it is expected that at least each financial year the Joint Board will see such appeals being lodged, which again, will impact on workloads and resources.

## **2. Conclusion**

I hope this report gives an insight into the Revaluation and Running Roll appeals received thus far in relation to this quinquennium. Further information will be provided to the Board going forward outlining the progress of their disposal in line with the statutory deadlines

Jacqueline Murgatroyd

Divisional Assessor and Assistant ERO  
9<sup>th</sup> May 2018

## APPENDIX 1

### 2010 Revaluation Appeals

Cat Code	Category	Total Number of Subjects Appealed	Total Number of Appeals	Total RV of Subjects Appealed 2010
1	Retail	979	1087	£80,015,227
2	Public House	110	116	£3,576,440
3	Office including Banks	745	786	£22,404,080
4	Hotel Etc	25	25	£3,671,000
5	Industrial	662	704	£36,573,675
6	Leisure	74	76	£8,154,580
7	Garages and Petrol Stations	16	16	£361,800
8	Cultural	55	55	£1,557,550
9	Sporting Subjects	5	5	£131,450
10	Education and Training	138	138	£22,509,150
11	Public Service Subjects	219	224	£19,216,500
12	Communications (Non Formula)	12	12	£102,000
13	Quarries Mines etc	3	3	£131,750
14	Petrochemical	2	2	£191,750
15	Religious	26	26	£255,452
16	Health Medical	34	34	£8,360,400
17	Other	104	104	£572,125
18	Care Facilities	31	32	£1,394,950
19	Advertising	137	144	£336,370
20	Undertakings	24	24	£39,591,034
<b>RVJB Totals</b>		<b>3401</b>	<b>3613</b>	<b>£249,107,283</b>



## APPENDIX 2

### Running Roll Appeals 2010 - 2011

<b>Cat Code</b>	<b>Category</b>	<b>Total Number of Subjects Appealed</b>	<b>Total Number of Appeals</b>	<b>Total RV of Subjects Appealed 2010</b>
1	Retail	735	858	£66,831,300
2	Public House	49	51	£2,013,400
3	Office including Banks	527	562	£19,380,705
4	Hotel Etc	18	19	£2,932,000
5	Industrial	498	545	£31,792,745
6	Leisure	64	67	£6,596,180
7	Garages and Petrol Stations	40	59	£1,642,000
8	Cultural	48	49	£1,211,000
9	Sporting Subjects	6	7	£175,200
10	Education and Training	146	152	£24,689,750
11	Public Service Subjects	188	196	£17,689,000
12	Communications (Non Formula)	7	8	£55,500
13	Quarries Mines etc	3	3	£190,850
14	Petrochemical	1	1	£184,000
15	Religious	21	21	£133,852
16	Health Medical	34	36	£8,855,350
17	Other	70	74	£704,725
18	Care Facilities	29	30	£1,226,300
19	Advertising	98	110	£276,590
20	Undertakings	24	32	£31,865,784
<b>RVJB Totals</b>		<b>2606</b>	<b>2880</b>	<b>£218,446,231</b>



## APPENDIX C

### 2017 Revaluation Appeals

<b>Cat Code</b>	<b>Category</b>	<b>Total Number of Subjects Appealed</b>	<b>Total Number of Appeals</b>	<b>Total RV of Subjects Appealed 2017</b>
1	Retail	953	1,106	£86,544,450
2	Public House	107	112	£4,593,250
3	Office incl Banks	815	893	£21,546,725
4	Hotel Etc	25	25	£7,036,000
5	Industrial	681	710	£35,696,860
6	Leisure	84	94	£10,038,450
7	Garages and Petrol Stations	42	42	£1,660,650
8	Cultural	67	68	£2,278,050
9	Sporting Subjects	3	4	£136,000
10	Education and Training	141	142	£28,150,900
11	Public Service Subjects	186	190	£9,673,740
12	Communications (Non Formula)	6	6	£9,300
13	Quarries Mines etc	2	2	£81,500
14	Petrochemical	2	3	£239,000
15	Religious	17	17	£196,700
16	Health Medical	40	43	£8,696,650
17	Other	248	248	£3,390,920
18	Care Facilities	32	32	£2,059,450
19	Advertising	58	61	£199,990
20	Undertakings	33	34	£102,066,200
<b>RVJB Totals</b>		<b>3,542</b>	<b>3,832</b>	<b>£324,294,785</b>





## APPENDIX 4

### Running Roll Appeals 2017 - 2018

<b>Cat Code</b>	<b>Category</b>	<b>Total Number of Subjects Appealed</b>	<b>Total Number of Appeals</b>	<b>Total RV of Subjects Appealed 2017</b>
1	Retail	128	145	£6,949,900
2	Public House	7	8	£580,500
3	Office incl Banks	57	66	£1,665,325
4	Hotel Etc	1	1	£405,000
5	Industrial	55	57	£4,403,430
6	Leisure	6	6	£219,750
7	Garages and Petrol Stations	9	9	£105,500
8	Cultural	1	1	£113,000
9	Sporting Subjects	26	26	£19,805
10	Education and Training	9	9	£1,960,500
11	Public Service Subjects	2	2	£107,300
12	Communications (Non Formula)	0	0	£0
13	Quarries Mines etc	0	0	£0
14	Petrochemical	0	0	£0
15	Religious	0	0	£0
16	Health Medical	2	2	£625,000
17	Other	5	5	£66,500
18	Care Facilities	2	2	£159,700
19	Advertising	2	2	£26,300
20	Undertakings	9	9	£2,550,000
<b>RVJB Totals</b>		<b>321</b>	<b>350</b>	<b>£19,957,510</b>





## Renfrewshire Valuation Joint Board

To: Renfrewshire Valuation Joint Board

On: 1 June 2018

Report  
by  
Clerk

### Review of Scheme of Delegated Functions

#### 1. Summary

- 1.1 The Joint Board approved its scheme of delegation and recognition at a meeting held on 28 August 1996. This scheme was subsequently amended at meetings held on 14 August 1998, 14 May 2004, 19 May 2006 and 20 August 2010. The scheme operates on the principle that decisions should be made at the lowest level consistent with the nature of the issues involved.
- 1.2 Having regard to the role and functions of the Joint Board and good practice and in view of the passage of time, a review of the scheme has been undertaken by the Clerk, in consultation with the Assessor and Electoral Registration Officer.
- 1.3 A copy of the revised scheme forms the appendix to this report with the suggested deletions detailed in blue ink and scored through and the suggested additions detailed in red ink.
- 1.4 The current review is aimed at ensuring that the provisions of the scheme do not contain any obstacles to the efficient operation of the Joint Board's functions. The amendments proposed reflect that approach.
- 1.5 The most significant changes are set out in section 4 of this report.

#### 2. Recommendation

- 2.1 That the Joint Board revokes the existing scheme and approves the revised scheme of delegation as appended to the report.

### **3. Background**

- 3.1 The Joint Board is only able to do what statute empowers it to do. In the absence of a decision by the Joint Board to the contrary, all powers are exercisable by the Joint Board itself. Recognising that such a requirement would be so cumbersome as to be unworkable, the Joint Board has chosen to delegate certain of its powers to the Assessor and Electoral Registration Officer, Clerk and Treasurer. The Joint Board may only delegate to a committee, or a sub-committee, or an officer.
- 3.2 Where a responsibility has been delegated, there is nothing to prevent the delegator from dealing with the responsibility delegated, or from withdrawing or amending the delegation granted. Exercise by a delegate of a delegated responsibility is as if it had been done by the Joint Board itself.

### **4. Significant Changes**

- 4.1 The delegations to the Assessor and Electoral Registration Officer shall also be delegations to the Assistant Assessors and Electoral Registration Officers but only in those circumstances where the Assessor and Electoral Registration Officer is not available to exercise any of these delegations.
- 4.2 A delegation to the Assessor and Electoral Registration Officer has been included to enable her to maintain a register for inspection by the Surveillance Commissioner of authorisations for covert surveillance approved by the Assessor and Electoral Registration Officer under sections 6 and 7 of the Regulation of Investigatory Powers (Scotland) Act 2000 and the appointment of officers to act as Authorising Officers for the purposes of the Act.
- 4.3 A delegation to the Assessor and Electoral Registration Officer has been included to enable her to advise the Treasurer of the Joint Board about any extraordinary procurement risk which will affect constituent Councils.
- 4.4 A delegation to the Assessor and Electoral Registration Officer has been included to enable her, in consultation with the Head of Transformation and Organisational Change, Renfrewshire Council, to determine all requests from employees for voluntary redundancy/early retirement.
- 4.5 A delegation to the Assessor and Electoral Registration Officer has been included to enable her to approve the creation of additional temporary senior management posts in response to major project work being undertaken, such posts to be reviewed at the end of a period of 24 months unless approved for a shorter period of time and advise the Head of Transformation and Organisational Change, Renfrewshire Council.

- 4.6 A delegation to the Assessor and Electoral Registration Officer has been included to enable her to appoint temporary staff on appropriate grades additional to the formal establishment to address exceptional workload peaks, such appointments to be for periods not exceeding 26 weeks or such longer period subject to funding being met from existing budgets and advise the Head of Transformation and Organisational Change, Renfrewshire Council.
- 4.7 A delegation to the Assessor and Electoral Registration Officer has been included to enable her to exercise delegations in terms of the Financial Regulations adopted by the Joint Board.
- 4.8 A delegation for the Data Protection Officer has been included to discharge the role of statutory DPO, which includes autonomy in advising on all issues which involve the protection of personal data and monitoring compliance





# **Renfrewshire Valuation Joint Board**

## **SCHEME OF DELEGATION IN RESPECT OF THE ASSESSOR AND ELECTORAL REGISTRATION OFFICER, CLERK AND TREASURER**





## **Scheme of Delegation in respect of the Assessor and Electoral Registration Officer, the Clerk and the Treasurer**

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# **SCHEME OF DELEGATION IN RESPECT OF THE ASSESSOR AND ELECTORAL REGISTRATION OFFICER, THE CLERK AND THE TREASURER**

## **INTRODUCTION**

The powers/functions detailed within this document are those delegated by Renfrewshire Valuation Joint Board to the Assessor and Electoral Registration Officer, the Clerk and the Treasurer or in appropriate cases powers/functions recognised by the Joint Board as powers/functions exercised by the Assessor and Electoral Registration Officer under statutory authority.

## **DEFINITIONS**

In this scheme of delegation, the following words have the following meanings:

Joint Board – the Renfrewshire Valuation Joint Board set up under The Valuation Joint Boards (Scotland) Order 1995.

The Order – The Valuation Joint Boards (Scotland) Order 1995 made in terms of section 27(7) to (9) of the Local Government etc. (Scotland) Act 1994.

Assessor and Electoral Registration Officer – the officer appointed by the Joint Board as the Assessor and Electoral Registration Officer in terms of the Local Government etc. (Scotland) Act 1994.

Clerk – the Clerk to the Joint Board appointed by the Joint Board.

Treasurer – the Treasurer to the Joint Board appointed by the Joint Board.

Renfrewshire Council – the authority undertaking a range of duties including administering the meetings of the Joint Board and providing support services to facilitate the work of the Joint Board.

Head of Transformation and Organisational Change – the Head of Transformation and Organisational Change of Renfrewshire Council.

Sub-committee – a sub-committee appointed by the Joint Board.

Assistant Assessors and Electoral Registration Officers – the officer appointed by the Joint Board as the Assistant Assessors and Electoral Registration Officers in terms of the Local Government etc. (Scotland) Act 1994.

Convener – the Convener of the Joint Board appointed by the Joint Board.

Depute Convener – the Depute Convener of the Joint Board appointed by the Joint Board.

## GENERAL

Without prejudice to the statutory functions and duties of the Assessor and Electoral Registration Officer the delegations approved by the Renfrewshire Valuation Joint Board are subject to:-

- (1) appropriate provisions for financial outlays having been made in the estimates for the current year; and
- (2) the standing orders relating to contracts and the financial regulations adopted by the Joint Board.
- (3) the Chief Executive of Renfrewshire Council authorising other officers to carry out the duties of the Clerk, Treasurer and Monitoring Officer in their absence or with their authority.

## POWERS/FUNCTIONS DELEGATED OR RECOGNISED

The delegations to the Assessor and Electoral Registration Officer shall also be delegations to the Assistant Assessors and Electoral Registration Officers but only in those circumstances where the Assessor and Electoral Registration Officer is not available to exercise any of these delegations.

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.**
- (2) to ensure, so far as reasonably practicable, the health, safety and welfare at work of Joint Board employees and others affected by the Joint Board's health and safety policy and health and safety plan.
- (3) to maintain proper security for staff, buildings, stocks, stores, furniture, equipment, non-physical assets such as data and similar items under his/her control. Where special arrangements are considered necessary he/she shall consult with the Treasurer to the Joint Board.
- (4) to ensure that all activities undertaken are within the legal powers of the Joint Board and/or of the Assessor and Electoral Registration Officer and in the event of doubt to consult with the Clerk to the Joint Board and/or an independent legal adviser as appropriate.
- (5) where he/she thinks it is in the interests of the Joint Board or to be of assistance in carrying out his/her statutory functions to approve the provision of reasonable hospitality to representatives of other authorities, organisations, officers of the Joint Board and to others up to a maximum of £500 in relation to any one occasion.

- (6) to approve the attendance of officers at conferences or meetings within the United Kingdom where he/she considers it to be in the interests of the Joint Board or is relevant to the statutory functions of the Assessor and Electoral Registration Officer provided that the cost does not exceed ~~£750~~ £2,000 exclusive of subsistence, travelling and other ancillary expenses.
- (7) to authorise the attendance of employees on full-time or part-time courses of study and the payment of appropriate fees.
- (8) to sign all documents on behalf of the Joint Board relative to the functions for which the Assessor and Electoral Registration Officer is responsible and to authorise other officers to do so.
- (9) to authorise officials to travel within and outwith the Joint Board's area (but within the United Kingdom), to authorise overnight absences in appropriate circumstances and to authorise the payment of monies for travel and subsistence in accordance with the scheme of travel/subsistence allowances accepted or approved by Renfrewshire Council.
- (10) to issue orders for the supply of goods and services required for normal working and for which there is adequate provision in the estimates all in accordance with any purchasing policy and financial regulations adopted by the Joint Board.
- (11) to authorise the payment of accounts due by the Joint Board or by the Assessor and Electoral Registration Officer for goods and services properly supplied and for which there is adequate provision in the estimates.
- (12) to appoint all staff up to and including Assistant Assessors and Assistant Electoral Registration Officers within the authorised establishment.
- (13) to agree with constituent authorities the exchange of staff or other resources to complete work on behalf of the Joint Board.
- (14) to approve salary placings within the agreed salary scales and advise the Head of Transformation and Organisational Change, Renfrewshire Council.
- (15) to approve the acceleration of increments within existing salary scales to members of staff and advise the Head of Transformation and Organisational Change, Renfrewshire Council.
- (16) in consultation with the Head of Transformation and Organisational Change, Renfrewshire Council to amend post designations where they do not affect the grade of the posts.
- (17) to exercise all powers given in the Conditions of Service adopted by the Joint Board so far as discipline and efficiency of the Joint Board is concerned.
- (18) to determine appeals arising from **disciplinary action and** termination of service of employees except in so far as such appeals stand referred to any sub-committee of the Joint Board arranged for this purpose.
- (19) to determine appeals relating to statutory grievances.

- (20) to apply the Conditions of Service adopted by the Joint Board as affecting members of staff of the Joint Board.
- (21) to authorise the working of ordinary overtime by appropriate grades of officers. In addition the Assessor and Electoral Registration Officer is empowered to authorise the payment of overtime to certain officers whose salary exceeds the normal overtime limit subject to the proviso that the basic overtime rate will not exceed any grading level or spinal column point approved by Renfrewshire Council as the maximum basic overtime rate payable **subject to the proviso that the payments in respect of overtime can be met from the approved revenue budget.**
- (22) in consultation with the Head of Transformation and Organisational Change, Renfrewshire Council to approve the award of temporary responsibility payments to employees in recognition of significant increase in duties and responsibilities, such payments to be reviewed at the end of a period of six months unless approved for a shorter period of time.
- (23) to take all necessary action of a routine nature in terms of his/her appointment to implement policies, practices and procedures previously agreed by the Joint Board and also to take such action implicitly in all matters ancillary thereto, including the incurring of expenditure of a minor or recurring nature and for which adequate provision has been made in the estimates.
- (24) to sign and issue (a) authorisation to officers of the Joint Board to exercise statutory powers (including the right to enter land and premises in connection with the discharge of their duties) and (b) identity cards.
- (25) to make recompense in respect of damage to, or loss of an employee's personal property in respect of any one incident up to an amount not exceeding £110 and up to £550 with the agreement of the Clerk to the Joint Board.
- (26) in addition to signing documents on their own behalf under their own authority and in connection with the exercise of their statutory functions the Assessor and Electoral Registration Officer and the Assistant Assessor and Assistant Electoral Registration Officers are empowered to sign documents on behalf of the Joint Board relevant to any other functions which Assessors and Electoral Registration Officers and Assistant Assessor and Assistant Electoral Registration Officers in Scotland have traditionally carried out on behalf of their valuation authorities.
- (27) to advise the Treasurer to the Joint Board about any extraordinary financial obligation which will affect the Joint Board.
- (28) to advise the Treasurer to the Joint Board about any extraordinary risk which will affect the insurances held on behalf of the Joint Board.
- (29) to permit any member of his/her staff to absent him/herself occasionally and temporarily during business hours to attend to personal or family related matters or duties or services of a civic, honorary, charitable, academic or social nature or as otherwise prescribed in the adopted special leave policy provided that these do not interfere with the efficient discharge of the functions of the Assessor and Electoral Registration Officer or of the Joint Board.

- (30) to terminate, vary or amend on behalf of the Joint Board any contract or part of any contract which the Joint Board is entitled to terminate, amend or vary under the appropriate conditions of contract after consultation with the Clerk to the Joint Board if satisfied that it is in the interests of the Joint Board.
- (31) after consultation with the Clerk to the Joint Board to renew any contract, or conclude a contract with an existing supplier replacing a previous contract, where this is required by a continuing need for the service and there is adequate provision for the sums or fees payable, where it is in the Joint Board's interests to do so, and where there are no other circumstances requiring Joint Board decisions. Always provided that this delegation is subject to the provisions of the Joint Board's standing orders relating to contracts.
- (32) to engage private legal firms and/or legal counsel in respect of judicial or quasi-judicial proceedings or in connection with questions relating to the statutory powers or functions of the Assessor and Electoral Registration Officer and to take appropriate action including initiating, entering, defending and withdrawing from such proceedings or engagements.
- (33) in consultation with the Treasurer, to contribute towards the costs of representative cases up to a maximum of ~~£5,000~~ £10,000 in any one case.
- (34) to authorise that the salary of an officer should progress over/beyond a salary bar point in circumstances where the Assessor and Electoral Registration Officer is satisfied that the officer has attained the qualification and/or experience generally recognised as necessary/appropriate for such progression and provided that the agreement of the Head of Transformation and Organisational Change, Renfrewshire Council has been sought and obtained.
- (35) to deal with any operational matter not otherwise delegated in the period between the last meeting of an administration and prior to the setting up of a new Joint Board following statutory elections.
- (36) to deal with, and in appropriate circumstances, to approve applications from employees for reimbursement of reasonable legal expenses, in part or in whole, incurred in defending actions raised against them personally, providing that they were acting:
- (a) within the course of their employment;
  - (b) in accordance with Joint Board procedures; and
  - (c) in good faith.
- (37) to employ temporary staff for electoral registration canvass work or in the discharge of the statutory duties of the Assessor and Electoral Registration Officer on such terms and conditions as may be appropriate subject to the proviso that any payments can be met from the approved revenue budget.
- (38) in consultation with the Head Transformation and Organisational Change, Renfrewshire Council to appoint temporary staff as replacements for established employees on long term absence through sickness, maternity or special leave or where the appointments are fully funded by external agencies.

- (39) to set fees for the sale of the valuation roll, other documents and services where the level of such fees is not prescribed by statute.
- (40) in consultation with the Clerk to the Joint Board, to take such measures as may be required in emergency situations on any matter for which the Joint Board's approval would normally be necessary subject to advising the Convener or Depute Convener of the Joint Board where possible and reporting to the Joint Board as soon as practicable thereafter.
- (41) in consultation with the Clerk to the Joint Board, to make decisions regarding complaints made under the Joint Board's Complaints Procedure.
- (42) to submit responses to consultation documents which concern operational issues.
- (43) to allow reasonable unpaid leave of absence to any employee to attend public duties as defined in section 50(1) and (2) of the Employment Rights Act 1996 or approve leave of absence in accordance with the Joint Board's Special Leave Policy.
- (44) to approve the secondment of staff to other organisations, such appointments to be subject to the exigencies of the service and to be for periods not exceeding 2 years.
- (45) to grant authorisations for covert surveillance permitted under sections 6 and 7 of the Regulation of Investigatory Powers (Scotland) Act 2000 and to appoint officers to act as investigation managers for the purposes of the Act.
- (46) to authorise the acceptability of gifts on behalf of the Joint Board and acknowledge the acceptance of these gifts.
- (47) to determine requests under the Freedom of Information (Scotland) Act 2002 for the release of information held by the Joint Board.
- (48) to determine requests under the Data Protection Act ~~1998~~ 2018 for the release of personal data held by the Joint Board.
- (49) to act as proper officer for compiling lists of background papers in terms of section 50D of the Local Government (Scotland) Act 1973.
- (50) to update and amend the Joint Board's Scheme of Publication in terms of the Freedom of Information (Scotland) Act 2002 as required by the Scottish Information Commissioner.
- (51) in consultation with the Clerk to the Joint Board to approve the terms and conditions of and to sign missives for leases or licences to occupy by or to the Joint Board for periods not exceeding one year and to approve the renewal of leases or licences to occupy by the Joint Board for up to a maximum overall term of 9 years.



- (52) in consultation with the Head of Transformation and Organisational Change, Renfrewshire Council, to exercise all discretions available to the Valuation Joint Board in terms of The Local Government Pension Scheme (Scotland) Regulations 2014, The Local Government Pension Scheme (Transitional Provisions & Savings) (Scotland) Regulations 2014, The Local Government Pension Scheme (Administration) (Scotland) Regulations 2008, The Local Government Pension Scheme (Benefits, Membership and Contributions) (Scotland) Regulations 2008, The Local Government Pension Scheme (Transitional Provisions) (Scotland) Regulations 2008, The Local Government Pension Scheme (Governance) (Scotland) Regulations 2015 and The Local Government (Discretionary Payments and Injury Benefits (Scotland) Regulations 1998.
- (53) to advise the Treasurer of the Joint Board about any extraordinary procurement risk which will affect constituent Councils.
- (54) in consultation with the Head of Transformation and Organisational Change, Renfrewshire Council, to determine all requests from employees for voluntary redundancy/early retirement.
- (55) to approve the creation of additional temporary senior management posts in response to major project work being undertaken, such posts to be reviewed at the end of a period of 24 months unless approved for a shorter period of time, and advise the Head of Transformation and Organisational Change, Renfrewshire Council.
- (56) to appoint temporary staff on appropriate grades additional to the formal establishment to address exceptional workload peaks, such appointments to be for periods not exceeding 26 weeks or such longer period subject to funding being met from existing budgets, and advise the Head of Transformation and Organisational Change, Renfrewshire Council.
- (57) to exercise delegations in terms of the Financial Regulations adopted by the Joint Board.

**The Clerk** is empowered :-

- (1) to act as adviser to the Joint Board on procedural and administrative matters and in this capacity ensure the provision of adequate administrative and other support to the Joint Board and its sub-committees.
- (2) to act as proper officer to exclude reports containing exempt information from the public, and to provide documents to the press, in accordance with the provisions of section 50(B) of the Local Government (Scotland) Act 1973.
- (3) to act as proper officer to sign summons to special meetings of the Joint Board.
- (4) to act as proper officer for receipt of notice by members of an alternative address.
- (5) to act as proper officer to provide a written summary where minutes are excluded.
- (6) to act as proper officer for calling meetings of the Joint Board.
- (7) to act as monitoring officer for the Joint Board in terms of the Local Government and Housing Act 1989.
- (8) following consultation with the Assessor and Electoral Registration Officer to provide to the Local Government Adjudicator for Scotland on behalf of the Joint Board any certificates that may be required for the purposes of section 3(3) of the Local Government and Housing Act 1989 or any other legislation in relation to exemption of posts from political restrictions.
- (9) to vary this scheme but only in the following circumstances:-
  - (a) to reflect changes in job titles, reorganisations within the Joint Board and vacancies in posts; or
  - (b) to change references to any piece of legislation where the legislation is repealed and to insert references to new pieces of legislation where the new pieces of legislation largely re-enact the provisions of repealed legislation.
- (10) to liaise and deal with any enquiries made by the Scottish Public Services Ombudsman. Should any investigation be carried out by the Scottish Public Services Ombudsman resulting from a complaint received, the necessary arrangements will be undertaken by the Clerk to the Joint Board.
- (11) following consultation with the Assessor and Electoral Registration Officer and the Treasurer to the Joint Board, to authorise ex-gratia payments up to a maximum of £1,000 relative to recommendations by the Scottish Public Services Ombudsman.
- (12) to exercise delegations in terms of the standing orders relating to contracts adopted by the Joint Board.
- (13) to exercise delegations in terms of the financial regulations adopted by the Joint Board.

- (14) to determine reviews of decisions not to release information under the Freedom of Information (Scotland) Act 2002.

### **The Data Protection Officer**

The Data Protection Officer is authorised to discharge the role of statutory DPO, which includes autonomy in advising on all issues which involve the protection of personal data and monitoring compliance.

**The Treasurer** is empowered or is recognised by the Joint Board as enjoying the authority:-

- (1) to co-ordinate the financial planning of the Joint Board in terms of the financial regulations approved by the Joint Board.
- (2) to issue guidance for the control of all expenditure in terms of the financial regulations approved by the Joint Board.
- (3) to advise on procedures for accounting and financial record-keeping by the Joint Board.
- (4) in respect of insurance:
  - (i) to make arrangements with insurance companies concerning the settlement of claims;
  - (ii) in consultation with the Clerk to the Joint Board and the Convener of the Joint Board, to settle without reference to the Joint Board claims against the Joint Board not otherwise covered by the Joint Board's insurance arrangements up to a maximum of £10,000 per claim.
- (5) to make the necessary arrangements concerning the collection of debts owed to the Joint Board and the terms and commissions payable for services rendered to the Joint Board by other authorities and agents with regard to the collection of debts.
- (6) to determine in consultation with the Assessor and Electoral Registration Officer, the beneficiary of any payments to be made in terms of any Group Life Assurance Scheme for Joint Board staff.
- (7) to exercise delegations in terms of the standing orders relating to contracts adopted by the Joint Board.
- (8) to exercise delegations in terms of the financial regulations adopted by the Joint Board.

**RENFREWSHIRE VALUATION JOINT BOARD**

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**To: Renfrewshire Valuation Joint Board**

**On: 1 June 2018**

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**Report by: Treasurer**

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**\_ Heading: REVISED FINANCIAL REGULATIONS**

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**1. SUMMARY**

- 1.1 A comprehensive and up to date set of Financial Regulations is a key element of corporate governance, as they provide a framework for good financial management.
- 1.2 This revision of the financial regulations has been undertaken in order to bring the regulations up to date.
- 1.3 The main changes relate to; changes to the designations of those officers appointed as Treasurer and Clerk to the Board. Some other minor changes have been made in order to improve clarity and recognition that previously adopted Financial Codes for banking arrangements, insurance and risk management and write offs have been incorporated into the Joint Boards financial codes.
- 1.4 The updated Financial Regulations are appended to this report as Appendix 1. The updated Financial Codes will be issued to the Assessor and Electoral Registration Officer following approval of the revised regulations.

**2. RECOMMENDATION**

- 2.1 Members are asked to approve the revised Financial Regulations.
-





# **RENFREWSHIRE VALUATION JOINT BOARD FINANCIAL REGULATIONS**

**June 2018**





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## **FINANCIAL REGULATIONS**

### **1. What the Regulations Cover**

- 1.1 Section 95 of the Local Government (Scotland) Act 1973, as applied by Section 106 of that Act, requires the Renfrewshire Valuation Joint Board to have adequate systems and controls in place to ensure the “proper administration of the financial affairs”, including the appointment of an appropriate officer with full responsibility for their governance.
- 1.2 These Financial Regulations of the Renfrewshire Valuation Joint Board (Joint Board) detail the responsibilities of the Joint Board and the Director of Finance and Resources of Renfrewshire Council who has been appointed as the Treasurer. The Treasurer has been appointed as the “proper officer” for administering those affairs in terms of Paragraph 4 of Schedule 2 of the Valuation Joint Boards (Scotland) Order 1995. They also set out the responsibilities of the Assessor and other authorised people.
- 1.3 The Assessor will ensure that all relevant employees of the Joint Board are aware of these Regulations and that they follow them at all times.
- 1.4 All actions affecting the Joint Board finances should only be conducted by properly authorised employees, and the Assessor will establish a clear and effective framework of authorisation for the Joint Board.
- 1.5 The Assessor and other authorised persons will ensure that the Joint Board only commits to expenditure (spending) that it is legally able to commit to. Where this is not clear the authorised person will consult the Clerk (Head of Corporate Governance of Renfrewshire Council) before committing to any expenditure. Also the legality of expenditure relating to new service developments, initial contributions to other organisations and responses to emergency situations will be confirmed before the Joint Board commits to any related expenditure.
- 1.6 If you believe that anyone has broken, or may break these regulations, you must report this immediately to the Treasurer, who may then discuss the matter with the Clerk or other authorised persons as appropriate to decide what action to take.
- 1.7 The Assessor and other authorised persons will ensure that all spending within revenue estimates conforms to proper accounting standards and will seek clarification of the proper classification if required from the Treasurer.
- 1.8 The Treasurer and Clerk will interpret the regulations and put them into practice in a way which takes account of the obligations contained within the Joint Board’s Standing Orders Relating to Contracts.

## 2. Corporate Governance

- 2.1 Corporate governance is about the structures and processes for decision making and accountability, controls and behaviour throughout the Joint Board. The fundamental principles of corporate governance are:

**Openness:** anyone with an interest in the Joint Board's affairs should have confidence in the decision-making and management processes and the individuals within them. This confidence is gained through openness in the Joint Board's affairs and by providing full, accurate and clear information which leads to effective and timely action and scrutiny.

**Integrity:** there should be honesty, selflessness and objectivity and high standards of conduct in how we manage the Joint Board's funds and affairs. Integrity is dependent on the effectiveness of the control framework and on the personal standards and professionalism of its members and employees.

**Accountability:** there needs to be a clear understanding by everyone involved in the Joint Board's affairs of their roles and responsibilities. There should also be a process which provides appropriate independent examination of the decisions and actions of those involved in the Joint Board's affairs including how the Joint Board's funds and performance are managed.

- 2.2 These Financial Regulations supported by Financial Codes and Practice Notes, where appropriate, are an essential part of the corporate governance of the Joint Board.

## 3. Responsibilities under these Financial Regulations

- 3.1 The Joint Board will continuously strive to secure best value for money and economy, efficiency and effectiveness in their use of resources.
- 3.2 The Treasurer will advise the Assessor on the financial implications of the Joint Board's activities.
- 3.3 The Joint Board will consider and approve all Revenue Plans and Estimates and, subject to the delegated authority of officers, no revenue expenditure can be authorised unless:
- it has been provided for in the approved revenue estimates; or
  - it is within the delegated authority of the officer to act in an emergency

- 3.4 The Joint Board will consider and approve the framework for the transfer of resources from reserves and across budget headings. The framework will be as follows:
- the transfer does not alter agreed policy;
  - transfers of £20,000 or less to be approved jointly by the Treasurer and Assessor and reported to the Board at its next meeting;
  - transfers over £20,000 to be approved by the Joint Board.
- 3.5 The Joint Board will consider and approve any alterations to the Financial Regulations.
- 3.6 The Joint Board will monitor the overall financial performance of RVJB in relation to the revenue budgets.
- 3.7 The Joint Board will monitor the revenue budgets for the service provided.
- 3.8 The Treasurer will provide to each meeting of the Joint Board budget monitoring reports along with explanations for any significant variances from budget and the action planned to deal with them.
- 3.9 Financial and advisory services provided by Renfrewshire Council such as treasury management, banking, insurance and internal audit are covered under a Service Level Agreement with Renfrewshire Council.
- 3.10 The Joint Committee will consider and approve the arrangements for authorising all loans and leases.
- 3.11 The Treasurer will report to the Joint Board with details of any significant changes in the Joint Board's tax affairs.
- 3.12 The Joint Board will monitor how debt is managed. It will agree any amounts over £10,000 to be written off (cancelled).
- 3.13 The Joint Committee will consider reports by our external auditors, including reports on the audited annual accounts.
- 3.14 The Joint Board will consider any reports from the Chief Auditor in relation to those audit engagements relating to the functions of the RVJB.

#### **4. The Framework for Financial Administration**

- 4.1. The Financial Regulations detail the responsibilities of the Assessor and the Treasurer. The Financial Regulations may only be amended by the Joint Board.
- 4.2. The Treasurer as the 'proper officer' for the proper administration of the Joint Board's financial affairs will oversee the operation of the Financial Regulations within the Joint Board. The Treasurer will provide to the Joint Board a written framework which governs the Joint Board's financial affairs. The framework will

be made up of the following

**Financial codes** - These codes will cover all relevant aspects of financial administration. The Treasurer will have the delegated authority (in consultation with the Clerk) to introduce and to alter financial codes, except where a code will require an amendment to the financial regulations where approval as set out in 5 will be needed. A list of the Joint Board's financial codes is detailed at Annex 1.

To provide a complete framework governing the Joint Board's financial affairs, the principles of Renfrewshire Council's Financial Codes for Treasury Management and Tax Management will be adopted by the Joint Board. **Practice notes** - These practice notes will provide employees with detailed guidance and advice on specific procedures that they must follow. Any practice notes issued will need the approval of the Treasurer or other authorised person.

- 4.3. All Financial Codes and Practice notes issued in terms of these Financial Regulations will have the same status and authority as if they were contained within these Financial Regulations.

## 5. Reviewing the Financial regulations

- 5.1 The Joint Board may change or withdraw these financial regulations. If so, this will come into force from the first working day after the end of the Joint Board meeting at which the change or withdrawal is approved.

## 6. Legal Advice

- 6.1 The Clerk will provide legal advice regarding these financial regulations when needed.

## 7. More information

- 7.1 If you need more information or help understanding these regulations, please contact the Treasurer.

**LIST OF FINANCIAL CODES**

1. FINANCIAL REPORTING
2. REVENUE ESTIMATES
3. CONTROL OF REVENUE EXPENDITURE
4. PETTY CASH
5. INVENTORIES
6. INCOME
7. PAYROLL, TRAVEL AND SUBSISTENCE
8. ORDER FOR WORKS, GOODS AND SERVICES
9. PAYMENT OF ACCOUNTS, CONTRIBUTIONS & SUBSCRIPTIONS
10. INTERNAL AUDIT
11. PROPERTY & SECURITY
12. INTERNAL CONTROL / AUTHORISATION
13. RETENTION OF FINANCIAL DOCUMENTS
14. VAT
15. BANKING ARRANGEMENTS
16. INSURANCE AND RISK MANAGEMENT
17. WRITE OFFS

**RENFREWSIRE COUNCIL ADOPTED CODES**

**TREASURY MANAGEMENT**

**TAX MANAGEMENT**





**RENFREWSHIRE VALUATION JOINT BOARD**

**To: Renfrewshire Valuation Joint Board**

**On: 1 June 2018**

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**Report by: Chief Auditor**

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**Heading: Internal Audit Reporting Arrangements**

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**1. Summary**

- 1.1 Audit Scotland in their report to members on the annual audit for 2016/17, identified that “internal audit reports are not provided to members of the Joint Board”. This presented the Chief Auditor with an opportunity to review and formalise the internal audit reporting arrangements for the Joint Board.
  - 1.2 In line with the Public Sector Internal Audit Standards (PSIAS), Internal Audit must communicate the results of each engagement to the Board.
  - 1.3 This report outlines the details and outcome of the Chief Auditor’s considerations in relation to the Joint Board reporting arrangements for completed audit engagements and follow up work.
- 

**2. Recommendations**

- 2.1 Members are requested note the reporting arrangements put in place to communicate the results of Internal Audit work to the Joint Board.
- 

**3. Background**

**3.1 Communicating the results of audit engagements**

- 3.1.1 In line with the Public Sector Internal Audit Standards (PSIAS), Internal Audit must communicate the results of each engagement to the Board.

- 3.1.2 Previously, Internal Audit reported the conclusion of completed audit engagements in the Internal Audit Annual Report. Audit Scotland in their report to members on the annual audit for 2016/17, identified that “internal audit reports are not provided to members of the Joint Board. As a result there is a risk that members are not aware of any weaknesses that have been identified and may not be able to make informed decisions”.
- 3.1.3 This presented the Chief Auditor with an opportunity to review and formalise the internal audit reporting arrangements for the Joint Board. In making those considerations the Chief Auditor took account of the professional requirements as detailed in the PSIAS, CIPFA guidance “Audit Committees, Practical Guidance for Local Authorities” and legislative requirements such as Data Protection, and the assessed risks to the Joint Board.
- 3.1.4 The PSIAS encompass the mandatory elements of the Institute of Internal Auditors (IIA) International Professional Practices Framework (IPPF) and has been issued by CIPFA, who set the internal auditing standards for UK Local Authorities. The Chief Auditor has a professional duty under the PSIAS to report the results of engagements to senior management and the Board, although the PSIAS does not prescribe any specific format that should be adopted for reporting.
- 3.1.5 The PSIAS places certain professional obligations on the Chief Auditor in relation to the confidentiality and disclosure of the information they receive during the course of each audit engagement.
- 3.1.6 The PSIAS states that “the chief audit executive must control access to engagement records. The chief audit executive must obtain the approval of senior management and/or legal counsel prior to releasing such records to external parties, as appropriate”.
- 3.1.7 It also states that:  
“Internal auditors respect the value and ownership of information they receive and do not disclose information without appropriate authority unless there is a legal or professional obligation to do so.”  
If not otherwise mandated by legal, statutory, or regulatory requirements, prior to releasing results to parties outside the organisation the chief audit executive must:
- assess the potential risk to the organisation
  - consult with senior management and/ or legal counsel as appropriate, and
  - control dissemination by restricting the use of the results.”
- 3.1.8 Members of the Joint Board need to be provided with enough information to allow them to understand any significant risk exposures

to the Joint Board's internal control environment identified through the work of Internal Audit.

- 3.1.9 The CIPFA "Audit Committees, Practical Guidance for Local Authorities" publication, defines that role as "reviewing the work carried out will include formal consideration of summaries of work done, key findings, issues of concern and action in hand as a result of audit work."
- 3.1.10 The Chief Auditor will in future report summaries of completed audit engagements to the Joint Board on the conclusion of each engagement for formal consideration by member in line with the best practice referred to above.

## **3.2 Monitoring the progress of management actions**

- 3.2.1 The PSIAS places the responsibility for monitoring progress with the Chief Auditor to ensure that management actions have been effectively implemented, or, if not, that senior management have accepted the risk of not taking action.
- 3.2.2 The Chief Auditor must implement a follow-up process for ensuring the effective implementation of audit results or ensuring senior management are aware of the consequences of not implementing an action point and are prepared to accept the risk of such consequences occurring. The results of this process should be communicated to the Board.
- 3.2.3 There is also a requirement for the Chief Auditor to develop escalation procedures for cases where agreed actions have not been effectively implemented by the date agreed. These procedures should ensure that the risks of not taking action have been understood and accepted at a sufficiently senior management level. The effective involvement of the Board in the follow-up process is critical to ensuring that it works.
- 3.2.4 Internal Audit undertakes an annual follow up exercise. The focus of each annual follow up exercise can vary depending on the audit resources available. All critical recommendations followed up must be supported by evidence to demonstrate that they have been implemented.
- 3.2.5 The outcome of the annual follow up exercise is communicated to the Assessor and Electoral Registration Officer with details of all partially implemented, redundant and outstanding recommendations. The Chief Auditor currently reports, the number of recommendations followed up, and the current status of those recommendations in the Internal Audit Annual Report.
- 3.2.6 It is the Chief Auditor's opinion that there is an opportunity to enhance the escalation procedures for cases where agreed actions have not been effectively implemented by the date agreed. The Chief Auditor will report details of outstanding critical recommendations to the Joint Board on conclusion of the annual follow up exercise.

- 3.2.7 It is our intention to develop the audit management system to facilitate 'self-service' in relation to updates on the progress of implementing recommendations. This development would facilitate more regular reporting of outstanding actions in the future.

### **3.3 Communicating the acceptance of risks**

- 3.3.1 The PSIAS places certain professional obligations on the Chief Auditor to report to the Board, when in the Chief Auditor's opinion, management have accepted an unacceptable level of risk. The PSIAS states, "when the chief audit executive concludes that management has accepted a level of risk that may be unacceptable to the organisation, the chief audit executive must discuss the matter with senior management. If the chief audit executive determines that the matter has not been resolved, the chief audit executive must communicate the matter to the board."
- 3.3.2 Instances where the Chief Auditor and senior management are unable to reach an agreement on actions to mitigate a significant risk to an acceptable level are rare. However, should such an instance arise the Chief Auditor will bring a report outlining the risk exposure to the Joint Board.

### **3.4 Conclusion**

- 3.4.1 The Chief Auditor is satisfied that the enhanced reporting to Board put in place fully supports the Board in their role, complies with the PSIAS and meets the best practice standard as set out in the CIPFA "Audit Committees, Practical Guidance for Local Authorities" publication.
- 3.4.2 The Chief Auditor would still need to preserve the confidentiality of the information in cases where it may breach legislation or where the risk of the weakness being exploited be of such significance that she would seek to have the report heard in private, to protect the Joint Boards interests.

**For further information please contact Andrea McMahon on 0141-618-7017**

**Or via e-mail at [andrea.mcmahon@renfrewshire.gov.uk](mailto:andrea.mcmahon@renfrewshire.gov.uk)**

**RENFREWSHIRE VALUATION JOINT BOARD**

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**To: Renfrewshire Valuation Joint Board**

**On: 1 June 2018**

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**Report by: Chief Auditor**

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**Heading: Summary of Outstanding Internal Audit Recommendations**

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**1. Summary**

- 1.1 The PSIAS places the responsibility for monitoring progress with the Chief Auditor to ensure that management actions have been effectively implemented, or, if not, that senior management have accepted the risk of not taking action.
  - 1.2 Elsewhere on this agenda, the Chief Auditor provided a report formalising the Internal Audit reporting arrangements to the Joint Board in relation to completed audit assignments and follow up work.
  - 1.3 In relation to these enhanced reporting arrangements, this report therefore provides the updated position of those critical recommendations that have been followed up and have not yet been fully implemented.
- 

**2. Recommendations**

- 2.1 Members are invited to note the position with regard to these outstanding recommendations.

**3. Background**

- 3.1 Internal Audit undertake an annual exercise to ensure that recommendations arising from internal audit engagements have been implemented by management. The results of this exercise have been reported to the Assessor and Electoral Registration Officer on conclusion of the exercise and the overall summary also to this Board as part of the Chief Auditor's Annual Report. All critical recommendations which have been made and have reached their due date for implementation by the date of commencement of this exercise

are included in this follow up exercise management are asked to provide evidence to demonstrate that each of these recommendations have been implemented.

- 3.3 Those which have not yet been implemented or are in the process of being implemented are detailed in Appendix 1, along with the latest response received from management.

**For further information please contact Andrea McMahon on 0141-618-7017**

**Or via e-mail at [andrea.mcmahon@renfrewshire.gov.uk](mailto:andrea.mcmahon@renfrewshire.gov.uk)**

## Appendix 1

### Renfrewshire Valuation Joint Board

#### Internal Audit Service

#### Progress of Critical Recommendations not implemented by their due date.

Engagement	Recommendation	Due By Date	Status	Management Response at Follow Up Exercise	Revised Date
RVJB - ICT Security Arrangements ICT002/2014/004	As a matter of priority, Senior Management should ensure that steps are taken to produce an appropriate IT Disaster Recovery Plan that includes all necessary information to assist in the event of an emergency situation. The plan should be fully formalised, agreed and signed off by senior management. Regular periodic reviews should follow thereafter at least on an annual basis or when important changes occur to ensure the document remains up to date and fit for purpose.	30/04/17	Not Implemented	Following installation of Microsoft 365, email traffic is now supported by Microsoft. Further developments to our internal network, including the introduction of virtual servers, now ensures a seamless process for restoring our network in the event of a disaster. 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 Renfrewshire Council	31/05/18

Engagement	Recommendation	Due By Date	Status	Management Response at Follow Up Exercise	Revised Date
				the IT Disaster Recovery Plan will be completed and signed by Management with reviews of these procedures built in.	
RVJB - ICT Security Arrangements ICT002/2014/004	On completion of an appropriate IT Disaster Recovery Plan, Senior Management should ensure responsibility that sufficient test procedures are developed. These test procedures should be realistic, and tested at least once a year as best practice guidance advises.	30/04/17	Partially Complete	Robust testing procedures will be put in place Spring 2018 as best practice guidance advises.	31/03/18



# RENFREWSHIRE VALUATION JOINT BOARD



## FLEXIBLE WORKING POLICY

<b>Title</b>	Flexible Working Policy
<b>Author</b>	Kate Crawford, Assessor
<b>Approved By</b>	Management Team
<b>Date of Approval</b>	
<b>Reviewer</b>	PAO
<b>Review Date</b>	As required

### Review History

<b>Review No.</b>	<b>Details</b>	<b>Release Date</b>
1	Replaces Right to Request Flexible Working	



## **1. Purpose**

- 1.1 Renfrewshire Valuation Joint Board is committed to adopting new ways of working which assists in the process of modernising service delivery whilst promoting work-life balance for employees.
- 1.2 The Board appreciates that employees increasingly have family or caring responsibilities which impacts on their time and recognises that flexible working arrangements may assist them in redressing the balance between work and family or caring commitments, while continuing to meet the needs of the service provision. Flexible working may also support employees during periods of study or other commitments.
- 1.3 The Board recognises that flexible working arrangements can increase employee motivation, retain key, valued employees, reduce absence levels and stress, and it can be a valuable recruitment tool in attracting new talent.

## **2. Policy Aims**

- 2.1 The Board aims to ensure the fair and equitable treatment of all employees under this policy regardless of age, disability, sex, sexual orientation, race, religion or belief, being pregnant or on maternity leave, being married or in a civil partnership, or being in the process of or having undergone gender reassignment. Additionally, the Board is committed to:
  - ensuring all supervisors, managers and employees are aware of and understand this policy and procedures;
  - ensuring all approved applications for flexible working support service/business needs;
  - supporting and encouraging a culture where employees are confident and can discuss work-life balance issues with their manager, and where appropriate, how flexible working could assist in redressing the balance;
  - ensuring that flexible working requests are dealt with quickly, fairly and consistently, and where a request is refused, that the business reasons for the refusal are communicated to the employee;
  - undertaking positive action where appropriate, meaning the Board can take steps to address the different needs of disadvantaged or low participating people who share a protected characteristic. For example, equality law allows the Board to treat an employee with a disability more favourably than an employee with no disability.
- 2.2 The Board is also committed to making reasonable adjustments to remove barriers, avoiding discrimination for employees:
  - who have a disability;
  - who proposes to, starts or has completed the process of gender reassignment;
  - who have a religion, belief or lack of religion or belief; or
  - who are associated with other protected characteristics as defined in 2.1 above.

### **3. Scope**

- 3.1 This policy and associated procedures extends to all Board employees covered by Local Government Terms and Conditions.
- 3.2 Only one flexible working request may be made within a 12-month period, regardless of whether or not it is approved or declined. Only in circumstances as defined by the Equality Act 2010 will an employee be able to submit more than one request for flexible working in a 12-month period. Refer to 2.2 above for examples of where this would be appropriate.
- 3.3 Information on requesting flexible working is available in the Flexible Working Procedures document.

### **4. Legal Framework**

- 4.1 Legislation that should be taken into account when dealing with flexible working requests and issues are:
- Flexible Working (Procedural Requirements) Regulations 2002
  - Flexible Working (Eligibility, Complaints and Remedies) Regulations 2002 – and subsequent amendments 2006 and 2007
  - Work and Families Act 2006
  - Employment Act 2002
  - Equality Act 2010

### **5. What is Flexible Working?**

- 5.1 The Employment Act 2002 introduced the statutory right for employees to request flexible working providing they meet the qualifying conditions. In terms of the above Act and the subsequent amendments, the Board has a statutory duty to consider these requests to work flexibly. All requests will be considered in accordance with the procedures detailed in the Flexible Working Procedures. Managers may only refuse requests where there is a clear business reason for doing so.
- 5.2 For consistency, all requests for flexible working must follow the statutory process. Information on the statutory right to request flexible working is available in the Flexible Working Procedures document.
- 5.3 Employees through a flexible working request, have the right to request changes to their terms and conditions in a number of areas which must include:
- the hours an employee is required to work;
  - the times when an employee is required to work, i.e. work pattern;
  - the location/where and employee is required to work.

- 5.4 There is no automatic right for employees to have their request agreed and each application is considered on the basis of the particular work involved and the effects of the proposed change to working arrangements will have on the individual employee, his/her team and overall business needs of the service.
- 5.5 Flexible working requests if granted are permanent contract variations but it may be possible to agree a flexible working arrangement for a temporary period. At the end of the temporary period a review of the arrangement should take place to confirm whether the arrangement is terminating on the agreed date, being extended for a further period, or if the arrangement is to become a permanent change.
- 5.6 Where a request is declined, the manager is required to give clear business reasons for doing so and these should be detailed in the written response to the employee.
- 5.7 Where employees have a caring responsibility, flexible working may allow them the required time away from work to deal with these responsibilities. Employees **should not** be working and carrying out their caring responsibilities at the same time, i.e. working from home while caring for children at home.

## **6. Benefits of Flexible Working**

- 6.1 Flexible working practices can provide many benefits to employees, services, the Board and the customers of the Board. Benefits include:
- improving customer service by having greater flexibility in service provision and longer opening hours;
  - improving turn-around time;
  - supporting recruitment and retention, especially in key skill shortage areas;
  - reducing sickness absence levels;
  - decreasing requests for special leave;
  - improving motivation, morale and productivity levels;
  - supporting the Board's equality agenda;
  - assisting employees to achieve a greater work-life balance;
  - supporting cultural change leading to a modernised and improved service delivery.

## **7. Flexible Working Options**

- 7.1 There are a number of flexible working options or work patterns that the Board may be able to support and more detail on these options is contained in the Flexible Working Procedures:

- Part-time working (including variable part-time working);
- Term-time;
- Job Share (separate policy and guidance);
- Annualised Hours;
- Compressed Hours;
- Extension of Flexi system;
- Home Working;
- Voluntary Reduced Hours;
- Worksmart.

## **8. Equality Impact Assessment**

- 8.1 This policy and related procedures have been equality impact assessed in line with the Board's obligations to comply with the Equality Act 2010.

## **9. Monitoring & Review**

- 9.1 This policy and related procedures will be monitored and reviewed regularly as it is applied and in line with any legislative changes relating to flexible working.

# RENFREWSHIRE VALUATION JOINT BOARD



## FLEXIBLE WORKING PROCEDURES

<b>Title</b>	Flexible Working Procedures
<b>Author</b>	Kate Crawford, Assessor
<b>Approved By</b>	Management Team
<b>Date of Approval</b>	
<b>Reviewer</b>	PAO
<b>Review Date</b>	As required

### Review History

<b>Review No.</b>	<b>Details</b>	<b>Release Date</b>
1	Replaces Right to Request Flexible Working	





## 1. Purpose

- 1.1 Renfrewshire Valuation Joint Board is committed to adopting new ways of working which assists in the process of modernising service delivery whilst promoting work-life balance for employees
- 1.2 These procedures advise both managers and employees on the process for making flexible working requests.
- 1.3 The Flexible Working Policy and associated Procedures extends to all Board employees covered by Local Government Terms and Conditions.
- 1.4 Only one flexible working request may be made within a 12-month period, regardless of whether or not it is approved or declined. Only in circumstances as defined by the Equality Act 2010 will an employee be able to submit more than one request for flexible working in a 12-month period.
- 1.5 Information on the statutory right to request flexible working is available Appendix 2.

## 2. Flexible Working Options

- 2.1 There are a number of flexible working options or work patterns that the Board may be able to support largely depending on the job role. The list below is not exhaustive. Employees and their managers may agree that a combination of options may better suit the service and the employee's needs. Regardless of the flexible working option, it is crucial that any changes to contractual working hours, arrangements and amendments to annual leave and public holiday entitlements are recorded and monitored by the line manager and advice or guidance should be sought from the Board's Personnel Practitioner where necessary.
  - 2.1.1 **Part-time working** (including variable part-time working) – reducing the number of contracted hours worked per week. Salary and annual leave will be pro-rated. Variable part-time working may also be an option, where employees can regularly adjust their part-time hours to suit the needs of the service, i.e. increase their normal contracted hours during busy periods. Depending on the work arrangement agreed, annual leave and public holidays will be pro-rated and may be converted into hours rather than days.
  - 2.1.2 **Term-time working** – allows employees to work during the school term-times only. Salary will be pro-rated (which is adjusted to include payment for entitlement to annual leave), and no annual leave is taken during term-time.
  - 2.1.3 **Job Share** – normally allows 2 employees to share the responsibilities, tasks, hours, pay and benefits of one post.

- 2.1.4 **Voluntary Reduced Hours** – this is a voluntary arrangement whereby an employee in agreement with their line manager, reduces the number of hours worked for an agreed period, reverting to their substantive contracted hours at the end of this agreed period.

### **3. Equality Matters**

- 3.1 In order to monitor the effectiveness of the Board's Equality and Diversity Policy, The Board monitors a range of areas where employees may experience discrimination. When submitting a request for flexible working, employees are asked to complete Appendix 10 – Equal Opportunities Monitoring Form. All information you provide will be treated in strict confidence and will only be used for reporting workforce equality statistics as required by the Equality Act 2010.
- 3.2 Managers must ensure at all times that when considering requests for flexible working that they take cognisance of the following points:
- that they avoid direct and indirect discrimination;
  - reasonable adjustments are made to remove barriers for employees with disabilities;
  - requests for changes to hours or work patterns for employees who are associated with a protected characteristic are given due consideration;
  - requests for changes to hours or work patterns for employees who have a religion or belief or lack of religion or belief;
  - requests for changes to hours or work patterns for employees who propose to, have started or have completed the process of gender reassignment.

### **4. Flexible Working Request Process**

- 4.1 A flow chart detailing the process to be followed when dealing with any flexible working request is available in Appendix 1.
- 4.2 **Reaching a decision**
- 4.2.1 When a flexible working request has been considered by the Management Team and a decision reached, the completed form to the Board's Personnel Practitioner. Employees should be informed in writing of the decision to approve or decline their request within 28 days of the manager receiving the application. Where a meeting has taken place with the employee to discuss the application, the employee should be notified in writing of the decision within 14 days of the meeting taking place.
- 4.3 **Request Approved**
- 4.3.1 Where a flexible working request is approved, the Board's Personnel Practitioner will arrange for a variation to contract to be issued and the employee informed of the decision. The employee should also be informed of any changes to their entitlement to annual leave and public holidays as a result of their flexible working arrangement.

4.3.2 Where a temporary arrangement has been approved (minimum 6 months to a maximum of 12 months), a review of the arrangement should be carried out 4 weeks prior to the agreed end date. The Board's Personnel Practitioner should be informed of whether the arrangement is terminating on the agreed date, being extended for a further period, or if the arrangement is to become a permanent change. The employee should be informed of any changes to their entitlement to annual leave and public holidays as a result of their flexible working arrangement.

4.3.3 The Management Team may wish to review all flexible working arrangements periodically due to changes in the needs of the service and changes to employees' individual circumstances.

#### **4.4 Request Declined**

4.4.1 A flexible working request may only be declined where there are clear business reasons to do so. These reasons include:

- unreasonable additional costs;
- detrimental effect on the ability to meet customer demand and service requirements;
- inability to reorganise the work amongst the existing employees;
- inability to recruit additional employees;
- detrimental impact on the quality of the service provided;
- detrimental impact on performance;
- planned structural changes; and/or
- insufficiency of work during the periods the employee proposes to work.

4.4.2 Where a request has been declined, the employee should be informed in writing of the decision and their right to appeal. A template letter is available in Appendix 6/2.

4.4.3 Consideration should be given to other flexible working options that they may be able to support if they cannot support the request made by the employee.

#### **4.5 Appealing a decision**

4.5.1 If an employee wishes to appeal the decision they must do so by notifying the Assessor and ERO within 14 days of the date on which the notice of the decision was made. The appeal, which must be made in writing and contain the grounds of the appeal, should be made using the appeal form at Appendix 5 – HR/FW/2. All timescales detailed in this process can be varied by mutual consent.

4.5.2 The grounds for appeal include:

- the procedure has not been followed;
- that the business reason for rejecting the request has not been sufficiently explained;
- the reason for refusal was not related to a business reason;
- the manager/service did not fully consider the request; or
- a fact in the explanation of the business reason is incorrect.

- 4.5.3 An appeal hearing must be heard by the Assessor & ERO (or nominated officer) within 14 days of the employee giving notice of appeal. The employee must be sent notice of the Assessor & ERO's (or nominated officer's) decision within 14 days of the date of the meeting.
- 4.5.4 If the appeal is upheld the employee must be given written confirmation within 14 days of the hearing, specifying the agreed changes and the date from which they will take effect. An appeal can be upheld without holding a meeting provided the employee is given written notice, specifying the agreed changes, and the date from which they will take effect.
- 4.5.5 If the appeal is rejected, the Assessor & ERO (or nominated officer) should advise the employee in writing within 14 days of the hearing of the grounds for the decision. This letter must be dated, stating the grounds for the decision in direct response to the employee's grounds for making an appeal, and must explain the grounds for refusal.
- 4.5.6 Where an employee has been unsuccessful at the appeal stage, they will not be able to submit a new flexible working request for 12 months, unless exceptional circumstances apply.
- 4.5.7 This will conclude the appeal process and there is no further right of appeal.

## **5. Right to Be Accompanied**

- 5.1 An employee has the right to be accompanied during the appeal process if they so wish. Representation may be by a trade union representative or fellow worker and the employee must be informed of this right. The employee should also be advised that it is their responsibility to arrange to be accompanied.
- 5.2 It is not reasonable for an employee to be accompanied by an individual whose presence could prejudice the hearing nor is it reasonable for the employee to request to be accompanied by a representative from a remote geographical location if someone suitable and willing is available on site.
- 5.3 The Management Team may, in exceptional circumstances, consider a reasonable request by an employee to be accompanied by someone other than a Trade Union representative or fellow worker, e.g. a support worker for an employee with disabilities.

## **6. Withdrawn Applications**

- 6.1 An employee can withdraw their request at any stage in the process prior to the employee being notified of the decision by the line manager in respect of the flexible working request.

## **7. Changing Employment**

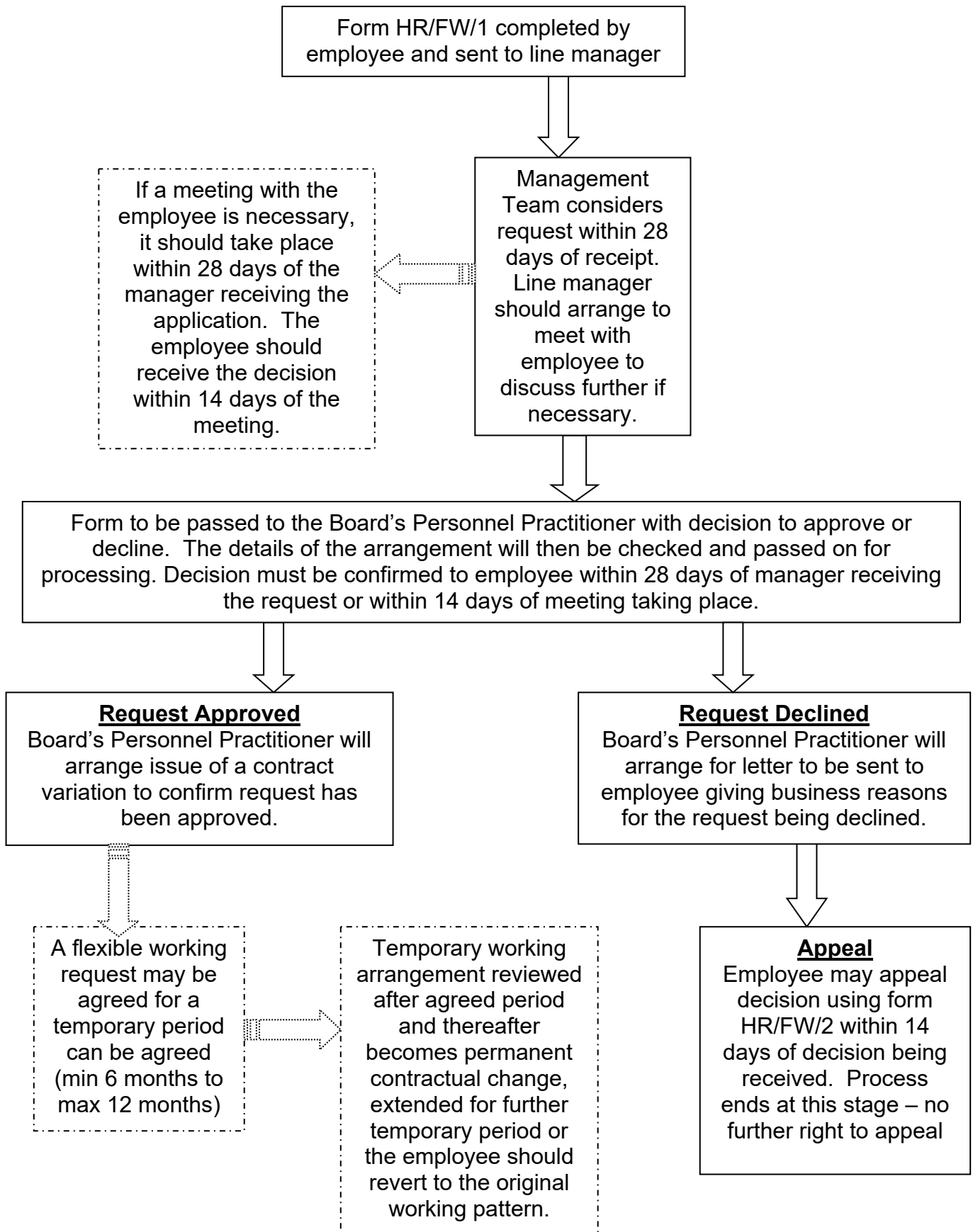
- 7.1 Employees who have been granted a flexible working arrangement must note that these arrangements have been agreed in relation to the role that they held at the time of the arrangement being agreed. Flexible working arrangements are not automatically transferable to another post. It is the employee's responsibility

to advise the chair person of the recruitment panel if they would wish to request to continue with their current flexible working arrangement in a new role.



## Appendix 1 – Flexible Working Request Process

The flow chart below shows the flexible working request process:







## **Appendix 2 - Statutory Right to Request Flexible Working**

The statutory right to request flexible working is available to employees:

- with at least 26 weeks continuous service on the date the application is made, and;
- who has not made another statutory request for flexible working during the past 12 months, even if it was for a different caring responsibility.

Carers can request flexible working if they care, or expect to be caring, for either:

- a spouse, partner, civil partner or relative;
- someone who lives at the carer's address.

The statutory definition of "relative" listed now is: "mother, father, adopter, guardian, parent-in-law, step-parent, son, step-son, daughter, step-daughter, daughter-in-law, brother, step-brother, brother-in-law, son-in-law, sister, step-sister, sister-in-law, uncle, aunt or grandparent". It also includes adoptive and step-relationships.



**RENFREWSHIRE VALUATION JOINT BOARD****FLEXIBLE WORKING REQUEST****APPLICATION FORM - HR/FW/1****Note to the employee**

This form should be used to make an application for flexible working, to adjust your contracted working pattern or contracted working hours. Please ensure all sections are completed before sending to your line manager for their consideration and complete the Employee Checklist.

**Note to the manager**

Employees may make an application for flexible working either under the statutory right for caring responsibilities or under their terms and conditions of employment. Managers have 28 days from the day the application is received in which to either respond to the request or arrange a meeting with the employee to discuss their request further, should this be required. If this is required, the manager should respond with their decision within 14 days of the meeting. Acknowledgment of the application and confirmation of the meeting date should be sent to the employee as soon as possible using the template letter HR/FW/Ltr1

**1. Personal details**

**Name:**

<b>Designation:</b>		<b>Service:</b>	
<b>Work location:</b>		<b>Home Address:</b>	
<b>Employee number:</b>		<b>Work phone Number:</b>	

**2. Basis of Application**

I would like to apply to work a flexible working pattern that is different to my current working pattern.

❖ I am applying under statutory rights and I have caring responsibilities:

☐

**OR**

❖ I have no caring responsibilities and am applying under my terms and conditions of employment

☐

❖ I have not made another request for flexible working during the past 12 months, (even if it was for a different caring responsibility)

☐

❖ I am currently working flexibly - Yes

☐

No

☐

If yes, please detail your current flexible working arrangement.

.....

.....

.....

**3a Describe your current working pattern (days/hours/times worked):**

DAY	HOURS WORKED	TIMES WORKED
Monday		
Tuesday		
Wednesday		
Thursday		
Friday		
Saturday		
Sunday		
<b>Total Current Contracted Hours</b>		

**3b Describe the working pattern you would like to work in future (days/hours/times worked):**

DAY	HOURS WORKED	TIMES WORKED
Monday		
Tuesday		
Wednesday		
Thursday		
Friday		
Saturday		
Sunday		
<b>Total Proposed Contracted Hours</b>		

**2c I would like this working pattern to commence from:**

Date:

On a temporary ☐ or permanent ☐ basis.

If temporary, how long would suggest the arrangement is for? .....

### 3. Impact of the new working pattern

**Please explain how you feel your change in your working hours/pattern will impact the service provided and your colleagues:**

#### 4. Accommodating the new working pattern

Please explain how you feel your new working hours/pattern can be accommodated within your service.

#### Flexible working application form declaration

I confirm that all information I have given on this form is accurate.

**Signature:**

**Date:**

#### Outcome of Flexible Working request

**Manager Name:**

**Designation:**

**Request Approved:**  
(please tick appropriate)

**Request Declined:**

**Reason for decision:**

**Date form checked:**

**Date new working arrangement to commence:**

**Date passed to Board's Personnel Practitioner:**  
(if approved)

**Date returned: (if declined)**



**Sample Letter – Flexible Working Request received.**

Dear \*\*\*

I write to confirm I have received your flexible working request which I will consider and notify you of my decision by DATE (within 28 days of receipt of application).

\*

Yours sincerely

\* Optional:

I have arranged a meeting on DATE at TIME at VENUE to discuss your request further.

You may have a colleague or trade union representative to accompany you at the meeting and they may confer with you during the meeting but should not answer questions on your behalf.

I would be grateful if you would confirm your attendance at this meeting as soon as possible.

Yours sincerely





**RENFREWSHIRE VALUATION JOINT BOARD**
**FLEXIBLE WORKING REQUEST**
**APPEAL FORM - HR/FW/2**

**Note to the employee**

If your request for flexible working has been refused, you may appeal against the decision. You can use this form to make your appeal. You should set out the grounds on which you are appealing and do so within 14 days of receiving written notice that your request for flexible working has been declined.

**Note to the Director/Head of Service/nominated officer**

This is a formal appeal made under the flexible working guidelines. You have 14 days following your receipt of this form in which to arrange a meeting with your employee to discuss their appeal.

**1. Personal Details**
**Name:**
**Designation:**
**Service:**
**Work  
location:**
**Home  
address:**
**Employee  
number:**
**Work  
phone**
**Reason given by manager for declining flexible working request:**
**Reason for appealing this decision:**

(please continue on a separate sheet if necessary)

**Signed:**
**Date:**

Please return this completed form to the Assessor & ERO.



**Confirmation of Flexible Working request approval – to be sent with variation to contract.**

Dear \*

Following receipt of your application form (and your meeting on \*\*\* with \*\*\*), your manager \*\*\* has now considered your flexible working request.

I am pleased to confirm that your flexible working request has been approved.

Your new working pattern will be:

New pattern:

Start date of new pattern:

End date (if temporary):

Review date (if arrangement temporary):

Special Conditions (if applicable):

Pro-rata annual leave & public holiday entitlement (if applicable):

You should note that these arrangements have been agreed in relation to the role held at the time of the arrangement being agreed. Flexible working arrangements are not automatically transferable to another post within the Board.

A variation to your contract is enclosed reflecting these changes.

Yours sincerely

**Flexible working request declined**

Dear \*\*

Following receipt of your application form (and our meeting on \*\*), I have now considered your flexible working request.

I regret to inform you that I am unable to accommodate your request for the following business reasons:

(Manager to choose as appropriate)

- unreasonable additional costs;
- detrimental effect on the ability to meet customer demand and service requirements;
- inability to reorganise the work amongst the existing employees;
- inability to recruit additional employees;
- detrimental impact on the quality of the service provided;
- detrimental impact on performance;
- planned structural changes; and/or
- insufficiency of work during the periods the employee proposes to work.

The grounds apply in the circumstances because:

\*\*\*

Other working patterns discussed at the meeting are also inappropriate because:

\*\*\*

If you wish to appeal against this decision, you should do so by completing the form HR/FW/2 and returning it to the Assessor & ERO within 14 days of receipt of this letter.

Yours sincerely

**Confirmation of Flexible Working request approval following appeal.**

Dear \*

Following your appeal against the decision to decline your flexible working request, I am pleased to confirm that I have upheld your appeal and your request has been approved.

Your new working pattern will be:

New pattern:

Start date of new pattern:

End date (if temporary):

Review date (if arrangement temporary):

Special Conditions (if applicable):

Pro-rata annual leave & public holiday entitlement (if applicable):

You should note that these arrangements have been agreed in relation to the role held at the time of the arrangement being agreed. Flexible working arrangements are not automatically transferable to another post within the Board.

A variation to your contract will be issued to reflect these changes, but in the mean time I trust you are happy with these arrangements.

Yours sincerely

**Flexible working request declined following appeal**

Dear \*\*

Following your appeal against the decision to decline your flexible working request, I have now considered your request and the reasons your manager declined the request.

I regret to inform you that your appeal has not been upheld and that I am unable to accommodate your request for the following business reasons:

(Manager to choose as appropriate)

- unreasonable additional costs;
- detrimental effect on the ability to meet customer demand and service requirements;
- inability to reorganise the work amongst the existing employees;
- inability to recruit additional employees;
- detrimental impact on the quality of the service provided;
- detrimental impact on performance;
- planned structural changes; and/or
- insufficiency of work during the periods the employee proposes to work.

The grounds apply in the circumstances because:

\*\*\*

Other working patterns discussed at the appeal hearing are also inappropriate because:

\*\*\*

This appeal concludes the process and you will not be able to submit a new flexible working request for 12 months unless exceptional circumstances apply.

Yours sincerely

## Appendix 7 - Employee Checklist

Employee Checklist	
Check personal details are fully completed	
If making a request under statutory right to request, check appropriate section complete on eligibility and reason for request	
Check current working pattern details completed	
Check details of proposed new working pattern completed	
Check all remaining sections completed	
Check signed and sent to manager for consideration	





## Appendix 8 - Manager's Checklist – request approved

<b>Manager's Checklist – if request approved</b>	
Acknowledge receipt of flexible working request from employee	
Check form completed in full	
Optional – arrange to meet the employee to discuss request further within 28 days of receipt of application	
Consider request from employee in line with service requirements and other existing flexible working arrangements	
Once decision reached send to Board's Personnel Practitioner to be checked – employee should be informed within 28 days of request being received by the manager, or where a meeting has been arranged within the 28 days, the employee should be informed of the decision within 14 days of the date of the meeting	
If request approved, Board's Personnel Practitioner will arrange letter informing the employee of decision and variation to contract	
Confirm to the employee any changes to their annual leave and public holiday entitlement	
If the request has been for a temporary period, a review meeting should be held with the employee at least 4 weeks prior to the agreed end date to discuss whether the arrangement is terminating or becoming permanent.	
Ensure that a suitable recording and monitoring process has been put in place.	



## Appendix 9 - Manager's Checklist – request declined

<b>Manager's Checklist – if request declined</b>	
Acknowledge receipt of flexible working request from employee	
Check form completed in full	
Optional – arrange to meet the employee to discuss request further within 28 days of receipt of application	
Consider request from employee in line with service requirements and other existing flexible working arrangements	
Once decision reached, send to Board's Personnel Practitioner for the details to be checked – employee should be informed within 28 days of request being received by the manager, or where a meeting has been arranged within the 28 days, the employee should be informed of the decision within 14 days of the date of the meeting	
If request declined, the employee should be advised in writing of decision and right to appeal within 14 days of receipt of decision	
Employee should complete the appeal form and send to the Assessor & ERO within 14 days of receipt of decision	
The Assessor & ERO (or nominated officer) should arrange appeal hearing within 14 days of notice of the employees wish to appeal the decision	
The Assessor & ERO (or nominated officer) should notify the employee in writing of the appeal hearing decision within 14 days of date of the appeal hearing. The employee should be made aware that there is no further right of appeal.	



**Appendix 10 – Equal Opportunities Monitoring**  
**EQUAL OPPORTUNITIES MONITORING FORM**  
**CONFIDENTIAL**



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

**1. PERSONAL DETAILS**

Surname: \_\_\_\_\_ Forename: \_\_\_\_\_

Post Title: \_\_\_\_\_

Service: \_\_\_\_\_ ☐ full-time ☐ part-time

**2. GENDER IDENTITY**

How would you describe your gender?

☐ Female ☐ Male ☐ Prefer not to answer

Have you ever identified as a transgender person or trans person?

*(for the purpose of this question, 'transgender' is defined as an individual who lives, or wants to live, full-time in the gender opposite to that which they were assigned at birth)*

☐ Yes ☐ No ☐ Prefer not to answer

**3. MARITAL STATUS**

What is your legal marital status?

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

**4. AGE**

What is your date of birth?

Day \_\_\_\_\_ Month \_\_\_\_\_ Year \_\_\_\_\_ ☐ Prefer not to answer

**5. CARING RESPONSIBILITIES**

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

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

**6. RELIGION OR BELIEF**

What is your religion or belief?

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

**7. SEXUAL ORIENTATION**

What is your sexual orientation?

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

**8. NATIONAL IDENTITY**

What is your national identity?

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

## 9. **ETHNIC GROUP**

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

### A. White

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

### B. Mixed or Multiple Ethnic Groups

- ☐ Any mixed or multiple ethnic groups, please specify \_\_\_\_\_

### C. Asian, Asian Scottish or Asian British

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

### D. African

- ☐ African, African Scottish or African British  
☐ Other, please specify \_\_\_\_\_

### E. Caribbean or Black

- ☐ Caribbean, Caribbean Scottish or Caribbean British  
☐ Black, Black Scottish or Black British  
☐ Other, please specify \_\_\_\_\_

### F. Arab

- ☐ Arab, Arab Scottish, Arab British  
☐ Other, please specify \_\_\_\_\_

### G. Other

- ☐ Other, please specify \_\_\_\_\_

### H. Prefer not to answer

- ☐ Prefer not to answer

## 10. **DISABILITY**

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

Do you consider that you have a disability?

- ☐ Yes ☐ No ☐ Prefer not to answer

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

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

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

## 11. **PREGNANCY/MATERNITY LEAVE**

Are you currently pregnant or on maternity leave?

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

## 12. **DATA PROTECTION ACT**

In terms of the Data Protection Act 1998, I consent to the information which I have provided being processed to monitor the effectiveness of the Board's Equality and Diversity Policy. I understand that this information will be held on manual or electronic records.

Signed..... Date.....