



Renfrewshire Valuation Joint Board

Notice of Meeting and Agenda Renfrewshire Valuation Joint Board.

| Date | Time | Venue |
|---------------------------|-------|------------------------|
| Friday, 17 September 2021 | 14:00 | Remotely by MS Teams , |

KENNETH GRAHAM
Clerk

Membership

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

Councillor Audrey Doig (Convener): Vacant position (Depute Convener)

Recording of Meeting

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

Items of business

Apologies

Apologies from members.

Declarations of Interest

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

- | | | |
|-----------|---|----------------|
| 1 | Minute | 5 - 12 |
| | Minute of the meeting of this Joint Board held on 28 May 2021. | |
| 2 | Minutes of Appointments Sub-committee | 13 - 16 |
| | Minutes of meetings of the Appointments Sub-committee held on 9 July 2021 and 3 August 2021. | |
| 3 | Membership/Appointment of Depute Convener and Appointment of Assessor & Electoral Registration Officer | 17 - 18 |
| | Report by Clerk. | |
| 4 | Revenue Budget Monitoring | 19 - 20 |
| | Report by Treasurer. | |
| 5 | Electoral Update - Canvass 2021 | 21 - 28 |
| | Report by Assessor & Electoral Registration Officer. | |
| 6 | Barclay Update | 29 - 32 |
| | Report by Assessor & Electoral Registration Officer. | |
| 7 | Performance Report | 33 - 36 |
| | Report by Assistant Assessor & Electoral Registration Officer. | |
| 8 | Non-domestic Appeals | 37 - 50 |
| | Report by Assistant Assessor & Electoral Registration Officer. | |
| 9 | Corporate Risk Register | 51 - 74 |
| | Report by Assistant Assessor & Electoral Registration Officer. | |
| 10 | Trade Union Facility Time Reporting | 75 - 76 |
| | Report by Assistant Assessor & Electoral Registration Officer. | |

11 Date of Next Meeting

Note that the next meeting of this Joint Board will be held at 2.00 pm on 19 November 2021.



Renfrewshire Valuation Joint Board

Minute of Meeting Renfrewshire Valuation Joint Board.

| Date | Time | Venue |
|---------------------|-------|-----------------------|
| Friday, 28 May 2021 | 14:00 | Remotely by MS Teams, |

Present

Councillor Angela Convery, Councillor Annette Ireland and Councillor Charlie Gilbert (all East Renfrewshire Council); Councillor Graeme Brooks and Councillor Tommy McVey (both Inverclyde Council); and Councillor Jim Paterson (substitute for Councillor Jacqueline Cameron), Councillor Audrey Doig, Councillor Kenny MacLaren, Councillor Mags MacLaren, Councillor John McIntyre, Councillor Jim Sharkey and Councillor Andy Steel (all Renfrewshire Council).

Chair

Councillor Audrey Doig, Convener, presided.

In Attendance

K Crawford, Assessor & Electoral Registration Officer, L Hendry, Assistant Assessor & Electoral Registration Officer and J Murgatroyd, Assistant Assessor & Electoral Registration Officer (all Renfrewshire Valuation Joint Board); M Conaghan, Legal & Democratic Services Manager, K Campbell, Assistant Chief Auditor, C McCourt, Finance Business Partner, E Currie, Senior Committee Services Officer, R Devine, Senior Committee Services Officer and E Gray, Senior Committee Services Officer (all Finance & Resources, Renfrewshire Council); and M Ferris, Senior Manager and A MacDonald, Senior Auditor (both Audit Scotland).

Recording of Meeting

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

Apologies

Councillors Begg and Cameron (both 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 congratulated Councillor O’Kane on his election to the Scottish parliament.

1 Minute

There was submitted the Minute of the meeting of this Joint Board held on 26 February 2021.

DECIDED: That the Minute be approved.

2 Unaudited Annual Accounts 2020/21

There was submitted a report by the Treasurer relative to the unaudited annual accounts for the Joint Board 2020/21 which were appended to the report.

The report intimated that the accounts for the year ended 31 March 2021 would be submitted to Audit Scotland in advance of the statutory deadline of 30 June 2021. The Joint Board had ended the 2020/21 financial year with a surplus of income over expenditure of £226,000. The management commentary within the accounts provided an overview of the Joint Board’s financial performance during 2020/21 together with a summary of risks and the outlook for the future.

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

In accordance with the Local Authority Accounts (Scotland) Regulations 2014, the unaudited annual accounts would be signed only by the Treasurer as proper officer. The accounts would then be subject to external audit by the Joint Board’s appointed auditor, Audit Scotland, by 30 November. The 2020/21 audited annual accounts were scheduled to be presented to the Join Board on 19 November 2021 for approval and signing by the Convener, the Assessor and the Treasurer, in accordance with the regulations.

DECIDED:

(a) That the unaudited annual accounts for 2020/21 be noted;

(b) That the annual governance statement be approved; and

(c) That the final budget monitoring position for 2020/21 and its impact on reserves be noted.

3 **Internal Audit Annual Report 2020/21**

There was submitted a report by the Chief Auditor relative to the Internal Audit Annual Report on the Renfrewshire Valuation Joint Board 2020/21.

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

The annual report for the Joint Board was appended to the report and outlined the role of internal audit, the performance of the internal audit team and the main findings from the internal audit work undertaken in 2020/21 and contained an audit assurance statement.

DECIDED: That the Internal Audit Annual Report for 2020/21 be noted.

4 **Internal Audit Engagement - Electoral Registration System**

There was submitted a report by the Chief Auditor relative to the audit of the Joint Board's electoral registration system.

The report intimated that in line with the Public Sector Internal Audit Standards, Internal Audit must communicate the results of each engagement to the Joint Board. The arrangements put in place were that the Chief Auditor would report summaries of completed audit engagements to the Joint Board on the conclusion of each engagement for formal consideration by members in line with best practice.

The summary for the internal audit review of the electoral registration system, completed in April 2021, was appended to the report and detailed the overall assurance rating and the number of recommendations in each risk category.

DECIDED: That the summary for the internal audit review of the Joint Board's electoral registration system, appended to the report, be noted.

5 **Remuneration of Elected Members who are appointed Convener and Vice-convener of Joint Boards**

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

The report intimated that since 2007, various amendment regulations had amended the yearly remuneration to be paid to elected members, including those elected members who were conveners or vice-conveners of joint boards. The most recent amendment regulations had been laid before the Scottish Parliament on 18 January 2021 and came into force from 1 April 2021. These amendment regulations, The Local Governance (Scotland) Act 2004 (Remuneration) Amendment Regulations 2021 stipulated changes to the remuneration rates payable to elected members.

The change implemented by the 2021 amendment regulations was an increase of 4.2% in the yearly remuneration payable to councillors from 1 April 2021. The 2021

amendment regulations stipulated that the convener of a joint board shall be paid, from 1 April 2021, a total yearly amount of £23,257 inclusive of any amount payable to them as a local authority councillor under the 2007 Regulations; and that the vice-convener of a joint board shall be paid, from 1 April 2021, a total yearly amount of £22,095 inclusive of any amount payable to them as a local authority councillor under the 2007 Regulations.

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

DECIDED:

(a) That the revised remuneration levels mandated by The Local Governance (Scotland) Act 2004 (Remuneration) Amendment Regulations 2021 for the Convener and Depute Convener of this Joint Board be noted; and

(b) That it be noted that the remuneration costs for each position shall be met by the local authority at which the position holder was an elected member.

6 Electoral Update

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

The report detailed the actions taken by the Assessor & Electoral Registration Officer in connection with arrangements for the Scottish Parliamentary election held on 6 May 2021; the preparations for the Canvass which would commence in July; and the work of the UK and Scottish Government Accessibility Groups, the Cabinet Office, and the Electoral Management Board for Scotland.

On behalf of the Joint Board, the Convener thanked all Joint Board staff and Renfrewshire Council’s Election Team for the work undertaken in delivering a successful election on 6 May 2021.

DECIDED: That the report be noted.

7 Barclay Update

Under reference to item 4 of the Minute of the meeting of this Joint Board held on 26 February 2021, there was submitted a report by the Assessor & Electoral Registration Officer relative to developments and expenditure arising from the Barclay Review.

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

The report advised that the Scottish Assessor’s Association (SSA) had regular contact with the Scottish Government to ensure a consistent approach. Assessors would continue to work jointly to ensure delivery of all new duties and would support ongoing development of the SSA Portal which provided information to ratepayers and their

agents. Assessors had submitted plans to the Scottish Government detailing the plans and actions being taken to ensure that all Barclay recommendations would be fully implemented and delivered within legislative timelines.

The Scottish Government had agreed to fund the extra costs to facilitate this work and funding had flowed through councils to the Joint Board as shown in the financial reports submitted to the Joint Board over the last few years. Due to recruitment issues, it was noted that not all funding had been spent in the year in which it had been allocated, resulting in an increasing reserve balance.

The Scottish Government had revised funding and had informed all Assessors that any underspend in the financial year 2021/22 had to be returned to the Scottish Government for redistribution. This Joint Board would return circa £150,000, mainly due to non-filling of vacancies.

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

DECIDED: That the report be noted.

8 **Performance Report**

There was submitted a report by the Assistant Assessor & Electoral Registration Officer providing an update on the current performance and workload issues facing the Joint Board together with the Valuation Roll and Council Tax performance statistics for 2020/21.

The report detailed the performance in Council Tax and non-domestic valuation against set targets. In relation to Council Tax valuation, for the period 1 April 2020 to 31 March 2021, it was noted that the addition of new houses to the Valuation List and the deletion of demolished houses remained a priority with the time taken to enter new houses into the Valuation (Council Tax) List narrowly missing the target of 95% within three months by achieving 93.84% and exceeding the target of 97% within 6 months by achieving 99.50%.

The report also detailed the average number of days taken to add a house in each constituent authority area between 1 April 2020 and 31 March 2021 and also the number of deletions from the Valuation (Council Tax) List between 1 April and 31 March during 2019/20 and 2020/21 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 2020 and 31 March 2021 by constituent authority area, which had not met the target of 80% to be actioned within three months or 95% within six months and the report detailed the reasons for this.

It was noted that the ongoing Coronavirus pandemic had, and would continue to have, an impact on the working practices of Joint Board staff in the short-to-medium term. The management team had reviewed the targets for Council Tax and non-domestic valuation in light of the demands placed on staff and resources and proposed that in relation to Council Tax, the 2020/21 targets be retained for the 2021/22 financial year as 95% within 3 months and 97% within 6 months and that the targets for non-domestic valuation be reduced to 50% within 3 months and 75% within 6 months.

The summary of performance returns 2011/12 to 2020/21 was appended to the report.

DECIDED:

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

9 Non-domestic Appeals

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

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

The revaluation brought with it a fresh right of appeal which had to be exercised within a six-month period starting from 1 April in the year of the revaluation or within six months of the date of issue of the Valuation Notice, whichever was later. These appeals must be disposed of within time limits prescribed in the Timetable Order which currently stated by the end of the third year following revaluation, this being 31 December 2020. However, the Scottish Government had recently confirmed that the disposal date had been extended to 31 December 2021.

The report provided an update in relation to the right of appeal; negotiation of appeals; the Local Valuation Appeal Committee; revaluation appeals; the disposal of 2017 revaluation appeals; the disposal of running roll appeals; and the disposal of other outstanding appeals.

Appendix 1 to the report detailed the number of revaluation appeals received, disposed of and outstanding by constituent authority and the Joint Board area as at 31 December 2020. Appendix 2 to the report detailed the number of running roll appeals received on or after 1 March 2020, outlining those dealt with in each constituent authority and the Joint Board area as at 3 February 2021.

The disposal of appeals was a major component of the work undertaken by the Assessor's valuation staff and was work that could be stressful due to the strict legislative timetables and the adversarial nature of the negotiations. The unexpected results of the current pandemic had resulted in staff continuing to conduct negotiations whilst adhering to guidelines with regard to social distancing.

The report congratulated staff in getting the 2017 revaluation appeals to a level where the small numbers outstanding were dependent upon national agreements being concluded and thanked them for their commitment and professionalism in rising to this challenge and successfully delivering the service.

DECIDED: That the report be noted.

10 **Strategic Service Plan April 2021 to April 2024**

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

DECIDED: That the report be noted.

11 **Public Sector Equality Duty - Progress Report**

There was submitted a report by the Assistant Assessor & Electoral Registration Officer relative to the two-yearly progress report on how the organisation was meeting the equality duty, a copy of Public Sector Equality Duty 2021 was appended to the report.

DECIDED: That the report be noted.

12 **Appointment of Assessor and Electoral Registration Officer**

There was submitted a report by the Clerk relative to the appointment of a new Assessor & Electoral Registration Officer.

The report intimated that the Assessor & Electoral Registration Officer had advised that she intended to resign and terminate her employment with Renfrewshire Valuation Joint Board with effect from 15 October 2021. Arrangements required to be made for the appointment of the new Assessor & Electoral Registration Officer and the report proposed that officers be authorised to begin the recruitment process by advertising the post, in the first instance, and thereafter arranging for all stages of the recruitment process including candidates for the post being interviewed. Arrangements also required to be made for the establishment of an Appointments Sub-committee.

The report advised that in terms of the Valuation Joint Boards (Scotland) Order 1995, the Joint Board may appoint from its membership such sub-committees as it may from time to time consider necessary or desirable and may refer to such sub-committees such matters as the Joint Board may from time to time specify. Accordingly, the report proposed that the Joint Board appoints from its membership an Appointments Sub-committee which had delegated authority to carry out the necessary interviews and appoint the new Assessor & Electoral Registration Officer and to take all decisions ancillary thereto.

The report further proposed that the Appointments Sub-committee comprise eight members with four members being appointed from Renfrewshire Council's representatives on the Joint Board and two each from the representatives of Inverclyde and East Renfrewshire Councils. This reflected the arrangements made for previous recruitment processes for this post. The Convener then invited nominations from the membership of the Joint Board for the Appointments Sub-committee.

DECIDED:

(a) That the Joint Board note the resignation of Kate Crawford, the Assessor and Electoral Registration Officer, with effect from 15 October 2021;

(b) That officers be authorised to make the necessary arrangements in connection with the recruitment process for the appointment of a new Assessor & Electoral Registration Officer;

(c) That, following nominations, Councillors Convery and Ireland (East Renfrewshire Council); Councillors Jackson and Nelson (Inverclyde Council) and Councillors Audrey Doig, McIntyre, Sharkey and Steel (Renfrewshire Council) be appointed to the Appointments Sub-committee with delegated powers to interview and appoint the new Assessor & Electoral Registration Officer and take all decisions ancillary thereto; and

(d) That Councillor Audrey Doig be appointed as the Convener of the Appointments Sub-committee.

13 **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 17 September 2021.



Renfrewshire Valuation Joint Board

Minute of Meeting Appointments Sub-committee - Assessor and Electoral Registration Officer

| Date | Time | Venue |
|----------------------|-------|-----------------------|
| Friday, 09 July 2021 | 09:30 | Remotely by MS teams, |

Present

Councillor Annette Ireland and Councillor Angela Convery (both East Renfrewshire Council) and Councillor Audrey Doig (Renfrewshire Council).

Chair

Councillor Audrey Doig, Convener, presided.

In Attendance

K Crawford, Assessor & Electoral Registration Officer and R Laouadi, HR Manager (Renfrewshire Council).

Apologies

Councillor Colin Jackson (East Renfrewshire Council) and Councillor Andy Steel (Renfrewshire Council).

Declarations of Interest

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

EXCLUSION OF PRESS AND PUBLIC

The Board resolved that the press and public be excluded from the meeting during consideration of the following item of business as it was likely, in view of the nature of the business to be transacted, that if members of the press and public were present, there could be disclosure to them of exempt information as defined in paragraph 1 of Part I of Schedule 7A of the Local Government (Scotland) Act 1973.

1 Appointment of Assessor and Electoral Registration Officer - Short Leet

There were submitted copies of the forms of application for the candidates for the post of Assessor & Electoral Registration Officer. The Sub-committee considered the applications in detail and agreed the short leet of candidates who would be invited to attend interviews to be held on 3 August 2021.

DECIDED: That the short leet of candidates as agreed be invited to attend interviews on 3 August 2021.



Renfrewshire Valuation Joint Board

Minute of Meeting

Appointments Sub-committee - Assessor and Electoral Registration Officer

| Date | Time | Venue |
|-------------------------|-------|-----------------------|
| Tuesday, 03 August 2021 | 09:30 | Remotely by MS teams, |

Present

Councillor Annette Ireland and Councillor Angela Convery (both East Renfrewshire Council); and Councillor Audrey Doig and Councillor Andy Steel (both Renfrewshire Council).

Chair

Councillor Audrey Doig, Convener, presided.

In Attendance

K Crawford, Assessor & Electoral Registration Officer and R Laouadi, HR Manager (Renfrewshire Council).

Apology

Councillor Colin Jackson (East Renfrewshire Council).

Declarations of Interest

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

EXCLUSION OF PRESS AND PUBLIC

The Board resolved that the press and public be excluded from the meeting during consideration of the following item of business as it was likely, in view of the nature of the business to be transacted, that if members of the press and public were present, there could be disclosure to them of exempt information as defined in paragraph 1 of Part I of Schedule 7A of the Local Government (Scotland) Act 1973.

1 Appointment of Assessor and Electoral Registration Officer - Interviews

The Sub-committee interviewed candidates for the post of Assessor & Electoral Registration Officer.

DECIDED: That Robert Nicol be appointed to the post of Assessor & Electoral Registration Officer.



Renfrewshire Valuation Joint Board

To: Renfrewshire Valuation Joint Board

On: 17 September 2021

Report
by
Clerk

Membership/Appointment of Depute Convener and Appointment of Assessor and Electoral Registration Officer

1. Summary

- 1.1 East Renfrewshire Council has advised that Provost Jim Fletcher will replace Councillor Paul O’Kane as a representative on the Valuation Joint Board. As a result of this decision, the Joint Board will require to appoint a Depute Convener, as the position was held by Councillor O’Kane.
- 1.2 At a meeting of the Appointment Sub-committee held on 3 August 2021, Robert Nicol was appointed as Assessor and Electoral Registration Officer.

2. Recommendations

- 2.1 That it be noted that Provost Jim Fletcher will represent East Renfrewshire Council on the Joint Board;
- 2.2 That consideration be given to the appointment of a Depute Convener from amongst the members from East Renfrewshire and Inverclyde Councils; and
- 2.3 That it be noted that Robert Nicol had been appointed as Assessor and Electoral Registration Officer.

4 Depute Convener

- 4.1 The Valuation Joint Boards (Scotland) Order 1995 states:

Conveners and depute conveners

3.1 (1) Each board shall appoint from its membership a convener and depute convener, but the convener and depute convener shall not, at any time, be members of the same constituent authority.

- 4.2 Councillor Audrey Doig, Renfrewshire Council, is Convener of the Joint Board therefore only members from East Renfrewshire and Inverclyde Councils can be considered for the post of Depute Convener of the Joint Board.
- 4.3 At the meeting of the Joint Board held on 1 June 2018, the Joint Board considered a report by the Clerk and Treasurer relative to remuneration of elected members who are appointed Conveners and Vice-conveners of Joint Boards. The report advised that the Local Governance (Scotland) Act 2004 (Remuneration) Regulations 2007 introduced a system of remuneration for elected members, including the Convener and Vice-conveners of Joint Boards.
- 4.4 Since 2007, various amendment regulations had the effect of amending the yearly remuneration to be paid to elected members, including those elected members who were Conveners or Vice-Conveners of Joint Boards. The most recent amendment regulations had been laid before the Scottish Parliament on 18 January 2021 and came into effect on 1 April 2021. These amendment regulations, The Local Governance (Scotland) Act 2004 (Remuneration) Amendment Regulations 2021, stipulated changes to the remuneration rates payable to elected members. The change implemented by the 2021 amendment regulations was an increase of 4.2% in the yearly remuneration from 1 April 2021.
- 4.5 The 2021 amendment regulations also stipulated that the Vice-convener of a Joint Board shall be paid, from 1 April 2021, a total yearly amount of £22,095 inclusive of any amount payable to them as a local authority councillor under the 2007 Regulations. 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 cost for the newly appointed Depute Convener of the Joint Board shall be met in full by the local authority at which the position holder was an elected member.
- 4.6 If the newly appointed Depute Convener is a senior councillor, any difference between the yearly remuneration as Depute Convener, £22,095 from 1 April 2021, and what the yearly remuneration would otherwise ordinarily be as a senior councillor shall be met by the local authority at which the position holder is an elected member.

RENFREWSHIRE VALUATION JOINT BOARD

To: Renfrewshire Valuation Joint Board

On: 17 September 2021

Report by: The Treasurer

Heading: Revenue Budget Monitoring Report to 20 August 2021

1. Summary

- 1.1 At the end of Period 5, the net expenditure of Renfrewshire Valuation Joint Board (the Board) was underspent by £783,000 compared to budget. The Board is projected to underspend by £77,000 by the end of the financial year; detail is provided in Section 4.
 - 1.2 Funding was received from Scottish Government in February for the May 2021 election and £156,000 was carried forward to the current financial year. This is expected to be fully spent on employee costs by 31 March 2022.
-

2 Recommendations

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

3 Budget Adjustments

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

4 Budget Performance

4.1 Current Year-to-Date Position: Net underspend £1,868,000

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

4.2 Projected Year-end Position: Net underspend £77,000

It is anticipated that the Board will contribute £77,000 to their reserves this financial year; this is predominantly due to vacancy management.

RENFREWSHIRE VALUATION JOINT BOARD
REVENUE BUDGET MONITORING STATEMENT 2021/22
1 April to 20 August 2021

| Description | Approved Annual Budget | Budget to Date | Actual to Date | Variance to Date (Adverse) / Favourable | Projected Full Year Actual | Projected Full Year Variance (Adverse) / Favourable | ERO Projected Full Year Actual |
|--|------------------------|----------------|----------------|---|----------------------------|---|--------------------------------|
| £000 | £000 | £000 | £000 | £000 | £000 | £000 | £000 |
| Employees | 2,126 | 821 | 725 | 96 | 2,036 | 90 | 157 |
| Premises Related | 187 | 87 | 59 | 27 | 197 | (10) | 0 |
| Supplies and Services | 428 | 159 | 187 | (28) | 431 | (3) | 0 |
| Support Services | 97 | 9 | 9 | (1) | 97 | 0 | 0 |
| Transfer Payments | 23 | 4 | 3 | 1 | 23 | 0 | 1 |
| Transport Related | 20 | 8 | 0 | 7 | 20 | 0 | 0 |
| Depreciation and Impairment Losses | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Gross Expenditure | 2,881 | 1,087 | 984 | 103 | 2,804 | 77 | 158 |
| Contributions from Local Authorities Core | (2,319) | 0 | (1,306) | 1,306 | (2,319) | (0) | 0 |
| Contributions from Local Authorities Barclay | (455) | 0 | (455) | 455 | (455) | 0 | 0 |
| Other Income | (107) | (3) | (7) | 4 | (107) | (0) | (158) |
| Gross Income | (2,881) | (3) | (1,767) | 1,765 | (2,881) | 0 | (158) |
| TRANSFER (TO)/FROM RESERVES | 0 | 1,085 | (783) | 1,868 | (77) | 77 | 0 |

| | |
|---|--------------|
| | £000 |
| Opening Revenue Reserve at 1 April 2021 | (625) |
| Less Election Funding drawn down | 156 |
| Budgeted contribution from Reserves | 0 |
| Projected year-end variance | (77) |
| Closing Revenue Reserve at 31 March 2021 | (546) |



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 17th September 2021

Subject: Electoral Update Report - Canvass 2021

Author: Assessor & Electoral Registration Officer

1. Introduction

This report is to inform board members of changes, updates or new legislation affecting Electoral Registration.

2. New Legislation

- 2.1 There have been no further legislation changes enacted since the last report to the Board in May this year.
- 2.2 There is a UK Elections Bill out for consultation, this bill will only affect UK Parliamentary Elections and not reserved elections in Scotland. It includes a number of changes affecting electoral registration such as the introduction of Voter Identification, the Bill also proposes a 3-year renewal of Postal Vote applications, as opposed to the 5-year renewal at present. There are further proposed changes which would affect the Overseas franchise, removing the current 15-year rule and allowing anyone who is a British Citizen overseas who were previously registered or resident in the UK to be enfranchised. A response to the consultation has been prepared on behalf of ERO's in Scotland and submitted to both the UK and Scottish Governments.
- 2.3 A watching brief will be kept on this and any other proposed legislation.

3. Canvass 2021

- 3.1 This is now the second year of the reformed canvass. This new canvass has been legislated for the whole of the UK. This year we started our canvass a little earlier as we were able to carry out our data matching with DWP earlier than last year.
- 3.2 As reported to the Board in September last year the main changes under this legislation allows the Electoral Registration Officer (ERO) to decide on different routes for canvassing households. The route chosen for each household is based on whether the household matched when we sent a copy of our register to DWP for matching. If the household matched fully, they were allocated to a Route 1 canvass communication. If the household partly matched, we did further local data matching and if that satisfied the criteria these properties were also added to Route 1. In effect route 1 households received a letter containing the names of people we have registered there and informing residents if all these

details are correct, they need do no more. If, however, changes require to be made they are directed to the government online service for registration or they can contact our office.

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

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

- 3.3 Please see **Appendix 1** showing the totals of forms posted in the last 6 years to see what the difference is comparing both last year's 2020 and this year's new canvass to previous years. If we average the number of forms from 2016-2019, the number issued this year is approximately 71% of what we issued previously, last year the figure was 72%. This shows that the new style canvass is showing cost savings again this year by cutting down on printing and postage costs and staff resources in issuing reminders.
- 3.4 The next graph in **Appendix 1** shows the number of households which we anticipate will require a personal visit (Door to Door). If we average the four years prior to the new canvass starting last year, so taking 2016-2019 figures from this graph, and assuming we canvass circa 24,000 households this year, this results in us carrying out only 51% of the four-year average prior to the introduction of this new canvass. This is also a reduction from 57% for the Door-to-Door canvass in 2020. So once again the changes to the canvass are producing further benefits in time and resources required for door-to-door visits.
- 3.5 **Appendix 2** shows the numbers of forms posted and door to door canvassing in a tabular form broken down into each constituent council area, for your information. Unfortunately, due to the timing of writing this report and the part of the cycle we are in in the canvass workflow I am unable to show the breakdown by unitary authority for 2021.
- 3.6 A further innovation for this new style canvass was the power given to ERO's to use electronic communication to contact those electors who had noted this as a preference for receiving information from us. We managed to issue over 83,000 e-comms which is a significant increase on last year's figure of around 55,000 the response rate from both years is sitting around the high teens, this still translates into a significant saving for printing, postage and staff time. I hope that as we move into the next few years of this style of canvass this will prove to be an ever-increasing method of choice and consequently deliver continued savings.
- 3.7 This year we also managed to conduct a telephone canvass for just over 5,000 electors who had supplied a telephone number and given their consent to being contacted by this means. This is still ongoing at the time of writing this report and we have around 1,800 remaining. It is hoped that this method along with the e-communication method will continue to grow and assist in delivering further savings.

- 3.8 The final part of the canvass is the personal visit phase, also known as the Door-to-Door part of the canvass. I have purchased a number of tablets to allow this year's canvass to be carried out without the requirement of around 24,000 letters and forms to be produced. I have also decided not to employ external canvassers this year and our own staff (including the temporary staff which we were able to employ in the run up to May's election) will now be our in-house canvassers. The newly purchased tablets carry all the information electronically and do away with the requirement of handling paperwork. The information from the tablets is uploaded in real time to our EMS and means there is no paperwork to be processed by staff back in the office which was previously the case in the methodology when using paper forms. Training has begun for those involved and plans made on how to tackle these door-to-door visits, these visits will begin around the middle of this month. However, this is based on current restrictions remaining at a level whereby personal visits are allowed and are safe to do so for both the staff and the public. This will be closely monitored and should circumstances, or government advice change then adaptations will be made to ensure everyone's safety and wellbeing.

4. Future Elections

- 4.1 The next scheduled election is set for May 2022 - Local Government Election. Preparations at a national level are well underway for this election as in this particular election the count is done electronically, and the printing contract is with one supplier also, so a little different from other elections.

As far as RVJB is concerned our Electoral Management System (EMS) will be updated as required to cope with this election. I am the chair of the Scottish User Group of our particular EMS and we co-ordinate and share ideas at a bimonthly meeting to ensure we are all sharing best practice and delivering the best service.

A close watch will be taken on volumes of Postal Vote applications ahead of this election; however, the uptake of postal votes may well be affected by whatever COVID restrictions (or not) are in place. A very high proportion of the postal vote applications at this year's Scottish Parliamentary election were for the permanent postal voting option so those particular electors are already noted as postal voters for the upcoming election which should assist in the management and processing of any new applications.

- 4.2 At the time of writing there are no other elections scheduled, however, as always this will be kept under review and should circumstances require, the Electoral Management System combined with our staff, will be able to deliver.

5. Publication of Registers

- 5.1 The post canvass register is due to be published on 1st December, however, monthly updates have continued to be published during the canvass period and these have been distributed to all interested parties.

6. Ongoing Projects

- 6.1 I am on both the UK Government and Scottish Government Accessibility Groups, these groups are still meeting, virtually. It has been very beneficial to have been a member of both to help understand the issues facing electors with various needs to ensure we are as inclusive as possible when creating our registers.

General Conclusions

I would like to take this opportunity to thank all the staff for their hard work in continuing to deliver not only a successful election in May but electoral services in general including this new style canvass, during this period of restrictions caused by the COVID pandemic. It is to the whole staff employed by the Board that credit is due that we have managed to keep all our services running during these difficult times.

It has been a pleasure and a privilege to have been the ERO for RVJB and I wish my successor and all the staff at RVJB every success for the future.

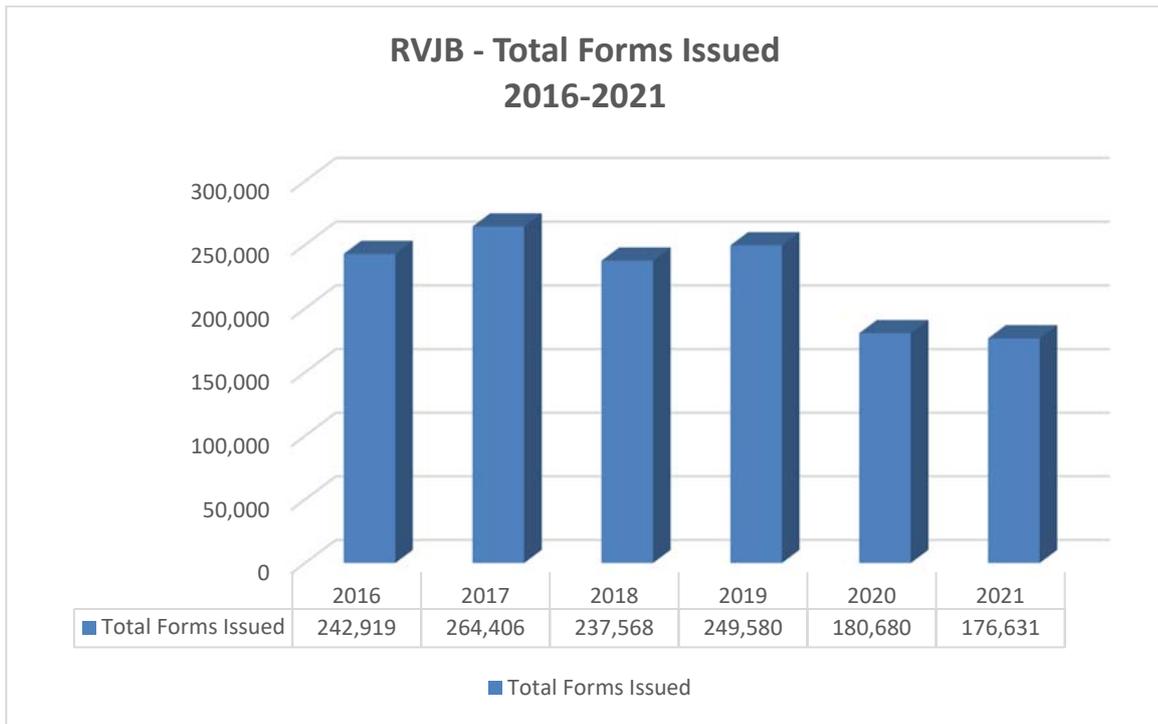
Recommendations

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

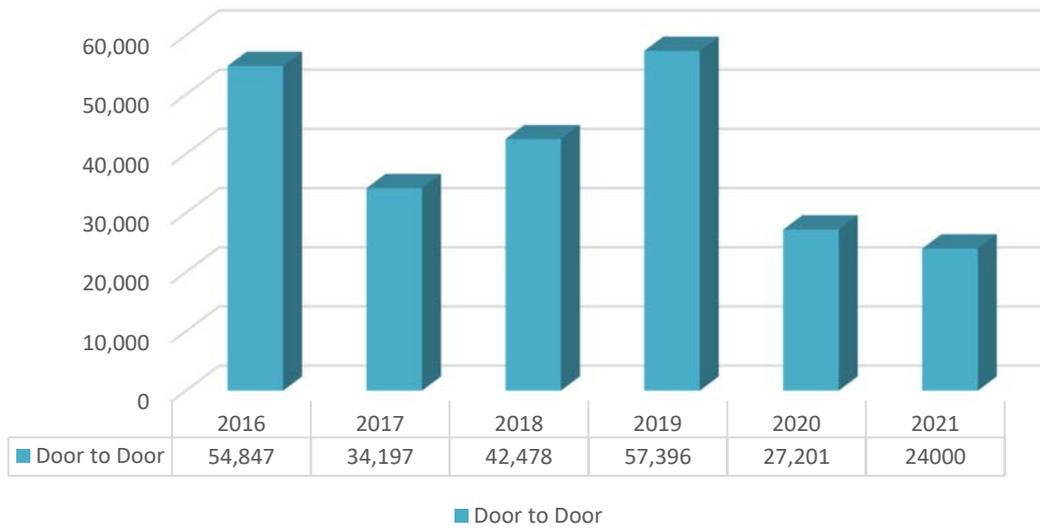
Kate Crawford
Assessor and Electoral Registration Officer
3rd September 2021

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

Appendix 1



**RVJB - Door to Door
2016-2021**



Appendix 2

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

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

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

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

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

| 2021 * | Total Forms Issued | Door to Door |
|-------------------|---------------------------|---------------------|
| East Renfrewshire | N/A * | N/A * |
| Inverclyde | N/A * | N/A * |
| Renfrewshire | N/A * | N/A * |
| Total | 176,631 | Circa 24,000 * |

2021* Due to timing of report and cycle of canvass it has not been possible to break these figures down for this year. Therefore a total has been shown for the whole of the Joint Board area. The final figure for the personal visit (door to door) canvass is also an estimate due to the timing of writing this report , but it is not expected that the final figure will vary substantially from this estimate .



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 17th September 2021

Subject: Barclay Update

Author: Assessor & Electoral Registration Officer

1. Background

It was agreed that the Board should be updated at each meeting on developments and expenditure arising from the Barclay Review.

The Non-Domestic Rates (Scotland) Bill is now law and was partially implemented in April 2020, with full implementation to follow thereafter at various times over the next couple of years.

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

- i. The change of the revaluation cycle from 5 yearly to 3 yearly (starting 2023)
- ii. New property markers to be shown against properties in the Valuation Roll (April 2022)
- iii. Changes to valuation of properties within a Park (April 2023)
- iv. From the 2023 Revaluation going forward access will be given to a list of comparative subjects used to value a particular entry in the Valuation Roll
- v. The existing Appeals system to be changed to a two-stage appeal system (Date to be confirmed)
- vi. Information Gathering powers to be strengthened with Assessors issuing Civil Penalties to those who do not respond (April 2021)

The Scottish Assessor's Association (SAA) has had regular contact with the Scottish Government and has replied to consultations and appeared at committees as appropriate to ensure a consistent approach. Assessors will continue working jointly to ensure delivery of all these new duties and will also support ongoing development of the SAA Portal which provides information to ratepayers and their agents.

Assessors were asked to submit plans showing what actions and preparations Assessors were planning to carry out to ensure all the Barclay recommendations were fully implemented and delivered within the legislative timelines. These plans have been submitted and approved by the Scottish Government and they cover the period up to 2025 by which time all the recommendations of the Barclay review will be in place.

Apart from the return of the underspend from Barclay funding (reported at the May Board) there have been no further changes to this funding.

2. Recruitment/Restructure

Since I last reported on this I am delighted to say that the Board have appointed the next Assessor & ERO, Robert Nicol, who has previously worked for RVJB. I am sure this appointment will be a success and both the Board and the staff of RVJB will have a seamless transition to the new Assessor & ERO.

We also undertook one further recruitment drive for a qualified chartered surveyor however we were unable to appoint. Recruitment and staff retention have to be kept under constant review and will remain a risk on the corporate risk register.

3. Update on next Non-Domestic Revaluation

The next Non-Domestic Revaluation is due in April 2023, with a Tone Date of April 2022. The Tone date is the date to which all valuations are tied, to ensure all non-domestic properties are valued at the same point in time.

As previously reported, the move to a one-year tone date has come earlier than was previously anticipated. This further emphasises that recruitment and retention of staff is critical to ensure the Assessor meets their statutory duty of delivering the 2023 Revaluation timeously.

Discussions have further progressed with the Valuation Office Agency (VOA) for England & Wales as their scheduled Revaluation is in 2023, however their tone date was April 2021 and this has implications for the Assessor due to being the designated Assessor for Fixed Line Telecoms. Agreement have been reached in principle to meet costs of employing the VOA's economists to assist in the valuation of certain fixed line telecoms operators. This is necessary due to the fact that the two revaluations have two different tone dates.

4. COVID Appeals

As previously reported, there are now just shy of 6,000 "Covid" related appeals from the last two years. The Scottish Government is still considering how these appeals have to be dealt with and we await an update from them.

We are in the very fortunate position of having only a handful of outstanding 2017 Revaluation Appeals, due to the excellent ongoing work by the staff, which has continued even during this pandemic. The staff have to be congratulated on this achievement as it leaves us in the best possible shape to deal with these COVID appeals. However, if there is no update from the Scottish Government disposing of these appeals will put tremendous pressure both on staff and resources, whilst we are preparing for the 2023 Revaluation. These outstanding appeals and any Scottish Government announcement will be carefully monitored.

5. Information Gathering powers

The new powers, as previously reported became live in April of this year, these give the Assessor the power to issue Assessor Information Notices (AINs), which if not responded to can lead to the Assessor issuing a Civil Penalty on the non-responder(s). The issuing of these AINs have begun, return of these will be closely monitored and where necessary Civil Penalties will be issued.

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

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

6. IT Valuation System

The delivery date for this system has been delayed since I last reported at the May Board. Discussions are in progress on the new timetable for delivery, however, with preparatory work now underway for the 2023 Non Domestic Revaluation resources for testing this system will be limited. Thanks are due to all the staff that have given their time so far. The long-term goals of the system when fully operational are to deliver efficiencies across both Council Tax and Non-Domestic Valuation.

7. Internal Barclay Project Group/ 2023 Revaluation

Preparations are underway for the 2023 Revaluation and the further implementation of the remaining recommendations from the Barclay report.

8. Recommendations

- i. The Board notes this report.

Kate Crawford
Assessor and Electoral Registration Officer
3rd September 2021

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



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 17th September 2021

Subject: Performance Report

Author: Assistant Assessor & Electoral Registration Officer

1. Introduction

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

2. Council Tax

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

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

Period 1st April 2021 to 30th June 2021

| Council Area | No. Added | Within 3 months | %age of total added | Between 3 and 6 months | %age of total added | Added within 6 months | More than 6 months | %age of total added |
|------------------------|------------|-----------------|---------------------|------------------------|---------------------|-----------------------|--------------------|---------------------|
| Renfrewshire | 241 | 240 | 99.59% | 1 | 0.41% | 0 | 0 | 0.00% |
| East Renfrewshire | 116 | 116 | 100.00% | 0 | 0.00% | 0 | 0 | 0.00% |
| Inverclyde | 128 | 127 | 99.22% | 1 | 0.78% | 0 | 0 | 0.00% |
| RVJB totals | 485 | 483 | 99.59% | 2 | 0.41 | 0 | 0 | 0.41% |
| RVJB Total 2020 | 94 | | | | | | | |
| RVJB Total 2019 | 348 | | | | | | | |

This performance has exceeded our current target of 95% within three months and also our six monthly target of 97% within 6 months with our key performance indicators showing 99.59% and 100.00% respectfully.

The actual number of houses being added to the Council Tax list over this period has increased substantially compared to the same time last year when only 94 houses had been added. We are now seeing signs that the housing market within RVJB has recovered to post pandemic levels indeed the number of new houses added this year compared to 2019 show and additional 137 houses within the first three months of the financial year.

The current levels of performance do not give any cause for concern.

In the period from 1st April 2021 to 30th June 2021, the average number of days taken to add a house was as follows:

| Council Area | No. Added April to June 2021 | Average No. of Days 2021 | No. Added April to June 2020 | Average No. of Days 2020 |
|--------------------|------------------------------|--------------------------|------------------------------|--------------------------|
| Renfrewshire | 241 | 28.68 | 78 | 51.63 |
| East Renfrewshire | 116 | 36.82 | 13 | 64.46 |
| Inverclyde | 128 | 23.04 | 3 | 67.00 |
| RVJB Totals | 485 | 29.14 | 94 | 53.89 |

This measure is now back to our usual performance levels with the average number of days exceeding our normal target of 38 days showing an average of 29.14 days. As anticipated, this has improved as the lock down restrictions we were faced with this time last year have lifted which can clearly be seen when looking at the comparisons between 2020 and 2021 outcomes.

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 2021 and 30th June 2021

| Council Area | No. Deleted 2020/21 | No. Deleted 2021/22 |
|-------------------|---------------------|---------------------|
| Renfrewshire | 2 | 0 |
| East Renfrewshire | 0 | 1 |
| Inverclyde | 0 | 1 |
| RVJB Total | 2 | 2 |

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

The numbers of deletions and houses removed from the Council Tax list remain at similar levels compared to the same period last year.

3. Non-domestic Valuation

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

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

Period 1st April 2021 to 30th June 2021

| Council Area | No. of Alt'ns | Within 3 months | %age of total added | Between 3 and 6 months | %age of total added | Added within 6 months | More than 6 months | %age of total added |
|--------------------|---------------|-----------------|---------------------|------------------------|---------------------|-----------------------|--------------------|---------------------|
| Renfrewshire | 17 | 17 | 100.00% | 0 | 0% | 17 | 0 | 0.00% |
| East Renfrewshire | 22 | 21 | 95.45% | 0 | 0% | 21 | 1 | 4.55% |
| Inverclyde | 24 | 21 | 87.50% | 2 | 8.33% | 23 | 1 | 4.17% |
| RVJB totals | 63 | 59 | 93.65% | 2 | 3.17% | 61 | 2 | 3.18% |

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

The performance target of 50% to be actioned within 3 months and 75% within 6 months has been exceeded with our key performance indicators showing 93.65% and 96.82% respectively.

Please note however, although the number of alterations carried out to the roll have increased from last year going up from 27 to 63, this level of activity is still substantially reduced compared to pre pandemic levels. For example, the total number of alterations carried out within the Joint Board area during the first three months of the roll for 2019/20 was 205 compared to 63 for 2021/2022. The effect of the pandemic on non domestic properties in relation to alterations or new premises coming into existence is still below normal levels of activity. Clearly the non domestic market is not recovering to the same extent as the domestic one. In addition, staff have still, in some instances, been unable to carry out any form of physical inspections during this period due to lockdown restrictions. Current performance is well above the amended targets set for this year however, this may diminish depending on what happens over the remainder of this financial year and things slowly start to return to normal.

4. General Conclusions

As outlined, last year's performance targets in relation to non domestic were reviewed as the effects of the ongoing Coronavirus pandemic become known in terms of how it had impacted on our working practices and the way in which we deliver our services to stakeholders.

The performance targets for statutory amendments to both the Valuation List for Council Tax and Valuation Roll in relation to the first quarter of the financial year are both looking well and currently exceeding our expectations. Some caution may be required in terms of performance for Non

Domestic alterations which have still not returned to pre pandemic levels and may have an impact on performance levels going forward.

5. Recommendations

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

Jackie Murgatroyd
Assistant Assessor & ERO
12th July 2021

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



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 17th September 2021

Subject: Non-Domestic Appeals

Author: Assistant Assessor & Electoral Registration Officer

Introduction

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

1. Background

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

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

2. Right of Appeal

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

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

3. Negotiation of Appeals

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

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

4. Local Valuation Appeal Committee

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

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

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

5. Revaluation Appeals

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

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

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

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

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

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

6. The disposal of 2017 Revaluation Appeals

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

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

Normally, all Revaluation appeals must be cited for a local Valuation Appeal Committee hearing and disposed of by 31st December 2020. However, the Scottish government has extended the disposal date for 2017 Revaluation appeals until the 31st December 2021.

At present, we are following the latest Scottish Government guidelines announced on the 9th of August which advised home working where possible, recognising that some staff will start to return to offices in line with staff wellbeing discussions and business need. Our office still remains closed to the public since the announcement on the 23rd March 2020. Where possible, valuation staff have continued to bring the outstanding appeals to a conclusion and have continued to enter into negotiations with relevant parties. Staff have adapted to the different working practices because of the global pandemic and are working efficiently and effectively to deal with the changes, this of course has been dependent on the communication capabilities of appellants or their agents.

Since last reporting, our next Nom Domestic Hearing is scheduled for the 16th September, and I am pleased to report that staff have successfully disposed of the appeals cited, resulting in no cases requiring to be heard. In addition, resources have also been concentrating on Council Tax Hearings which continue to be conducted on a virtual basis.

The statistics provided within this report continue to be based on the quarterly progress made and relate to all revaluation appeals processed over the last quarter up to the 30th June 2021. As at 30th June 2021 the numbers disposed of is 3,423 appeals which equates to 96.64% of the number of subjects under appeal.

As outlined at the last meeting only 123 appeals remain outstanding the vast majority of which relate to Automated Teller Machines, which, due to the issues involved have been referred to the Lands Tribunal. The disposal of the additional category of subjects that remain outstanding relate to subjects for which negotiations are being led by the relevant Practice Note authors within the SAA, and comprise mainly of civic/public buildings. Any future progress in resolving these appeals will, in the main, be dependent upon negotiations being carried out at a national level before progress can be made locally. As a result, there has been minimal change to the number of revaluation appeals and that will remain the case until the national negotiations are concluded. Appendix 1 outlines where the remaining appeals lie for each of the three unitary authorities together with a total for the Joint Board area.

7. The disposal of Running Roll Appeals

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

Since the last report to the Board in May I highlighted that because of the Coronavirus pandemic and the situation facing many businesses, the number of running roll appeals received since March 2020 has exponentially increased. In particular, since the Prime Minister’s announcement on the 23rd March 2020 commencing the lockdown restrictions we have continued to receive such material change appeals.

The position as at 30th June is that we have received a total of 5,987 MCC appeals since March 2020 the bulk of which relate to the Pandemic. We currently have 5847 still outstanding. I have provided additional tables similar to the Revaluation statistics in order to give the Board an indication as to the type of subjects for which appeals have been lodged and the numbers associated with each category.

Appendix 2 outlines the current number of R/R appeal within RVJB and each of the individual Council areas that now require to be dealt with.

At present we have continued to deal with non Covid MCC appeals where possible and have to date disposed of 140 such appeals.

Since last reporting, the Scottish Government have intimated legislation would be enacted, similar to England, to prohibit COVID-19 being a material change of circumstance. In June, the (SG) also extended the statutory deadline for the disposal of Material Change of Circumstance appeals lodged between 1st January 2020 and 31st March 2021 to 31st December 2022. At time of writing, we are still awaiting notification of the introduction of legislation in relation to Covid appeals. If the SG do not enact such legislation, it means we will need to dispose of approx. just shy of 6,000 appeals which will put immense pressure on staff as they will be discharging the statutory duty of delivering the 2023 Revaluation.

The disposal of appeals is a major component of the work undertaken by the Assessor's valuation staff. These appeals will not only significantly impact on staff's workload over the next 15 months but will also involve increased costs for citations and VAC hearings if they need to proceed.

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

8. Disposal of Other Outstanding Appeals

As outlined previously, if a case is considered highly complex it may be necessary for it to be referred to the Lands Tribunal for Scotland. At present there are a number of subjects that have cases from both the 2005 and 2010 Revaluations that have been referred to the Lands Tribunal, the bulk of which relate to mobile or complex fixed line telecommunication subjects. There are also a number of referrals that have been made with regard to the 2017 revaluation. Details of the numbers involved are outlined below. Negotiations continue with the relevant agents where possible and it is hoped that agreements will be reached without the need for any cases proceeding to formal hearings.

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

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

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

132 appeals have been referred in relation to the 2017 Revaluation and remain outstanding. Please note that 111 of these relate to ATM's.

Conclusion:

The disposal of appeals is a major component of the work undertaken by the Assessor's valuation staff. It is work that can be stressful due to the strict legislative timetables and the adversarial nature of the negotiations. The unexpected results of the current pandemic have resulted in us continuing to conduct negotiations while adhering to Government guidelines with regard to social distancing and preparing for and attending virtual VAC hearings.

Staff are to be congratulated in getting the 2017 Revaluation appeals to a level where the small numbers that do remain outstanding are dependent upon national agreements being concluded. However, it will be a huge challenge over the next 15 months for staff to dispose of the outstanding

MCC appeals if the SG don't legislate as intimated. To put into context, the disposal timetable for the 3,542 revaluation appeals including the extension to the original disposal date has been four years, in comparison we would have 15 months to dispose of just under 6,000 appeals. This would be a colossal task for staff to undertake. The management team will ensure all required support is available to staff to assist them in this highly unusual set of circumstances should it arise.

I would like to take this opportunity again to thank all members of the team for their commitment and professionalism in rising to the challenges faced particularly throughout the last 18 months and successfully continuing to deliver the service.

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

Recommendations

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

Jacqueline Murgatroyd
Assistant Assessor and ERO
2nd September 2021

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

APPENDIX 1

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 30/06/2021 – **RENFREWSHIRE**)

| Category | Number Received | RV under Appeal | Disposed | Original RV | Adj RV | Number O/S | Appeal RV O/S | % O/S |
|---------------------------------|-----------------|-----------------|----------|---------------|---------------|------------|---------------|--------|
| 1 Retail | 528 | £ 63,147,350 | 528 | £ 63,147,350 | £ 58,499,250 | 0 | £ - | 0.00% |
| 2 Public House | 67 | £ 2,482,000 | 67 | £ 2,482,000 | £ 2,198,900 | 0 | £ - | 0.00% |
| 3 Office including Banks | 526 | £ 13,448,400 | 476 | £ 12,903,675 | £ 12,160,725 | 50 | £ 544,725 | 9.51% |
| 4 Hotel Etc | 18 | £ 6,229,500 | 18 | £ 6,229,500 | £ 5,212,500 | 0 | £ - | 0.00% |
| 5 Industrial | 443 | £ 30,604,205 | 442 | £ 29,904,205 | £ 28,541,155 | 1 | £ 700,000 | 0.23% |
| 6 Leisure | 46 | £ 5,977,950 | 45 | £ 5,962,450 | £ 5,473,950 | 1 | £ 15,500 | 2.17% |
| 7 Garages and Petrol Stations | 19 | £ 1,003,500 | 19 | £ 1,003,500 | £ 912,000 | 0 | £ - | 0.00% |
| 8 Cultural | 37 | £ 1,326,150 | 37 | £ 1,326,150 | £ 1,136,900 | 0 | £ - | 0.00% |
| 9 Sporting Subjects | 3 | £ 136,000 | 2 | £ 74,000 | £ 66,500 | 1 | £ 62,000 | 33.33% |
| 10 Education and Training | 76 | £ 13,701,350 | 73 | £ 10,602,450 | £ 9,802,800 | 3 | £ 3,098,900 | 3.95% |
| 11 Public Service Subjects | 89 | £ 5,590,000 | 85 | £ 4,018,000 | £ 3,733,400 | 4 | £ 1,572,000 | 4.49% |
| 12 Communications (Non Formula) | 5 | £ 9,200 | 5 | £ 9,200 | £ 9,100 | 0 | £ - | 0.00% |
| 13 Quarries Mines etc | 1 | £ 21,500 | 1 | £ 21,500 | £ 21,500 | 0 | £ - | 0.00% |
| 14 Petrochemical | 2 | £ 239,000 | 2 | £ 239,000 | £ 229,000 | 0 | £ - | 0.00% |
| 15 Religious | 11 | £ 127,600 | 11 | £ 127,600 | £ 124,400 | 0 | £ - | 0.00% |
| 16 Health Medical | 22 | £ 4,890,200 | 22 | £ 4,890,200 | £ 4,447,350 | 0 | £ - | 0.00% |
| 17 Other | 185 | £ 3,020,970 | 185 | £ 3,020,970 | £ 1,551,930 | 0 | £ - | 0.00% |
| 18 Care Facilities | 18 | £ 1,308,850 | 18 | £ 1,308,850 | £ 1,303,500 | 0 | £ - | 0.00% |
| 19 Advertising | 38 | £ 121,140 | 38 | £ 121,140 | £ 102,340 | 0 | £ - | 0.00% |
| 20 Undertakings / Fixed Line | 16 | £ 100,261,800 | 12 | £ 93,843,800 | £ 68,960,529 | 4 | £ 6,418,000 | 25.00% |
| | 2,150 | £ 253,646,665 | 2,086 | £ 241,235,540 | £ 204,487,729 | 64 | £ 12,411,125 | 2.98% |

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 30/06/2021 – **EAST RENFREWSHIRE**)

| Category | Number Received | RV under Appeal | Disposed | Original RV | Adj RV | Number O/S | Appeal RV O/S | % O/S |
|---------------------------------|-----------------|-----------------|----------|--------------|--------------|------------|---------------|--------|
| 1 Retail | 180 | £ 11,304,000 | 180 | £ 11,304,000 | £ 10,256,550 | 0 | £ - | 0.00% |
| 2 Public House | 12 | £ 963,750 | 12 | £ 963,750 | £ 844,650 | 0 | £ - | 0.00% |
| 3 Office including Banks | 118 | £ 2,330,950 | 92 | £ 2,115,025 | £ 1,905,450 | 26 | £ 224,050 | 22.88% |
| 4 Hotel Etc | 5 | £ 635,000 | 5 | £ 635,000 | £ 554,000 | 0 | £ - | 0.00% |
| 5 Industrial | 85 | £ 1,175,105 | 85 | £ 1,175,105 | £ 1,154,855 | 0 | £ - | 0.00% |
| 6 Leisure | 13 | £ 2,248,000 | 12 | £ 1,908,000 | £ 1,891,000 | 1 | £ 340,000 | 7.69% |
| 7 Garages and Petrol Stations | 8 | £ 205,850 | 8 | £ 205,850 | £ 190,400 | 0 | £ - | 0.00% |
| 8 Cultural | 14 | £ 432,200 | 14 | £ 432,200 | £ 319,550 | 0 | £ - | 0.00% |
| 9 Sporting Subjects | 0 | £ - | 0 | £ - | £ - | 0 | £ - | 0.00% |
| 10 Education and Training | 31 | £ 6,885,000 | 31 | £ 6,885,000 | £ 6,553,500 | 0 | £ - | 0.00% |
| 11 Public Service Subjects | 36 | £ 1,319,940 | 36 | £ 1,319,940 | £ 1,225,440 | 0 | £ - | 0.00% |
| 12 Communications (Non Formula) | 1 | £ 100 | 1 | £ 100 | £ 100 | 0 | £ - | 0.00% |
| 13 Quarries Mines etc | 1 | £ 60,000 | 1 | £ 60,000 | £ 60,000 | 0 | £ - | 0.00% |
| 14 Petrochemical | 0 | £ - | 0 | £ - | £ - | 0 | £ - | 0.00% |
| 15 Religious | 4 | £ 11,700 | 4 | £ 11,700 | £ 11,700 | 0 | £ - | 0.00% |
| 16 Health Medical | 7 | £ 919,900 | 7 | £ 919,900 | £ 872,000 | 0 | £ - | 0.00% |
| 17 Other | 22 | £ 108,950 | 22 | £ 108,950 | £ 101,850 | 0 | £ - | 0.00% |
| 18 Care Facilities | 5 | £ 486,000 | 5 | £ 486,000 | £ 486,000 | 0 | £ - | 0.00% |
| 19 Advertising | 13 | £ 55,100 | 12 | £ 38,900 | £ 32,150 | 1 | £ 16,200 | 7.69% |
| 20 Undertakings / Fixed Line | 8 | £ 1,167,200 | 6 | £ 861,400 | £ 563,178 | 2 | £ 305,800 | 25.00% |
| | 563 | £ 30,308,745 | 533 | £ 29,430,820 | £ 27,022,373 | 30 | £ 877,925 | 5.33% |

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 30/06/2021 – **INVERCLYDE**)

| Category | Number Received | RV under Appeal | Disposed | Original RV | Adj RV | Number O/S | Appeal RV O/S | % O/S |
|---------------------------------|-----------------|-----------------|----------|--------------|--------------|------------|---------------|--------|
| 1 Retail | 245 | £ 12,093,100 | 245 | £ 12,093,100 | £ 11,131,250 | 0 | £ - | 0.00% |
| 2 Public House | 28 | £ 1,147,500 | 28 | £ 1,147,500 | £ 1,014,900 | 0 | £ - | 0.00% |
| 3 Office including Banks | 171 | £ 5,767,375 | 154 | £ 5,082,950 | £ 4,978,750 | 17 | £ 684,425 | 9.94% |
| 4 Hotel Etc | 2 | £ 171,500 | 2 | £ 171,500 | £ 170,000 | 0 | £ - | 0.00% |
| 5 Industrial | 153 | £ 3,917,550 | 153 | £ 3,917,550 | £ 3,801,150 | 0 | £ - | 0.00% |
| 6 Leisure | 25 | £ 1,812,500 | 24 | £ 1,157,500 | £ 958,000 | 1 | £ 655,000 | 4.00% |
| 7 Garages and Petrol Stations | 15 | £ 451,300 | 15 | £ 451,300 | £ 445,300 | 0 | £ - | 0.00% |
| 8 Cultural | 16 | £ 519,700 | 16 | £ 519,700 | £ 468,100 | 0 | £ - | 0.00% |
| 9 Sporting Subjects | 0 | £ - | 0 | £ - | £ - | 0 | £ - | 0.00% |
| 10 Education and Training | 34 | £ 7,564,550 | 32 | £ 6,881,550 | £ 6,586,050 | 2 | £ 683,000 | 5.88% |
| 11 Public Service Subjects | 61 | £ 2,763,800 | 57 | £ 1,775,800 | £ 1,652,300 | 4 | £ 988,000 | 6.56% |
| 12 Communications (Non Formula) | 0 | £ - | 0 | £ - | £ - | 0 | £ - | 0.00% |
| 13 Quarries Mines etc | 0 | £ - | 0 | £ - | £ - | 0 | £ - | 0.00% |
| 14 Petrochemical | 0 | £ - | 0 | £ - | £ - | 0 | £ - | 0.00% |
| 15 Religious | 2 | £ 57,400 | 2 | £ 57,400 | £ 57,400 | 0 | £ - | 0.00% |
| 16 Health Medical | 11 | £ 2,886,550 | 11 | £ 2,886,550 | £ 2,668,050 | 0 | £ - | 0.00% |
| 17 Other | 41 | £ 261,000 | 41 | £ 261,000 | £ 222,250 | 0 | £ - | 0.00% |
| 18 Care Facilities | 9 | £ 264,600 | 8 | £ 200,100 | £ 191,600 | 1 | £ 64,500 | 11.11% |
| 19 Advertising | 7 | £ 23,750 | 7 | £ 23,750 | £ 17,950 | 0 | £ - | 0.00% |
| 20 Undertakings / Fixed Line | 9 | £ 637,200 | 9 | £ 637,200 | £ 536,682 | 0 | £ - | 0.00% |
| | 829 | £ 40,339,375 | 804 | £ 37,264,450 | £ 34,899,732 | 25 | £ 3,074,925 | 3.02% |

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 30/06/2021 – **TOTALS IN JOINT BOARD AREA**)

| Category | Number Received | RV under Appeal | Disposed | Original RV | Adj RV | Number O/S | Appeal RV O/S | % O/S |
|---------------------------------|-----------------|-----------------|----------|---------------|---------------|------------|---------------|--------|
| 1 Retail | 953 | £ 86,544,450 | 953 | £ 86,544,450 | £ 79,887,050 | 0 | £ - | 0.00% |
| 2 Public House | 107 | £ 4,593,250 | 107 | £ 4,593,250 | £ 4,058,450 | 0 | £ - | 0.00% |
| 3 Office including Banks | 815 | £ 21,546,725 | 722 | £ 20,101,650 | £ 19,044,925 | 93 | £ 1,474,325 | 11.90% |
| 4 Hotel Etc | 25 | £ 7,036,000 | 25 | £ 7,036,000 | £ 5,936,500 | 0 | £ - | 0.00% |
| 5 Industrial | 681 | £ 35,696,860 | 680 | £ 34,996,860 | £ 33,497,160 | 1 | £ 700,000 | 0.15% |
| 6 Leisure | 84 | £ 10,038,450 | 81 | £ 9,027,950 | £ 8,322,950 | 3 | £ 1,010,500 | 3.57% |
| 7 Garages and Petrol Stations | 42 | £ 1,660,650 | 42 | £ 1,660,650 | £ 1,547,700 | 0 | £ - | 0.00% |
| 8 Cultural | 67 | £ 2,278,050 | 67 | £ 2,278,050 | £ 1,924,550 | 0 | £ - | 0.00% |
| 9 Sporting Subjects | 3 | £ 136,000 | 2 | £ 74,000 | £ 66,500 | 1 | £ 62,000 | 33.33% |
| 10 Education and Training | 141 | £ 28,150,900 | 136 | £ 24,369,000 | £ 22,942,350 | 5 | £ 3,781,900 | 3.55% |
| 11 Public Service Subjects | 186 | £ 9,673,740 | 178 | £ 7,113,740 | £ 6,611,140 | 8 | £ 2,560,000 | 4.30% |
| 12 Communications (Non Formula) | 6 | £ 9,300 | 6 | £ 9,300 | £ 9,200 | 0 | £ - | 0.00% |
| 13 Quarries Mines etc | 2 | £ 81,500 | 2 | £ 81,500 | £ 81,500 | 0 | £ - | 0.00% |
| 14 Petrochemical | 2 | £ 239,000 | 2 | £ 239,000 | £ 229,000 | 0 | £ - | 0.00% |
| 15 Religious | 17 | £ 196,700 | 17 | £ 196,700 | £ 193,500 | 0 | £ - | 0.00% |
| 16 Health Medical | 40 | £ 8,696,650 | 40 | £ 8,696,650 | £ 7,987,400 | 0 | £ - | 0.00% |
| 17 Other | 248 | £ 3,390,920 | 248 | £ 3,390,920 | £ 1,876,030 | 0 | £ - | 0.00% |
| 18 Care Facilities | 32 | £ 2,059,450 | 31 | £ 1,994,950 | £ 1,981,100 | 1 | £ 64,500 | 3.13% |
| 19 Advertising | 58 | £ 199,990 | 57 | £ 183,790 | £ 152,440 | 1 | £ 16,200 | 1.72% |
| 20 Undertakings / Fixed Line | 33 | £ 102,066,200 | 27 | £ 95,342,400 | £ 70,060,389 | 6 | £ 6,723,800 | 18.18% |
| | 3,542 | £ 324,294,785 | 3,423 | £ 307,930,810 | £ 266,409,834 | 119 | £ 16,363,975 | 3.36% |

APPENDIX 2

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

As at 30th June 2021

| Category | Number Received | Disposed | Number O/S | % O/S |
|---------------------------------|-----------------|-----------|--------------|---------------|
| 1 Retail | 1,069 | 29 | 1,040 | 97.29% |
| 2 Public House | 97 | 2 | 95 | 97.94% |
| 3 Office including Banks | 1,137 | 7 | 1,130 | 99.38% |
| 4 Hotel Etc | 28 | 0 | 28 | 100.00% |
| 5 Industrial | 1,019 | 16 | 1,003 | 98.43% |
| 6 Leisure | 76 | 2 | 74 | 97.37% |
| 7 Garages and Petrol Stations | 30 | 2 | 28 | 93.33% |
| 8 Cultural | 4 | 1 | 3 | 75.00% |
| 9 Sporting Subjects | 9 | 0 | 9 | 100.00% |
| 10 Education and Training | 80 | 1 | 79 | 98.75% |
| 11 Public Service Subjects | 91 | 7 | 84 | 92.31% |
| 12 Communications (Non Formula) | 14 | 0 | 14 | 100.00% |
| 13 Quarries Mines etc | 0 | 0 | 0 | 0.00% |
| 14 Petrochemical | 3 | 0 | 3 | 100.00% |
| 15 Religious | 0 | 0 | 0 | 0.00% |
| 16 Health Medical | 8 | 0 | 8 | 100.00% |
| 17 Other | 85 | 22 | 63 | 74.12% |
| 18 Care Facilities | 41 | 1 | 40 | 97.56% |
| 19 Advertising | 89 | 0 | 89 | 100.00% |
| 20 Undertakings | 10 | 0 | 10 | 100.00% |
| | 3,890 | 90 | 3,800 | 97.69% |

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

As at 30th June 2021

| Category | Number Received | Disposed | Number O/S | % O/S |
|---------------------------------|-----------------|----------|------------|---------|
| 1 Retail | 207 | 18 | 189 | 91.30% |
| 2 Public House | 17 | 0 | 17 | 100.00% |
| 3 Office including Banks | 136 | 5 | 131 | 96.32% |
| 4 Hotel Etc | 7 | 1 | 6 | 85.71% |
| 5 Industrial | 36 | 0 | 36 | 100.00% |
| 6 Leisure | 18 | 1 | 17 | 94.44% |
| 7 Garages and Petrol Stations | 10 | 0 | 10 | 100.00% |
| 8 Cultural | 0 | 0 | 0 | 0.00% |
| 9 Sporting Subjects | 1 | 0 | 1 | 100.00% |
| 10 Education and Training | 33 | 0 | 33 | 100.00% |
| 11 Public Service Subjects | 26 | 0 | 26 | 100.00% |
| 12 Communications (Non Formula) | 12 | 1 | 11 | 91.67% |
| 13 Quarries Mines etc | 2 | 0 | 2 | 100.00% |
| 14 Petrochemical | 0 | 0 | 0 | 0.00% |
| 15 Religious | 0 | 0 | 0 | 0.00% |
| 16 Health Medical | 0 | 0 | 0 | 0.00% |
| 17 Other | 5 | 1 | 4 | 80.00% |
| 18 Care Facilities | 14 | 1 | 13 | 92.86% |
| 19 Advertising | 29 | 0 | 29 | 100.00% |
| 20 Undertakings | 0 | 0 | 0 | 0.00% |
| | 553 | 28 | 525 | 94.94% |

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

As at 30th June 2021

| Category | Number Received | Disposed | Number O/S | % O/S |
|---------------------------------|-----------------|-----------|--------------|---------------|
| 1 Retail | 599 | 7 | 592 | 98.83% |
| 2 Public House | 38 | 0 | 38 | 100.00% |
| 3 Office including Banks | 390 | 4 | 386 | 98.97% |
| 4 Hotel Etc | 1 | 0 | 1 | 100.00% |
| 5 Industrial | 223 | 3 | 220 | 98.65% |
| 6 Leisure | 25 | 0 | 25 | 100.00% |
| 7 Garages and Petrol Stations | 11 | 0 | 11 | 100.00% |
| 8 Cultural | 1 | 1 | 0 | 0.00% |
| 9 Sporting Subjects | 1 | 0 | 1 | 100.00% |
| 10 Education and Training | 60 | 0 | 60 | 100.00% |
| 11 Public Service Subjects | 62 | 0 | 62 | 100.00% |
| 12 Communications (Non Formula) | 14 | 0 | 14 | 0.00% |
| 13 Quarries Mines etc | 0 | 0 | 0 | 0.00% |
| 14 Petrochemical | 0 | 0 | 0 | 0.00% |
| 15 Religious | 2 | 0 | 2 | 100.00% |
| 16 Health Medical | 12 | 0 | 12 | 100.00% |
| 17 Other | 57 | 6 | 51 | 89.47% |
| 18 Care Facilities | 36 | 1 | 35 | 97.22% |
| 19 Advertising | 12 | 0 | 12 | 100.00% |
| 20 Undertakings | 0 | 0 | 0 | 0.00% |
| | 1,544 | 22 | 1,522 | 98.58% |

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

As at 30th June 2021

| Category | Number Received | Disposed | Number O/S | % O/S |
|---------------------------------|-----------------|----------|------------|---------|
| 1 Retail | 1,875 | 54 | 1,821 | 97.12% |
| 2 Public House | 152 | 2 | 150 | 98.68% |
| 3 Office including Banks | 1,663 | 16 | 1,647 | 99.04% |
| 4 Hotel Etc | 36 | 1 | 35 | 97.22% |
| 5 Industrial | 1,278 | 19 | 1,259 | 98.51% |
| 6 Leisure | 119 | 3 | 116 | 97.48% |
| 7 Garages and Petrol Stations | 51 | 2 | 49 | 96.08% |
| 8 Cultural | 5 | 2 | 3 | 60.00% |
| 9 Sporting Subjects | 11 | 0 | 11 | 100.00% |
| 10 Education and Training | 173 | 1 | 172 | 99.42% |
| 11 Public Service Subjects | 179 | 7 | 172 | 96.09% |
| 12 Communications (Non Formula) | 40 | 1 | 39 | 97.50% |
| 13 Quarries Mines etc | 2 | 0 | 2 | 100.00% |
| 14 Petrochemical | 3 | 0 | 3 | 100.00% |
| 15 Religious | 2 | 0 | 2 | 100.00% |
| 16 Health Medical | 20 | 0 | 20 | 100.00% |
| 17 Other | 147 | 29 | 118 | 80.27% |
| 18 Care Facilities | 91 | 3 | 88 | 96.70% |
| 19 Advertising | 130 | 0 | 130 | 100.00% |
| 20 Undertakings | 10 | 0 | 10 | 100.00% |
| | 5,987 | 140 | 5,847 | 97.66% |



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board
Meeting on: 17th September 2020
Subject: Corporate Risk Register
Author: Assistant Assessor & Electoral Registration Officer

1. Introduction

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

2. Recommendations

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

Lindsey Hendry
Assistant Assessor & Electoral Registration Officer
2nd September 2021

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

RENFREWSHIRE VALUATION JOINT BOARD



CORPORATE RISK REGISTER IG7

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

Review History

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

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Preamble

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

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

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

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

1.0 Background

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

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

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

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

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

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

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

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

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

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

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

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

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

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

3.0 Corporate Risk Management Objectives

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

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

4.0 Corporate Risks

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

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

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

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

Risk Areas in Order of Significance

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

RVJB Corporate Risk Register

Report Type: Risk Report

Report Author: Lindsey Hendry

Generated on: 1st September 2021

Objective:

| Context | Risk Statement | Owned by | Current Risk Control Measures | Likelihood | Impact | Evaluation |
|---|---|-----------------|--|------------|-----------|---|
| <p>REF.01 Economic Stability / Financial Pressures</p> <p><u>Context:</u> (1) The Joint Board is operating in an environment of reduced resources, increased workloads and ever greater demands placed on the service. (2) Ongoing Canvass costs – Funding from the UK Government will cease after 2020. (3) Funding from Scottish Government to prepare for the changes arising from the non-domestic reform legislation e.g., 3 yearly Revaluations has been provided for the financial year 20/21 but this funding is not committed for future financial years. (4) The UK withdrew from the EU on 31st January 2020 although impact on the Board is still unknown.</p> | <p>This may result in budget/ staffing set to a level too low to allow an adequate service to be provided.</p> <p>Funding from UK Government for costs of IER canvass will end in 2020 and the Board cannot rely on reserves in the short term.</p> <p>Main resource issue for 3 yearly revaluations is staffing. Qualified valuers are required to cope with Revaluations occurring every 3 years and recruitment has taken place to prepare for the legislation brought in to reform non-domestic rates. Subsequent to this legislation being laid, the Scottish Parliament have agreed to a postponement of one year to the 2022 Revaluation which had a tone date of 1st April 2020. Therefore, the next Revaluation will take place on 1st April 2023 with a tone date of 1st April 2022 which shortens the timescale for Assessors to carry out their statutory duties and reinforces the need for qualified valuers who can produce net annual values effectively and efficiently.</p> <p>Requisitions may need to increase if funding is not</p> | <p>Assessor</p> | <ul style="list-style-type: none"> ▪ Medium Term financial strategy is well developed/continually updated and adapted to quickly changing circumstances. ▪ Well-developed budget planning, budget setting and budget monitoring arrangements at both officer and member level; clear decision-making processes in place with regards budget management; financial position reported to the Board by the Treasurer. ▪ Board reporting has made clear the challenges we face in the short to medium term. ▪ Maintenance of adequate reserves to meet known and unknown peaks in workloads or expensive appeal litigation (e.g., Cost of Lands Tribunal hearings). ▪ Support of the Board would be sought to release budgetary tension by requesting more requisitions. ▪ As part of the medium-term financial planning there is continuous development of saving workstreams to ensure the maintenance of adequate reserves to meet known and unknown peaks in workload or expensive legal litigation. ▪ Systems in place to monitor and review financial resources – Budget monitoring undertaken monthly with reports provided to the management team. This assists with budget projections when combined with future service requirements. ▪ The staff structure is continuously evaluated to ensure a streamlined, sustainable workforce. ▪ Recruitment in 19/20 has started to help ensure delivery of 3 yearly Revaluations with trainee valuers and trainee technicians recruited and these appointments also help to address the balance of the Board’s ageing workforce. Subsequent to the inability to recruit qualified valuers after recruitment drives in 2019 and 2020, two qualified valuers were employed to replace vacancies in our core structure. Further recruitment is still required to replace one core valuer vacancy, the Board was unable to recruit despite advertising in July 2021, and personnel identified to deal with the reform to the non-domestic legislation. ▪ Procurement of the new core valuation system in partnership with 3 Assessors will mitigate the risk of delivering the changes to non-domestic rates and streamline our processes for Council Tax which will future proof the Board in the event of a Council Tax revaluation. ▪ Information sharing by the 4 Assessors in the collaborative core valuation system project has allowed the sharing of best practice and knowledge to ensure the new system is tailored to meet the challenges facing Assessors. ▪ Canvass costs have been reduced due to canvass reform, but the Board is seeking further cost savings by utilising IT to streamline the canvass process. Tablets to be used for canvass have been procured from our existing Electoral Management System Supplier which will allow existing staff along with reduced | <p>04</p> | <p>05</p> | <p>20 Very High/ Unacceptable and Significant</p> |

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| | <p>provided in future years for the non-domestic rates reform. If gap not funded by the Board, then may lead to statutory duties in a 3-yearly valuation/appeal cycle not being discharged.</p> <p>Should there be any major changes to Employment or Health & Safety legislation because of the withdrawal from the EU, there may be an impact on funding and a further increase on budgetary pressures.</p> | | <p>numbers of temporary canvassers to trial the tablet solution from our EMS supplier.</p> <ul style="list-style-type: none"> ▪ Information sharing through ongoing SAA discussion which allows the sharing of best practice with limited use of resources. ▪ Information sharing through ongoing AEA discussion which allows the sharing of best practice with limited use of resources. ▪ Investigate, where possible, shared services with our constituent councils. ▪ Through both the SAA/AEA and in partnership with our lead council, any changes because of withdrawal from the EU, will be monitored and actioned as required. The Assessor & ERO will ensure the Board is kept fully apprised of any such developments. | | | |
| Action Codes | Linked Actions | Assigned To | | Due Date | Status | |
| | Monitor | Budget Team, Management Team | | Ongoing | | |

| Context | Risk Statement | Owned by | Current Risk Control Measures | Likelihood | Impact | Evaluation |
|--|---|----------|---|------------|--------|---|
| REF.02 Legislative Changes | Legislative changes will lead to increased budgetary pressures. | Assessor | <ul style="list-style-type: none"> ▪ The SAA Executive has formal, regular meetings with the Scottish Government and through this body we will be empowered to contribute to the decision-making process. ▪ Key partnership arrangements with the Scottish Government, Electoral Commission, AEA, SAA and Cabinet Office. This allows participation in the consultation process. ▪ 3-year budget setting process must be robust to ensure all possible financial risks through changes to legislation are highlighted. ▪ Any unexpected overspends would be highlighted to the Board's financial advisers. ▪ The Board has access to reserves for unexpected events ▪ Seek funding from other bodies where possible – including Scottish Government, Cabinet Office etc. ▪ The Assessor & ERO will ensure Board members are advised of all possible outcomes affecting the organisation and service delivery arising from any statutory changes. ▪ Methodologies and processes are continually evaluated, developed, and adopted on an ongoing basis to manage any change. ▪ Performance standards in place and regularly monitored ▪ Further investment in forward thinking IT is essential to meet and support challenges the organisation will face in the future and IT solutions are continuously being evaluated. ▪ Procurement of the new core valuation system with the 3 Assessors will mitigate the risk of delivering the changes to non-domestic rates and streamline our processes for Council Tax which will future proof the Board in the event of a Council Tax revaluation. ▪ Information sharing by the 4 Assessors in the collaborative core valuation system project has allowed the sharing of best practice and knowledge to ensure the new system is tailored to meet the challenges facing Assessors. ▪ Renfrewshire Council, the Board's lead council have undertaken to engage in shared services in relation to administering and collecting civil penalties to reduce cost and resource implications. ▪ All information sharing avenues will be explored to ensure all relevant information is up to date, in particular proprietor, tenant and occupier details which is imperative for issuing civil penalty notices. ▪ The staff structure is continuously evaluated to ensure a streamlined, sustainable workforce. Subsequent to the inability to recruit qualified valuers after recruitment drives in 2019 and 2020, two qualified valuers were employed to replace vacancies in our core structure. Further recruitment is still required to replace one core valuer vacancy and | 4 | 4 | 16 High/ Moderate/ Significant |
| <p><u>Context:</u></p> <p>(1) Legislative changes affecting the discharge of statutory duties.</p> <p>(2) Examples include: the Scottish Government introducing legislation to deliver a number of recommendations of the Barclay Review of Non-Domestic Rates. There will also be changes to the Valuation Appeal Committees and Tribunal Service and the effects on our service are unknown at the present time.</p> <p>(3) Further changes to Electoral Registration Law e.g. further extension to the electoral franchise</p> <p>(4) Prospect of a Council Tax Revaluation and the corresponding changes to the legislation</p> <p>(5) Legislative changes following withdrawal from the EU on 31st January 2020 e.g., changes to Employment law, Health and Safety legislation</p> | <p>The Scottish Government has introduced legislation which delivers the Barclay Review recommendation of 3 yearly rating Revaluations from 1st April 2022. Subsequent to this legislation being brought in in 2020, the Scottish Parliament have agreed to a postponement of one year to the 2022 Revaluation which had a tone date of 1st April 2020. Therefore, the next Revaluation will take place on 1st April 2023 with a tone date of 1st April 2022. In addition, the rating landscape is unknown in terms of the corresponding revaluation appeal timetable etc.</p> <p>The Non-Domestic Rates (Scotland) Act also changes the definition of what is exempt from the Valuation Roll e.g. properties located in public parks which may lead to all public parks requiring to be resurveyed and entries to be created in the Valuation Roll which will have direct resource implications, Another main resource implication from the legislation is the change to the non-compliance of stakeholders returning information notice requests which has changed from a Criminal Penalty to a Civil</p> | | | | | |

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|---------------------|---|--|--|-----------------|---------------|--|
| | <p>Penalty. The Assessor is responsible for administering these penalties which will have cost and resource implications.</p> <p>The possibility of amendments to the primary legislation for Council Tax to allow for a Council Tax Revaluation is uncertain in the medium term.</p> <p>The effect of the reforms to canvass are still being assessed.</p> <p>Reduction in level of reserves will limit opportunity to meet unexpected financial challenges.</p> <p>Should there be any major changes to Employment or Health & Safety legislation because of the withdrawal from the EU, there may be an impact on funding and a further increase on budgetary pressures.</p> | | <p>personnel identified to deal with the reform to the non-domestic legislation...</p> <ul style="list-style-type: none"> ▪ The SAA will continue to monitor the situation regarding Council Tax and provide advice and guidance to government as and when required and contribute to Consultations. ▪ Through the SAA and in partnership with our lead council, any changes because of the withdrawal from the EU will be monitored and actioned as required. The Assessor & ERO will ensure the Board is kept fully apprised of any such developments. | | | |
| Action Codes | Linked Actions | | Assigned To | Due Date | Status | |
| | Monitor | | Management Team | Ongoing | | |

| Context | Risk Statement | Owned by | Current Risk Control Measures | Likelihood | Impact | Evaluation |
|--|--|----------|--|------------|--------|---|
| REF.03 Electoral Registration | There are ongoing pressures - both financial and timing pressures which continue to have an effect on the Canvass | Assessor | <ul style="list-style-type: none"> ▪ Board is fully aware of the continuing challenges affecting electoral services through regular updates at Board meetings. ▪ Our continued membership of the SAA and the Assessor's position as Vice Chair of the SAA's Electoral Committee allows access to the Electoral Commission, the Scottish Government & Cabinet Office, allowing the Board to be at the forefront of discussions and contribute to consultations on best practice for future changes to the electoral process. ▪ The Electoral Registration Officer (ERO) for the Board is a member of the newly created Election Integrity Bill Team of Advisors over the effects the canvass reforms had on the 2020 annual canvass. ▪ The EMS has mitigated the risks of resourcing and delivering unplanned elections and has streamlined and future proofed our electoral processes. ▪ Commercial requirement of the Board's EMS supplier to ensure their system is compliant with changes to legislation. ▪ Changes to the EMS system due to canvass reform and extension to the franchise in Scotland was delivered effectively and efficiently by our EMS supplier which has ensured the Board has delivered the electoral changes. EMS supplier continuously seeking ways to streamline the canvass process and currently liaising with our Senior Clerical Manager over bespoke changes to the canvass workflow. ▪ The EMS delivered the Scottish Parliamentary Election on the 6th May which is a combined election, and this was delivered with less experienced staff than previous elections. ▪ The SMT and the Senior Clerical Manager ensure the evaluation of previous electoral events are incorporated into the electoral planning process. ▪ The Scottish Government funded the Board's ERO to ensure the Scottish Parliamentary Election on the 6th May 2021 was delivered despite the issues presented by the global pandemic and the funding allowed the recruitment of temporary staff, purchase of extra scanners etc to cope with the increase in applications for postal votes. The EMS and the Board's investment in remote working also allowed the preparation for the 6th May Elections to be carried out effectively and efficiently. | 4 | 4 | 16 High/ Moderate/ Significant |
| Context: | Funding from UK Government is ending in 2020 and the Board cannot rely on reserves in the short term. | | | | | |
| (1) As a result of the increased costs surrounding the canvass process due to IER – canvass reforms were introduced for the 2020 canvass and the cost savings as a result of the reform are still being evaluated. | The Scottish Elections (Franchise and Representation) Act 2020 is now in force and presents new challenges in ensuring all newly enfranchised groups are aware of their new rights. | | | | | |
| (2) Introduction of voting and registration rights to qualifying prisoners and extension of the franchise for certain electoral events in Scotland to non-nationals. With the Scottish Elections (Franchise and Representation) Act 2020 now in force, anyone qualifying as a resident in Scotland and a certain category of prisoners can now be added to the register. | Unplanned electoral events put a significant strain on the Board's limited resources. A substantial increase in applications for absent voting at peak times of an electoral event's timetable would exacerbate the strain on the Board's limited resources. | | | | | |
| (3) The Scottish Government Consultation on Electoral Reform is considering further changes to the franchise e.g., extension of overseas electors' registration rights. | The effects on discharging the ERO's duty relating to an election are wide ranging and due to this a summary of the risks are listed above, and as per normal protocol for an electoral event, a separate Risk Register is produced to ensure the Board monitors the risks, identifies controls and implement actions. | | | | | |
| (4) Unplanned electoral events are now an ever-increasing possibility and put a significant strain of the Board's budget. | | | | | | |
| (5) Substantial increase in absent voting to mitigate the risk of transmission of Covid-19 at peak times of an electoral event's timetable could lead to a significant pressure on staff to process large number of applications. | | | | | | |

| Action Codes | Linked Actions | | Assigned To | Due Date | Status | |
|---|--|----------|---|------------|--------|---|
| | Monitor | | Electoral Registration Officer | Ongoing | | |
| Context | Risk Statement | Owned by | Current Risk Control Measures | Likelihood | Impact | Evaluation |
| REF.04 Professional Services | The Scottish Government had extended the statutory deadline for disposal of MCC appeals lodged between 1 January 20 and 31 st March 2021 to 31 st December 22. If the 6,000 appeals need to be disposed of, it will put immense pressure on staff as they will be discharging the statutory duty of delivering the 2023 Revaluation. | Assessor | <ul style="list-style-type: none"> Strategy in place to tackle priorities, timetable, preparatory work, and momentum. Monitoring of progress and working with SAA colleagues to ensure all values are defended rigorously. Systems in place to monitor and review incoming appeals and outstanding appeals. Reporting of the disposal programme is reported monthly to the Senior Management Team and quarterly to Scottish Government. Schedule of dates to December 2021 for all committee hearings to deal with the 2017 Revaluation/running roll appeals have been agreed with the Renfrewshire Valuation Appeal Panel. As at the 30th June 2021, staff had disposed of 96.64% of the 2017 Revaluation Appeals. The Scottish Government have intimated legislation would be enacted, similar to England, to prohibit COVID-19 being a material change of circumstance. System in place to analyse results of committee hearings to ensure lessons learned inform other appeals. Information sharing through ongoing SAA discussion. Monitoring of staff's workload to minimise stress. Seek effective three-year budgetary cycle to ensure financial resources are in place and known. | 4 | 4 | 16 High/ Moderate/ Significant |
| Context: | Statutory valuation functions have to be completed in an agile manner to deal with working restrictions the global pandemic has brought. | | | | | |
| (1) Breaching statutory duties relating to the approx. 6,000 material change of circumstance (MCC) appeals lodged as a result of the global pandemic. | The Board needs to have the relevant knowledge base and allow staff to continually develop this knowledge to ensure appeals can be robustly defended. | | <ul style="list-style-type: none"> Procurement of the new core valuation system with the 3 Assessors will mitigate the risk of delivering the changes to non-domestic rates and streamline our processes for Council Tax which will future proof the Board in the event of a Council Tax revaluation. Information sharing by the 4 Assessors in the collaborative core valuation system project has allowed the sharing of best practice and knowledge to ensure the new system is tailored to meet the challenges facing Assessors. New core valuation system will streamline the citation process and the subsequent appeal process. Seek methods that will allow appeals to be dealt with in a cost-effective manner. e.g., partnership working to reduce cost of citation – deal with appeals pre-citation. Telecoms valuation and appeal work requires careful monitoring and request for resources to deal with this workload if the resultant valuation and appeal disposal cannot be continued to be resourced from existing budget. Ongoing discussions with the Valuation Office in England regarding resources/costs to enable the Scottish Telecoms valuations to be calculated. Subsequent to the inability to recruit qualified valuers after recruitment drives in 2019 and 2020, two qualified valuers were employed to replace vacancies in our core structure. Further recruitment is still required to replace one core valuer vacancy, the Board was unable to recruit despite advertising in July 2021, and personnel identified to deal with the reform to the non-domestic legislation. | | | |
| (2) Retaining qualified staff. | Main resource issue for the Board in terms of the non-domestic rates reforms is staffing. Qualified valuers are required, and recruitment has taken place to prepare for the changes because of legislative reform to non-domestic rates. | | | | | |
| (3) Pressure on Valuation Appeal Committee to dispose of outstanding appeals by the statutory deadline due to the issues presented by the global pandemic. | Attendance at Valuation Appeal Committee Hearings is increasing with the associated costs also rising. | | | | | |
| (4) Costs associated with defence of values at Valuation Appeal Committee | RVJB Assessor is the Designated Assessor dealing with Telecoms for all of Scotland. Very high values generated, and subsequent appeals could necessitate legal costs to defend, as required. The cost of time and | | | | | |
| (5) Costs associated with proceeding to a hearing at the Lands Tribunal. This is estimated to be circa £10k/day at Tribunal - inclusive of preparatory work and employment of legal counsel. | | | | | | |
| (6) Impact on revenue collection for our 3 Unitary Authorities due to loss of value on appeal | | | | | | |
| (7) Impact on Rateable Values for Central Government resulting in financial uncertainty | | | | | | |
| (8) In the longer term, the risks involved with the implementation of 3 yearly Revaluation cycles with a one-year tone date for the 2023 and the disposal of the resultant appeals in a, possibly shorter time frame. | | | | | | |
| (9) Funding for RVJB from Scottish Government to enable the Renfrewshire | | | | | | |

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|--|---|---------------------------|--|------------------------|----------------------|--|
| <p>Assessor as the designated Assessor for Fixed Line Telecommunications to carry out their statutory duties</p> | <p>the resources involved in producing and defending these values for the whole of Scotland has to be funded from existing budget.</p> <p>This is further complicated by the differing revaluation timetables going forward between England & Scotland. The present system has allowed the Assessor to work alongside the Valuation Office Agency (VOA) in England in preparing valuations for telecoms. This is no longer the position as despite the Scottish Parliament enacting a delay to the 2022 Revaluation to 1st April 2023, which will align with the proposed date of the next Revaluation in England, however the “tone” date is different, with the English tone date being 1st April 2021. This will have an effect on the costs of the valuation of telecom subjects in Scotland e.g. costs have already been identified by the VOA for the Renfrewshire Assessor to deal with the differing tone date.</p> <p>3 yearly Revaluation cycles will have an impact on resources e.g., the disposal of the resultant appeals from one Revaluation being undertaken at the same time as preparing for the next Revaluation.</p> | | | | | |
| <p>Action Codes</p> | <p>Linked Actions</p> | <p>Assigned To</p> | | <p>Due Date</p> | <p>Status</p> | |
| | <p>Monitor</p> | <p>Management Team</p> | | <p>Ongoing</p> | | |

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

| Context | Risk Statement | Owned by | Current Risk Control Measures | Likelihood | Impact | Evaluation |
|---|--|----------|--|-----------------|---------------|---|
| REF.06 Failure of ICT | There are many events which may cause ICT failure such as: internal/external malicious damage; failure of third parties to meet deadlines; failure to back-up ICT; major ICT failure; failure due to virus attack. | Assessor | <ul style="list-style-type: none"> ▪ Board is accredited to Public Secure Network (PSN) standard and although there are changes currently being introduced by the UK Government relating to PSN requirements, the Board will adopt any changes brought into force in line with government recommendations to ensure the safety of the Board's network and data. ▪ Perform daily back-ups and download documentation onto tapes/disks for secure storage off-site. ▪ SLA in place to ensure development is on-going in line with service requirements. ▪ Contractual arrangements in place for maintenance and upgrading with external contractors'-Virus, anti-spam software continually updated. Further software/hardware protection is currently being investigated. ▪ The Board's IT Department liaised with Public Sector Cyber Security Specialists prior to the 6th May 2021 Scottish Parliamentary Election.to ensure best practice for IT information security was adopted. ▪ Firewall, network application controls and audit procedures all in place and continually updated/reviewed. ▪ All applications and data sets are backed up nightly on site. ▪ Loss of processing limited to 72 hours as a result of back up. ▪ Currently there are 3 full time and 1 part time IT personnel employed by the Board to provide an instant response to problems. ▪ Server capacity reviewed/renewed on a regular basis to provide maximum data protection. ▪ The Disaster Recovery Solution has now been fully implemented by RVJB's IT Department and the Disaster Recovery Supplier (DRS) with the solution fully tested. As per the contract with our DRS, a DR test will be carried out at least once a year. Investment in remote working has been undertaken in 2020 and is continuously being evaluated to ensure the Board is flexible and can react quickly to changes in working practices. | 4 | 4 | 16 High/ Moderate/ Significant |
| <p><u>Context:</u></p> <p>(1) Non availability of systems, either through system/ telephony or power supply failure or sabotage</p> <p>(2) Potential loss of key business or financial data</p> <p>(3) Inability to work remotely</p> | <p>A combination of one or more of the above events happening would result in a major impact in service delivery to all stakeholders.</p> <p>The inability to work remotely would have a serious impact on service delivery during periods where office-based working is restricted.</p> | | | | | |
| Action Codes | Linked Actions | | Assigned To | Due Date | Status | |
| | Monitor | | Assessor | Ongoing | | |

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

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

| Context | Risk Statement | Owned by | Current Risk Control Measures | Likelihood | Impact | Evaluation |
|---|---|----------|---|-----------------|----------|--|
| REF.09 Staffing demographics | The demographic profile of the RVJB workforce combined with significant reductions in levels of available staff could result in a loss of key knowledge and skills which would impact on the service's ability to function or deliver critical processes. | Assessor | <ul style="list-style-type: none"> ▪ Staff demographics are monitored & reported through the Equalities framework. ▪ Forward planning in place if key members of staff should exercise their option to retire. ▪ Adverts for staff are placed in key areas – appropriate internet sites, newspapers etc and circulated to our constituent authorities. ▪ Trainee Valuer posts: training programme in place to provide training to allow the trainee to sit the Assessment of Professional Competence and become a member of the Royal Institution of Chartered Surveyors ▪ Current staff are being trained in other areas of service delivery to allow for succession planning. ▪ The introduction of the Barclay recommendations has resulted in recruitment of technical staff at trainee level. This will assist in addressing the age profile of staff and help with succession planning ▪ Subsequent to the inability to recruit qualified valuers after recruitment drives in 2019 and 2020, two qualified valuers were employed to replace vacancies in our core structure. Further recruitment is still required to replace one core valuer vacancy, the Board was unable to recruit despite advertising in July 2021, and personnel identified to deal with the reform to the non-domestic legislation. | 3 | 4 | 12 High/ Tolerable/ Significant |
| <p>Context:</p> <p>(1) Existing staff demographics show the skill base in RVJB lies with those that are in the age range of 40-60.</p> <p>(2) Continuous evaluation of staff to ensure resilience in service delivery and the ability to discharge all 3 statutory functions</p> | | | | | | |
| Action Codes | Linked Actions | | | Assigned To | Due Date | Status |
| | Monitor | | | Management Team | Ongoing | |

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

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

| Context | Risk Statement | Owned by | Current Risk Control Measures | Likelihood | Impact | Evaluation |
|--|--|----------|---|--------------------|-----------------|---|
| REF.12 Covid-19 | The global pandemic due to the Covid-19 virus has affected all aspects of service delivery for valuation and electoral functions. | Assessor | <ul style="list-style-type: none"> Home working facilitated and adopted in line with Scottish Government guidelines. Out of office notifications, telephone script and RVJB website reflect current situation and updated to reflect changes. Notification sent to Board members of situation facing the Board and measures taken to deal with issues when appropriate. Management review Scottish government restrictions and guidance continuously to ensure staff and all stakeholders safety are at the forefront of decision making and processes. Regular contact with staff to appraise them of the situation and regular, timeous updates of changes. Board meetings held virtually, when required, to ensure continuity of service and awareness for Board Members. Completion and monitoring of separate Covid-19 Risk register due to the fluidity of the risks facing the Board. Identify working processes which can be carried out electronically and implement the changes to ensure the processes are amended. Staff surveyed on their health and well-being whilst working from home. Online mental health and well-being courses provided to staff and a course tailored for managers to identify signs of issues with staff's well-being was undertaken in January 2021 Staff consulted on attitudes/concerns over returning to the office in June 2021 and asked about their concerns/issues for a "blended" return to work Polices and procedures have been amended to reflect the changes to Health and Safety procedures due to Covid-19 and the impact on working practices. | 4 | 4 | 16 High/ Moderate/ Significant |
| <p><u>Context:</u></p> <p>(1) Covid-19 has affected service delivery for all 3 statutory functions of the Board.</p> <p>(2) Government guidelines and restrictions on working practices have seriously impacted on how the Board has carried out its functions since March 2020 e.g., remote working, restrictions regarding on-site inspections.</p> <p>(3) Risks to staff's health and well-being.</p> <p>(4) Interaction with stakeholders and service users affected by restrictions to working practices.</p> | <p>Lockdowns and government restrictions have a severe impact on working practices e.g., staff shielding, closure of the Robertson Centre, no inspections carried out which are required for staff to complete statutory duties.</p> <p>Staff's well-being and mental health at risk because of Covid-19.</p> <p>The effects on the Board are wide ranging and due to this a summary of the risks are listed here on the Corporate Risk Register and a separate Covid-19 Risk Register has been produced to ensure the Board monitors the risks, identifies controls and implements actions.</p> | | | | | |
| Action Codes | Linked Actions | | | Assigned To | Due Date | Status |
| | Monitor | | | Management Team | Ongoing | |



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board
Meeting on: 17th September 2021
Subject: Trade Union Facility Time Reporting
Author: Assistant Assessor & Electoral Registration Officer

1. Introduction

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

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

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

The data attached has been collated under the relevant regulations and provides information relating to facility time for 2020-2021 and 2019-2020.

2. Recommendations

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

Jacqueline Murgatroyd
Assistant Assessor and ERO
2nd September 2021

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

Trade Union Facility Time Report 2020 - 2021

| Facility Time Publication Requirements | | |
|--|---------|---------|
| A): Trade Union Representative - Total number of employees who were relevant union officials during the relevant period(s) | 2020/21 | 2019/20 |
| Number of employees | 2 | 2 |
| Full-time equivalent employee number | 1.86 | 1.86 |

| B): Percentage of time spent on facility time - How many employees who were relevant union officials employed during the relevant period spent 0%, 1-50%, 51-99% or 100% of their working hours on facility time | 2020/21 | 2019/20 |
|--|---------|---------|
| 0% | | |
| 1-50% | 2 | 2 |
| 51-99% | | |
| 100% | | |

| C) - Percentage of pay bill spent on facility time: percentage of the total pay bill spent on paying employees who were relevant union officials for facility time during the relevant period | 2020/21 | 2019/20 |
|---|------------|------------|
| Total cost of facility time (A) | £5,007 | £12,369 |
| Total pay bill (B) | £1,678,035 | £1,706,195 |
| Percentage of the total pay bill spent on facility time (A ÷ B) | 0.30% | 0.72% |

| D) Paid trade union activities: As a percentage of total paid facility time hours, how many hours were spent by employees who were relevant union officials during the relevant period on paid trade union activities | 2020/21 | 2019/20 |
|---|---------|---------|
| Total hours spent on paid trade union activities by relevant union officials during the relevant period ÷ Total paid facility time hours x 100 | 5% | 13% |