



## **Renfrewshire Valuation Joint Board**

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

<b>Date</b>	<b>Time</b>	<b>Venue</b>
Friday, 18 August 2017	14:00	Inverclyde Council, Municipal Buildings, Clyde Square, GREENOCK, PA15 1LZ

KENNETH GRAHAM  
Clerk

### **Membership**

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

Councillor Adrey Doig (Convener): Councillor Danny Devlin (Depute Convener)

### **Further Information**

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

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

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

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

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

## Items of business

### Apologies

Apologies from members.

### Declarations of Interest

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

- |          |   |                  |
|----------|---|------------------|
| <b>1</b> | <b>Minute</b>   | <b>5 - 10</b>    |
|          | Minute of meeting of the Joint Board held on 30 June 2017.  |                  |
| <b>2</b> | <b>Audited Accounts 2016/17</b>   | <b>11 - 80</b>   |
|          | Report by Treasurer.  |                  |
| <b>3</b> | <b>Budget Monitoring</b>  | <b>81 - 84</b>   |
|          | Report by Treasurer.  |                  |
| <b>4</b> | <b>Public Sector Equalities Duty - Progress Report</b>  | <b>85 - 134</b>  |
|          | Report by Assessor and Electoral Registration Officer.  |                  |
| <b>5</b> | <b>Annual Canvass Update</b>  | <b>135 - 136</b> |
|          | Report by Assessor and Electoral Registration Officer.  |                  |
| <b>6</b> | <b>Performance Report</b>   | <b>137 - 140</b> |
|          | Report by Divisional Assessor and Assistant Electoral Registration Officer. Amended report tabled at meeting can be found in meeting documents section. |                  |
| <b>7</b> | <b>Date of Next Meeting</b>   |                  |
|          | Note that the next meeting of the Joint Board will be held at 2.00 pm on 17 November 2017 in the Robertson Centre, Glasgow Road, Paisley.               |                  |





## Renfrewshire Valuation Joint Board

### Minute of Meeting Renfrewshire Valuation Joint Board

Date	Time	Venue
Friday, 30 June 2017	14:00	The Robertson Centre, 16 Glasgow Road, Paisley, PA1 3QF

#### **PRESENT**

Councillors Angela Convery, Danny Devlin and Paul O’Kane (East Renfrewshire Council); Graeme Brooks and Innes Nelson (Inverclyde Council); and Tom Begg, Jacqueline Cameron, Audrey Doig, Kenny MacLaren, Mags MacLaren, John McIntyre and Andy Steel (Renfrewshire Council).

#### **APOLOGIES**

Councillors Charlie Gilbert (East Renfrewshire Council) and Tommy McVey (Inverclyde Council).

#### **IN ATTENDANCE**

K Crawford, Assessor and Electoral Registration Officer, L Hendry and J Murgatroyd, both Divisional Assessors & Assistant Electoral Registration Officers and S Carlton, Principal Admin Officer (all Renfrewshire Valuation Joint Board); K Graham, Clerk, K Campbell, Assistant Chief Internal Auditor, V Howie, Finance & Resource Manager and E Currie, Senior Committee Services Officer (all Finance & Resources, 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 Clerk welcomed members to the first meeting of the Joint Board following the Local Government Elections in May 2017.

## 1 **APPOINTMENT OF CONVENER**

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

Councillor K MacLaren moved that Councillor Audrey Doig be appointed as Convener of the Joint Board.

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

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

## **CHAIR**

Councillor Audrey Doig thereafter took the chair.

## 2 **APPOINTMENT OF DEPUTE CONVENER**

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

Councillor O'Kane moved that Councillor Devlin be appointed as Depute Convener of the Joint Board.

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

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

## 3 **MEMBERSHIP**

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

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

## 4 **WHO WE ARE AND WHAT DO WE DO**

There was submitted a report by the Assessor and Electoral Registration Officer relative to the establishment of the Joint Board in terms of the Valuation Joint Boards (Scotland) Order 1995 together with details of its main functions.

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

## 5 **REMUNERATION FOR ELECTED MEMBERS WHO ARE APPOINTED CONVENERS AND VICE-CONVENERS OF JOINT BOARDS**

There was submitted a joint report by the Clerk and the Treasurer relative to remuneration for elected members who are appointed conveners and vice conveners of Joint Boards. The report intimated that The Local Governance (Scotland) Act 2004 (Remuneration) Regulations 2007 introduced a new system of remuneration for elected members which created four grades of councillors for the purposes of calculating remuneration. The Regulations also introduced special provisions for those councillors who held offices as convener or vice convener of a joint board such

as the Renfrewshire Valuation Joint Board.

The convener of a joint board would be paid a total yearly amount of £21,160 and the vice convener of a joint board would be paid a total yearly amount of £20,102 both inclusive of any amount payable to a convener or vice convener as a councillor or senior councillor.

It was noted that if the convener and vice convener of the joint board were senior councillors within their own authority and their remuneration was equal to or greater than £21,160 and £20,102 respectively that the costs would be met by the appropriate authority. If the convener and vice convener were not senior councillors, or if senior councillors their remuneration was less than £21,160 and £20,102 respectively, the difference would require to be met by the Joint Board.

**DECIDED:**

(a) That the introduction of The Local Governance (Scotland) Act 2004 (Remuneration) Regulations 2007 be noted;

(b) That it be noted that if the convener and vice convener of the Joint Board were senior councillors within their own authority, and their remuneration was equal to or greater than £21,160 or £20,102 respectively for the convener and vice convener, that they would be paid at this higher salary; and

(c) That it be noted that if the convener and vice convener were not senior councillors within their respective authorities they would be paid £21,160 and £20,102 respectively, the difference from these amounts and the basic councillor salary being payable by their respective authority as per the relevant regulations.

**6 MINUTE OF JOINT BOARD**

There was submitted the Minute of the meeting of the Joint Board held on 20 January 2017.

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

**7 MINUTES OF APPOINTMENTS BOARD - ASSESSOR AND ELECTORAL REGISTRATION OFFICER**

There were submitted the Minutes of the meetings of the Appointments Board – Assessor and Electoral Registration Officer held on 6 and 17 February 2017.

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

**8 SERVICE REVIEW**

There was submitted a report by the Divisional Assessor and Assistant Electoral Registration Officer relative to the service review, the aim of which was to highlight areas of best practice and, potentially, opportunities for improved working processes which might require investment from constituent authorities to realise savings in the longer term.

The report intimated that meetings had taken place with Renfrewshire Council's Workforce Planning Team and a report on progress would be submitted to a future meeting of the Joint Board once all interested parties had been consulted. This report would include all necessary financial information.

Initial investigations had highlighted the requirement for a document management system (DMS) to be procured. Renfrewshire Council had procured a DMS on behalf of the Joint Board which would allow the Assessor and Electoral Registration Officer to electronically create, index, track, manage, store and retrieve existing mail, files and documents. The DMS contract would commence on 1 July 2017 for a period of one year with an option to extend the support and maintenance element of the contract for a further year.

In terms of planned future changes, the service review had highlighted the possible procurement of an electoral management system (EMS) and changes to the business software currently used by the Joint Board were being explored.

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

## 9 **UNAUDITED ANNUAL ACCOUNTS 2016/17**

There was submitted a report by the Treasurer relative to the unaudited annual accounts for the Joint Board 2016/17 which were attached to the report. The report intimated that the Accounts for the year ended 31 March, 2017 had been completed and forwarded to Audit Scotland for audit. The accounts showed a deficit for the year of £152,378 compared to a budgeted deficit of £109, 500, returning an overspend of £42,878.

In accordance with the Local Authority Accounts (Scotland) Regulations 2014, and in a change to previous practice, the unaudited accounts had only been signed by the Treasurer as proper officer. The audited accounts would be signed by the Convener and Assessor and Electoral Registration Officer, as well as the Treasurer, in accordance with the new guidelines.

**DECIDED:** That the annual accounts for the year ended 31 March 2017 be noted and that the accounts be further presented to the Joint Board on completion of the audit.

## 10 **ELECTORAL REGISTRATION**

There was submitted a report by the Assessor and Electoral Registration Officer providing an update on electoral registration matters and advising of current activities and issues facing the Joint Board.

The report provided information on the Local Government Election on 4 May 2017; the UK Parliamentary General Election held on 8 June 2017; the 2017 Canvass and young voters.

The report intimated that the Annual Canvass would commence in July 2017, earlier than previous canvasses, and it was anticipated that this earlier start would improve Household Enquiry Form response rates. Table A of the report detailed the total electorate by council ward and Table B detailed the total electorate by Scottish Parliamentary Constituency for the Joint Board area.

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



## 11 PERFORMANCE REPORT

There was submitted a report by the Divisional Assessor & Assistant Electoral Registration Officer providing an update on the current performance and workload issues facing the Joint Board together with the Valuation Roll and Council Tax performance statistics for 2016/17.

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

The report also detailed the average number of days taken to add a house in each constituent authority area between 1 April 2016 and 31 March 2017 and also the number of deletions from the Valuation (Council Tax) List between 1 April 2016 and 31 March during 2015/16 and 2016/17 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 2016 and 31 March 2017 by constituent authority area, which fell below the targets of 80% to be actioned within three months and 95% within six months.

Given the additional workload in meeting statutory duties in relation to completing the 2017 Non Domestic Revaluation timeously, it was noted that narrowly missing targets did not give cause for concern.

### **DECIDED:**

(a) That the report be noted; and

(b) That the publication of the summary report, which formed the appendix to the report, be approved.

## 12 INTERNAL AUDIT ANNUAL REPORT 2016/17

There was submitted a report by the Chief Auditor, Renfrewshire Council relative to the Internal Audit annual report on the Renfrewshire Valuation Joint Board 2016/17. The report intimated that the public sector internal audit standards required that the Chief Auditor prepare an annual report on the activities of internal audit to demonstrate performance. The report must also provide an audit opinion on the overall adequacy and effectiveness of the internal control system of the audited body.

The annual report for the Joint Board was attached as an appendix to the report and outlined the role of internal audit, the performance of the internal audit team and the main findings from the internal audit work undertaken in 2016/17 and contained an audit assurance statement.

**DECIDED:** That the Internal Audit annual report for 2016/17 be noted.

## 13 TIMETABLE OF MEETINGS 2017 TO 2022

There was submitted a report by the Clerk relative to the setting of dates for meetings of the Joint Board for August 2017 to January 2022.

**DECIDED:**

(a) That meetings of the Joint Board be held at 2.00 p.m. on 18 August and 17 November 2017; 19 January, 1 June, 17 August and 23 November 2018; 18 January, 31 May, 16 August and 22 November 2019; 17 January, 29 May, 21 August and 20 November 2020; 15 January, 28 May, 20 August and 19 November 2021; and 21 January 2022; and

(b) That authority be granted to the Clerk, in consultation with the Convener, to arrange a meeting or meetings of the Joint Board at venues in the area covered by the Joint Board.

**RENFREWSHIRE VALUATION JOINT BOARD**

**To:** Renfrewshire Valuation Joint Board

**On:** 18 August 2017

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**Report by:** The Treasurer

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**Heading:** Audited Annual Accounts 2016-17

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**1. Summary**

- 1.1 At the meeting of the Renfrewshire Valuation Joint Board on 30 June 2017 a report on the unaudited accounts for the year ended 31 March was noted.
- 1.2 The audit certificate issued by Audit Scotland provides an unqualified opinion that the annual accounts presents a true and fair view of the financial position of the Joint Board as at 31 March 2017, in accordance with the accounting policies detailed in the accounts.
- 1.3 A report on the 2016-17 audit by Audit Scotland is also submitted for members information.
- 1.4 Following the introduction of the Local Authority Accounts (Scotland) Regulations 2014 the audited accounts must be approved for signature by the Joint Board no later than 30 September each year. Following this approval the audited accounts will be submitted to The Assessor & Electoral Registration Officer, The Convenor and The Treasurer for signature.

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**2 Recommendations**

- 2.1 It is recommended that members approve the audited accounts for signature and note the report by Audit Scotland.
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# Renfrewshire Valuation Joint Board

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Annual Financial Statements 2016/17



**Renfrewshire Valuation Joint Board  
Annual Accounts 2016/17**

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## **Management Commentary**

### **Introduction**

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

### **History and Statutory Background**

Renfrewshire Valuation Joint Board was established by the Valuation Joint Boards (Scotland) Order 1995 to carry out the valuation functions of Renfrewshire, East Renfrewshire and Inverclyde Councils. The Joint Board came into existence on 1 April 1996 and was also given the responsibility of carrying out Electoral Registration on behalf of the three constituent authorities.

### **Our Aims**

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

### **Service Plan**

The Service Plan was updated and approved by the Board in January 2017. The Annual update to this plan has also been completed and uploaded to our website.

### **Electoral Registration**

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

### **Valuation**

During 2016/17 the main focus of work has been preparing for the Revaluation of Non Domestic property which came into effect on the 1st of April 2017. This has involved the Valuation Staff analysing information and re valuing all 10,350+ non domestic subjects. All of this had to be finalised and be ready to "go live" from mid-March 2017.

The Assessor for Renfrewshire is the "Designated Assessor" for Fixed Line Telecoms throughout Scotland and these Values are entered at the end of the Valuation Roll for the Renfrewshire Council Area. The Revaluation of Telecoms Subjects is a costly exercise, largely arising from the cost of harmonisation across UK with regular meetings in London between SAA, VOA, the Telecoms Companies and Economic Advisors. Significant values in the region of £80m are involved and the risk

## **Renfrewshire Valuation Joint Board Annual Accounts 2016/17**

from not properly resourcing the work would be inaccurate and/or unsustainable valuations. Although attending such meetings is a costly exercise, engaging with the VOA and telecom representatives mitigates the risk to these valuations for the whole of Scotland and assists in negating the need for future costly litigation.

Alongside the non-domestic work the Council Tax List has to be maintained with the addition of new houses, deletion of demolished houses and any appeal work which arises throughout the year. There may be a surge in these appeals due to the changes announced by the Scottish Government to the amounts payable by the higher bands of council tax. This work will require to be absorbed into business as usual for the foreseeable future.

### **Performance**

The performance report for 2016/17 was approved at the Joint Board meeting on the 30<sup>th</sup> June 2017.

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

<http://renfrewshire.cmis.uk.com/renfrewshire/Meetings/tabid/70/ctl/ViewMeetingPublic/mid/397/Meeting/1829/Committee/78/Default.aspx>

### **Financial Performance**

#### **Revenue**

The Comprehensive Income and Expenditure Account on page 18 summarises the total costs of providing services and the income available to fund those services.

A summary of the outturn position against the agreed budget is shown below.

The Joint Board has returned a deficit of £154,657 for the financial year 2016/17, compared to a budgeted deficit of £109,500, returning an overspend of £45,157. This overspend is less than the last reported year end forecast position to the Joint Board due to an application to the Cabinet Office for additional funding being successful and received late March 2017. This overspend excludes accounting adjustments relating to pensions and short-term accumulating compensated absences.

The difference between the employee costs figure below and the figure reported in the Comprehensive Income and Expenditure report is due to accounting adjustments for pension costs (£95,000) and accrued employee benefits (£2,362). The difference between other income in the figure below and the figure reported in the Comprehensive Income and Expenditure report is due to accounting adjustments for pension interest costs (£1,860).

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Annual Accounts 2016/17**

	Budget £	Actual £	Variance £
Employee Costs	1,801,000	1,846,918	(45,918)
Property Costs	241,500	245,026	(3,526)
Payments to Other Bodies	19,700	8,790	10,910
Supplies and Services	79,900	83,510	(3,610)
Contractors & Others	25,000	10,836	14,164
Administrative Costs	320,100	343,589	(23,489)
<b>Total Expenditure</b>	<b>2,487,200</b>	<b>2,538,669</b>	<b>(51,469)</b>
Requisition Income	(2,213,300)	(2,213,300)	-
Sales, Fees and Charges	(5,000)	(33,458)	28,458
Other Income	(159,400)	(137,254)	(22,146)
<b>Total Income</b>	<b>(2,377,700)</b>	<b>(2,384,012)</b>	<b>6,312</b>
<b>(Surplus)/Deficit for Year</b>	<b>109,500</b>	<b>154,657</b>	<b>(45,157)</b>

The overspend within Employee Costs is due to a low turnover of staff, resulting in turnover targets not being achieved, and also due to higher than anticipated overtime required to address workload pressures associated with the 2017 revaluation exercise.

The publicity and material costs for the School Awareness Campaign were lower than expected which has resulted in the underspend in Payments to Other Bodies.

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

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

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

The Other Income under recovery is due to an income reduction from the Cabinet Office to fund Individual Electoral Registration (IER). An application to the Cabinet Office for additional funding was successful, however part of this funding will be required to fund IER costs in 17/18 and was therefore carried forward.

### **Capital and Reserves**

The Joint Board does not have the legal powers necessary to hold assets and as such the organisation has no capital spend. Cash balances held by the Joint Board are matched by creditor balances. The largest creditor balance includes the revenue reserve balance of £312,047.

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

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

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

There were no debt write-offs during the year.

**Renfrewshire Valuation Joint Board  
Annual Accounts 2016/17**

**Net Pension Position**

The disclosure requirements for pension benefits under IAS19 are detailed at Note 15. The appointed actuaries have confirmed a net liability position of £4.755 million, a deterioration of £1.969 million in their assessment of the position of the pension fund. This deterioration is a result of a decrease in the real discount rate due to an increase of the price of good quality Corporate Bonds on the specific date set by the accounting standard when calculating the pension financial assumptions. The net deficit position of the pension reserve impacts on the net asset position of the Joint Board as a whole, however the funding of these future liabilities will be met from future requisitions from members and as such the going concern assumption is valid.

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

**Events after the Balance Sheet Date**

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

The calling of an unexpected snap election means there is no guarantees that financial assistance will be available for the additional costs associated with the new Individual Electoral Registration system. It may be some time before we know the level, or indeed if, any funding is forthcoming.

**Impact of Economic Climate and Future Developments**

The Joint Board recognises the difficult financial climate facing local authorities and has continued to seek efficiencies wherever possible. This allowed the Joint Board to approve a reduced requisition level for 2017/18 and the Joint Board will continue to pursue further efficiencies and cost reductions.

**Conclusion**

We would wish to take this opportunity to acknowledge the team effort required to produce the accounts and to record our thanks to all the staff involved for their continued hard work and support.

**Councillor Audrey Doig**

Convenor  
18 August 2017

**Alan Russell CPFA**

Treasurer  
18 August 2017

**Kate Crawford**

Assessor and Electoral Registration Officer  
18 August 2017

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

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

The Joint Board is required:

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

I confirm that these Annual Accounts were approved for signature by the Joint Board at its meeting on the 18 August 2017.

Signed on behalf of Renfrewshire Valuation Joint Board:

**Councillor Audrey Doig**

Convenor

18 August 2017

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

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

In preparing this statement of accounts, the Treasurer has:

- selected suitable accounting policies and then applied them consistently;
- Made judgements and estimates which were reasonable and prudent;
- Complied with legislation;
- Complied with the local authority Accounting Code (in so far as it is compatible with legislation);
- Kept proper accounting records which were up to date;
- Taken reasonable steps for the prevention and detection of fraud and other irregularities.

I certify that the financial statements give a true and fair view of the financial position of the Joint Board at the reporting date and the transactions of the Joint Board for the year ended 31 March 2017.

**Alan Russell CPFA**

Treasurer

18 August 2017

## **Governance Statement**

### **Scope of Responsibility**

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

### **The Board's Governance Framework**

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

The Board has put in place a system of internal control designed to manage risk to a reasonable level. Internal control cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Joint Board's policies aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

The main features of our governance arrangements are summarised below:

- Clearly defined Standing Orders, Scheme of Delegation, Financial Regulations and Tender Procedures,
- Comprehensive business planning arrangements, setting key targets and action plans designed to achieve our corporate objectives,
- Regular public performance reporting,
- Business continuity planning arrangements are in place and regularly reviewed'
- Policies to regulate employee related matters, including the employee code of conduct and disciplinary procedures,
- Arrangements to manage risk, including the risk management strategy and Corporate Risk Register and business continuity plans,
- Clear customer complaints procedures,
- Comprehensive policies and procedures for physical and information security. An anti-fraud and corruption strategy and arrangements supported by a range of policies and guidelines,
- A register of interest is in place and updated on an annual basis
- Internal governance review arrangements including a programme of policy and procedure reviews and a governance working group.

Within the overall control arrangements the system of internal financial control is intended to ensure that assets are safeguarded, transactions are authorised and properly recorded and material errors are detected and corrected. The system is based on a framework of management information, financial regulations, administrative procedures (including segregation of duties), management and supervision, and a system of delegation and accountability. The system includes:

- Financial management is supported by comprehensive financial regulations and codes,
- Comprehensive budgeting systems, and detailed guidance for budget holders,
- Regular reviews of periodic and annual financial reports which indicate financial performance against the forecasts,
- Setting targets to measure financial and other performance,
- The preparation of regular financial reports that indicate actual expenditure against the forecasts.

## **Renfrewshire Valuation Joint Board Annual Accounts 2016/17**

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

### **Review of Effectiveness**

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

The effectiveness of the governance framework is reviewed annually by the Assessor and Electoral Registration Officer, including the use of a self-assessment tool involving completion of a 30 point checklist covering four key areas of governance:

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

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

The Board's internal audit service operates in accordance with the Public Sector Internal Audit Standards. Internal Audit undertakes an annual programme following an assessment of risk completed during the strategic audit planning process. The Chief Auditor provides an annual report to the Board and an independent opinion on the adequacy and effectiveness of the system of internal control. The Chief Auditor's annual assurance statement concluded that a reasonable level of assurance can be placed upon the adequacy and effectiveness of the Board's internal control systems.

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

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

The Chief Financial Officer in a public service organisation:

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

To deliver these responsibilities the Chief Financial Officer:

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

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



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**Assurance**

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

**Councillor Audrey Doig**  
Convenor

**Kate Crawford**  
Assessor and Electoral Registration Officer



## Remuneration report

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

### 1. Remuneration policy for elected members

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

### 2. Remuneration policy for senior employees

The Remuneration Policy of the Joint Board is set in reference to national arrangements. The Scottish Joint Negotiating Committee (SJNC) for Local Authority Services sets the salaries for the Chief Executives of Scottish local authorities. The SJNC advised that it would be a matter for each Council to examine the position of other chief officials. It was agreed at the Joint Board of 24<sup>th</sup> January, 1997 that the salary of the posts of Assessor and Electoral Registration Officer and his depute be set at a percentage of the Chief Executive of Renfrewshire Council, which is currently 67% and 50% respectively. Following a review of Chief Executives' salaries in 2001, it was agreed that this arrangement should continue. These arrangements were agreed through approval of the Salaries of the Assessor and Electoral Registration Officer and Depute Assessor and Electoral Registration Officer report at a meeting of the Joint Board on 22<sup>nd</sup> November, 2002.

2015/16	Senior Employees		2016/17		
Total	Name	Post Held	Salary, fees and allowances	Expenses allowance chargeable to UK income tax	Total
£			£	£	£
99,540	Alasdair MacTaggart (i)	Assessor & Electoral Registration Officer	93,269	-	93,269
69,418	Kate Crawford	Depute Assessor & Electoral Registration Officer	69,920	-	69,920
<b>168,958</b>	<b>Total</b>		<b>163,189</b>	<b>-</b>	<b>163,189</b>

#### Notes

- (i) Salaries Fees and Allowances for Alasdair MacTaggart in 15/16 include £7,452 of backdated payments in relation to prior year Chief Officers pay awards.

### 3. Pension rights

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

From 1<sup>st</sup> April 2015 benefits are based on career average pay. Pension benefits are based on the pay received for each year in the scheme increased by the increase in the cost of living, as measured by the appropriate index (or indices). The scheme's normal retirement age is linked to the state pension age for each member.

From 1 April 2009 a five tier contribution system was introduced with contributions from scheme members being based on how much pay falls into each tier. This is designed to give more equality between the cost and benefits of scheme membership. Prior to 2009 contributions rates were set at 6% for all non manual employees.

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2015/16	Member contribution rates on earnings in the bands below	2016/17
Up to £20,500	5.5%	Up to £20,500
£20,501 to £25,000	7.25%	£20,501 to £25,000
£25,001 to £34,400	8.5%	£25,001 to £34,400
£34,401 to £45,800	9.5%	£34,401 to £45,800
Over £45,801	12%	Over £45,801

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

There is no automatic entitlement to a lump sum. Members may opt to give up (commute) pension for lump sum up to the limit set by the Finance Act 2004. The accrual rate guarantees a pension based on 1/49th of the pensionable pay for each year of membership, adjusted in line with the cost of living. (Prior to 2015 the accrual rate guaranteed a pension based on 1/60th of final pensionable salary).

The value of the accrued benefits has been calculated on the basis of the age at which the person will first become entitled to receive a full pension on retirement without reduction on account of its payment at that age; without exercising any option to commute pension entitlement into a lump sum; and without any adjustment for the effects of future inflation.

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

Senior Employees						
Name	Post Held	Accrued Pension benefits as at 31 March 2017	Change in accrued pension benefits since 31 March 2016		Pension contributions made by RVJB during 2016-2017	
		Pension £m	Lump Sum £m	Pension £m	Lump Sum £m	£
Alasdair MacTaggart	Assessor & Electoral Registration Officer	0.051	0.114	+0.002	+0.001	18,001
Kate Crawford	Depute Assessor & Electoral Registration Officer	-	-	-	-	-
<b>Total</b>		<b>0.051</b>	<b>0.114</b>	<b>+0.002</b>	<b>+0.001</b>	<b>18,001</b>

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

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**4. Remuneration of Employees**

The following table gives a statement of the number of employees whose remuneration, excluding pension contributions, was in excess of £50,000 during 2016/17, in bands of £5,000.

<b>2015/16</b>	<b>Remuneration Band</b>	<b>2016/17</b>
<b>Number of employees</b>		<b>Number of employees</b>
1	£50,000 - £54,999	1
-	£55,000 - 59,999	-
-	£60,000 - £64,999	-
1	£65,000 - 69,999	1
-	£70,000 - £74,999	-
-	£75,000 - £79,999	-
-	£80,000 - £84,999	-
-	£85,000 - £89,999	-
-	£90,000 - £94,999	1
1	£95,000 - £99,999	-
<hr/> 3		<hr/> 3

**5. Exit Packages**

Renfrewshire Valuation Joint Board had no exit packages in 2016-17.

**Councillor Audrey Doig**  
Convenor

**Kate Crawford**  
Assessor and Electoral Registration Officer

## **Independent Auditors Report**

### **Annual Accounts 2016-17**

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

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

#### **Report on the audit of the financial statements**

##### **Opinion on financial statements**

I certify that I have audited the financial statements in the annual accounts of Renfrewshire Valuation Joint Board for the year ended 31 March 2017 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Movement in Reserves Statement, Comprehensive Income and Expenditure Statement, Expenditure Funding Analysis, Balance Sheet, Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2016/17 (the 2016/17 Code).

##### **In my opinion the accompanying financial statements:**

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

##### **Basis of opinion**

I conducted my audit in accordance with applicable law and International Standards on Auditing in the UK and Ireland (ISAs (UK&I)). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the body in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standards for Auditors, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

##### **Responsibilities of the Treasurer for the financial statements**

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

### **Auditor's responsibilities for the audit of the financial statements**

My responsibility is to audit and express an opinion on the financial statements in accordance with applicable legal requirements and ISAs (UK&I) as required by the Code of Audit Practice approved by the Accounts Commission. Those standards require me to comply with the Financial Reporting Council's Ethical Standards for Auditors. An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the circumstances of the body and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Treasurer; and the overall presentation of the financial statements.

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

### **Other information in the annual accounts**

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

In connection with my audit of the financial statements in accordance with ISAs (UK&I), my responsibility is to read all the financial and non-financial information in the annual accounts to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my report.

### **Report on other requirements**

#### **Opinions on other prescribed matters**

I am required by the Accounts Commission to express an opinion on the following matters.

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

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

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

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**Matters on which I am required to report by exception**

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

- adequate accounting records have not been kept; or
- the financial statements and the auditable part of the Remuneration Report are not in agreement with the accounting records; or
- I have not received all the information and explanations I require for my audit; or
- there has been a failure to achieve a prescribed financial objective.

I have nothing to report in respect of these matters.

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

August 2017

**Renfrewshire Valuation Joint Board**  
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## **Movement in Reserves Statement for the year ended 31 March 2017**

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

	Note	Usable reserves		Unusable reserves	
		Revenue Reserve	Pension Reserve	Employee Statutory Adjustment Account	Total Reserves
		£	£	£	£
<b>Balance at 31 March 2015 carried forward</b>		-	(3,966,000)	(39,963)	(4,005,963)
<i>Movement in reserves during 2015-16</i>					
Surplus or (deficit) on the provision of services	6a	(402,745)			(402,745)
Other comprehensive income and expenditure	6b		1,460,000		1,460,000
<b>Total comprehensive income and expenditure</b>		<b>(402,745)</b>	<b>1,460,000</b>	<b>-</b>	<b>1,057,255</b>
Adjustments between accounting basis and funding basis under regulations	6a & 6b	278,009	(280,000)	1,991	-
Transfer from Creditors	6a	591,440			591,440
<b>Net increase or (decrease) before transfers to other statutory reserves</b>		<b>466,704</b>	<b>1,180,000</b>	<b>1,991</b>	<b>1,648,695</b>
Transfers to or (from) other statutory reserves		-	-	-	-
Transfer to creditors	12	(466,704)	-	-	(466,704)
<b>Increase or (decrease) in 2015-16</b>		<b>-</b>	<b>1,180,000</b>	<b>1,991</b>	<b>1,181,991</b>
<b>Balance at 31 March 2016 carried forward</b>		<b>-</b>	<b>(2,786,000)</b>	<b>(37,972)</b>	<b>(2,823,972)</b>
<i>Movement in reserves during 2016-17</i>					
Surplus or (deficit) on the provision of services	6a	(352,019)			(352,019)
Other comprehensive income and expenditure	6b		(1,774,000)		(1,774,000)
<b>Total comprehensive income and expenditure</b>		<b>(352,019)</b>	<b>(1,774,000)</b>	<b>-</b>	<b>(2,126,019)</b>
Adjustments between accounting basis and funding basis under regulations	6a & 6b	197,363	(195,000)	(2,363)	-
Transfer from Creditors	6a	466,704			466,704
<b>Net increase or (decrease) before transfers to other statutory reserves</b>		<b>312,047</b>	<b>(1,969,000)</b>	<b>(2,363)</b>	<b>(1,659,316)</b>
Transfers to or (from) other statutory reserves					-
Transfer to creditors	12	(312,047)			(312,047)
<b>Increase or (decrease) in 2016-17</b>		<b>-</b>	<b>(1,969,000)</b>	<b>(2,363)</b>	<b>(1,971,363)</b>
<b>Balance at 31 March 2017 carried forward</b>		<b>-</b>	<b>(4,755,000)</b>	<b>(40,335)</b>	<b>(4,795,335)</b>

## Comprehensive Income and Expenditure Statement for the year ended 31 March 2017

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

2015/16			2016/17
£		Note	£
2,120,206	Employee Costs		1,944,280
241,539	Property Costs		245,026
93,365	Supplies & Services		83,510
5,189	Contractors		10,836
403,796	Administration Costs		343,590
18,010	Payments to Other Bodies		8,790
<b>2,882,105</b>	<b>Cost of Services</b>		<b>2,636,032</b>
(16,513)	Sales, Fees & Charges		(33,458)
(306,946)	Other Income		(135,394)
125,899	Financing & Investment Income and Expenditure	8	98,139
(2,281,800)	Requisitions from Members Authorities	13	(2,213,300)
<b>402,745</b>	<b>(Surplus) or deficit on the provision of services</b>		<b>352,019</b>
(1,460,000)	Actuarial (Gains) or losses on pension assets and liabilities	15a	1,774,000
<b>(1,460,000)</b>	<b>Other Comprehensive Income &amp; Expenditure</b>		<b>1,774,000</b>
<b><u>(1,057,255)</u></b>	<b>Total Comprehensive Income &amp; Expenditure</b>		<b><u>2,126,019</u></b>



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## **Expenditure Funding Analysis for the year ended 31 March 2017**

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

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

<b>2015/16</b>	<b>(Surplus)/Deficit for Year</b>	<b>Net Expenditure Chargeable to the General Fund</b>	<b>Adjustments between Funding and Accounting basis</b>	<b>Net Expenditure in the Comprehensive Income and Expenditure Statement</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Balance as at 31st March 2016	83,635			83,635
Approved draw on reserves	41,100			41,100
Employee Statutory Adjustment		(1,990)		(1,990)
Pension Cost			150,000	150,000
Pension Interest			130,000	130,000
<b>(Surplus) or deficit on the provision of service</b>				<b>402,745</b>

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**Balance Sheet as at 31 March 2017**

The **balance sheet** shows the value as at 31 March 2017 of the assets and liabilities recognised by the Joint Board. The net assets of the Joint Board (assets less liabilities) are matched by the reserves held. Reserves are reported in two categories. The first category comprises usable reserves, which are those reserves that the Joint Board may use to provide services, subject to the need to maintain a prudent level of reserves and any statutory limitations on their use. The second category of reserves comprises those that the Joint Board is not able to use to provide services. This category includes reserves that hold unrealised gains and losses in the value of assets.

2015/16 £		Note	2016/17 £
	<b><u>Current Assets</u></b>		
636,277	Funds held by Renfrewshire Council		453,043
18,401	Debtors and Prepayments	10	34,375
100	Cash in Hand		100
654,778			487,518
	<b><u>less Current Liabilities</u></b>		
(692,751)	Creditors And Accruals	11	(527,853)
(37,972)	<b>Net (Liabilities)/Asset Excluding Pension</b>		(40,335)
	<b><u>Long Term Liabilities</u></b>		
(2,786,000)	Pension (liability)/Asset	15c	(4,755,000)
(2,823,972)	<b>Net (Liabilities)/Asset Including Pension</b>		(4,795,335)
 <b><u>Represented by:</u></b>			
	<b>Revenue Reserves:</b>		
	<b>Useable Reserves</b>		
466,704	Balance due to Member Authorities		312,047
(466,704)	Transfer to Creditors	12	(312,047)
	<b>Unuseable Reserves</b>		
(37,972)	Employee Statutory Adjustment Account	6c	(40,335)
(2,786,000)	Pension Reserve	6b	(4,755,000)
(2,823,972)			(4,795,335)

The audited accounts were authorised for issue issued on 18 August 2017.  
Balance sheet signed by:

**Alan Russell CPFA**  
Treasurer  
18 August 2017

## **Cash flow Statement for the year ended 31 March 2017**

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

<b>2015/16</b>		<b>2016/17</b>
<b>£</b>		<b>£</b>
	<b>Operating Activities</b>	
	<b>Cash Inflows</b>	
(2,551,626)	Sale of goods and rendering of services	(2,440,443)
(4,101)	Interest received	(1,861)
<b>(2,555,727)</b>	<b>Cash inflows generated from operating activities</b>	<b>(2,442,304)</b>
	<b>Cash Outflows</b>	
1,583,895	Cash paid to and on behalf of employees	1,630,925
687,449	Cash paid to suppliers of goods and services	644,373
376,013	Other payments for operating activities	350,240
<b>2,647,357</b>	<b>Cash outflows generated from operating activities</b>	<b>2,625,538</b>
<b>91,630</b>	<b>Net (increase)/decrease in cash and cash equivalents</b>	<b>183,234</b>
728,007	Cash and cash equivalents at the beginning of the reporting period - short term deposits with Renfrewshire Council	636,377
636,377	Cash and cash equivalents at the end of the reporting period - short term deposits with Renfrewshire Council	453,143
<b>91,630</b>	<b>Net cash (inflow)/outflow in cash and cash equivalents in year</b>	<b>183,234</b>

## **Note 1 Summary of Significant Accounting Policies**

The Financial Statements for the year ended 31 March 2017 have been prepared in accordance with proper accounting practice as per section 12 of the Local Government in Scotland Act 2003. Proper accounting practice comprises the Code of Practice on Local Authority Accounting in the United Kingdom (the Accounting Code) and the Service Reporting Code of Practice for Local Authorities 2016/17, (SeRCOP) supported by International Financial Reporting Standards and recommendations made by the Local Authority (Scotland) Accounts Advisory Committee (LASAAC). They are designed to give a true and fair view of the financial performance and position of the Joint Board and comparative figures for the previous financial year are provided. There are no significant departures from these recommendations.

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

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

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

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

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

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

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

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

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

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

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

- i. Revenue from the sale of goods is recognised when the Joint Board transfers the significant risks and rewards of ownership to the purchaser, and it is probable that the economic benefits or service potential associated with the transaction will flow to the Joint Board.
- ii. Revenue from the provision of services is recognised when the Joint Board can measure reliably the percentage of completion of the transaction and it is probable that the economic benefits or service potential associated with the transaction will flow to the Joint Board.
- iii. Supplies are recorded as expenditure when they are consumed. Where there is a gap between the date supplies are received and their consumption, they are carried as inventories on the Balance Sheet.

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- iv. Where income and expenditure have been recognised but cash has not been received or paid, a debtor or creditor for the relevant amount is recorded in the Balance Sheet. Where there is evidence that debts are unlikely to be settled, the balance of debtors is written down and a charge made to revenue for the income that might not be collected.
- v. Suppliers invoices paid in the two weeks following the year-end are accrued together with specific accruals in respect of further material items provided the goods or services were received by the Balance Sheet date.

### **Cash and Cash Equivalents**

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

### **Contingent Assets and Liabilities**

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

### **Employee Benefits**

#### Benefits payable during employment

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

#### Termination benefits

Termination benefits are amounts payable as a result of a decision by the Joint Board to terminate an officer's employment before the normal retirement date or an officer's decision to accept voluntary severance. They are charged on an accruals basis to the Employee Costs line in the Comprehensive Income and Expenditure Statement when the Joint Board is demonstrably committed to either terminating the employment of an officer or making an offer to encourage voluntary severance. The Joint Board is only demonstrably committed to a termination when it has a detailed formal plan for the termination and it is without realistic possibility of withdrawal; and agreement to the termination has been granted by the Joint Board.

Where termination benefits involve the enhancement of pensions, statutory provisions require the Revenue balances to be charged with the amount payable by the Joint Board to the pension fund or pensioner in the year, not the amount calculated according to the relevant accounting standards. In the Movement in Reserves Statement, appropriations are required to and from the Pensions Reserve to remove the notional debits and credits for pension enhancement termination benefits and to replace them with debits for the cash paid to the pension fund and pensioners and any such amounts payable but unpaid at the year-end.

#### Post employment benefits

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

This involves the recognition in the Balance Sheet of the Joint Board's share of the net pension asset or liability in the Strathclyde Pension Fund and a pension reserve. The Comprehensive Income and Expenditure Statement also recognises changes during the year in the pension asset or liability.

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Service expenditure includes pension costs based on employers' pension contributions payable and payments to pensioners in the year.

The liabilities of the Strathclyde Pension Fund attributable to the Joint Board are included in the Balance Sheet on an actuarial basis using the projected unit method ie an assessment of the future payments that will be made in relation to retirement benefits earned to date by employees, based on assumptions about mortality rates, employee turnover rates and projections of earnings for current employees. Liabilities are discounted to their value at current prices using a discount rate based on the current rate of return available on a high quality corporate bond of equivalent currency and term to the scheme liabilities.

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

Note 15 to the Core Financial Statements provides further information.

### **Events after the Balance Sheet date**

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

There are two types of events:

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

Events taking place after the date of authorisation for issue are not reflected in the Statements. Note 5 provides further information.

### **Prior Period Adjustment**

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

### **Government Grants and other Contributions**

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

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

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

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### **Leases**

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

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

#### *Operating Leases*

Rentals paid under operating leases are charged to the Comprehensive Income and Expenditure Statement as an expense of the services benefiting from use of the leased property, plant or equipment. Charges are made on a straight-line basis over the life of the lease, even if this does not match the pattern of payments (eg, there is a rent-free period at the commencement of the lease). The risks and rewards of ownership remain with the lessors along with the title of the property.

### **Property, Plant and Equipment**

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

### **Provisions**

Provisions are made where an event has taken place that gives the Joint Board a legal or constructive obligation that probably requires settlement by a transfer of economic benefits or service potential, and a reliable estimate can be made of the amount of the obligation. Provisions are charged as an expense to the appropriate service line in the Comprehensive Income and Expenditure Statement in the year that Renfrewshire Valuation Joint Board becomes aware of the obligation, and measured at the best estimate at the balance sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the Balance Sheet. Estimated settlements are reviewed at the end of each financial year – where it becomes less than probable that a transfer of economic benefits will now be required (or a lower settlement than anticipated is made), the provision is reversed and credited back to the relevant service. Where some or all of the payment required to settle a provision is expected to be recovered from another party (eg from an insurance claim), this is only recognised as income for the relevant service if it is virtually certain that reimbursement will be received if the Joint Board settles the obligation.

### **Reserves**

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

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

The Employee Statutory Adjustment Account absorbs the differences that would otherwise arise on the Revenue Reserve from accruing for short term accumulating absences at the end of the financial year. Generally accepted accounting practices require that all short-term employee benefits, including accumulating compensated absences, should be recognised as a cost in the accounts for the year to which they relate. This means that where employees' full holiday entitlement, time in lieu or credit flexi-time balance has not been taken by the financial year-end, the cost of the untaken days or time is calculated and recorded as an accrued expense. However, statutory arrangements require that the impact of such accrued expenditure on the Revenue Reserve is neutralised by transfers to or from the Employee Statutory Adjustment Account.



## **VAT**

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

## **Note 2 Accounting Standards Issued not Adopted**

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

## **Note 3 Critical Judgements in Applying Accounting Policies**

In applying the accounting policies set out in Note 1, the Joint Board has had to make certain judgements about complex transactions or those involving uncertainty about future events. Where a critical judgement has been made this is referred to in the relevant note to the core financial statements; however a summary of those with the most significant effect is detailed below.

Leases	An analysis of the terms of the lease for the Robertson Centre has concluded it is an operating leases.
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## **Note 4 Assumptions made about the future**

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

The items in the Balance Sheet at 31 March 2017 for which there is a significant risk of material adjustment in the forthcoming financial year are as follows:

<b>Item</b>	<b>Uncertainties</b>	<b>Effect if Results differ from Assumption</b>
Pensions Liability	Estimation of the net liability to pay pensions depends on a number of complex judgements relating to the discount rate used, the rate at which salaries are projected to increase, changes in retirement ages, mortality rates and expected returns on pension fund assets. A firm of consulting actuaries is engaged to provide the Joint Board with expert advice about the assumptions to be applied.	The effects on the net pensions liability of changes in individual assumptions can be measured. For instance, a 0.5% decrease in the discount rate assumption would result in an increase in the pension liability of £2.139 million. However, the assumptions interact in complex ways. During 2016/17, the appointed actuaries advised that the net pensions liability had increased by £1.774 million attributable to updating of the assumptions.

## **Note 5 Events after the balance sheet date**

Events taking place after the authorised for issue date per the balance sheet are not reflected in the financial statements or notes. Where events taking place before this date provided information about conditions existing at 31 March 2017, the figures in the financial statements and notes have been adjusted in all material respects to reflect the impact of this information. There are no non adjusting events.



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**Note 6 Details of Movement in Reserves**

**a. Revenue Reserve**

2015/16		2016/17
£		£
(591,440)	Balance as at 1 April	(466,704)
(280,000)	Transfer to pension reserve	(195,000)
1,991	Transfer to employee statutory adjustment account	(2,363)
402,745	(Surplus) or Deficit on provision of services (from the Comprehensive Income & Expenditure Account)	352,019
<b>(466,704)</b>	<b>Balance as at 31 March</b>	<b>(312,047)</b>

**b. Pension Reserve**

2015/16		2016/17
£		£
(3,966,000)	Balance as at 1 April	(2,786,000)
1,460,000	Actuarial Gains and Losses (see note 15)	(1,774,000)
(280,000)	Net additional amount required by statute and non-statutory proper practices to be taken into account when determining the surplus or deficit on the revenue reserves for the year	(195,000)
<b>(2,786,000)</b>	<b>Balance as at 31 March</b>	<b>(4,755,000)</b>

The Pension Reserve absorbs the timing differences arising from the different arrangements for accounting for post-employment benefits and for funding benefits in accordance with statutory provisions. The Joint Board accounts for post-employment benefits in the **comprehensive income and expenditure statement** as the benefits are earned by employees accruing years of service, updating the liabilities recognised to reflect inflation, changing assumptions and investment returns on any resources set aside to meet the costs. However, statutory arrangements require benefits earned to be financed as the Joint Board makes employer's contributions to pension funds. The debit balance on the Pension Reserve shows a significant shortfall in the benefits earned by past and current employees and the Joint Board's share of Strathclyde Pension Fund resources available to meet them. The statutory arrangements will ensure that funding will have been set aside by the time the benefits come to be paid.

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**c. Employee Statutory Adjustment Account**

2015/16		2016/17
£		£
(39,963)	Balance as at 1 April	(37,972)
39,963	Reversal of prior year accrual for short-term accumulating compensated absences	37,972
(37,972)	Recognition of the accrual for short-term accumulating compensating absences at 31 March	(40,335)
<b><u>(37,972)</u></b>	<b>Balance as at 31 March</b>	<b><u>(40,335)</u></b>

The Employee Statutory Adjustment Account absorbs the differences that would otherwise arise on revenue balances from accruing for short-term accumulating compensated absences at the end of the financial year. Generally accepted accounting practices require that all short-term employee benefits, including accumulating compensated absences, should be recognised as a cost in the accounts for the year to which they relate. This means that where employees' full holiday entitlement, time in lieu or credit flexi-time balance has not been taken by the financial year-end, the cost of the untaken days or time is calculated and recorded as an accrued expense. However, statutory arrangements require that the impact of such accrued expenditure on revenue balances is neutralised by transfers to or from the Employee Statutory Adjustment Account.

**Note 7 Reconciliation of the Balance on the Comprehensive Income and Expenditure Statement to the Movement in Reserves Statement**

The deficit for the year on the Revenue Reserves was £197,363 greater than the Comprehensive Income and Expenditure Statement result. The table below gives a breakdown of the differences between the income and expenditure included in the Joint Board's Comprehensive Income and Expenditure Statement in accordance with the Code and the amounts that statute and non-statutory proper practice require the Joint Board to debit and credit the Revenue Reserve Balance.

2015/16		2016/17
£		£
	<b>Amounts to be included in the Comprehensive Income and Expenditure Statement but required by statute to be excluded when determining Movement in Reserves Statement</b>	
(515,000)	Net charges made for retirement benefits in accordance with IAS19	(437,000)
1,991	Net charges for employment short-term accumulating absences	(2,363)
<u>(513,009)</u>		<u>(439,363)</u>
	<b>Amounts not included in the Comprehensive Income and Expenditure Statement but required to be included by statute when determining Movement in Reserves Statement</b>	
<u>235,000</u>	Employers contributions payable to the Strathclyde Pension Fund	<u>242,000</u>
<u>(278,009)</u>	<b>Net additional amount required to be debited or credited to the Revenue Reserves balance for the year</b>	<u>(197,363)</u>

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**Note 8 Financing & Investment Income**

2015/16		2016/17
£		£
(4,101)	Interest on Balances	(1,861)
130,000	Pension Interest Cost	100,000
<b>125,899</b>	<b>Total Financing and Investment Income</b>	<b>98,139</b>

**Note 9 Operating Leases**

The Joint Board has acquired office accommodation at the Robertson Centre in Paisley by entering into an operating lease which was originally until 2020 but has been extended to 2024. A previous agreement with Inverclyde Council to rent office space within their Customer Service Centre in Greenock ended in August 2015. The expenditure charged in year to the Comprehensive Income and Expenditure Statement was £55,000 (2015/16 £55,581).

2015/16		2016/17
£		£
	Future Minimum Lease Payments	
55,000	- not later than one year	55,000
165,000	- later than one year and not later than five years	220,000
-	- later than five years	110,000
<b>220,000</b>	<b>Total</b>	<b>385,000</b>

**Note 10 Debtors**

2015/16		2016/17
£		£
-	Other local authorities	-
18,401	Other Entities and Individuals	34,375
<b>18,401</b>	<b>Total short term debtors</b>	<b>34,375</b>

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**Note 11 Creditors**

2015/16		2016/17
£		£
-	Central government bodies	-
466,704	Other local authorities	312,047
37,972	Short Term Accumulating Absences	40,335
149,828	Accrued Payrolls	110,315
38,246	Other entities and individuals	65,156
<b><u>692,751</u></b>	<b>Total short term creditors</b>	<b><u>527,853</u></b>

**Note 12 Transfer to Creditors**

2015/16		2016/17
£		£
<b><u>466,704</u></b>	In terms of Section 58 of the Local Government (Scotland) Act 1973, Joint Boards have no specific powers to retain reserves to meet future funding requirements and the amount due to member authorities has been transferred to creditors.	<b><u>312,047</u></b>

**Note 13 Related parties**

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

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

2015/16			2016/17
£	Council	Percentage	£
467,800	East Renfrewshire	20.6%	455,900
531,700	Inverclyde	23.3%	515,700
<u>1,282,300</u>	Renfrewshire	<u>56.1%</u>	<u>1,241,700</u>
<b>2,281,800</b>	<b>Total</b>	<b>100.0%</b>	<b>2,213,300</b>

The Joint Board in turn pays Renfrewshire Council for support services. The amount paid in respect of these services for the year ended 31 March 2017 was £86,679 (2015/16 £106,770).

#### **Note 14 External audit costs**

Fees payable to Audit Scotland in respect of external audit services undertaken in accordance with Audit Scotland's *Code of Audit Practice* in 2016-2017 were £6,970 (£7,090 in 2015/16). There were no fees paid to Audit Scotland in respect of any other services.

#### **Note 15 Retirement Benefits**

As part of the terms and conditions of employment of its employees, the Joint Board offers retirement benefits. Although these benefits will not actually be payable until employees retire, the Joint Board has a commitment to make the payments that need to be disclosed at the time that employees earn their future entitlement. The scheme for employees is the Strathclyde Pension Fund which is administered by Glasgow City Council. This is a "funded" defined benefit final salary scheme meaning that the Joint Board and its employees pay contributions into a fund, calculated at a level intended to balance the pensions liability with investment assets.

##### **15a. Transactions relating to retirement benefits**

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

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The following transactions have been made in the accounting statements in 2016/17:

2015/16 £	Note	2016/17 £
<b>Comprehensive Income &amp; Expenditure Statement</b>		
Cost of Services		
385,000	(i)	337,000
-		-
-	(ii)	-
385,000		337,000
<b>Financing &amp; Investment Income &amp; Expenditure</b>		
130,000	(iii)	100,000
515,000		437,000
<b>Total Post-employment Benefits charged to the Surplus or Defecit on the Provision of Services</b>		
<b>Other post employment benefit charged to the Comprehensive Income and Expenditure Statement</b>		
64,000		(2,191,000)
(1,426,000)		3,901,000
(98,000)		64,000
(1,460,000)		1,774,000
<b>Total post employment benefit charged to the Comprehensive Income and Expenditure Statement</b>		
(945,000)		2,211,000
<b>Movement in Reserves Statement</b>		
	(iv)	
(1,180,000)		1,969,000
235,000		242,000
<b>Employers Contributions paid to Strathclyde Pension Fund</b>		

Notes

- i. Current service cost is the cost of future entitlements to pension payments to current employees
- ii. Curtailments are the pension costs to employees retired under redundancy terms.
- iii. The net Interest is an actuarial adjustment to the inflation element in the cost of funding current and future pension obligations. This is the expected increase during the year in the present value of the Joint Committee's share of the Strathclyde Pension Fund's liabilities because they are one year closer to settlement.
- iv. The Movement on Pension Reserve represents the net change in the pension liability recognised in the Movement in Reserves Statement for pension payments made by the Joint Board to the Strathclyde Pension Fund during the year (£195,000).

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The Joint Board is also responsible for all pension payments relating to added years benefits it has awarded, together with related increases. In 2016/17 these amounted to £4,481 (2015/16 £4,634). In addition to the recognised gains and losses included in the Comprehensive Income and Expenditure Statement, actuarial losses of £1.774 million are included in the Movement in Reserves Statement (2015/16 £1.460 million gain). The cumulative amount of actuarial losses is £4.723 million (2015/16 £2.949 million).

**15b. Assets and liabilities in relation to retirement benefits**

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

2015/16		2016/17
£000		£000
14,799	Opening present value	13,879
385	Current service cost	337
476	Interest Cost	488
79	Employee Contributions	83
	Remeasurement (gains)/losses:	
(1,524)	Actuarial (gains)/losses arising from changes in financial assumptions	3,965
-	Unfunded benefits paid	(2)
(336)	Benefits Paid	(294)
<b>13,879</b>	<b>Closing present value of scheme liabilities</b>	<b>18,456</b>

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

2015/16		2016/17
£000		£000
10,833	Opening Fair Value	11,093
346	Interest Income	388
	Remeasurement gain/(loss):	
(64)	Return on assets excluding amounts included in net interest	2,191
235	Contributions from employer	240
79	Contributions from employee	83
-	Contributions in respect of unfunded benefits	2
-	Unfunded benefits paid	(2)
(336)	Benefits Paid	(294)
<b>11,093</b>	<b>Closing fair value of scheme assets</b>	<b>13,701</b>

**Renfrewshire Valuation Joint Board  
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**15c. Fund history**

	2012/13	2013/14	2014/15	2015/16	2016/17
	£000	£000	£000	£000	£000
Present Value of Liabilities	(11,234)	(12,298)	(14,799)	(13,879)	(18,456)
Fair value of assets	9,243	9,855	10,833	11,093	13,701
<b>Surplus/(deficit) in the scheme</b>	<b>(1,991)</b>	<b>(2,443)</b>	<b>(3,966)</b>	<b>(2,786)</b>	<b>(4,755)</b>

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

The total liability of £4.755 million has a substantial impact on the net worth of the Joint Board as recorded in the balance sheet. However, statutory arrangements for funding the deficit mean that the financial position of the Joint Board remains assured. The deficit on the Strathclyde Pension Fund will be made good by increased contributions over the remaining working life of employees, as assessed by the Fund actuary.

The total contributions expected to be made by the Joint Committee to the Strathclyde Pension Fund in the forthcoming year to 31 March 2018 is £0.240 million.

**15d. Basis for estimating assets and liabilities**

The Joint Board's share of the liabilities of the Strathclyde Pension Fund have been assessed on an actuarial basis using the projected unit method, that estimates the pensions that will be payable in future years dependent upon assumptions about mortality rates, salary levels and so on. The Scheme's liabilities have been assessed by Hymans Robertson, an independent firm of Actuaries, and the estimates are based on the latest full valuation of the Fund at 31 March 2014.

The principal assumptions used by the actuary have been:

2015/16	Financial Year:	2016/17
<b>Mortality assumptions</b>		
	Longevity at 65 for current pensioners	
22.1 years	• Men	22.1 years
23.6 years	• Women	23.6 years
	Longevity at 65 for Future pensioners	
24.8 years	• Men	24.8 years
26.2 years	• Women	26.2 years
4.2%	Rate of increase in salaries*	4.4%
2.2%	Rate of increase in pensions	2.4%
3.5%	Rate for discounting scheme liabilities	2.6%
	Take-up of option to convert annual pension into retirement lump sum:	
50.0%	Pre April 2009 service	50.0%
75.0%	Post April 2009 service	75.0%



**Renfrewshire Valuation Joint Board  
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The pension scheme's assets consist of the following categories, by proportion of the total assets held:

<b>2015/16</b>			<b>2016/17</b>
<b>£000</b>		<b>Percentage</b>	<b>£000</b>
	<b>Equity Securities</b>		
1,040	Consumer	9.5%	1,296
831	Manufacturing	7.5%	1,029
327	Energy and Utilities	3.0%	407
765	Financial Institutions	7.0%	954
448	Health and Care	4.1%	557
633	Information Technology	5.8%	788
<b>4,044</b>	<b>Total Equity</b>	<b>36.7%</b>	<b>5,031</b>
	<b>Private Equity</b>		
1,079	All	8.2%	1,130
<b>1,079</b>	<b>Total Private Equity</b>	<b>8.2%</b>	<b>1,130</b>
	<b>Real Estate</b>		
1,192	UK Property	12.1%	1,653
-	Overseas Property	0.0%	-
<b>1,192</b>	<b>Total Real Estate</b>	<b>12.1%</b>	<b>1,653</b>
	<b>Investment Funds &amp; Unit Trusts</b>		
2,879	Equities	32.2%	4,406
1,354	Bonds	5.6%	769
4	Commodities	0.1%	9
-	Infrastructure	0.0%	-
156	Other	1.4%	186
<b>4,393</b>	<b>Total Investment Funds &amp; Unit Trusts</b>	<b>39.2%</b>	<b>5,370</b>
	<b>Derivatives</b>		
-	Inflation	0.0%	-
-	Interest Rate	0.0%	-
-	Foreign Exchange	0.0%	2
3	Other	0.0%	-1
<b>3</b>	<b>Total Derivatives</b>	<b>0.0%</b>	<b>1</b>
	<b>Cash &amp; Cash Equivalents</b>		
382	All	3.8%	516
<b>382</b>	<b>Total Cash &amp; Cash Equivalents</b>	<b>3.8%</b>	<b>516</b>
<b>11,093</b>	<b>Total</b>	<b>100%</b>	<b>13,701</b>

**15e. Impact on cashflows**

An objective of the fund is to keep employer's contributions at as constant a rate as possible. The fund has agreed a strategy to achieve a funding rate of 100% in the longer term. Employers' and employees' contributions have been determined so that rates are standard across all participating employers. The rate for employer contributions has been set at 19.3% for 2016-17 and 2017-18.

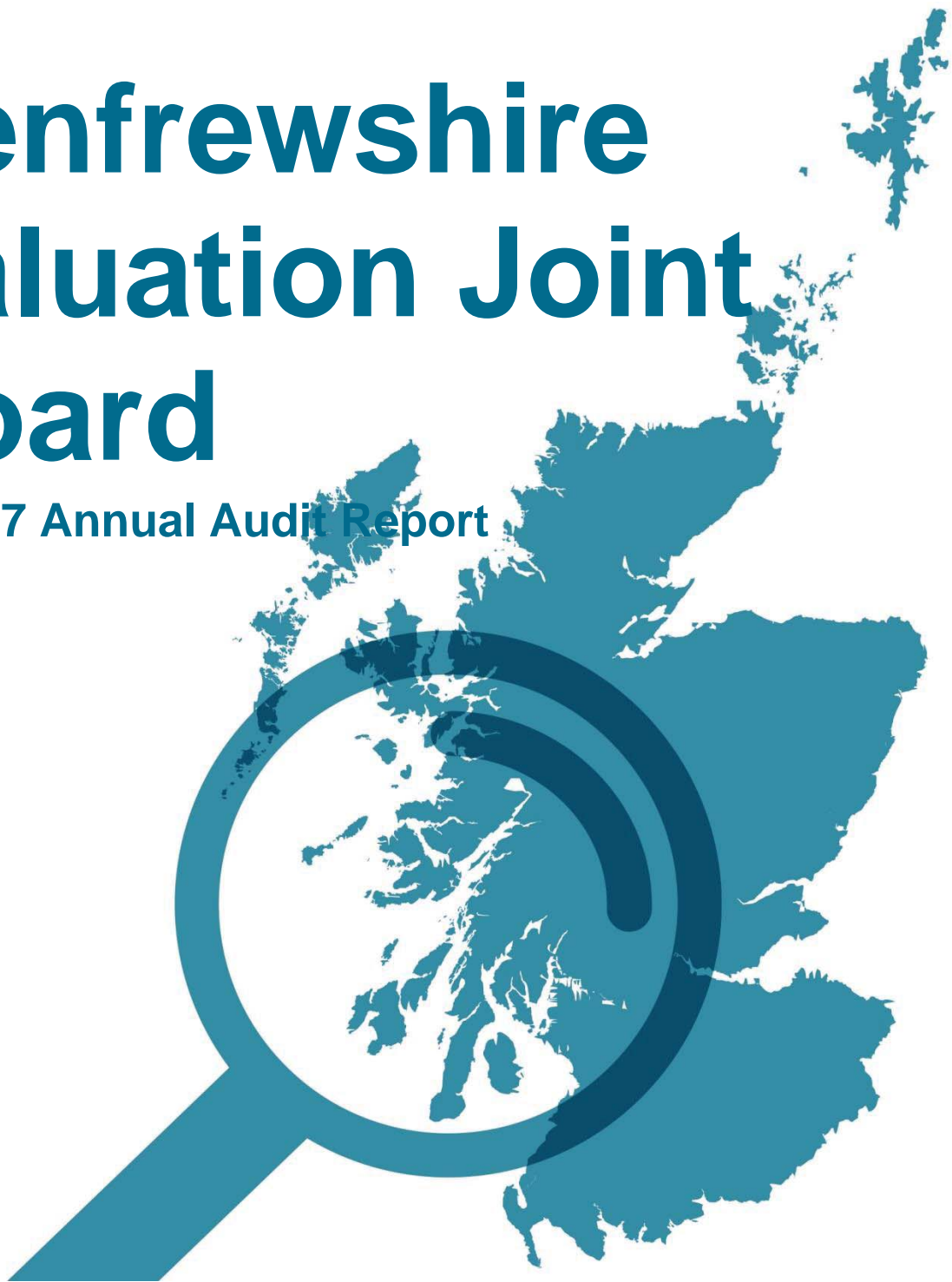
**Note 16 Contingent Liabilities and Assets**

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



# Renfrewshire Valuation Joint Board

2016/17 Annual Audit Report



 AUDIT SCOTLAND

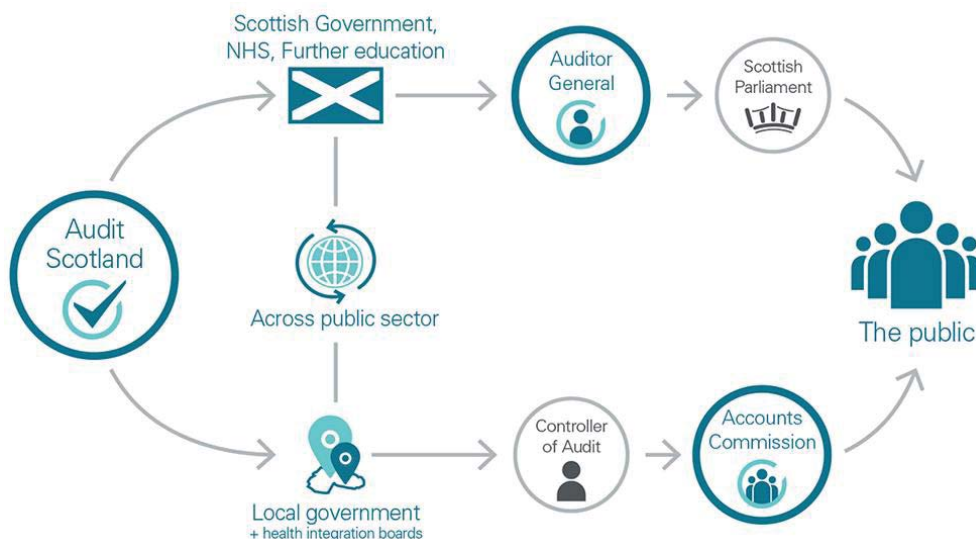
To Members of the Renfrewshire Valuation Joint Board and the Controller of Audit

29 August 2017

## Who we are

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

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



## About us

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

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

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

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# Key messages

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## Audit of the 2016/17 annual accounts

- 1 Our audit opinions were all unqualified. These covered the financial statements, management commentary, remuneration report and the annual governance statement.
- 2 One minor misstatement was identified and this was adjusted by management.

## Financial management

- 3 Net expenditure outturn during the year was higher than budgeted which resulted in an increased use of reserves than originally planned.
- 4 The Joint Board has found it difficult to deliver services within budget over the last 4 years.
- 5 Savings have been delivered mainly through containing staff costs. This has been achieved through natural turnover, restructuring senior management structures and limited use of voluntary early retirement.

## Financial sustainability

- 6 The Joint Board's financial position has been managed through the use of reserves. However, declining reserves, rising demands, increasing costs and possible reductions to requisition income will continue to put a strain on the Joint Board's capacity to deliver the current level of service.
- 7 The level of useable reserves is forecast to fall to £0.193 million by the end of 2017/18. It is recommended that the balance held in reserves continues to be reviewed to ensure there are sufficient funds to address ongoing demand on services.

## Governance and transparency

- 8 The Joint Board has appropriate governance arrangements in place to support the scrutiny of decision making. However, a number of policies and procedures require to be reviewed and updated.
- 9 The Joint Board is open and transparent in the way it conducts its business; the public can attend meetings and access agendas and meeting papers.
- 10 Internal audit reports are only reviewed by management and are not shared with members of the Joint Board.

## Value for money

- 11 Performance has deteriorated since 2015 with the 2017 revaluation exercise highlighted as a contributing factor.





# Introduction

1. This report is a summary of the findings arising from the 2016/17 audit of Renfrewshire Valuation Joint Board (RVJB).
2. The scope of the audit was set out in our Annual Audit Plan presented to the January 2017 meeting of the Joint Board. This report comprises:
  - an audit of the annual report and accounts
  - consideration of the four dimensions that frame the wider scope of public sector audit requirements as shown in [Exhibit 1 \(page 5\)](#).

## Exhibit 1 Audit dimensions



Source: Code of Audit Practice 2016

3. The main elements of our audit work in 2016/17 have been:
  - an interim audit of Renfrewshire Council's main financial systems and governance arrangements which are used by RVJB
  - an audit of RVJB's 2016/17 annual report and accounts including the issue of an independent auditor's report setting out our opinions.
4. RVJB is responsible for preparing the annual report and accounts that show a true and fair view in accordance with the Local Authority Accounts (Scotland) Regulations 2014. It is also responsible for establishing effective governance arrangements and ensuring financial management is effective.

5. Our responsibilities as independent auditor are established by the Local Government in Scotland Act 1973 and the [Code of Audit Practice 2016](#) guided by the auditing profession's ethical guidance.
6. As public sector auditors we provide an independent auditor's report on the annual report and accounts. We also review and report on the arrangements within RVJB to manage its performance and use of resources such as money, staff and assets. Additionally, we consider RVJB's best value arrangements. In doing this, we aim to support improvement and accountability.
7. Further details of the respective responsibilities of management and the auditor can be found in the [Code of Audit Practice 2016](#).
8. This report raises matters from the audit of the annual report and accounts, risks or control weaknesses. Communicating these does not absolve management from its responsibility to address the issues we raise, and to maintain adequate systems of control.
9. Our Annual Audit Report contains an action plan at [Appendix 1 \(page 22\)](#). It sets out specific recommendations, responsible officers and dates for implementation.
10. As part of the requirement to provide fair and full disclosure of matters relating to our independence, we can confirm that we have not undertaken non-audit related services. The 2016/17 audit fee for the audit was set out in our Annual Audit Plan and as we did not carry out any work additional to our planned audit activity, the fee remains unchanged.
11. This report is addressed to both the Joint Board and the Controller of Audit and will be published on Audit Scotland's website [www.audit-scotland.gov.uk](http://www.audit-scotland.gov.uk).
12. We would like to thank all management and staff who have been involved in our work for their co-operational and assistance during the audit.

# Part 1

## Audit of 2016/17 annual report and accounts



### Main judgements

**Unqualified audit opinions on RVJB's annual report and accounts.**

**One minor misstatement was identified and this was adjusted by management.**

### Unqualified audit opinions

13. The annual report and accounts for the year ended 31 March 2017 were approved by the Joint Board on 18 August 2017. We reported, within our independent auditor's report:
- an unqualified opinion on the financial statements
  - unqualified opinions on the management commentary, remuneration report and annual governance statement.
14. Additionally, we have nothing to report in respect of those matters which we are required by the Accounts Commission to report by exception.

The Joint Board's annual report and accounts are the principal means of accounting for the stewardship of its resources and its performance in the use of its resources.

### Submission of RVJB's annual report and accounts for audit

15. We received the unaudited annual report and accounts on 9 June, in line with the audit timetable set out in our 2016/17 Annual Audit Plan.
16. The working papers provided with the unaudited report and accounts were of a good standard and finance staff provided good support to the audit team during the audit. This helped ensure that the final accounts process ran smoothly.

### Risk of material misstatement

17. [Appendix 2 \(page 24\)](#) provides a description of those assessed risks of material misstatement that were identified during the planning process which had the greatest effect on the overall audit strategy, the allocation of resources to the audit and directing the efforts of the audit team. Also, included within the appendix are wider audit dimension risks, how we addressed these and our conclusions.

### Materiality

18. Materiality defines the maximum error that we are prepared to accept and still conclude that our audit objective has been achieved (i.e. true and fair view). The assessment of what is material is a matter of professional judgement. It involves considering both the amount and nature of the misstatement.
19. Our initial assessment of materiality for the annual report and accounts was undertaken during the planning phase of the audit and is summarised in [Exhibit](#)

[2 \(page 8\)](#). Specifically with regard to the financial statements, we assess the materiality of uncorrected misstatements, both individually and collectively.

20. On receipt of the annual report and accounts and following completion of audit testing we reviewed our original materiality calculations and concluded that they remained appropriate.

## Exhibit 2

### Materiality values

Materiality level	Amount
<b>Overall materiality</b> – This is the calculated figure we use in assessing the overall impact of audit adjustments on the financial statements. It was set at 1 per cent of gross expenditure for the year ended 31 March 2017.	£27,300
<b>Performance materiality</b> – This acts as a trigger point. If the aggregate of errors identified during the financial statements audit exceeds performance materiality this would indicate that further audit procedures should be considered. Using our professional judgement we have calculated performance materiality at 75 per cent of overall materiality.	£20,400
<b>Reporting threshold (i.e. clearly trivial)</b> – We are required to report to those charged with governance on all unadjusted misstatements in excess of the 'reporting threshold' amount.	£1,000

Source: Audit Scotland

## How we evaluate misstatements

21. There were no material adjustments to the unaudited financial statements arising from our audit. There was one error of £2,279 identified which was above the reporting threshold and was adjusted in the audited annual report and accounts. The impact of this adjustment was to increase expenditure and accruals by this amount.
22. It is our responsibility to request that all errors are corrected although the final decision on this lies with those charged with governance taking into account advice from senior officers and materiality. All errors identified were adjusted by management.

## Significant findings

23. International Standard on Auditing 260 (UK & Ireland) requires us to communicate to you significant findings from the audit. These are summarised in [Exhibit 3 \(page 9\)](#).

## Exhibit 3

### Significant findings from the audit of RVJB

Issue	Resolution
<b>1. Accruals</b> As part of audit work an expenditure transaction relating to 2016/17 was identified which had not been accrued in the annual report and accounts. As a result, expenditure and accruals were understated by £2,279.	Management agreed to adjust for this error and expenditure and accruals both increased by £2,279.

### Going concern

- 24.** The financial statements of RVJB have been prepared on the going concern basis. No issues were identified with the assessment on going concern.

### Other findings

- 25.** Our audit identified a number of presentational and disclosure issues which were discussed with management. These were adjusted and reflected in the audited annual report and accounts.

### Objections

- 26.** The Local Authority Accounts (Scotland) Regulations 2014 require a local government bodies to publish a public notice on its website that includes details of the period for inspecting and objecting to the accounts. This must remain on the website throughout the inspection period. RVJB complied with the regulations.

# Part 2

## Financial management



### Main judgements

**Net expenditure outturn during the year was higher than budgeted which resulted in an increased use of reserves than originally planned.**

**RVJB has found it difficult to deliver services within budget over the last 4 years.**

**Savings have been delivered mainly through containing staff costs. This has been achieved through natural turnover, restructuring senior management structures and limited use of voluntary early retirement.**

### Financial performance in 2016/17

27. In January 2016 RVJB approved its budget for 2016/17. Total budget expenditure was £2.487 million and total budget income was £2.378 million. This resulted in a forecast deficit of £0.110 million which management planned to meet through the use of reserves.
28. Actual outturn for the year was total expenditure of £2.539 million and total income of £2.384 million. This resulted in a deficit of £0.155 million for the year which was £0.045 million higher than the budgeted figure.
29. The largest source of income was requisitions from members of the Joint Boards. This was £2.213 million in 2016/17, a reduction of £0.069 million from 2015/16 (£2.282 million), adding to the pressures on resources. Despite the budget pressures, the budget was aligned to RVJB's statutory objectives to ensure services were delivered.
30. Details of significant variances are summarised in [Exhibit 4 \(page 11\)](#). RVJB has found it difficult to deliver services within budget over the last 4 years. In 2014/15 there was a large surplus for the year due to income received from the Cabinet Office and Scottish Government for Individual Electoral Registration, Public Services Network and the Scottish Referendum against a breakeven forecast in the budget. However, in each of the other years there have been larger deficits than originally forecast in the budget which resulted in higher than planned use of reserves ([Exhibit 5 \(page 11\)](#)).
31. The deficit of £0.155 million reported in the Management Commentary is different to the deficit of £0.352 million reported in the Comprehensive Income and Expenditure Statement (CIES). This is due to accounting adjustments required for pension costs and the employee leave accrual. As the budget is prepared and monitored in this way, it is appropriate for it to be detailed in the Management Commentary in this way.

Financial management is about financial capacity, sound budgetary processes and whether the control environment and internal controls are operating effectively.

## Exhibit 4

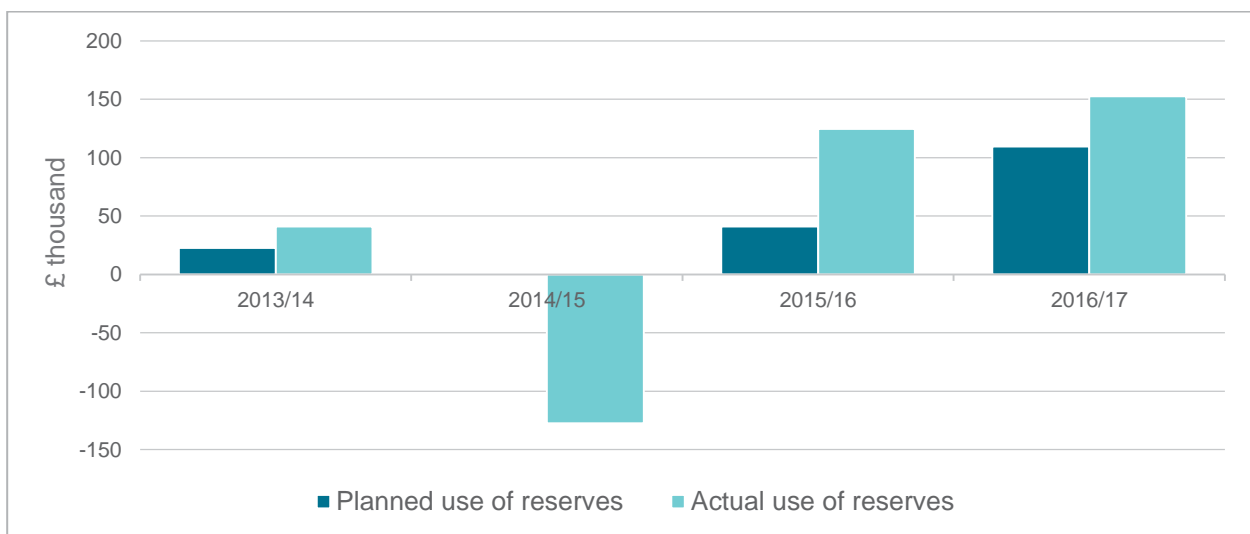
### Summary of significant over and under spends/recovery against budget

Area	Under/over spend/recovery (£)	Reason(s) for variance
<b>Underspends/over recovery</b>		
Sales, Fees and Charges	£28,458	Due to income received for childcare vouchers and for the Westlaw subscription from other Joint Boards and valuation joint boards. Both are offset by increases in employee and administration costs respectively.
<b>Overspends/under recovery</b>		
Employee Costs	£45,918	Due to low staff turnover and higher than anticipated overtime.
Administration Costs	£23,489	Due to increases in postage costs and the Westlaw subscription outlined above.
Other Income	£22,146	Due to income reduction from the Cabinet Office to fund Individual Electoral Registration (IER).

Source: RVJB annual report and accounts 2016/17

## Exhibit 5

### Analysis of planned use of reserves against actual use of reserves



Source: RVJB annual report and accounts 2013/14 – 2016/17

## Efficiency savings

32. With reduced requisition funding from the members of the Joint Board and continued pressures to deliver services, efficiency savings are an important means of bridging the gap between funding received and spending commitments.
33. Savings have been achieved in past years mainly through reductions in staff costs. These savings have been achieved by deleting posts of staff that have left, delaying the time taken to fill vacancies and through the use of voluntary exits. Savings have also been achieved through the closure of RVJB's Greenock office and the renegotiation of contracts to obtain more favourable terms.
34. The Assessor and Electoral Registration Officer (ERO) retired in May 2017 and was replaced by the Deputy Assessor and ERO. As part of the strategy to make savings the Deputy Assessor and ERO post has not been replaced. The responsibilities of the Deputy Assessor and ERO have been delegated to a number of staff. The deletion of this role is expected to generate savings of around £0.060 million per annum.
35. A report was presented to the Joint Board in August 2016 which highlighted staff numbers had reduced from 55 full time equivalents (FTE) in 2007 to 42 FTE at the date of the report, a reduction of 24 per cent. The report highlighted that staff numbers are now at a minimum level and further reductions to achieve savings will impact on future service delivery. Going forward alternative measures will be required to achieve savings if there is no increase in income.

## Budgetary monitoring and control

36. The [\*Local Government in Scotland: Financial overview 2015/16\*](#) (November 2016) highlighted that the need for budgets and forecasts to reflect actual spending becomes increasingly important for local government bodies with decreasing (or low levels) of usable reserves to rely on. An analysis of reserves can be seen in Part 3 of the report.
37. We noted that RVJB's budget is aligned to its statutory objectives. Budgets are approved by the Joint Board and budget monitoring updates are provided at each meeting of the Joint Board. The budget monitoring updates provide details on variances against the budget and forecast year-end positions. This allows members and officers to take actions to address variances and address forecast over and under spends.
38. Detailed savings and budget pressure reports are also provided to the Joint Board throughout the year. These are less frequent than the budget monitoring updates but are important in providing details on the budgetary pressures and issues affecting RVJB. Where applicable, these reports incorporate scenario planning to highlight the different impact on outcomes.

## Internal controls

39. As part of our audit we identify and inspect the key internal controls in those accounting systems which we regard as significant for the production of the financial statements. Our objective is to gain assurance that RVJB has systems of recording and processing transactions which provide a sound basis for the preparation of the financial statements.
40. The systems in place at RVJB are hosted by Renfrewshire Council and were assessed as part of the Renfrewshire Council audit. As part of the Renfrewshire Council audit we concluded that the key controls were operating effectively, although there were areas where improvements could be made.



Overall, no significant control weaknesses were identified which could affect the Council's, and by extension RVJB's, ability to record, process, summarise and report financial and other relevant data so as to result in a material misstatement in the financial statements.

## Prevention and detection of fraud

41. We have responsibility for reviewing the arrangements put in place by management for the prevention and detection of fraud. We reviewed RVJB's arrangements including policies and codes of conduct for staff and elected members, whistleblowing, and fraud prevention.
42. Based on the evidence reviewed by us, we concluded that the RVJB has adequate arrangements in place for the prevention and detection of fraud.

## National Fraud Initiative

43. The National Fraud Initiative (NFI) in Scotland is a counter-fraud exercise co-ordinated by Audit Scotland. It uses computerised techniques to compare information about individuals held by different public bodies, and on different financial systems, to identify 'matches' that might suggest the existence of fraud or error.
44. RVJB does not participate in the NFI exercise. This was reported within the Action Plan in the 2015/16 Annual Audit Report. Due to the nature of operations the majority of expenditure incurred relates to staff costs and the majority of income received is from requisitions. These are low risk areas as requisition income is agreed by the members of the Joint Board and the payroll system is hosted and operated by Renfrewshire Council. This separates and minimises control and opportunities for fraud.
45. Renfrewshire Council participates in the NFI exercise and if any frauds are identified the improvements to systems would also impact on RVJB due to the use of Renfrewshire Council's financial systems.
46. While we recognise the reasons why RVJB does not currently participate in the NFI exercise, we would recommend RVJB and Renfrewshire Council discuss the possibility to participate in the NFI exercise in future.

# Part 3

## Financial sustainability



### Main judgements

**The Joint Board's financial position has been managed through planned use of reserves. However, declining reserves, rising demands, increasing costs and possible reductions to requisition income will continue to place a strain on the Joint Board's capacity to deliver the current level of service.**

**The level of useable reserves is forecast to fall to £0.193 million by the end of 2017/18. Management monitor the reserves position and it is recommended this continues to be reviewed to ensure there are sufficient funds to address ongoing demand on services.**

### Financial planning

47. It is important that long-term financial strategies (typically covering five to ten years) are in place which link spending to RVJB's strategies. Although members only approve the budget for a single year, this should be supported by indicative future spending plans (covering three years at least) that forecast the impact of relevant pressures on RVJB.
48. RVJB's budgets are prepared on an annual basis and do not include longer term strategies. The Accounts Commission recommended that when future Scottish Government funding is not known, bodies should plan for a range of scenarios so they are prepared for different levels of funding and income.
49. This was recommended in the 2015/16 Annual Audit Report. As part of audit work in 2016/17 we identified that scenario planning has been incorporated as part of savings proposals presented to the Joint Board. This allows members to understand the impact future developments could have on resources in the absence of longer term budget information.

### Funding position

50. The Joint Board approved its 2017/18 budget in January 2017 with proposed total expenditure of £2.372 million. RVJB has decreased the requisitions from member authorities in 2017/18 by 2.5%, meaning that the requisition income for 2017/18 is £2.158 million.
51. Plans to address this gap include £0.096 million of other income and a transfer of £0.119 million from usable reserves.
52. RVJB is facing a number of challenges in maintaining a sustainable financial position in future. These include rising demands for services, increasing costs of services and possible reductions in requisition funding.

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

## Savings plans

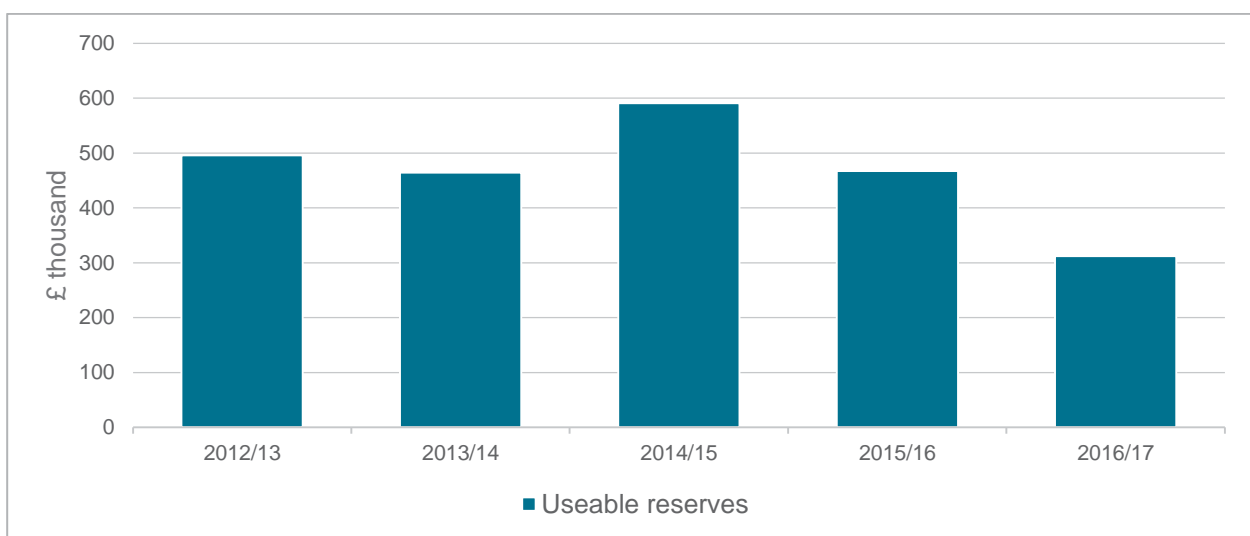
- 53.** A review of RVJB's budget information and financial projections for 2017/18 to 2019/20 highlight that the funding settlement for 2018/19 and beyond is uncertain. It is recognised that over the medium term the funding position of local government across Scotland is likely to involve a further period of contraction. The Joint Board anticipates that it will need to identify further recurrent savings from 2018/19. The Assessor will undertake a further review of the service provision in order to identify saving options.

## Reserves

- 54.** Like all joint boards, RVJB has no specific powers to retain reserves to meet future requirements and technically the amounts held are due to local authorities. These balances are used to support medium-term financial planning and address any unforeseen costs.
- 55.** In 2016/17 the overall level of useable reserves held by RVJB decreased by £0.155 million (33 per cent). The closing balance of £0.312 million is 13 per cent of 2016/17 budgeted expenditure. Officers have assessed this as being a prudent level to protect against unforeseen costs.
- 56.** [Exhibit 6 \(page 15\)](#) provides an analysis of useable reserves over the last five years. The usable reserves / balances due to member authorities' have reduced since 2014/15. Budget monitoring reports up to July 2017 forecast the level of usable reserves at the end of the 2017/18 financial year would be £0.193 million. This equates to 8 per cent of budgeted total expenditure in 2017/18 and is a significant decrease from 2016/17. The level of reserves is reviewed as part of the budget monitoring report which is reported at every board meeting. It is recommended that the balance held in reserves continues to be reviewed to ensure there are sufficient funds to address ongoing demand on services.

## Exhibit 6

### Analysis of useable reserves over last five years



Source: RVJB annual accounts and report 2012/13 – 2016/17

## Workforce planning

57. Audit Scotland's *Local government in Scotland – performance and challenges 2017* report highlighted the need to plan and manage reductions to workforces. Failing to do this can affect the skills mix and ability of the organisation to deliver, manage and scrutinise services effectively.
58. The report advises local government bodies to have effective systems in place for managing their workforce and monitoring staffing levels, and that information should be aligned to other long-term plans such as financial plans.
59. As noted at paragraph 34 above the Joint Board's workforce (FTE) has fallen from 55 to 42 since 2007. The report highlighted that staff numbers are now at a minimum level and further reductions to achieve savings will impact on service delivery.

# Part 4

## Governance and transparency



### Main Judgements

**The Joint Board has appropriate governance arrangements in place to support the scrutiny of decision making. However, a number of policies and procedures require to be reviewed and updated.**

**The Joint Board is open and transparent in the way it conducts its business; the public can attend meetings and access agendas and meeting papers.**

**Internal audit reports are only reviewed by management and are not shared with members of the Joint Board. There is a risk that members are not fully aware of weaknesses identified in systems and processes.**

### Governance arrangements

60. Members and management of RVJB are responsible for establishing arrangements to ensure that its business is conducted in accordance with the law and proper standards, that public money is safeguarded and for monitoring the adequacy and effectiveness of these arrangements. We concluded that RVJB has effective governance arrangements which provide an appropriate framework for organisational decision-making.
61. Citizens should be able to hold RVJB to account about the services it provides. Transparency means that citizens have access to understandable, relevant and timely information about how RVJB is taking decisions and how it is using its resources. Overall we concluded that RVJB is open and transparent although there are some areas where practices could be improved.
62. As part of audit work we reviewed various governance policies and procedures (e.g. scheme of delegation, contract standing orders, etc.) and found a number of these had not been updated for a number of years. This raises the risk that policies and procedures are not adequate to ensure effective governance of RVJB's functions. In addition, there is a risk that members of the Joint Board and RVJB staff are not aware of the processes and procedures in place and this could result governance failures (e.g. fraud).

Appendix 1, Action Plan, point 1

Governance and transparency is concerned with the effectiveness of scrutiny and governance arrangements, leadership and decision making and transparent reporting of financial and performance information.

### Management commentary, annual governance statement and remuneration report

63. The Code of Practice on Local Authority Accounting in the United Kingdom 2016/17 requires Joint Boards to prepare and publish, along with their financial statements, a management commentary, an annual governance statement and

a remuneration report that are consistent with the disclosures made in the financial statements. The management commentary should be fair, balanced and understandable and also clearly address the longer-term financial sustainability of the body.

- 64.** Based on our knowledge and work performed, we concluded that the management commentary, annual governance statement and remuneration report are consistent with the financial statements.

## Internal audit

- 65.** Internal audit provides senior management and elected members with independent assurance on RVJB's overall risk management, internal control and corporate governance processes.
- 66.** The internal audit function is carried out by Renfrewshire Council's internal audit team. We carried out a review of the adequacy of Renfrewshire Council's internal audit function and concluded that it operates in accordance with the Public Sector Internal Audit Standards (PSIAS). However, there were areas where we identified recommendations for improvement.
- 67.** To avoid duplication, we place reliance on the work of internal audit wherever possible. In 2016/17 we did not place any formal reliance on internal audit reviews for the purpose of obtaining direct assurance for our financial statements work. However, we did review audit reports that were relevant to our work to help with our understanding of the systems and processes in place, but these will not be used to support our opinion on the annual report and accounts.
- 68.** From a review of board minutes it was identified that internal audit reports are not provided to members of the Joint Board. During the year internal audit carried out work on the Records Management Plan and the findings were only shared with management. The only information members receive on the work of internal audit is in the Internal Audit Annual Report. As a result members were considering the opinions given in the Internal Audit Annual Report without being aware of the work that was used to form the conclusions.

## Appendix 1, Action Plan, point 2

## ICT risks

- 69.** The 2015/16 Annual Audit Report reported on RVJB's Public Services Network (PSN) arrangements. The report highlighted RVJB had achieved re-accreditation and the next step was to achieve a separate connection from Renfrewshire Council. This raised the risk of service disruption while the connection was being separated. This was discussed with officers as during the audit and it was identified that Renfrewshire Council was unable to separate the connection in place. As a result there will be no impact on the delivery of services or any disruption.

## Transparency

- 70.** Transparency means that the public, in particular local residents have access to understandable, relevant and timely information about how RVJB is taking decisions and how it is using resources such as money, people and assets.
- 71.** There is evidence from a number of sources which demonstrate RVJB's commitment to transparency. Members of the public can attend Joint Board meetings and minutes of the meetings and supporting papers are readily available through RVJB's website.

- 72.** The Joint Board's website allows the public to access a wide range of information on corporate policies, targets and performance.
- 73.** The Joint Board makes its annual accounts available on its website. These include a management commentary which provides details of performance against budget, information on the use of reserves and risks and uncertainties facing the Joint Board.
- 74.** Overall, we concluded that the Joint Board conducts its business in an open and transparent manner.

## Equalities

- 75.** The Equality Act 2010 introduced a public sector general duty that encourages public bodies to mainstream equality, that is, ensure it is part of their core work. The Act requires that by no later than 30 April 2015 and every two years thereafter, public bodies must publish a report on the progress made to achieve the quality of outcomes it has set.
- 76.** We reviewed the current equalities report published in April 2017 and concluded the Joint Board has met its statutory duty to:
  - publish information on progress made in mainstreaming equality within the Joint Board
  - report on progress made towards achieving equality outcomes published in 2013
  - publish annual employee information and details of the progress made in gathering and using information to better meet the duty
  - publish updated gender pay gap information.
- 77.** We concluded, on the basis of evidence reviewed, that the Joint Board is proactive in ensuring that equality is mainstreamed.

# Part 5

## Value for money



### Main judgements

Performance management information is reported at each Joint Board meeting.

Performance has deteriorated since 2015 with the 2017 revaluation exercise highlighted as a contributing factor.

### Best Value

78. Best value is a key factor to consider when planning policies, programmes and projects and when taking any spending decisions. RVJB should have systems and processes to ensure that it can demonstrate that it is delivering best value by assessing and reporting on the economy, efficiency, effectiveness and equality in service provision.

### Following the public pound

79. Local government bodies have a statutory responsibility to comply with the Accounts Commission / COSLA Code of Guidance on funding external bodies and following the public pound.
80. The Joint Board's financial regulations state that it will continuously strive to secure best value for money and economy, efficiency and effectiveness in their use of resources.

### Performance management

81. The 2015/16 Annual Audit Report noted that
- RVJB has been working on significant projects over a number of years, including individual electoral registration (IER). Access to IER funding ended on 31 December 2015 and the challenge is now to move the IER project into standard part of RVJB's work
  - a new service plan is being prepared and will be published later in the year.
82. IER has now been incorporated as business as usual. A total of £0.194 million funding was received from the Cabinet Office for IER in 2016/17. £0.135 million was utilised in year to match expenditure incurred as part of IER. The remaining £0.059 million was carried forward to utilise against expenditure incurred in 2017/18. While funding for IER was received in 2017/18, there is no certainty if or how much funding will be received in future years and therefore costs may need to be met through requisition income or reserves.
83. The new service plan was approved by the Joint Board in January 2017. We reviewed this as part of our audit work and concluded that the plan was clear and would allow RVJB to carry out its functions effectively.

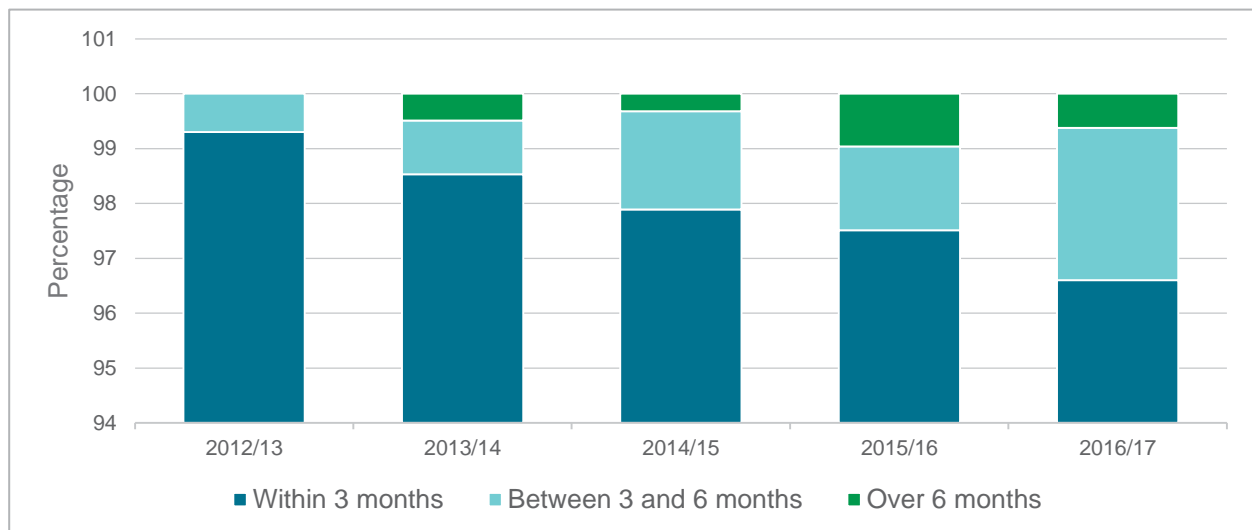
Value for money is concerned with using resources effectively and continually improving services.



- 84.** One of key tasks RVJB has been involved in during 2016/17 is in the preparation of the 2017 Non Domestic Rating Revaluation which came into effect on the 1 April 2017. Valuations were carried out on more than 10,350 non domestic properties as part of the exercise and all were completed in advance of the go live date.
- 85.** RVJB maintains an up to date valuation list by adding new houses and the deletion of demolished houses. [Exhibit 7 \(page 21\)](#) shows RVJB performance over the last five years. Performance has deteriorated over the last 5 years with a lower proportion of properties added within 3 months and the target for properties added within 6 months not being met. In 2016/17 the target of adding 95 per cent of properties within 3 months was achieved but the target of adding 99.5 per cent within 6 months was not achieved. We have been advised that the decline in performance over the last 2 years has been due to the additional workload from the revaluation exercise

## Exhibit 7

### Analysis of performance in adding new properties to Valuation List over last five years



Source: RVJB performance report from April 2016 to March 2017

- 86.** Performance reports are provided to members at each meeting. These reports are detailed and provide performance details on RVJB's functions.

## National performance audit reports

- 87.** Audit Scotland carries out a national performance audit programme on behalf of the Accounts Commission and the Auditor General for Scotland. During 2016/17, a number of reports were issued which are of direct interest to the Joint Board. These are outlined in [Appendix 3 \(page 26\)](#).
- 88.** The Divisional Assessor attends the Scottish Assessors Association Governance Committee where reports of interest (including relevant Audit Scotland reports) are discussed and information disseminated. Any key risks are then shared with the Joint Board.



# Appendix 1

## Action plan 2016/17

### 2016/17 recommendations for improvement

Page no.	Issue/risk	Recommendation	Agreed management action/responsible officer/timing
17 – para 62	<p><b>1. Governance policies and procedures</b></p> <p>A review of governance policies and procedures was carried out and a number of policies require to be updated. These include the:</p> <ul style="list-style-type: none"> <li>• scheme of delegation</li> <li>• contract standing orders</li> <li>• financial regulations and financial codes</li> <li>• employee code of conduct.</li> </ul> <p>Without up to date policies and procedures there is a risk that functions are not delivered effectively and failures in governance could occur.</p>	<p>It is recommended that these policies and procedures are reviewed and updated to reflect the current situation of RVJB.</p>	<p><b>Scheme of delegation:</b></p> <p>This will be raised at the next Governance Group meeting and amended as appropriate.</p> <p>Assessor and ERO</p> <p>31 March 2018</p> <p><b>Contract standing orders:</b></p> <p>Renfrewshire Council will liaise with RVJB regarding reviewing and updating the contract standing orders.</p> <p>Head of Corporate Governance</p> <p>31 March 2018</p> <p><b>Financial regulations and financial codes:</b></p> <p>This will be reviewed and updated as appropriate.</p> <p>Chief Auditor</p> <p>Date: 31 March 2018</p> <p><b>Employee code of conduct:</b></p> <p>Renfrewshire Council are reviewing the employee code of conduct. Once this has been finalised this can be forwarded to RVJB.</p> <p>Head of HR and OD</p> <p>31 March 2018</p>



**Page  
no.**

**Issue/risk**

**Recommendation**

**Agreed management  
action/responsible  
officer/timing**

**18 – para  
68**

**2. Internal Audit reporting**

A review of minutes identified that internal audit reports are not provided to members of the Joint Board. As a result there is a risk that members are not aware of any weaknesses that have been identified and may not be able to make informed decisions.

It is recommended that management take internal audit reports to meeting of the Joint Board meetings to allow members to understand the findings of the work carried out.

Internal audit reports will now be taken to meetings of the Joint Board.

Assessor and ERO

31 March 2018

# Appendix 2

## Significant audit risks identified during planning

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





















Audit risk	Assurance procedure	Results and conclusions
<b>Risks of material misstatement in the financial statements</b>		
<b>1 Management override of controls</b>  ISA 240 requires that audit work is planned to consider the risk of fraud, which is presumed to be a significant risk in any audit. This includes the risk of management override of controls in order to change the position disclosed in the financial statements.	Detailed testing of journal entries.  Review of significant management estimates and evaluation of the impact of any variability in key assumptions.  Focused testing of accruals and prepayments.  Evaluation of significant transactions that are outside the normal course of business.  Substantive testing of transactions after the year end to confirm expenditure and income has been accounted for in the correct financial year.	Our audit procedures did not uncover evidence of management override of controls.  An error was identified as part of cut-off testing which has been amended in the financial statements.
<b>2 Risk of fraud over income</b>  RVJB has a number of funding sources which includes income generation. The extent of income means that, in accordance with ISA 240, there is an inherent risk of fraud that requires an audit response.	Analytical procedures on income streams.  Detailed testing of revenue transactions focusing on the areas of greatest risk.	Our audit procedures did not uncover any evidence of fraud over income.
<b>3 Revised format of financial statements</b>  The 2016/17 Code of Practice on Local Authority Accounting (the Code) makes changes to the structure of the Comprehensive Income and Expenditure Statement (CIES) and the Movement in Reserves Statement (MIRS). This will require the restatement of prior year comparatives and presents a risk of misstatement in the financial statements.	Review of structure of CIES and MIRS.  Detailed analysis of account code mapping for CIES.  Review of prior year comparatives and restatements.	Our audit procedures did not identify any errors in the structure of the CIES or MIRS and all account codes had been mapped across correctly.

Audit risk	Assurance procedure	Results and conclusions
<p><b>4 New expenditure and funding analysis</b></p> <p>The Code sets out a new requirement for an expenditure and funding analysis. This will provide a reconciliation of the statutory adjustments between RVJB's financial performance on a funding basis and the surplus or deficit on the provision of services in the CIES. This presents an increased risk of misstatement as the analysis may not be in line with the requirements of the Code. There is also an increased risk of inconsistencies between the analysis and the financial statements.</p>	<p>Detailed testing of expenditure and funding analysis.</p> <p>Review of prior year comparatives and restatements.</p> <p>Review of consistency between expenditure and funding analysis and information contained elsewhere within the annual accounts.</p>	<p>Our audit procedures did not identify any errors within the Expenditure Funding Analysis statement and all information was consistent with information contained elsewhere within the annual accounts.</p>
<p><b>5 Changes to governance disclosures</b></p> <p>The Code makes changes to the requirements of the governance statement. This will require additional information to be disclosed to ensure all requirements of the Code are met. This presents a risk that the governance disclosures may not be complete.</p>	<p>Review of governance statement content.</p> <p>Testing of governance disclosures.</p>	<p>Our audit procedures did not identify any errors with the governance statement and all disclosures required had been included.</p>
<b>Risks identified from the auditor's wider responsibility under the Code of Audit Practice</b>		
<p><b>6 Financial sustainability</b></p> <p>Financial reports to members highlight uncertainties around future funding and increased pressure on available resources. It is likely future savings will need to be made to achieve a breakeven position and maintain reserves at an appropriate level.</p>	<p>Review of budget monitoring reports during the year and comment on the financial position within the Annual Audit Report.</p>	<p>A review of budget monitoring reports and the financial statements highlight that higher than planned reserves were used in 2016/17. Further use of reserves is also expected in 2017/18. As a result savings will need to be made to ensure services are delivered within budget and to ensure an adequate level of reserves is maintained.</p>

# Appendix 3

## Summary of national performance reports 2016/17



Apr			
May		Common Agricultural Policy Futures programme: an update	
Jun		South Ayrshire Council: Best Value audit report	 The National Fraud Initiative in Scotland
Jul		Audit of higher education in Scottish universities	 Supporting Scotland's economic growth
Aug		Maintaining Scotland's roads: a follow-up report	 Superfast broadband for Scotland: a progress update
			 Scotland's colleges 2016
Sept		Social work in Scotland	 Scotland's new financial powers
Oct		Angus Council: Best Value audit report	 NHS in Scotland 2016
Nov		How councils work – Roles and working relationships in councils	 Local government in Scotland: Financial overview 2015/16
Dec		Falkirk Council: Best Value audit report	 East Dunbartonshire Council: Best Value audit report
Jan			
Feb		Scotland's NHS workforce	
Mar		Local government in Scotland: Performance and challenges 2017	 i6: a review
			 Managing new financial powers: an update

### Local government relevant reports

[\*The National Fraud Initiative in Scotland - June 2016\*](#)

[\*How councils work - Roles and working relationships in councils - November 2016\*](#)

[\*Local government in Scotland: Financial overview 2015/16 - November 2017\*](#)

[\*Local government in Scotland: Performance and challenges 2017 - March 2017\*](#)

# Renfrewshire Valuation Joint Board

## 2016/17 Annual Audit Report

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

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## RENFREWSHIRE VALUATION JOINT BOARD

**To:** Renfrewshire Valuation Joint Board

**On:** 18 August 2017

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**Report by:** The Treasurer

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**Heading:** Revenue Budget Monitoring Report to 21<sup>st</sup> July 2017

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### 1. Summary

- 1.1 Gross expenditure is £29,000 over budget and income is currently £5,000 over recovered resulting in a net overspend of £24,000. This is summarised in point 4.

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### 2 Recommendations

- 2.1 It is recommended that members consider the report.

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### 3 Budget Adjustments Since Last Report

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

### 4 Budget Performance

<b>4.1 Current Position</b>	<b>Net Overspend £24,000</b>
<i>Previously Reported</i>	<i>n/a</i>

The overspend relates to staffing costs and Property costs.

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

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

### **Projected Year End Position**

The projected year end position is a deficit of £41,054, resulting in a draw on reserves of £159,654, compared to a budgeted draw on reserves of £118,600.

This is a result of a low staff turnover, overtime costs and increased insurance costs.

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RENFREWESHIRE COUNCIL  
REVENUE BUDGET MONITORING STATEMENT 2017/18  
1st April 2017 To 21st July 2017

**JOINT BOARD : RENFREWSHIRE VALUATION JOINT BOARD**

Description (1)	Revised Annual Budget (2)	Revised Period Budget (3)	Actual (4)	Adjustments (5)	Revised Actual (6) = (4 + 5)	Budget Variance		
	£000's	£000's	£000's	£000's	£000's	£000's	(7)	%
Employee Costs	1,749	421	441	0	441	(20)	-4.8%	overspend
Property Costs	218	59	64	4	68	(9)	-15.3%	overspend
Supplies & Services	81	54	54	0	54	0	0.0%	break-even
Contractors and Others	25	5	5	0	5	0	0.0%	break-even
Transport & Plant Costs	0	0	0	0	0	0	0.0%	break-even
Administration Costs	279	49	49	0	49	0	0.0%	break-even
Payments to Other Bodies	20	0	(2)	2	0	0	0.0%	break-even
<b>GROSS EXPENDITURE</b>	<b>2,372</b>	<b>588</b>	<b>611</b>	<b>6</b>	<b>617</b>	<b>(29)</b>	<b>-4.9%</b>	<b>overspend</b>
Contributions from Local Authorities	(2,158)	0	0	0	0	0	0.0%	break-even
Other Income	(96)	(1)	(64)	58	(6)	5	500.0%	over-recovery
<b>INCOME</b>	<b>(2,254)</b>	<b>(1)</b>	<b>(64)</b>	<b>58</b>	<b>(6)</b>	<b>5</b>	<b>500.0%</b>	<b>over-recovery</b>
<b>TRANSFER (TO)/FROM RESERVES</b>	<b>118</b>	<b>587</b>	<b>547</b>	<b>64</b>	<b>611</b>	<b>(24)</b>	<b>-4.1%</b>	<b>overspend</b>

Bottom Line Position to 21st July 2017 is an overspend of	£000's	Opening Reserves	£000's
Anticipated Year End Budget Position is an overspend of	(24)	Anticipated Closing Reserves	(312)
	(41)		(153)





# Renfrewshire Valuation Joint Board

**Report to:** Renfrewshire Valuation Joint Board  
**Meeting on:** 18<sup>th</sup> August 2017  
**Subject:** Public Sector Equalities Duty - Progress Report  
**Author:** Assessor & Electoral Registration Officer

## 1.0 Introduction

The attached report is the 3 yearly Progress Report on how we as an organisation are meeting our Equalities Duty . This report has been published on our website in accordance with the legislation.

It is being presented to the Board for information purposes.

## 2. Recommendation

The Board notes this report.

Kate A Crawford  
Assessor & ERO  
10<sup>th</sup> August 2017

For further information please contact Kate Crawford on 0141-618-5903 or via email at [kate.crawford@renfrewshire-vjb.gov.uk](mailto:kate.crawford@renfrewshire-vjb.gov.uk)





# **Renfrewshire Valuation Joint Board**

## **PUBLIC SECTOR EQUALITY DUTY**

### **PROGRESS REPORT 2017**





## 1. ABOUT RENFREWSHIRE VALUATION JOINT BOARD

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

Renfrewshire Council	8
East Renfrewshire Council	4
Inverclyde Council	4
<b>TOTAL</b>	<b>16</b>

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

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

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

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

There are around 263,000 registered electors in the area, residing mainly in the 163,000 or so domestic subjects shown in the Council Tax Valuation List. The Valuation Roll has some 10,600 entries with a total rateable value in the region of £417m. The Assessor's service operates from one offices in Paisley and employs the equivalent of 43 full-time staff.

Renfrewshire Valuation Joint Board serves an area with a population of just over 345,000 based on current population statistics.

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

### Our Aims

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

- To publish information about the level of services customers can expect to receive.
- To develop clear and effective customer suggestion and complaint systems.
- To develop and maintain systems for measuring, monitoring and managing our performance.
- To develop systems which encourage employees to communicate openly.
- To promote a safe and healthy working environment for our employees.
- To encourage our employees to develop themselves to achieve their full potential.

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

### **Board's Three Main Functions**

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

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

With regard to Non Domestic Rates, the Assessor's staff inspect and survey new or altered properties as required in order to assess the rateable value which should be entered in the Valuation Roll. The Assessor's staff will also re-assess the rateable value of every non-domestic property as part of each general revaluation, which normally takes place every 5 years. Once determined the details of new and revised rateable values are passed to the relevant Council in order that non-domestic rates may be levied.

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

With regard to Electoral Registration, the Assessor's staff undertake a canvass by issuing a canvass form by post to each household annually. In conjunction with other forms of checks, a number of door to door enquiries will also be undertaken to supplement this information. The information gathered will be used to compile the Electoral Register. In addition to the annual canvass, individuals who are qualified to do so may apply to be added to the Electoral Register throughout the year.

Therefore, the Assessor's engagement with members of the public for Electoral Registration is generally to issue canvass forms and gather the information returned, together with dealing with general enquiries and applications to be added to the Electoral Register.

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

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

## **2.1 The General Equality Duty**

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

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

## **2.2 The Protected Characteristics**

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

### **Age**

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

### **Disability**

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

## **Gender reassignment**

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

## **Pregnancy and Maternity**

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

## **Marriage and Civil Partnership**

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

## **Race**

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

## **Religion or Belief**

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

## **Sex**

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

## **Sexual Orientation**

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

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

## **2.3 Discrimination Defined**

### **Direct Discrimination**

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

## **Discrimination by Association**

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

## **Perception Discrimination**

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

## **Indirect Discrimination**

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

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

## **Harassment**

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

## **Third party harassment**

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

## **Victimisation**

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

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



# **Renfrewshire Valuation Joint Board**

## **Public Sector Equality Duty**

### **PART 1**

#### **Mainstreaming the Equality Duty – Updated April 2017**





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

### **3. Embedding Equalities – Mainstreaming the Equality Duty**

#### **3.1 Top Down Involvement**

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

All staff had received Equalities Training as part of the Board's commitment to keeping staff aware of any changes/issues which will affect them in their day to day business on behalf of the Board. This training was compulsory for all staff from the Assessor & ERO down through all staffing grades and a program of refresher training is beginning in May 2017.

#### **3.2 Equal Pay**

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

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

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

### **3.3 Policies and Procedures**

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

- Supporting Attendance at Work
- Computer Use
- Customer Comments/Complaint Leaflet
- Complaints Handling Procedure
- Disciplinary Procedures
- Exit Questionnaires
- Flexi-Time Scheme
- Flexible Working Hours Scheme
- Grievance Procedures
- Health and Safety
- Job Share Scheme
- Maternity, Adoption & Paternity Leave Allowances and Related Issues
- Special Leave
- Travelling and Subsistence
- Lone Working
- Respect at Work
- Stress Policy
- Mental Health & Well Being in the Workplace
- Code of Conduct

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

### **3.4 Recruitment and Selection**

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

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

### **3.5 Service Plan**

The Board has a Service Plan of which equalities form an important part. The Service Plan is a standing item on the agenda of the Assessor's' Management Team meetings. The Plan is therefore under constant review and monitoring. Any changes made are relayed to all staff via team briefings and the subsequent posting of Minutes on the Board's internal "Notes" data base for all staff to read.

### **3.6 Access to the Board's Premises**

The Board operates out of the Robertson Centre in Paisley. The building had an extensive refurbishment in 2009/10 and has been adapted for wheelchair accessibility, provides disabled toilet facilities, and a hearing loop has been installed.

The office is accessible by a ramped access suitable for wheelchair use and is open plan in layout. There is a lift to all floors and there is disabled toilet provision on the ground floor and upper floor. There is also an internal stair lift for an area of the premises which has a small set of stairs.

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

### **3.7 Communication with the Board**

The Board's Website includes a facility to translate the content into a wide variety of languages. Access to the Board's literature and correspondence is an area we intend to look at in more detail in the equalities outcomes section of this report.

The Board creates a number of publications which are available in hard copy. Facilities are available whereby these publications can be made available in different languages, in Braille or on audio tape on request. The Board also publishes information on its website [www.renfrewshire-vjb.gov.uk](http://www.renfrewshire-vjb.gov.uk)

### **3.8 Training**

Funding for training for all staff is a difficult issue. Nevertheless the Board does have a Training Team who are constantly reviewing the opportunities for additional training in equality issues.

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

As previously mentioned the Assessor & ERO has adopted a Top-Down Strategy and has ensured that the Assessor, all of the Management Team and all staff have undergone Equality Training. This training has been deemed to be compulsory and steps will be taken going forward to ensure all "new starts" are given the opportunity of this training as part of their induction package.

Notwithstanding the above the Board recognises that ongoing refresher courses in equality training is desirable for all staff and this will be undertaken in May 2017.

### **3.9 Renfrewshire Equalities Focus Group**

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

### **3.10 Appeals and Complaints to the Board**

The Board has in place provisions whereby our service users may complain about the organisation and a leaflet is available for this purpose.

### **3.11 Customer Feedback Survey**

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

### **3.12 Scottish Assessors Association**

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

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

### **3.13 Impact Assessment**

The Board adopts, wherever appropriate, the policies, practices and procedures of Renfrewshire Council. This includes, among others, policies concerning; Equalities, Recruitment and Selection, Respect at Work, Harassment and Bullying and Training and Development, etc.

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

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

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

### **3.14 Procurement**

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

Currently the Board enters into very few procurement contracts directly. Contracts of any substance are procured via list of approved contractors supplied by the Scottish Government and are subject to their procurement procedures in accordance with the Public Contracts (Scotland) Regulations 2012. Any contracts that the Board does enter into directly are generally small in terms of the service procured and the monetary value of that service. Notwithstanding, the Board will have due regard to whether the award criteria should include considerations to enable us to better perform the Equality duty. By having due regard to the above, the Board can satisfy its requirements under Regulation 9 of the Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012.

### **3.15 Exit Questionnaires**

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

### **3.16 Introduction of Individual Electoral Registration**

In September 2014 a new form of Electoral Registration was introduced in Scotland. This changed the law from having someone within a household registering everyone who was eligible to vote in that household, to an Individual Registration process where the emphasis was now on the individual to register.

This change was effective from the 19<sup>th</sup> September, the day after the Scottish Independence Referendum at which the voting age had been lowered to include eligible 16/17 year olds.

Therefore, the Electoral Registration Equality Outcome 3 in our 2013 Report has been looked at in some detail, please see more information on this in Part 3 – Progress since 2015 and our Aims for 2017-19.



# **Renfrewshire Valuation Joint Board**

## **Public Sector Equality Duty**

### **PART 2**

#### **Workforce Monitoring**





## **INTRODUCTION**

### **1. WORKFORCE**

#### **1.1 Profile of Workforce by Gender**

<b>WORKFORCE GENDER PROFILE</b>			
<b>Workforce Total</b>	<b>Male</b>	<b>Female</b>	<b>PN</b>
<b>45</b>	<b>14</b>	<b>31</b>	<b>0</b>
<b>100%</b>	<b>31%</b>	<b>69%</b>	<b>0%</b>

#### **1.2 Profile of Workforce by Age**

<b>WORKFORCE AGE PROFILE</b>	
<b>Age Group</b>	<b>Employees</b>
16-17	0%
18-21	0%
22-30	6%
31-40	10%
41-50	32%
51-60	39%
61-65	0%
66-70	3%
71+	0%
PNTS	10%

*The age profile of Board staff is skewed towards those who are in excess of 40. There are no staff in the 16-21 age group, with the highest percentage of staff in the 51-60 bracket. The age profile of the staff is an issue discussed further in the Equality Outcomes section.*

#### **2017 Update**

We have changed our Workforce Monitoring Form in an attempt to improve uptake. This new form splits out age profile slightly differently from previous forms, alongside this we have, due to budgetary constraints, not been able to keep the younger temporary staff that were in post for 2015/16. Given the fact that there has been very little movement in staff, age profiles have increased as everyone who remains in post is two years older.

### 1.3 Profile of Workforce by Disability

<b>WORKFORCE DISABILITY PROFILE</b>	
	<b>Employee</b>
<b>Identified as having a Disability</b>	0%
<b>Identified as not having a Disability</b>	88%
<b>PNTS</b>	12%

### 1.4 Profile of Workforce by Nationality and Ethnic Group

<b>WORKFORCE BY ETHNIC GROUP PROFILE</b>		
<b>Ethnic Group</b>		<b>Employees</b>
<b>Asian/Asian British</b>	Bangladesh, Chinese, Indian, Pakistani, Any Other	3%
<b>Black/African/Caribbean/Black British</b>	African, Caribbean, Any Other	0%
<b>White &amp; Asian, White &amp; Black African, White &amp; Black Caribbean</b>	White & Asian, White & Black African, White & Black Caribbean. Any Other	3%
<b>Other Ethnic Group</b>	Arab, Any Other	0%
<b>White</b>	British - All Countries, Gypsy & Irish Traveller, Irish, Any Other	85%
	<b>PNTS</b>	9%

### 1.5 Profile of Workforce By Gender

<b>WORKFORCE GENDER PROFILE</b>	
	<b>Employee</b>
<b>Male</b>	15%
<b>Female</b>	73%
<b>PNTS</b>	12%

<b>IS GENDER SAME AS ONE AT BIRTH</b>	
	<b>Employee</b>
<b>Yes</b>	85%
<b>No</b>	0%
<b>PNTS</b>	15%

### 1.7 Profile of Workforce By Sexual Orientation

<b>SEXUAL ORIENTATION</b>	
	<b>Employee</b>
<b>Bisexual</b>	0%
<b>Gay/Lesbian</b>	0%
<b>Heterosexual/Straight</b>	85%
<b>Other</b>	0%
<b>PNTS</b>	15%

### 1.8 Profile of Workforce by Religion or Belief

<b>RELIGION OR BELIEF</b>	
	<b>Employee</b>
<b>Budhist</b>	0
<b>Christian (including others)</b>	61%
<b>Hindu</b>	0%
<b>Jewish</b>	0%
<b>Muslim</b>	3%
<b>No Religion</b>	13%
<b>Sikh</b>	0%
<b>Any Other</b>	0%
<b>PNTS</b>	23%

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

<b>LEGAL MARITAL OR SAME-SEX CIVIL PARTNERSHIP STATUS</b>	
	<b>Employee</b>
<b>Never Married &amp; Never Registered</b>	16%
<b>Married</b>	50%
<b>Separated, but still legally Married</b>	3%
<b>Divorced</b>	9%
<b>Widowed</b>	3%
<b>In a registered Civil Partnership</b>	3%
<b>Separated, but still legally in a Civil Partnership</b>	0%
<b>Formerly in Civil Partnership but not dissolved</b>	0%
<b>Surviving partner from Civil Partnership</b>	0%
<b>PNTS</b>	16%

### 1.10 Profile of Workforce by Role as Carer

<b>ROLE AS CARER</b>	
	<b>Employee</b>
<b>Yes</b>	6%
<b>No</b>	75%
<b>PNTS</b>	19%

## 2. GENDER PAY REPORTING

### 2.1 Profile of Workforce by Occupational Segregation by Grade

WORKFORCE OCCUPATIONAL SEGREGATION BY GRADE PROFILE		
Pay Grade	Male	Female
Grades C – E	7%	27%
Grades G – J	18%	27%
Grades K – O	4%	13%
Chief Officer	2%	2%

### 2.2 Profile of Workforce by Section and Gender

WORKFORCE BY SECTION AND GENDER PROFILE			
Pay Grade	All Staff	Male	Female
Administrative	42%	4%	38%
Technical	47%	22%	25%
Management	11%	2%	9%

### 2.3 Profile of Workforce by Salary and Gender

WORKFORCE BY SALARY AND GENDER PROFILE		
Employees	Total Salaries	Average Salary per Gender (Total salaries divided by no. of employees)
Male (14)	£430,109.25	£30,722.09
Female (31)	£838,659.54	£27,053.53

Gender Pay Gap	£3,668.56
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*There is a noticeable gender imbalance in the Administrative Team , with the majority of those employed in this team being female. However, it should be noted that as the grades progress the gender balance is more towards female. It is important therefore to treat with caution the results in table 2.3, as this is an arithmetical average and needs to be read in conjunction with the previous tables to provide context.*

### **3. GENERAL STAFFING**

#### **3.1 Promotion**

There were two promoted posts available during years 2016/17. The statistical breakdown of these two posts is covered in the tables included in this report.

#### **3.2 Grievance**

During the calendar years 2015/16, there were no grievance issues by any member of staff. Despite this it is recognised that this is an important area that could have equalities issues. Accordingly, workforce grievance issues will continue to be monitored closely.

#### **3.3 Disciplinary**

During the calendar year 2015/16, there were no disciplinary issues dealt with by the Board. However, workforce disciplinary issues will continued to be monitored closely.

#### **3.4 Respect at Work**

During the calendar years 2015/16, there were no issues raised with respect to the Board's Respect at Work Policy and Procedure. Despite this it is recognised that this is also an important area that could have equalities issues. Accordingly, Respect at Work issues will continue to be monitored closely.

#### **3.5 Return to Work of Women on Maternity Leave**

During the calendar year 2015/16 one member of staff returned to work from Maternity Leave.

#### **3.6 Workforce Leavers**

All staff leaving the service are asked to complete an exit questionnaire. As a result of the returned questionnaires it has been confirmed there are no equality issues with those who left the service in 2015/16.

### **4. CONCLUSIONS ON WORKFORCE MONITORING**

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

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

## 2. **RECRUITMENT & PROMOTION INFORMATION**

### 2.1 Profile of Recruitment by Gender

<b>RECRUITMENT BY GENDER PROFILE</b>	
<b>Gender</b>	<b>Percentage of Total Applications</b>
<b>Male</b>	57%
<b>Female</b>	43%

### 2.2 Profile of Recruitment by Year of Birth

<b>RECRUITMENT BY YEAR OF BIRTH PROFILE</b>	
<b>Decade of Birth</b>	<b>Percentage of Applications</b>
<b>1990s</b>	30%
<b>1980s</b>	39%
<b>1970s</b>	22%
<b>1960s</b>	9%
<b>1950s</b>	0%
<b>1940s</b>	0%
<b>PNTS</b>	0%

### 2.3 Profile of Recruitment By Disability

<b>RECRUITMENT BY DISABILITY PROFILE</b>	
<b>Disability</b>	<b>Percentage of Applications</b>
<b>Disabled</b>	0%
<b>Not disabled</b>	100%

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

### 2.4 Profile of Recruitment by Marriage

<b>RECRUITMENT BY MARRIAGE PROFILE</b>	
<b>Marital Status</b>	<b>Percentage of Applications</b>
<b>Married</b>	22%
<b>Not</b>	78%

## 2.5 Profile of Recruitment by Race

RECRUITMENT BY RACE PROFILE	
Ethnic Group	Percentage of Applications
White	71%
Other	29%
Prefer Not to Say	0%

## 2.6 Staff Survey

Renfrewshire Valuation Joint Board is an employer that promotes equality of opportunity and where diversity is welcomed and respected. Do you agree there exists a perception of equality & opportunity?

	Percentage of Applications
Agree	82%
Disagree	9%
Prefer Not to Say	9%

Do you agree diversity is welcomed and respected?

	Percentage of Applications
Agree	82%
Disagree	9%
Prefer Not to Say	9%

Everyone who works for RVJB fully appreciates the equalities duties placed on both the Board and their own individual duty to promote equality and prevent harassment and discrimination. Do you agree that as an employee of the Board you have a duty to adhere to the Board's policy and the Equalities and Duty as part of your employment?

	Percentage of Applications
Agree	87%
Disagree	9%
Prefer Not to Say	4%



# **Renfrewshire Valuation Joint Board**

## **Public Sector Equality Duty**

### **PART 3**

**Equality Outcomes – Progress since 2013 and  
our Aims for 2017-19**



## INTRODUCTION

In 2013 we set three Equality Outcomes, these reflected the size and nature of the Renfrewshire Valuation Joint Board. Since our report in 2013 our organisation has offered Voluntary Early Retirement and Voluntary Redundancy. These have affected both our workforce age profile and gender imbalance.

However, our first two outcomes covering age and gender imbalance in our workforce are still relevant and how we have addressed these and the outcomes will be looked at under each of the Equality Outcomes.

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

While preparing this update we are now asked to include Gender Pay Gap reporting , which we have included . It should be noted that on an arithmetical average it would appear we have a gender pay gap of £3,668. This however does not take into account that we have a large proportion of female administrators in our small organisation and this skews the outcome. In fact when looked at in relation to the higher grades the balance is either in favour of female outcomes or is equal between male/female outcomes. Furthermore, anyone employed at the same grade is paid the same salary regardless of gender.



## **EQUALITY OUTCOMES**

### **Equality Outcome 1**

#### **Young People have a greater representation within our workforce**

##### **Inequality Problem**

Having undertaken our workforce monitoring analysis in 2013, it was apparent that young people were grossly under represented within our workforce. We addressed this by employing 4 temporary staff who were younger and all male, however, due to budgetary constraints we were unable to renew the temporary contracts of these 4 staff members and they left in December 2015.

We believe that this Equality Outcome is still relevant, however we are unlikely to be recruiting for any new posts in the foreseeable future. If vacancies should arise we will endeavour to address the issue of average workforce age by the following:

##### **During 2017-19**

**We will aim to further reduce our average workforce age, if we are able to fill vacancies.**

##### **To assist in reaching this outcome we will:**

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

Joint Board, particularly towards young people through media sources they are familiar with e.g. our web site, Scottish Assessors Portal, Twitter, Facebook, LinkedIn, etc.

### **Equality Outcome**

Young people have a greater representation within our workforce.

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

### **General Equality Duty**

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

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

### **Note**

In setting this equality outcome it is recognised that Renfrewshire Valuation Joint Board is a small organisation with limited staff numbers (45 in total). It follows that the employing of new staff, particularly in the current economic climate, is not likely and that consequently the opportunity to significantly alter the staff profile over a short space of time is limited.

## Equality Outcome 2

### Gender Segregation within our Clerical Section is improved

#### Inequality Problem

In 2013 we identified within our Clerical section there is a very marked and obvious issue concerning gender segregation.

We had 13 members of staff employed in the Clerical section, 12 were female and 1 was male.

The Clerical section represents a significant part of the administration section and of the total workforce, therefore, the gender segregation evident there is not insignificant.

During 2014 we managed to make some progress in addressing this particular equality outcome whereby we employed 3 new members of staff all of whom were male and two of whom were under 25, so this helped us achieve lowering the age and gender profiles.

Unfortunately during 2015/16 we were unable to renew the contracts for the staff and consequently we have now reverted back to both a high age profile and low gender profiles.

#### During 2017-19

**We will endeavour to employ more suitable qualified men in our Clerical Section if and when we are able to recruit/fill vacancies.**

#### To assisting in reaching this outcome we will:

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

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

#### General Equality Duty

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

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

**Note**

In setting this equality outcome it is recognised that Renfrewshire Valuation Joint Board is a small organisation with limited staff numbers (45 in total). It follows that the employing of new staff, particularly in the current economic climate, is a very small number and that consequently the opportunity to significantly alter the staff profile over a short space of time is limited.



## Equality Outcome 3

**Underrepresented groups and those with protected characteristics are empowered to actively contribute and participate in Electoral Registration.**

### Inequality Problem

The Electoral Register is the cornerstone to democracy and public accountability within the United Kingdom. Research undertaken by the Electoral Commission suggests that certain groups of people are less likely to choose to register to vote. These groups are young people (17-24 year olds), black and minority ethnic British residents and home movers.

During 2013/14 we have had, as previously mentioned the most significant change to Electoral law in the last 100 years, mainly the introduction of Individual Electoral Registration. In part this change to the law was to help encourage and engage with the electorate which would result in a maximising of registration levels across the United Kingdom and help prevent electoral fraud. This has translated into a further requirement on Electoral Registration Officers to actively engage and encourage all members of the public to become registered.

This resulted in a number of initiatives and activities undertaken by the Board, the most significant examples are listed below.

- **Building on Partnership Working**

We have for the last ten years engaged with our local secondary schools in our three constituent authorities delivering Registration Workshops. In the run up to the Scottish Independence Referendum, and partly because we had to reach even more pupils in schools due to the lowering of the voting age to 16 yrs, partnership working was looked at again and we decided to include our local Community Education officers from the three councils. This helped us deliver a workshop which we presented in partnership with each of our Returning Officers' staff and their respective Community Education Teams, to all secondary schools in our Board area. We have continued to build on these partnerships for the forthcoming Local Government Elections.

- **Targeting Young Voters**

Whilst working in our local secondary schools helps us to promote registration levels amongst some young voters it still leaves the possible gap of reaching those young people who have left school. In an effort to try and capture this particular group we along with our colleagues in Ayrshire Valuation Joint Board and Dundee City Council worked in conjunction with a private company to develop an App for use on mobile phones to encourage registration and to deliver news and events relating to registration/elections in the local area. This pilot project has now become a permanent part of our Communications Strategy and we are monitoring it closely.

- **Private Rented Accommodation**

This is another area where there is evidence from the Electoral Commission of under registration. To help address this we have taken the opportunity to attend Private Landlord Forum meetings run by our local councils, at which we can promote the inclusion into their “Tenancy Packs” a postcard encouraging the tenants to register and giving our contact details.

- **Disabled Forum & Youth Groups**

Over the last two years we have visited a variety of forums such as Young Disabled Adult Forum in Quarriers Village and the Young Disabled Adults Youth Group in East Renfrewshire. We have also worked with Inverclyde Council’s Disability Forum.

### **During 2017-19**

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

- Increase public awareness by participating in bespoke television and radio advertising.
- An electoral registration advertisement has been purchased which can be used on a variety of media displays. We will consider the use of such advertisements on our website, partner organisation websites, LCD screens in public buildings/libraries and uploaded to Youtube, Twitter, Facebook, etc.
- Scottish Government has permanently reduced the voting age for Scottish Parliamentary and Local Government Elections to 16yrs we have to ensure we continue to liaise closely with the local authority Education Departments to obtain names and addresses of young people or young attainers eligible to be added to the Electoral Register. Continue to engage with local Secondary Schools and run workshops with pupils of a suitable age
- Continue to visit further education colleges and universities.
- Through the Scottish Assessors Association, the Association of Electoral Administrators and other groups advise on the likely impact on registration levels for new legislation. Adopt, where appropriate, best practice in the registration process as advised by the Electoral Commission.
- Investigate speech enabled facility on our website to encourage more BME British voters to register to vote.

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

### **General Equality Duty**

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

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

# **Appendix 1**

## **Monitoring Information**





# Monitoring Information

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

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

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

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

The request for this information and how it is used is within the scope of the Data Protection Act 1998 which allows for the collation and reporting of sensitive data for monitoring purposes.

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

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

**A. Your age**

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

**B. Your disability**

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

**Do you consider yourself to have a disability?**

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

**C. Your ethnic group**

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

**Asian/ Asian British**

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

**Black/ African/ Caribbean/ Black British**

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

**Mixed/ Multiple Ethnic Groups**

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

**Other Ethnic Group**

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

**White**

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

**Do not wish to declare**

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

**D. Your gender**

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

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

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



**F. Your sexual orientation**

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

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

**G. Your religion or belief**

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

Which group below do you most identify with?

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

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

(These are based on the Census 2011 categories)

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

**I. Do you perform the role of a carer?**

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

Name	
Date	

## **Appendix 2**

### **Recruitment Questionnaire**



# RENFREWSHIRE VALUATION JOINT BOARD



## EQUAL OPPORTUNITIES MONITORING FORM

### CONFIDENTIAL

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

#### 1. POST DETAILS

Advert Reference Number: \_\_\_\_\_ Post Title \_\_\_\_\_

Service: \_\_\_\_\_ ☐ full-time ☐ part-time

#### 2. GENDER IDENTITY

How would you describe your gender?

☐ Female ☐ Male ☐ Prefer not to answer

Have you ever identified as a transgender person or trans person?

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

☐ Yes ☐ No ☐ Prefer not to answer

#### 3. MARITAL STATUS

What is your legal marital status?

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

#### 4. AGE

What is your date of birth?

Day \_\_\_\_\_ Month \_\_\_\_\_ Year \_\_\_\_\_ ☐ Prefer not to answer

#### 5. CARING RESPONSIBILITIES

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

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

#### 6. RELIGION OR BELIEF

What is your religion or belief?

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

#### 7. SEXUAL ORIENTATION

What is your sexual orientation?

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

#### 8. NATIONAL IDENTITY

What is your national identity?

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

## 9. ETHNIC GROUP

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

### A. White

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

### B. Mixed or Multiple Ethnic Groups

- ☐ Any mixed or multiple ethnic groups, please specify \_\_\_\_\_

### C. Asian, Asian Scottish or Asian British

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

### D. African

- ☐ African, African Scottish or African British  
☐ Other, please specify \_\_\_\_\_

### E. Caribbean or Black

- ☐ Caribbean, Caribbean Scottish or Caribbean British  
☐ Black, Black Scottish or Black British  
☐ Other, please specify \_\_\_\_\_

### F. Arab

- ☐ Arab, Arab Scottish, Arab British  
☐ Other, please specify \_\_\_\_\_

### G. Other

- ☐ Other, please specify \_\_\_\_\_

### H. Prefer not to answer

- ☐ Prefer not to answer

## 10. DISABILITY

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

Do you consider that you have a disability?

- ☐ Yes ☐ No ☐ Prefer not to answer

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

- ☐ Learning disability (such as Down's Syndrome or dyslexia) or cognitive impairment (such as autism or head injury)  
☐ Long standing illness or health condition (such as cancer, HIV, diabetes, chronic heart disease or epilepsy)  
☐ Mental health condition (such as depression or schizophrenia)  
☐ Physical Impairment (such as difficulty using your arms or mobility issues which means using a wheelchair or crutches)  
☐ Sensory Impairment (such as being blind/ having serious visual impairment, or being deaf/ having a serious hearing impairment)

- ☐ Other (such as disfigurement)

please specify \_\_\_\_\_

- ☐ Prefer not to answer

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

## 11. PREGNANCY/MATERNITY LEAVE

Are you currently pregnant or on maternity leave?

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

## 12. TO BE COMPLETED BY EXISTING BOARD EMPLOYEES ONLY

Are you applying for a promoted post?

- ☐ Yes ☐ No ☐ Prefer not to answer

## 13. DATA PROTECTION ACT

In terms of the Data Protection Act 1998, I consent to the information which I have provided being processed to monitor the effectiveness of the Board's Equality and Diversity Policy. I understand that this information will be held on manual or electronic records.

Signed.....

Date.....



# Renfrewshire Valuation Joint Board

**Report to :** Renfrewshire Valuation Joint Board

**Meeting on :** 18<sup>th</sup> August 2017

**Subject :** Annual Canvass Update Report

**Author :** Assessor & Electoral Registration Officer

## 1.0 Introduction

This report is to provide members with an update on the Annual Canvass which began on 12<sup>th</sup> July with the issuing of some 163,008 Household Enquiry Forms ( HEF's) to all known domestic properties in the Joint Board area.

## 2.0 Progress

To date we have received 82,627 which is a response rate of 50.7% which can be broken down into the following types of reply , ie by Internet, Phone or paper ( see table below).

## 3.0 Comparison to 2016 Canvass

Method of return	2017 - posted on 12.07.17	2016 - posted on 3.08.17
Internet	22598	19548
Phone	21110	12936
Paper	38919	49633
<b>Total</b>	<b>82627 (50.7%)</b>	<b>82117 (50.6%)</b>

## 4.0 Second Phase of Canvass - Door to Door

We are currently interviewing Canvassers, once this process is finished we will schedule training sessions for all canvassers with the intention of initiating this second phase by the end of September. We expect to be visiting in excess of 35,000 homes. This stage will be finished by late October /Early November to allow us time to process any changes and be ready for publication of the Register on 1<sup>st</sup> December 2017.

## **General Conclusions**

I would like to take this opportunity to thank the staff for their continuing hard work and professionalism in running a successful canvass.

## **Recommendations**

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

Kate A Crawford

Assessor & ERO

10<sup>th</sup> August 2017

For further information please contact Kate Crawford on 0141-618-5903

Or via e-mail at [kate.crawford@renfrewshire-vjb.gov.uk](mailto:kate.crawford@renfrewshire-vjb.gov.uk)





# Renfrewshire Valuation Joint Board

**Report to:** Renfrewshire Valuation Joint Board

**Meeting on:** 18<sup>th</sup> June 2017

**Subject:** Performance Report

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

## 1.0 Introduction

This performance report covering the first six months of the rating year provides an update to the ongoing reporting of performance to the members and is intended to keep members informed of current performance and workload issues facing the Board.

## 2.0 Council Tax

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

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

**Period 1st April 2017 to 30th June 2017**

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	214	212	99.07%	2	0.93%	100.00%	0	0.00%
East Renfrewshire	63	61	96.83%	2	3.17%	100.00%	0	0.00%
Inverclyde	24	24	100.00%	0	0.00%	100.00%	0	0.00%
RVJB totals	301	297	98.67%	4	1.33%	100.00%	0	0.00%

This performance exceeds our target of 95% within three months and also our target of 99.5% within 6 months.

In the period from 1<sup>st</sup> April 2017 to 30<sup>th</sup> June 2017, the average number of days taken to add a house was as follows:

Council Area	No. Added	Average No. of Days
Renfrewshire	214	20.35
East Renfrewshire	63	25.05
Inverclyde	24	21.91
<b>RVJB Totals</b>	<b>301</b>	<b>21.45</b>

This measure is within our target of 38 days.

## 2.2 Information on Deletions from the Council Tax List

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

### 2.2.1 Number of Deletions from the Valuation (Council Tax) List between 1<sup>st</sup> April 2017 to 30<sup>th</sup> June 2017

Council Area	No. Deleted 2016	No. Deleted 2017
Renfrewshire	63	6
East Renfrewshire	1	4
Inverclyde	3	28
<b>RVJB Total</b>	<b>67</b>	<b>38</b>

### 3.0 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. Each of these amendments has been made after a member of staff has inspected the premises.

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

Period 1st April 2017 to 30th June 2017

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	116	116	100.00%	0	0.00%	100.00%	0	0.00%
East Renfrewshire	22	22	100.00%	0	0.00%	100.00%	0	0.00%
Inverclyde	20	20	100.00%	0	0.00%	100.00%	0	0.00%
<b>RVJB totals</b>	<b>158</b>	<b>158</b>	<b>100.00%</b>	<b>0</b>	<b>0.00%</b>	<b>100.00%</b>	<b>0</b>	<b>0.00%</b>

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

The performance targets of 80% to be actioned within 3 months and 95% within 6 months have been exceeded.

### 4.0 General Conclusions

The performance levels detailed above are in line with our expectations.

### 5.0 Recommendations

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

Lindsey Hendry  
Divisional Assessor & Assistant ERO  
7 August 2017

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

