



## **Renfrewshire Valuation Joint Board**

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

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

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 - 8</b>   |
|           | Minute of meeting of the Joint Board held on 17 November 2017.  |                |
| <b>2</b>  | <b>Revenue Budget Monitoring</b>  | <b>9 - 12</b>  |
|           | Report by Treasurer.  |                |
| <b>3</b>  | <b>Revenue Estimates 2018/19 to 2020/21</b>   | <b>13 - 20</b> |
|           | Report by Treasurer.  |                |
| <b>4</b>  | <b>Barclay Review - Update</b>  | <b>21 - 26</b> |
|           | Report by Assessor and Electoral Registration Officer.  |                |
| <b>5</b>  | <b>Performance Report</b>   | <b>27 - 30</b> |
|           | Report by Divisional Assessor and Assistant Electoral Registration Officer.   |                |
| <b>6</b>  | <b>Annual Audit Plan 2017/18</b>  | <b>31 - 46</b> |
|           | Report by Audit Scotland.   |                |
| <b>7</b>  | <b>Internal Audit Report</b>  |                |
|           | Report by Assessor and Electoral Registration Officer and Chief Internal Auditor, Renfrewshire Council. (not available - copy to follow).                           |                |
| <b>8</b>  | <b>Code of Conduct - Update</b>   | <b>47 - 64</b> |
|           | Report by Assessor and Electoral Registration Officer.  |                |
| <b>9</b>  | <b>Standing Orders Relating to Contracts</b>  |                |
|           | Report by Assessor and Electoral Registration Officer. (not available - copy to follow).  |                |
| <b>10</b> | <b>Date of Next Meeting</b>   |                |
|           | Note that the next meeting of the Joint Board will be held at 2.00 pm on 1 June 2018 in East Renfrewshire Council Headquarters, Rouken Glen Road, Giffnock G45 6UG. |                |





## Renfrewshire Valuation Joint Board

### Minute of Meeting Renfrewshire Valuation Joint Board

Date	Time	Venue
Friday, 17 November 2017	14:00	The Robertson Centre, 16 Glasgow Road, Paisley, PA1 3QF

#### Present

Councillor Charlie Gilbert (East Renfrewshire Council); Councillor Graeme Brooks (Inverclyde Council); and Councillor Tom Begg, Councillor Jacqueline Cameron, Councillor Audrey Doig, Councilor Kenny MacLaren, Councillor Mags MacLaren and Councillor John McIntyre (Renfrewshire Council).

#### Chair

Councillor Doig, Convener, presided.

#### In Attendance

K Crawford, Assessor and Electoral Registration Officer, L Hendry, Divisional Assessor & Assistant Electoral Registration Officer, J Murgatroyd, Divisional Assessor and Assistant Electoral Registration Officer and S Carlton, Principal Administrative Officer (all Renfrewshire Valuation Joint Board); and M Ball, Accountant and D Low, Senior Committee Services Officer (both Finance & Resources, Renfrewshire Council).

#### Apologies

Councillor Paul O'Kane (East Renfrewshire Council); Councillor Tommy McVey (Inverclyde Council); and Councillor Andy Steel (Renfrewshire Council).

#### Declarations of Interest

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

## 1 Minute

There was submitted the Minute of the meeting of the Joint Board held on 18 August 2017.

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

## 2 Revenue Budget Monitoring

There was submitted a revenue budget monitoring report by the Treasurer in respect of the Joint Board for the period 1 April to 21 July 2017.

The report intimated that gross expenditure was £35,000 over budget and income was currently £6,000 over recovered resulting in a net overspend of £29,000.

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

## 3 Non Domestic Revaluation 2017 Appeals

There was submitted a report by the Assessor and Electoral Registration Officer updating members on appeals against values entered in the Valuation Roll. The report intimated that there were two types of appeal, revaluation appeals and change appeals and that the disposal of appeals was driven by a statutory timetable which offered no leeway in the final date for disposal by discussion or by hearing by the Local Valuation Appeal Panel. The small number of appeals that were referred to the Lands Tribunal for Scotland or decisions that were appealed to the Lands Valuation Appeal Court (part of the Court of Session) followed the rules for these courts and could be settled after the statutory deadline.

In relation to Revaluation Appeals, the report intimated that following the completion of the Revaluation exercise, a period of six months was allowed for appeals to be lodged, this date being 30 September 2017. The report detailed the total number of subjects for which appeals had been lodged, together with those lodged in 2010 for comparison. The total number of appeals was slightly larger in both instances as, in some cases, proprietors and occupiers would both lodge appeals, although one would normally defer to the other.

In relation to Change Appeals, it was noted that at present there were three main groups of Change appeals being appeals dating from 2005 that awaited a hearing by the Lands Tribunal; appeals dating from 2010 that awaited a hearing by the Lands Tribunal; and appeals against changes that had taken place since 1 April 2016. The number of appeals in each category were detailed in the report.

The routine cycle of appeals and cases proceeding to Lands Tribunal or Lands Valuation Appeal Court were catered for under the Joint Board's ongoing Service Plan, although the sharp peak of Change appeals and their relatively short period for disposal had presented a short-term challenge.

The number of Revaluation appeals had not increased significantly, although the value of the subjects under appeal had increased disproportionately and this might lead to more protracted negotiations on individual subjects.

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

## **4 Performance Report**

There was tabled an amended report by the Divisional Assessor & Assistant Electoral Registration Officer providing an update on the current performance and workload issues facing the Joint Board together with the Valuation Roll and Council Tax performance statistics for 1 April and 30 September 2017.

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

The report also detailed the average number of days taken to add a house in each constituent authority area between 1 April and 30 September 2017 and also the number of deletions from the Valuation (Council Tax) List between 1 April and 30 September during 2016 and 2017 by constituent authority area.

The report set out the time taken to make statutory amendments to the Valuation Roll, excluding appeal settlements and amendments to the prescribed entries, between 1 April and 30 September 2017 by constituent authority area, which exceeded the targets of 80% to be actioned within three months and 95% within six months.

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

## **5 Canvass and Electoral Update**

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

The report intimated that 163,008 household enquiry forms had been issued to all known domestic properties in the Joint Board area. A total of 80,182 first reminders had been issued in August 2017 and 55,529 second reminders were issued in September. The second phase, the door-to-door canvass, has started and approximately 35,000 homes where no response had been received would be visited. Those 20,000 non-responding households with recent householder information would receive a second posted reminder. The Assessor and Electoral Registration Officer would monitor returns from the posted second reminders and would follow-up if necessary.

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

## **6 Date of Next Meeting**

**DECIDED:** That it be noted that the next meeting of the Joint Board would be held at 2.00 pm on 19 January 2018 within the Robertson Centre, Glasgow Road, Paisley.





## RENFREWSHIRE VALUATION JOINT BOARD

**To:** Renfrewshire Valuation Joint Board

**On:** 19 January 2018

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**Report by:** The Treasurer

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**Heading:** Revenue Budget Monitoring Report to 8<sup>th</sup> December 2017

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### 1. Summary

- 1.1 Gross expenditure is £19,000 over budget and income is currently £8,000 over recovered resulting in a net overspend of £11,000. 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.
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### 4 Budget Performance

- |                             |                              |
|-----------------------------|------------------------------|
| <b>4.1 Current Position</b> | <b>Net Overspend £11,000</b> |
| <i>Previously Reported</i>  | <i>Net Overspend £29,000</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 £10,000, resulting in a draw on reserves of £128,600, 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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RENFREW'SHIRE COUNCIL  
REVENUE BUDGET MONITORING STATEMENT 2017/18  
1st April 2017 To 8th December 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	1,080	1,088	0	1,088	(8)	-0.7%	overspend
Property Costs	218	167	202	(24)	178	(11)	-6.6%	overspend
Supplies & Services	81	78	97	(19)	78	0	0.0%	break-even
Contractors and Others	25	10	10	0	10	0	0.0%	break-even
Transport & Plant Costs	0	0	0	0	0	0	0.0%	break-even
Administration Costs	279	218	218	0	218	0	0.0%	break-even
Payments to Other Bodies	20	1	1	0	1	0	0.0%	break-even
<b>GROSS EXPENDITURE</b>	<b>2,372</b>	<b>1,554</b>	<b>1,616</b>	<b>(43)</b>	<b>1,573</b>	<b>(19)</b>	<b>-1.2%</b>	<b>overspend</b>
Contributions from Local Authorities	(2,158)	(2,158)	(2,158)	0	(2,158)	0	0.0%	break-even
Other Income	(96)	(247)	(255)	0	(255)	8	3.2%	over-recovery
<b>INCOME</b>	<b>(2,254)</b>	<b>(2,405)</b>	<b>(2,413)</b>	<b>0</b>	<b>(2,413)</b>	<b>8</b>	<b>0.3%</b>	<b>over-recovery</b>
<b>TRANSFER (TO)/FROM RESERVES</b>	<b>118</b>	<b>(851)</b>	<b>(797)</b>	<b>(43)</b>	<b>(840)</b>	<b>(11)</b>	<b>-1.3%</b>	<b>overspend</b>

Bottom Line Position to 8th December 2017 is an overspend of	£000's	Opening Reserves	£000's
Anticipated Year End Budget Position is an overspend of	(11)	Anticipated Closing Reserves	(312)
	(10)		(184)



**RENFREWSHIRE VALUATION JOINT BOARD**

**To:** Renfrewshire Valuation Joint Board

**On:** 19 January 2018

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**Report by:** The Treasurer

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**Heading:** Revenue Estimates 2018/19 to 2020/21

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**1. Background**

- 1.1 The following report has been prepared by the Treasurer, in consultation with the Assessor, to present the Revenue Estimates of Renfrewshire Valuation Joint Board including the requisition of constituent authorities for the financial year 2018/19 and indicative planning figures for 2019/20 and 2020/21.

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**2 Recommendations**

- 2.1 It is recommended that members:

- (a) approve the 2018/19 Revenue Estimates as submitted at Appendix 1 and the requisitions for constituent authorities as submitted at Appendix 2;
- (b) approve the utilisation of balances during 2018/19 as detailed in Appendix 1;
- (c) note the indicative estimates for 2019/20 and 2020/21.

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**3 Background**

- 3.1 The Annual Revenue Estimates process each year outlines the summary revenue budget position for the organisation. The budget estimates provided in the attached Appendix 1 outline the proposed requisition for 2018/19, and also outlines an indicative projected position for 2019/20 and 2020/21 for member's information and as an aid to constituent authorities financial

planning. The assumptions used in developing these projections are outlined in section 4 below.

- 3.2 The financial environment in which the Valuation Joint Board and member authorities operate continues to be characterised by significant demand and cost pressures, compounded by reducing levels of government grant support. The Scottish Budget and local government settlement announced on 14 December 2017 again reflected a revenue grant cut for local authorities. The settlement announced was for a single financial year only, adding some uncertainty to financial forecasts. However, it is recognised that over the medium term, local government in Scotland is likely to face further contraction in available resources, relating predominantly to the provision of revenue grant from the Scottish Government. In this context, the Valuation Joint Board will continue to seek operational savings to ensure financial sustainability.
- 3.3 Following the introduction of Individual Electoral Registration in 2014/15, the Cabinet Office has provided funding for any additional costs incurred as a result of additional duties undertaken during the lifetime of this Parliament. However, this funding is diminishing and in addition the Board may have to apply on an annual basis should there be any costs not met from the Cabinet office's initial allocation through a Justification Led Bid in the January of each financial year. Should this be required it should be noted that this funding cannot be relied on as a certainty. Recent developments have seen the Cabinet Office set up pilot schemes throughout the UK to trial ways of reducing costs for the Annual Canvass, these will take place during 2017/18 and any resultant changes to the canvass are expected to come into force no earlier than 2019/20 to allow for suitable evaluation of the pilots and consultation on suggested changes. Given this programme there is therefore a serious concern going forward with regards meeting the costs of the annual canvass and having to rely on submitting and being successful for a Justification Led Bid should that be necessary.

## **4 Budget Assumptions**

- 4.1 The budget has been constructed on the basis of the following assumptions:-
- A budget provision of 3% in relation to the 2018/19 pay award has been included in the budget forecast, recognising the removal of the 1% cap on public sector pay awards (3% has also been assumed in the indicative 19/20 and 20/21 forecasts). It is recognised that national pay negotiations for local government are ongoing however these are likely to be materially influenced by the Scottish Government public pay policy outlined in the Budget in December 2017, which proposed a 3% pay award. Should the agreed position be in excess of or less than this budget provision an appropriate adjustment will require to be made to the 2018/19 budgeted reserves balance;
  - In line with previous years' practice no inflation adjustment has been made to all non-pay expenditure lines;

- Adjustments have been made to specific budget lines to reflect operational experience in relation to:
    - employee costs - a budgeted staffing turnover assumption of 4% has been applied;
    - property costs – increase is due to the Board requiring insurance cover in its own right as opposed to being covered by Renfrewshire Council arrangements;
    - supplies and services – increased due to rising IT maintenance costs;
    - administration costs – reduced due to reduction in SLA for support services from Renfrewshire Council;
    - other income – rental income has been assumed from sub-letting surplus office space within the Robertson Centre. The use of this space is being discussed with Renfrewshire Council who may have a use for the space; however if this does not transpire then a commercial sub-let will be explored. There is some risk around this proposal and it will be carefully monitored in 2018/19;
    - requisitions – requisition levels have been increased by 3% - see 5.4 below.
- 4.2 Account has been taken of the ongoing costs of implementing the Individual Electoral Registration scheme during 2018/19 and this has been matched by additional budgeted income. In the event that match funding is not provided by either the Cabinet Office or the Scottish Government, a draw on reserves may be required to meet these costs.
- 4.3 The Assessor will continue to control expenditure on a "bottom line" basis in order that the effective management of RVJB operational finances continues. This allows the Assessor some flexibility in controlling expenditure within the agreed overall budget to ensure that the statutory obligations are met. Any significant factors which affect either expenditure or income would be reported to Members at the earliest opportunity.

## 5 Financial Overview

- 5.1 The funding settlement for 2019/20 and beyond is uncertain and 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. However, it is currently anticipated that the Board will require to identify further recurrent savings from 2019/20.
- 5.2 The Revenue Estimates paper for 2017/18 agreed a review of the current operations in order to develop further efficiency proposals. This review is practically complete and several key workstreams within the service have been analysed. With investment in key ICT systems such as document management and electoral management, it is anticipated that over the medium term efficiencies will be generated from these areas and the

indicative estimates for 2019/20 and 2020/21 include an assumed level of saving over this period of up to £120,000.

- 5.3 In terms of other financial risks, the Board will continue to face pressures associated with the ongoing Non Domestic Revaluation plus the ongoing additional costs of Electoral Registration. In addition, there is the potential of additional work arising from the restoration of Shootings and Deer Forests into the Valuation Roll and also importantly work flowing from the Barclay Review of Non Domestic Rates and the implementation plans outlined by the Scottish Government in the Budget papers. Also with the introduction of the new General Data Protection Regulations in Spring 2018, the Board will need to appoint a Data Protection Officer and provide training to this officer. This may have an impact on resources in terms of cost of training and staff time. Finally, there are potential risks associated with the ongoing appeals from the 2017 revaluation and the risk of an unexpected electoral event which the Board would require to respond to quickly.
- 5.4 The projected reserves position of the Joint Board at the end of the 2018/19 financial year is estimated to fall to 5% of turnover. This is at the floor of the level deemed prudent by the Treasurer in terms of ensuring financial sustainability and managing the financial risks outlined above facing the Joint Board. Therefore it is proposed that members requisition will increase by 3% in 2018/19, with a further planned increase of 1% within financial years 2019/20 and 2020/21 to ensure the core operations of the Joint Board remain sustainable.

## 6 Requisitions payable by Member Councils

- 6.1 As approved by the Joint Board at a meeting on 18 February 2000 the allocation of the requisition across the constituent authorities will be based on the percentage proportions of the GAE. The analysis of the 2017/18 GAE for constituent member authorities is as follows:-

Council	Council Tax Valuation	Land Valuation	Electoral Registration	TOTAL	Total %
East Renfrewshire	150,000	139,000	101,000	390,000	20.60%
Inverclyde	152,000	185,000	102,000	439,000	23.10%
Renfrewshire	335,000	508,000	225,000	1,068,000	56.30%
<b>TOTAL RVJB</b>	<b>637,000</b>	<b>832,000</b>	<b>428,000</b>	<b>1,897,000</b>	

- 6.2 The proposed overall requisition level for member authorities is £2,222,700 which is a 3% increase against 2017/18 requisition levels. Individual member requisition levels are detailed in Appendix 2 and contain planned requisition levels until 2020/21. The planned figures represent a further requisition increase of 1% for financial years 2019/20 and 2020/21.



**RENFREWSHIRE VALUATION JOINT BOARD**

**REVENUE ESTIMATES 2018/19 to 2020/21**

**OVERVIEW**

	Approved Total 2017/18	Proposed Core 2018/19	Proposed IER 2018/19	Proposed Total 2018/19	Indicative Total 2019/20	Indicative Total 2020/21
	£					
<b>Expenditure</b>						
Employee costs	1,748,700	1,701,400	60,800	1,762,200	1,776,800	1,787,500
Property costs	217,500	237,900	-	237,900	237,900	237,900
Supplies and Services	81,900	91,900	-	91,900	91,900	91,900
Contractors	25,000	25,000	-	25,000	25,000	25,000
Administration costs	279,300	229,500	29,800	259,300	254,300	249,300
Payments to Other Bodies	19,700	19,700	-	19,700	19,700	19,700
Required Saving					(23,000)	(5,200)
<b>Total Expenditure</b>	<b>2,372,100</b>	<b>2,305,400</b>	<b>90,600</b>	<b>2,396,000</b>	<b>2,382,600</b>	<b>2,406,100</b>
<b>Income</b>						
Sales, fees and charges	5,000	5,000	-	5,000	5,000	5,000
Temporary interest	1,000	1,000	-	1,000	1,000	1,000
Lease Income	-	10,000	-	10,000	40,000	40,000
Income from IER scheme	89,500	-	90,600	90,600	91,700	92,800
<b>Total Income</b>	<b>95,500</b>	<b>16,000</b>	<b>90,600</b>	<b>106,600</b>	<b>137,700</b>	<b>138,800</b>
<b>Net Expenditure</b>	<b>2,276,600</b>	<b>2,289,400</b>	<b>-</b>	<b>2,289,400</b>	<b>2,244,900</b>	<b>2,267,300</b>
<b>Funded by</b>						
Requisitions	2,158,000	2,222,700	-	2,222,700	2,244,900	2,267,300
Transfer from /(to) Balances	118,600	66,700	-	66,700	-	-
	<b>2,276,600</b>	<b>2,289,400</b>	<b>-</b>	<b>2,289,400</b>	<b>2,244,900</b>	<b>2,267,300</b>
Balance	-	-	-	-	-	-
<b>Application of Balances</b>						
Surplus brought forward	193,447	183,447	-	183,447	116,747	116,747
Application of balances	0	(66,700)	-	(66,700)	-	-
Projected Overspend	(10,000)	-	-	-	-	-
<b>Surplus carried forward</b>	<b>183,447</b>	<b>116,747</b>	<b>-</b>	<b>116,747</b>	<b>116,747</b>	<b>116,747</b>
% of Net Expenditure	8%	5%		5%	5%	5%
	<b>Total 2017/18</b>	<b>Core 2018/19</b>	<b>IER 2018/19</b>	<b>Total 2018/19</b>	<b>Total 2019/20</b>	<b>Total 2020/21</b>
	£					
<b>Requisition Analysis</b>						
East Renfrewshire	444,600	457,900	-	457,900	462,400	467,100
Inverclyde	502,800	513,400	-	513,400	518,600	523,700
Renfrewshire	1,210,600	1,251,400	-	1,251,400	1,263,900	1,276,500
	<b>2,158,000</b>	<b>2,222,700</b>	<b>-</b>	<b>2,222,700</b>	<b>2,244,900</b>	<b>2,267,300</b>



**Member Requisitions for Financial Years 2018-19 to 2020-21  
Renfrewshire Valuation Joint Board**

		2017/18 Requisition £	2018/19 Requisition £	2019/20 Requisition £	2020/21 Requisition £
EAST RENFREWSHIRE	20.60%	444,600	457,900	462,400	467,100
INVERCLYDE	23.10%	502,800	513,400	518,600	523,700
RENFREWSHIRE	56.30%	1,210,600	1,251,400	1,263,900	1,276,500
		2,158,000	2,222,700	2,244,900	2,267,300

**Requisition Payable by Member Councils on 1st October each financial year**





# Renfrewshire Valuation Joint Board

**Report to :** Renfrewshire Valuation Joint Board

**Meeting on :** 19<sup>th</sup> January 2018

**Subject :** Barclay Review - Update

**Author :** Assessor & Electoral Registration Officer

## 1.0 Introduction

The Barclay Review was tasked to look at Non-Domestic Rates and its findings were published in late August 2017.

The Scottish Assessors Association (SAA) produced an Action Plan shortly thereafter, identifying points raised by the review and producing a timeline for implementation.

At the November meeting of the Board in 2017 it was suggested that an update on progress following the above review be given to the Board.

## 2.0 Progress

Please find attached a copy of the Scottish Assessors Association (SAA) Action Plan which is available on the SAA Portal. I have updated the action points which have been attended to by the SAA. However, this is a work in progress and this document will be updated on a regular basis as matters progress.

## Recommendations

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

Kate A Crawford - 4th January 2018

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)

# Barclay Review Group Report published 22 August 2017 SAA Recommendation 12 Action Plan

Para	Recommendation	Action Plan 29 September 2017	Action Plan Timeline
Rec 12	Assessors should provide more transparency and consistency of approach. If this is not achieved voluntarily, a new Scotland wide Statutory Body should be created which would be accountable to Ministers	Detail provided for 4.63(a)-(j)	Immediate
4.636)	All ratepayers should have access to consistent levels of service and advice, regardless of where they are located in Scotland	SAA will undertake an audit to identify variations in current service standards. Where significant differences are identified an issues log shall be created, maintained and action taken to provide mitigation and remedy. In addition the SAA shall undertake consultation with key stakeholders with a view to identify perceived service standard inconsistencies with a view to establishing a suite of national service standards.	Issues log established 1 October 2017. Initial consultation with stakeholders 1 November 2017 to 31 December 2017 Progress to be reported to the Scottish Ratepayers Forum and anticipated Scottish Rating Surveyors Forum. Outcome to be reported in SAA Annual Report. <b>Issues log being published</b>
4.63(b)	Assessors should consider an account manager based approach with named individuals in an Assessor's office given the role of key contact for individual sectors or property types within an individual area	At the national level a system of property category coordinators who could be considered "national account managers" is already in place through the SAA committee structure, working groups and practice note authors. SAA will publish on the SAA website the contact details for each national property category coordinator. At the local level Assessors shall provide contact names for each locality.	National property category coordinators list updated and checked for publication by 1 November 2017. Local contact names for each locality to be published online by 1 November 2017. Online publication may involve website development costs. <b>Published online 1<sup>st</sup> Nov 2017</b>

## Barclay Review Group Report published 22 August 2017 SAA Recommendation 12 Action Plan

4.63(c)	Where local practice notes are used for valuation of any property, these must be made available online to all ratepayers	Currently where they exist Local Practice Notes are in the main made available on individual Assessor web sites. In order to improve the stakeholder journey the SAA shall conduct an audit of all existing Local Practice Notes with a view to making these accessible on the SAA website as an overall suite of national and local Practice Notes.	Audit completed by 1 November 2017. Publication by 1 January 2018. Online publication may involve website development costs. <a href="#">Links to Local PN's provided in Jan 2018</a>
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Para	Recommendation	Action Plan 29 September 2017	Action Plan Timeline
4.63(d)	Where the Assessors propose to change valuation practice notes this must be done in consultation with relevant external bodies and draft notes must be published online for comment for an appropriate period before they are finalised;	In advance of revaluations the SAA commits to undertake consultation, within the limitations which the revaluation timetable imposes, on proposed SAA Valuation Practice Notes, drawing particular attention to instance of significant change, Where published Practice Notes are subject to change following representation, appeal activity, or harmonisation requirements the SAA shall give notification of these changes through the SAA web site.	Notification of changes will be made from 1 October 2017. Consultation will precede the 2022 revaluation and will be timetabled as part of the R2022 plan.
4.63(e)	The point at which new build property is added onto the valuation roll should be consistent	The SAA has provided its support to the policy to see new build properties enter the Valuation Roll on occupancy and action on this matter has already been taken. The SAA would welcome the opportunity for discussions with the Government in order to establish clarity and examine the practical implications of this policy.	Immediate hold on new entries for unoccupied properties. Clarity on policy proposals required for 1 October 2017 with the practical implications closely examined in the short term. Legislative measures are likely to be required in the medium of long term

## Barclay Review Group Report published 22 August 2017 SAA Recommendation 12 Action Plan

4.63(f)	The Scottish Assessors Association (SAA) should produce and publish an annual report on valuation practice and outcomes. This is particularly important in a revaluation year where the report should be substantive and highlight the average and range of movements in rateable value across council areas and sectors, any changes to valuation methodologies and summarise engagement with national and local trade bodies.	The SAA shall publish its first annual report during June 2018. In addition a report specifically reflecting on revaluations and their implications shall also be published at the appropriate time.	30 June 2018
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Para	Recommendation	Action Plan 29 September 2017	Action Plan Timeline
4.63(g)	Assessors should work through the SAA to standardise the level of service they provide, in particular to assist those ratepayers looking to build new or improve existing property to help them determine the potential estimated rateable value that will result	While the provision of estimated values is currently a non-statutory activity the SAA recognises the significance and potential benefits to both small and large nondomestic property occupiers. The capacity to meet this requirement is limited due to the requirement to continue to operate statutory functions in a challenging budgetary environment.	Clarity on the legal mandate to provide estimated values and indemnity for Assessors providing estimates is required and the SAA will work with Government and RICS to reach this clarity with immediate effect. As soon as this issue is resolved all Assessors will provide estimated values. SAA will monitor demand and timeframe for delivery which will be conditional upon resources with particular reference to the willingness of valuation authorities to fund non-statutory activities.



## Barclay Review Group Report published 22 August 2017 SAA Recommendation 12 Action Plan

4.63(h)	The Assessors should provide more information on the evidence used at each revaluation to support valuations. While we appreciate that this will require detailed consideration in terms of what can be made available within the boundaries of data protection and commercial sensitivity, at the minimum ratepayers should be informed which comparator rental properties were used to inform their valuation	SAA recognises the need to make more information surrounding the valuation levels adopted accessible and shall, following detailed consideration of data protection and commercial sensitivity issues along with consultation with stakeholders provide details of how this may be taken forward.	Online publication will involve website development costs and may require a legal gateway.
4.63(i)	Appointments to the SAA should be more transparent	The current Constitution of the SAA that provides for the appointment of office-bearers shall be made available on the SAA website along with the names and contact details of the present office-holders.	1 October 2017

plan

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Para	Recommendation	Action Plan 29 September 2017	Action Plan Timeline
4.63(j)	Minutes of meetings with sector representatives should be published (with any commercially sensitive data redacted as necessary).	Minutes of meetings held between the SAA and the Scottish Ratepayers Forum are already published on the SAA website. The SAA intends to overhaul its consultation framework to increase accessibility and widen reach. SAA shall review the current position with the intention of publishing minutes of all meetings with external bodies, organisations and stakeholders, subject to the approval of parties present.	Complete review of consultation framework by 1 December 2017 Publication of minutes of all meetings held after 1 October 2017. Online publication may involve website development costs. <b>Consultations have taken place .</b>

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# Renfrewshire Valuation Joint Board

**Report to :** Renfrewshire Valuation Joint Board

**Meeting on :** 19th January 2018

**Subject :** Performance Report

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

## 1.0 Introduction

This performance report covering the first nine 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 31st December 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	627	621	99.04%	6	0.96%	100%	0	0%
East Renfrewshire	189	186	98.41%	3	1.59%	100%	0	0%
Inverclyde	107	105	98.13%	0	0.0%	98.13%	2	1.87%
<b>RVJB totals</b>	<b>923</b>	<b>912</b>	<b>98.81%</b>	<b>9</b>	<b>0.98%</b>	<b>99.79%</b>	<b>2</b>	<b>0.21%</b>

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

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

Council Area	No. Added	Average No. of Days
Renfrewshire	627	20.15
East Renfrewshire	189	22.53
Inverclyde	107	19.07
<b>RVJB Totals</b>	<b>923</b>	<b>20.51</b>

This measure exceeds 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 and 31<sup>st</sup> December during 2016 and 2017

Council Area	No. Deleted 2016	No. Deleted 2017
Renfrewshire	145	20
East Renfrewshire	3	9
Inverclyde	28	48
<b>RVJB Total</b>	<b>176</b>	<b>77</b>

### 3.0 Non-domestic Valuation

One of the main areas of work in non-domestic valuation at the moment is the maintenance of the 2017 valuation roll. The table below is a summary of the statutory amendments carried out to the current Valuation Roll over the last nine months. 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 31st December 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	263	248	94.30%	10	3.80%	98.10%	5	1.90%
East Renfrewshire	64	46	71.88%	12	18.75%	90.63%	6	9.37%
Inverclyde	95	70	73.68%	12	12.64%	86.32%	13	13.68%
<b>RVJB totals</b>	<b>422</b>	<b>364</b>	<b>86.26%</b>	<b>34</b>	<b>8.06%</b>	<b>94.32%</b>	<b>24</b>	<b>5.68%</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.

This performance exceeds our target of having 80 % of alterations actioned within 3 months but unfortunately the target of 95% within 6 months was narrowly missed by 0.68 of a percent. This can be explained by stakeholders only notifying the Assessor of changes to their properties as a result of the 2017 Revaluation notices which were issued on the 15<sup>th</sup> March 2017. These notices notified the proprietor, tenant and occupier of their 2017 Net Annual Value. In the vast majority of properties, this was the first correspondence the interested parties had received from Renfrewshire Valuation Joint Board since the 2010 Revaluation notices were issued on 15<sup>th</sup> March 2010 and as such they have prompted the proprietor, tenant or occupier to inform the Assessor of physical changes to their property. This explains why the 6 month target has been narrowly missed.

In addition, staff have also been heavily involved with identifying and collating information for all “shootings and deer forest” within the Board’s constituent authorities as a result of the Land Reform (Scotland) Act 2016. This resulted in 73 entries being created which, as agreed between the SAA and the Scottish Government, is not reflected in the above figure of 422 alterations carried out between 1<sup>st</sup> April 2017 and 31<sup>st</sup> December 2017.

### 4.0 General Conclusions,

The performance levels detailed are in line with our expectations.

## **5.0 Recommendations**

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

Lindsey Hendry

Divisional Assessor & Assistant ERO

10 January 2018

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

**RENFREWSHIRE VALUATION JOINT BOARD**

**To:** Renfrewshire Valuation Joint Board

**On:** 19 January 2018

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**Report by:** Audit Scotland

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**Heading:** Annual Audit Plan 2017-18

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**1. Summary**

- 1.1 The Annual Audit Plan 2017-18 for the Joint Board is submitted for Members' information. The Plan outlines Audit Scotland's planned activities in their audit of the 2017-18 financial year.
- 1.2 The Annual Audit Plan 2017-18 includes a section on Audit Issues and Risks. Within this section Audit Scotland have identified a risk of "Management override of controls". This risk is being included in the audit plans of all bodies which Audit Scotland are working with in light of updated international standards on auditing. The inclusion of this risk is not a reflection of increased risk within Renfrewshire Valuation Joint Board. Audit Scotland has confirmed that they have not found any issues on this in previous years.

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**2 Recommendations**

- 2.1 The Joint Board is asked to note the Annual Audit Plan 2017-18 by Audit Scotland.





# Renfrewshire Valuation Joint Board

Annual Audit Plan 2017/18



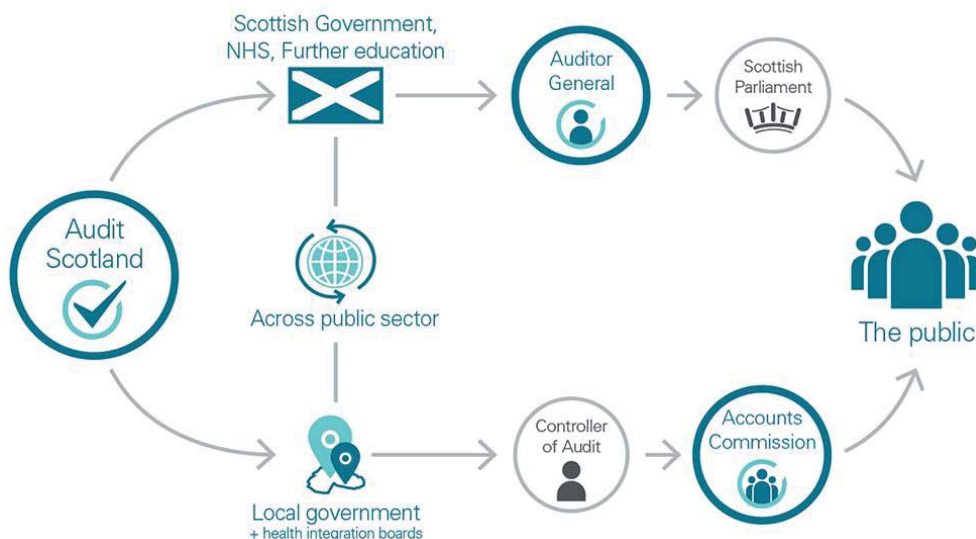
 AUDIT SCOTLAND

Prepared for Renfrewshire Valuation Joint Board  
January 2018

## Who we are

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

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



## About us

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

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

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

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# Risks and planned work

1. This annual audit plan contains an overview of the planned scope and timing of our audit and is carried out in accordance with International Standards on Auditing (ISAs), the [Code of Audit Practice](#), and any other relevant guidance. This plan identifies our audit work to provide an opinion on the financial statements and related matters and meet the wider scope requirements of public sector audit.

2. The wider scope of public audit contributes to conclusions on the appropriateness, effectiveness and impact of corporate governance, performance management arrangements and financial sustainability.

## Audit risks

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

## Exhibit 1

### 2017/18 Key audit risks

Audit Risk	Source of assurance	Planned audit work
<b>Financial statement issues and risks</b>		
<p><b>1 Risk of management override of controls</b></p> <p>ISA 240 requires that audit work is planned to consider the risk of fraud, which is presumed to be a significant risk in any audit. This includes consideration of the risk of management override of controls in order to change the position disclosed in the financial statements.</p>	<p>Owing to the nature of this risk, assurances from management are not applicable in this instance.</p>	<p>Detailed testing of journal entries.</p> <p>Review of accounting estimates.</p> <p>Focused testing of accruals and prepayments.</p> <p>Evaluation of significant transactions that are outside the normal course of business.</p>
<p><b>2 Risk of fraud over income</b></p> <p>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.</p>	<p>Income is closely monitored and discussed at budget monitoring meetings. Significant differences from actuals compared to projected income are investigated.</p>	<p>Analytical procedures on income streams.</p> <p>Detailed testing of revenue transactions focusing on the areas of greatest risk.</p>

Audit Risk	Source of assurance	Planned audit work
<p><b>3 Risk of fraud over expenditure</b></p> <p>ISA 240 presumes a risk of fraud over income which is expanded to include fraud over expenditure in the public sector by the Code of Audit Practice</p> <p>The risk of fraud over expenditure applies due to the variety and extent of expenditure incurred by RVJB in delivering services.</p>	<p>Expenditure is closely monitored and discussed at budget monitoring meetings. Significant differences from actuals compared to projected expenditure are investigated.</p>	<p>Analytical procedures on expenditure streams.</p> <p>Detailed testing of expenditure transactions focusing on the areas of greatest risk.</p>
<b>Wider dimension risks</b>		
<p><b>4 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>The RVJB, with support from the Treasurer, continually examine the current and forecast financial position of the organisation.</p>	<p>Review of budget monitoring reports during the year and comment on the financial position within the annual audit report.</p>
<p><b>5 General Data Protection Regulation</b></p> <p>The General Data Protection Regulation (GDPR) becomes enforceable from May 2018. The regulation makes changes to data protection laws and the ways in which entities address data protection compliance. Failure to comply with the regulation can result in significant sanctions.</p> <p>Ensuring compliance with the regulation is resource intensive and will require RVJB to designate a Data Protection Officer (DPO). Work is ongoing to ensure RVJB is prepared for GDPR and has the necessary arrangements in place for the enforcement date.</p>	<p>The RVJB has arranged for a designated member of staff to be trained on GDPR.</p> <p>Renfrewshire Council will provide support to the Joint Board for GDPR.</p>	<p>Attendance at Joint Board meetings and review of Joint Board meeting papers.</p> <p>Discussions with management to monitor and discuss developments.</p>

## Reporting arrangements

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

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

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

## Exhibit 2

### 2017/18 Audit outputs

Audit Output	Target date	Joint Board Date
Annual Audit Plan	17 January 2018	19 January 2018
Annual Audit Report	6 August 2018	17 August 2018
Independent Auditor's Report	6 August 2018	N/A

### Audit fee

**7.** The proposed audit fee for the 2017/18 audit of RVJB is £7,080 (2016/17: £6,970). In determining the audit fee we have taken account of the risk exposure of RVJB, the planned management assurances in place and the level of reliance we plan to take from the work of internal audit. Our audit approach assumes receipt of the unaudited financial statements, with a complete working papers package on 2 June 2018.

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

### Responsibilities

#### Joint Board and Treasurer

**9.** Audited bodies have the primary responsibility for ensuring the proper financial stewardship of public funds, compliance with relevant legislation and establishing effective arrangements for governance, propriety and regularity that enable them to successfully deliver their objectives.

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

#### Appointed auditor

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

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





# Audit scope and timing

## Financial statements

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

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

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

- whether they give a true and fair view in accordance with applicable law and the 2017/18 Code of the state of affairs of the body as at 31 March 2018 and of its deficit on the provision of services for the year then ended;
- whether they have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2017/18 Code; and
- whether they 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.



## Materiality

**15.** We apply the concept of materiality in planning and performing the audit. It is used in evaluating the effect of identified misstatements on the audit, and of any uncorrected misstatements, on the financial statements and in forming our opinion in the auditor's report.

**16.** We calculate materiality at different levels as described below. The calculated materiality values for RVJB are set out in [Exhibit 3](#).

## Exhibit 3

### Materiality values

Materiality level	Amount
<b>Planning materiality</b> – This is the calculated figure we use in assessing the overall impact of audit adjustments on the financial statements. It has been set at 1% of projected gross expenditure for the year ended 31 March 2018 based on the budget for 2017/18.	£27,000
<b>Performance materiality</b> – This acts as a trigger point. If the aggregate of errors identified during the financial statements audit exceeds performance materiality this would indicate that further audit procedures should be considered. Using our professional judgement we have calculated performance materiality at 75% of planning materiality.	£20,000
<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



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

### Timetable

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

## Exhibit 4

### Financial statements timetable

 Key stage	 Date
Consideration of unaudited financial statements by those charged with governance	1 June 2018
Latest submission date of unaudited annual accounts with complete working papers package	2 June 2018
Latest date for final clearance meeting with Treasurer/officers	26 June 2018
Agreement of audited unsigned annual accounts	17 August 2018
Issue of Annual Audit Report including ISA 260 report to those charged with governance	17 August 2018
Independent auditor's report signed	18 August 2018

## Internal audit

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

### Adequacy of Internal Audit

**20.** A review of the internal audit function at Renfrewshire Council will be carried out by the Renfrewshire Council audit team in early 2018. This will provide assurance over whether the internal audit function operates in accordance with Public Sector Internal Audit Standards (PSIAS) and has sound documentation and reporting procedures in place.

## Audit dimensions

**21.** Our audit is based on four audit dimensions that frame the wider scope of public sector audit requirements as shown in [Exhibit 5](#). Due to the nature and size of RVJB, we have assessed the extent of wider dimensions work and concluded that a reduced scope, as outlined in paragraph 53 of the Code of Audit Practice, can be applied.

### Exhibit 5

#### Audit dimensions



Source: Code of Audit Practice

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

### Financial sustainability

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

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

### **Financial management**

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

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

### **Governance and transparency**

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

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

### **Value for money**

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

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

### **Independence and objectivity**

**27.** Auditors appointed by the Accounts Commission or Auditor General must comply with the Code of Audit Practice and relevant supporting guidance. When auditing the financial statements auditors must also comply with professional standards issued by the Financial Reporting Council and those of the professional accountancy bodies. These standards impose stringent rules to ensure the

independence and objectivity of auditors. Audit Scotland has in place robust arrangements to ensure compliance with these standards including an annual “fit and proper” declaration for all members of staff. The arrangements are overseen by the Director of Audit Services, who serves as Audit Scotland’s Ethics Partner.

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

## Quality control

**29.** International Standard on Quality Control (UK and Ireland) 1 (ISQC1) requires that a system of quality control is established, as part of financial audit procedures, to provide reasonable assurance that professional standards and regulatory and legal requirements are being complied with and that the independent auditor’s report or opinion is appropriate in the circumstances.

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

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

## Adding Value

**32.** Through our audit work we aim to add value to RVJB. We will do this by ensuring our Annual Audit Report provides a summary of the audit work done in the year together with clear judgements and conclusions on how well RVJB has discharged its responsibilities and how well it has demonstrated the effectiveness of its arrangements. Where it is appropriate we will recommend actions that support continuous improvement and summarise areas of good practice identified from our audit work.

# Renfrewshire Valuation Joint Board

## Annual Audit Plan 2017/18

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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[www.audit-scotland.gov.uk](http://www.audit-scotland.gov.uk)



# Renfrewshire Valuation Joint Board

**Report to :** Renfrewshire Valuation Joint Board

**Meeting on :** 19<sup>th</sup> January 2018

**Subject :** Code of Conduct - Update

**Author :** Assessor & Electoral Registration Officer

## 1.0 Introduction

At the January meeting of the Board in 2017 it was suggested by Audit Scotland that the Code of Conduct should be reviewed.

## 2.0 Progress

Please find attached the updated version of this which has been updated in line with changes made by our lead authority.

Once the Board has approved this version the Code will be reissued to staff for them to read and sign to say they are aware of its contents and will be bound by its terms.

## Recommendations

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

Kate A Crawford - 4th January 2018

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



## **CODE OF CONDUCT (Part 1)** *For Renfrewshire Valuation Joint Board Employees* **HR1**

<b>Title</b>	Code of Conduct (Part 1)
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## **Foreword**

### **Code of Conduct for Employees**

This Code of Conduct applies to all employees of Renfrewshire Valuation Joint Board and sets out the standards of conduct that the Board expects from you as a Renfrewshire Valuation Joint Board employee.

You are asked to read the Code of Conduct carefully and to follow the Code's requirements at all times. I hope that you will find it helpful in your employment with the Board.

If there are any areas on which you need guidance or you have concerns about any aspect of the code, you should contact your line managers or the Board's Personnel Practitioner for further advice.

The Code has been developed in consultation with the recognised Trade Unions.

**Kate Crawford**  
**Assessor & Electoral Registration Officer**

## Code of Conduct for Employees

### 1. Introduction

- 1.1 The public expects a high standard of conduct from all local government employees. The Board's Code of Conduct for Employees sets out the minimum standards which are expected of all employees of Renfrewshire Valuation Joint Board and provides you with guidance about your rights and duties at work.
- 1.2 These standards will be used as a benchmark of good practice by the Local Government Ombudsman where a complaint of maladministration has been made. The Code also incorporates 'Seven Principles of Public Life' identified by the Nolan Committee on standards in public life.
- 1.3 The Code provides employees' with guidance on the standards of conduct appropriate for public service and employees' should familiarise themselves with its content. A breach of the Code of Conduct may result in disciplinary action which could lead to dismissal. Due to the nature of your work, some parts of the Code may apply more than others but all employees will be expected to comply with the Code.
- 1.4 Employees who also have line management responsibilities should ensure employees reporting to them have access to the Code of Conduct.
- 1.5 Although contractors, consultants or volunteers are not directly employed by the Board, they will be expected to observe and comply with the Board's Code of Conduct for Employees. Elected Members have their own Code of Conduct which is available from Committee Services.

### 2. The 'Seven Principles of Public Life'

**Selflessness:** You should not take decisions which will result in any financial or other benefit to yourself, your family or your friends. Decisions should be based solely on the Board's best interests.

**Integrity:** You should not place yourself under any financial or other obligation to an individual or an organisation which might influence you in your work with the Board.

**Objectivity:** Any decisions which you make in the course of your work with the Board, including making appointments, awarding contracts, or recommending individuals for rewards or benefits must be based solely on merit.

**Accountability:** You are accountable to the Board as your employer. Renfrewshire Valuation Joint Board, in turn, is accountable to the public.

- Openness:** You should be as open as possible in all the decisions and actions that you take. You should give reasons for your decisions and should not restrict information unless this is clearly required by Renfrewshire Valuation Joint Board policy or by the law.
- Honesty:** You have a duty to declare any private interests which might affect your work with the Board.
- Leadership:** If you are a manager, you should promote and support these principles by your leadership and example.

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### **3. Relationships**

#### **3.1 Personal Conduct**

- 3.1.1 As a public official the way you behave during working hours and any misconduct outside your working hours reflects on the image of the Board and may have a bearing on your employment with the Board.
- 3.1.2 Under the Board's Health and Safety Policy and the Health and Safety Act 1974 employees should not place themselves, work colleagues or members of the public at risk to their health and safety.
- 3.1.3 You must not attend work under the influence of either alcohol or drugs, as these may affect your ability to undertake your duties safely and effectively. Should you attend work under the influence of either alcohol or drugs you will be liable for action under the Board's Disciplinary Procedures.
- 3.1.4 You may seek support and assistance for any health and wellbeing issues, including alcohol and drugs, from your line manager, a trade union representative, Personnel Practitioner or counselling service provided by Occupational Health.
- 3.1.5 Should you be charged or convicted of a criminal offence (including being released on bail) which is likely to adversely affect your work or your working relationship with the Board, you must advise your Assessor & Electoral Registration Officer immediately. Such charges or convictions may result in action being taken against you under the Board's Disciplinary Procedures.
- 3.1.6 If you drive as part of your duties you must inform your line manager immediately of any driving conviction incurred in the course of your duties or outwith work, and/or any current or pending driving disqualification that would impact on your ability to fully carry out your work duties. You must also inform your line manager of health and wellbeing issues that may have an impact on your ability to drive or that would normally require notification to the DVLA.
- 3.1.7 Upon notification of a driving disqualification your line manager must relieve you of all driving duties with immediate effect and in consultation with you, seek to identify suitable means by which you may continue to undertake your normal duties or alternative work activities. Advice must be sought from the Board's Personnel Practitioner to identify, in consultation with the employee and their line-manager, the most appropriate course of action.
- 3.1.8 All employees of the Board will be required to complete a Basic Disclosure Check. If your job involves regular contact with children or protected adults, or in the administration of the law or in certain other sensitive areas and professions, the Board reserves the right to require you to undergo a Disclosure Scotland Police Check/PVG check at any stage of your employment.

3.1.9 You have a duty to make any payments due to the Council in good time. Regular checks will be made by the Assessor & Electoral Registration Officer where they are legally entitled to do so. This will ensure that you are not in arrears with payments such as council tax, rent etc. If you are experiencing difficulties in making payments, advice is available from various sources such as the:

- Council Tax section within Finance and Resources;
- The local neighbourhood offices of Development and Housing;
- HR and Organisational Development, Finance and Resources;
- The Trade Unions.

### **3.2 The Public**

3.2.1 You may have contact with members of the public as users of services, clients or citizens and you should always be courteous and helpful.

3.2.2 Where an employee considers they have been bullied, harassed, discriminated against or victimised during the course of their Board duties by a third party (member of the public, customer, client, contractor), this should be reported to their line manager at the earliest opportunity. In such instances, further investigation may be required and any unacceptable behaviour should be dealt with as outlined by the Board's relevant Health and Safety Policies.

### **3.3 Elected Members**

3.3.1 Both Elected Members and employees are servants of the public, and they are indispensable to each other. Employees are responsible to the Board. Their role is to give advice to Elected Members and the Council and to carry out the Council's work under the direction and control of the Board.

3.3.2 Elected Members are free to approach any Council service for such information, explanation and advice about the service's functions as they may reasonably need in order to assist them in carrying out their duties as members of the Council. Such approaches should normally be directed to the Assessor & Electoral Registration Officer or another senior officer of the service concerned. If you are called upon to provide support and briefings to party groups you should follow Board's protocol for member/officer relations. Before providing such information, you should inform your line manager.

### **3.4 Contractors**

3.4.1 You must be fair and impartial in your dealings with contractors, sub-contractors and suppliers. Close personal familiarity between employees and contractors can damage the working relationships and reputation of the Board.

3.4.2 If you are involved in the tendering process you must follow the Board's procurement procedures and rules for tenders and contracts. Further information can be obtained from the Board's Personnel Practitioner.

#### **4. Bribery, Fraud and Corruption**

- 4.1 You must not use your position with the Board or misrepresent your personal circumstances in relation to any Board process in order to obtain a gain that you are not entitled to or to further your own interests or the interests of others who do not have a right to benefit under Renfrewshire Valuation Joint Board's policies.
- 4.2 You should be aware that under the Bribery Act 2010 it is a serious criminal offence to:
- offer, promise or give someone a reward to make them perform their functions or activities improperly;
  - accept, agree to accept or request a reward in return for performing a relevant function or activity improperly;
  - bribe a foreign public official in order to win business, keep business or gain business advantage for the organisation.
- 4.3 Any suspected incident of bribery, fraud and corruption will be investigated internally and where the Board consider that a breach has occurred this will be referred to the relevant regulatory authority for further action as appropriate. This could lead to a criminal conviction and may result in a hearing under the Board's Disciplinary Procedures.

#### **5. Your Rights as an employee and member of the public**

##### **5.1 Public statements**

- 5.1.1 If you use Renfrewshire Valuation Joint Board's services you are entitled to express a view on the quality of service you receive. However, you should not make use of information obtained through your work with the Board.
- 5.1.2 Criticism of the Board or officers of the Board made via the media, social media or the internet outside of work may be investigated under the Board's Disciplinary Procedures.
- 5.1.3 Trade Union representatives may use the media, social media or the internet to communicate with their members or make a statement on behalf of their trade union.

##### **5.2 Access to your Elected Member**

- 5.2.1 As a member of the public, you are entitled to raise with your Elected Member any complaint which you have about the services of Renfrewshire Valuation Joint Board. If your complaint concerns any aspect of your work with Renfrewshire Valuation Joint Board, you should follow the Board's Grievance Procedures.



### **5.3 Fair and reasonable treatment at work – Respect at Work**

- 5.3.1 You are entitled to expect fair and reasonable treatment from your colleagues, managers and from Elected Members. If you feel that you have been unfairly treated or have been discriminated against, you are entitled to make use of the Board's appropriate policies, for example, Respect at Work or the Grievance Procedures.
- 5.3.2 The Board will not tolerate bullying, discrimination, harassment or victimisation of an employee who has raised concerns through this process. It is the duty of all employees to ensure that colleagues do not suffer any type of unacceptable behaviour.
- 5.3.3 It should be noted that if an employee is already the subject of action under another Board policy e.g. Disciplinary Procedures this will not automatically be halted as a result of them expressing their concerns under the Respect at Work Policy or Grievance Procedures.

## **6. Disclosure of Information**

### **6.1 Contact with the media**

- 6.1.1 In your work with Renfrewshire Valuation Joint Board you must get Board authorisation before media contact can take place. All contact with the media (press/television/radio/social media) should be referred in the first instance to the Assessor & Electoral Registration Officer.
- 6.1.2 Do not respond to enquiries by the media, or comment to the media on situations described or statements made. You should inform the Assessor & Electoral Registration Officer of any media contact.

## **7. Expressing Concerns Outwith Line Management Policy**

- 7.1 The Board is committed to the highest possible standards of openness, honesty and accountability. In line with that commitment, if you have a serious concern about illegality, malpractice, wrongdoing or serious failures of standards of work you are encouraged to come forward and voice any concerns. The Board's Expressing Concerns Outwith Line Management Policy provides safeguards for employees and public officials who disclose unlawful and improper conduct including breaches of this Code.
- 7.2 Concerns should be made in writing, usually to the Assessor & Electoral Registration Officer. Where you do not feel able to put your concern in writing, contact can also be made by telephone or in person to an appropriate officer.

### **7.3 Public Interest Disclosure Act 1998**

- 7.3.1 This Act makes provision for the protection of individuals who disclose information which, they believe, has resulted in any of the following occurring:



- (i) that a criminal offence has been committed, is being committed or is likely to be committed;
- (ii) that a person has failed, is failing or is likely to fail to comply with any legal obligation to which they are subject;
- (iii) that a miscarriage of justice has occurred, is occurring or is likely to occur;
- (iv) that the health or safety of any individual has been, is being or is likely to be endangered;
- (v) that the environment has been, is being or is likely to be damaged;
- (vi) that information tending to show any matter falling within any one of the preceding paragraphs has been, is being or is likely to be deliberately concealed.

#### **7.4 Confidentiality**

- 7.4.1 The Board will maintain the confidentiality, wherever possible, of the identity of the employee who has raised the concern. It must be appreciated, however, that the investigation process may reveal the source of the information and a statement by the individual may be required as part of the evidence.

#### **7.5 Anonymous allegations**

- 7.5.1 Employees are encouraged to put their names to any allegations made. Concerns expressed anonymously will be investigated at the discretion of the Board. In such a case the employee under investigation must be notified of the allegation against them.

#### **7.6 Untrue allegations**

- 7.6.1 If an employee makes an allegation in good faith, but it is not confirmed by the investigation, no action will be taken against them. If however an employee makes malicious or vexatious allegations, disciplinary action may be considered.

### **8. Working with Elected Members, Political Neutrality and Politically Restricted Posts**

- 8.1 As an employee of the Board you must serve the Council and Elected Members, regardless of their political outlook. The Assessor & Electoral Registration Officer has ultimate responsibility to help ensure that the policies of the Board are implemented. If you are asked to provide assistance with a matter which is clearly party political or which does not have a clear link with the work of the Board, you should refer the matter to your line manager.

8.2 A small number of posts are “politically restricted” in terms of the Local Government and Housing Act 1989 (as amended). A person who holds such a post is disqualified from being or becoming a member of:

- a local authority;
- the Scottish Parliament;
- the House of Commons;
- the European Parliament.

## **9. Conflict of Interest**

### **9.1 Private Interests**

9.1.1 You must not allow any private interest to influence your decisions at work and be aware that even where there is no conflict that your conduct may lead to a perceived conflict of interest. If you are involved in working or in transactions being carried out by Renfrewshire Valuation Joint Board in which close members of your family or people living in the same household as you may have financial interests, these interests must be declared to and recorded by your line manager.

### **9.2 Membership of organisations or clubs**

9.2.1 If by being a member of an organisation or a club there might be a conflict of interest in relation to any aspect of your employment with Renfrewshire Valuation Joint Board, you must declare this to your line manager. This also applies to membership of organisations or clubs which are not open to the public.

### **9.3 Political, professional and trade union activity**

9.3.1 Employees who are not in a politically restricted post will have the right to engage in political or professional activities but must ensure that these do not result in an actual or perceived conflict of interest with your official duties with the Board.

9.3.2 If you are a trade union or workplace representative you must ensure that if you make public comment that this is made on behalf of the trade union or association you represent and not the Board.

### **9.4 Employment outwith Council working hours**

9.4.1 Normally you will be able to undertake paid employment/self-employment outside Renfrewshire Valuation Joint Board unless there is a clear conflict of interest, or is it likely to have an adverse effect on your work with the Board.

9.4.2 You are not allowed to use Board equipment and resources in any outside employment. If you are unsure if the other employment may be in conflict with the Board's interests you should seek guidance from the Assessor & Electoral Registration Officer.

- 9.4.3 Divisional Assessor & ERO's must not engage in any other business or undertake any additional appointment without the express consent of the Assessor & Electoral Registration Officer.

## **9.5 Other outside duties or services during working hours**

- 9.5.1 During the period of their employment, employees will not be permitted to hold any outside office, position of employment, the duties of which would entail their absence from work during normal working hours, without the consent of the Assessor & Electoral Registration Officer.
- 9.5.2 The Assessor & Electoral Registration Officer can authorise an employee to be absent occasionally and temporarily during working hours to attend to duties or services of an honorary, charitable or philanthropic character, so long as these do not interfere with efficient discharge of Board duties, or to take leave of absence during office hours for similar duties or services. Any leave granted for these purposes will be in line with the Board's Special Leave Policy.
- 9.5.3 The Board supports employee volunteering. Employees taking part in this during normal working hours must have prior approval from their line manager. Any volunteering activities carried out by an employee during or outwith normal working hours should not be in conflict with the employee's role within the Board.

## **9.6 Invitations to give lectures, broadcasts, speeches etc**

- 9.6.1 If you wish to accept invitations to undertake lectures, appropriate to your professional qualifications, you may do so and retain any fees, providing such lectures are given outwith normal office hours, and do not prejudice the interests of the Board.
- 9.6.2 In the case of lectures undertaken during normal hours, where the lectures cover a given period or pattern you must get prior agreement from the Assessor & Electoral Registration Officer. Any fees received, excluding out-of-pocket expenses, must be paid to the Board, or the time off must be set against your annual leave entitlement or deducted from your flexible working hours balance.

## **10. Acceptance of gifts, hospitality and other benefits**

- 10.1 Renfrewshire Valuation Joint Board has established a policy on the accepting of gifts and hospitality. This advises on the correct approach to take if you are offered gifts, hospitality or other benefits in connection with your official duties.
- 10.2 All offers of gifts and hospitality made to you, as an officer of the Board, must be recorded in the register of gifts and hospitality, even if they are declined. You should also be cautious and mindful of a giver's expectations in relation to gifts and hospitality, particularly where offered to close family members.
- 10.3 The Code of Conduct for Officers on the Acceptance of Gifts and Hospitality is available from the Board's Personnel Practitioner.

## **11. Use of Board Resources**

- 11.1 Renfrewshire Valuation Joint Board provides a wide range of services to the public. It is crucial that these services are provided as efficiently and effectively as possible.
- 11.2 In your work capacity you have access to a variety of resources such as equipment, vehicles, materials, finances and any other items under the control of the Board. You should clearly understand your contractual obligations to Renfrewshire Valuation Joint Board and you must not use any of the Board's resources to assist with commitments to non-Board employment outwith Board working hours or for any other personal use unless authorised or in line with the ICT Acceptable Use Policy.
- 11.3 There can be occasions where the Assessor & Electoral Registration Officer, or other nominated officers, are satisfied that there are justifiable reasons for the temporary removal of resources from Board premises for use for other purposes. For example, where you are undertaking a course of study recognised by the Board, it would be considered reasonable to allow you to take a portable personal computer home in the evening.
- 11.4 If you are authorised to use resources for your work or outside working hours you must ensure that they are stored securely at all times.

## **12. Use of the Board Email System**

- 12.1 Email is an important and significant electronic channel of communication within the Board and to communicate with external organisations. Responsible use of the email system is vital to ensure integrity of the Board's processes and systems, as well as providing assurance to partners and stakeholders that ours and their information is being handled and managed appropriately. You can only use the Board's email system for business use. **Personal use is not permitted at any time.**
- 12.2 The Board reserves the right to access, record or monitor the contents of emails both sent and received via the Board email system for business purposes. Inappropriate use of the Board's email system will be investigated under the Board's Disciplinary Procedures. The Board's ICT Acceptable Use Policy is available from your manager.

## **13. Use of the Internet**

- 13.1 You can use the internet for business purposes during normal working hours and for personal use outwith normal working hours e.g. on lunch breaks or other unpaid breaks. You must not use your access to the internet during normal working hours to carry out any personal business.

- 13.2 Use of the internet is subject to monitoring controls and regularly reported to senior management. You should not use the internet to make negative or defamatory comments about the Board, its agreed decisions or policies, or its officers or Elected Members. Such behaviour will be investigated under the Board's Disciplinary Procedures.

## **14. Use of Social Media**

- 14.1 Employees are permitted access to social media sites such as Facebook and Twitter on the Board's network for business purposes in accordance with the Board's ICT Acceptable Use Policy and Social Media Guidance.
- 14.2 All employees should be aware of their conduct and responsibilities when communicating online and using social media sites. Employees should familiarise themselves with the guidance on the use of online communications and in particular social media in the Use of Social Media at Work and for Personal Use Guidance. The guidance also outlines how unacceptable use may be addressed by the Board.
- 14.3 Employees using social media for work purposes, particularly those with any form of enforcement or investigatory role must be aware of what covert surveillance is – this is **monitoring** someone who is **unaware** of this to obtain **information**, usually for a specific investigation, even when this is easy to find or 'open source'.
- 14.4 Covert surveillance must always be authorised by an Authorising Officer. Further guidance on use of internet or social media for covert purposes can be obtained from the Board's Surveillance Policy and Guidance and the Board's Guidance on the Use of Social Media. Any employee who thinks that they could be using social media for covert surveillance must first check with their Line Manager.
- 14.5 If it comes or is brought to the Board's attention and where through investigation it is found that the use of social media has been unacceptable, this may lead to disciplinary action being taken. This will also be the case with unacceptable social media use on the employee's own personal device or home computer. Inappropriate online behaviour can result in criminal action or in some instances civil action brought by others. Employees should also be aware that in circumstances where their behaviour is unlawful i.e. a hate crime incident such as sectarianism, racism or homophobia, the Board will report this to the Police.

## **15. Data Protection and ICT Security**

- 15.1 The Data Protection Act 1998 and its replacement the EU General Data Protection Regulation (GDPR) imposes obligation on the Board as a data controller, in relation to the processing of personal data. You will have a duty to ensure that the integrity of any personal information about a living individual with which you come into contact in the course of your employment, is accurate and protected at all times. You must regard this information as strictly confidential and you must undertake not to make any unauthorised disclosure at any time.

- 15.2 All employees are responsible for the security of Board information they come into contact with and in whatever format e.g. paper, electronically, multimedia such as audio tapes, CD or DVD, or stored on devices such as USB pens, disks, or recorded via systems such as CCTV equipment.
- 15.3 Any compromise of the security of any information owned by the Board will be investigated and failure to comply with these obligations may result in disciplinary action including dismissal. Further guidance is contained in the Board's Data Protection Policy, Information Security Policy and Guidance on the Responsible Use of Personal Data and Confidential Information.

## **16. Use of Financial Resources**

- 16.1 Public funds entrusted to you must not be used for a personal purpose at any time. If you are responsible for handling cash you must ensure it is held securely.

## **17. Recruitment and Selection**

- 17.1 The Board requires all applicants for jobs to disclose all contraventions of, or failures to comply with, any provisions of law, whether committed in the UK or elsewhere, unless the Rehabilitation of Offenders Act applies and the rehabilitation period has expired. Disclosure checks are conducted on all successful applicants within the Board and PVG checks will be carried out on successful applicants for certain posts within the Board.
- 17.2 Renfrewshire Valuation Joint Board has a Recruitment and Selection policy based on the principles contained in the Cosla Code on Recruitment and Selection. All appointments must be made on the basis of merit.
- 17.3 If you are involved in the recruitment and selection process, and have any kind of relationship which might affect your ability to be impartial, that relationship must be declared to your line manager. Your manager will then decide whether you can participate in the recruitment and selection activities.
- 17.4 You must not lobby an Elected Member or another colleague either directly or indirectly to secure your appointment or promotion, or the appointment or promotion of another person. If you have been lobbied by an applicant, another colleague, an Elected Member or any other person, you must report the matter to your manager.
- 17.5 Canvassing of Elected Members or employees of the Board, directly or indirectly in connection with any appointment being made by the Board, shall disqualify the candidate.
- 17.6 Where an employee or Elected Member is involved in the shortlisting or interviewing process and is aware of a relationship with any of the applicants they must disclose this and the Board's Personnel Practitioner must be informed.



## **18. Relevant Council Policies, Procedures and supporting guidance**

18.1 This Code of Conduct (Part 1) should be read in conjunction with the following Board Policies, Procedures and supporting guidance:

- Disciplinary Procedures and supporting guidance;
- Grievance Procedures and supporting guidance;
- ICT Acceptable Use Policy;
- Data Protection Policy;
- Surveillance Policy and Guidelines
- Use of Social Media Guidance;
- Code of Conduct (Part 2) – Acceptance of Gifts and Hospitality;
- Expressing Concerns Outwith Line Management Policy;
- Use of Board Resources Policy
- Use of Council Resources Policy;
- Equality and Diversity Policy;
- Respect at Work Policy;
- Recruitment and Selection Guidance.

