



Renfrewshire Valuation Joint Board

Notice of Meeting and Agenda Renfrewshire Valuation Joint Board_

Date	Time	Venue
Friday, 31 May 2019	14:00	East Renfrewshire Council (Council HQ), Council Headquarters, Eastwood Park, Rouken Glen Road, Giffnock, G45 6UG

KENNETH GRAHAM
Clerk

Membership

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

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

Further Information

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

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

For further information, please either email democratic-services@renfrewshire.gov.uk or telephone 0141 618 7112.

Members of the Press and Public

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

Items of business

Apologies

Apologies from members.

Declarations of Interest

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

- | | | |
|-----------|--|------------------|
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12 Date of Next Meeting

Note that the next meeting of the Joint Board will be held at 2.00 pm on 16 August 2019 in the offices of Inverclyde Council.



Renfrewshire Valuation Joint Board

Minute of Meeting Renfrewshire Valuation Joint Board

Date	Time	Venue
Friday, 18 January 2019	14:00	Council Chambers (Renfrewshire), Council Headquarters, Renfrewshire House, Cotton Street, Paisley, PA1 1AN

Present

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

Chair

Councillor Audrey Doig, Convener, presided.

In Attendance

K Crawford, Assessor and Electoral Registration Officer, J Murgatroyd, Assistant Assessor and Electoral Registration Officer, L Hendry, Assistant Assessor and Electoral Registration Officer, S Carlton, Principal Administrative Officer and J Dell, Principal Surveyor (all Renfrewshire Valuation Joint Board); A MacArthur, Head of Finance, A McMahon, Chief Internal Auditor, L Souter, Principal Accountant (Management Accounting), T McGowan, Finance Assistant, C McCourt, Finance Business Partner and E Currie, Senior Committee Services Officer (all Finance & Resources, Renfrewshire Council); and M Ferris, Senior Audit Manager and P Bonfanti, Auditor (both Audit Scotland).

Additional Item

The Convener intimated that there was an additional item of business in relation to Audit Scotland’s Annual Audit Plan 2018/19 which had not been included in the notice calling the meeting. The Convener, being of the opinion that the item which is dealt with at item 9 below, was urgent in view of the need to advise members of the position, authorised its consideration.

Apology

Councillor Angela Convery (East Renfrewshire Council).

Declarations of Interest

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

1 Minute

There were submitted the Minute of the meeting of the Joint Board held on 23 November 2018.

DECIDED: That the Minute be approved.

Sederunt

Councillor O’Kane entered the meeting during consideration of the following item of business.

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 7 December 2018.

The report intimated that gross expenditure was currently £18,000 under budget and income was currently £3,000 over recovered resulting in a net underspend of £21,000.

The projected year-end position was a drawdown on reserves of £35,000 against an approved £66,700. At the meeting of the Joint Board held on 23 November 2018 it was agreed that an Electoral Management System be purchased at a cost of £25,000 which would be implemented by the end of January 2019. Part year licensing and maintenance costs of £6,000 would also be incurred which would result in a drawdown of reserves of the approved £66,700.

It was noted that there would be a risk that the budgeted pay award of 3% might be higher than anticipated at 3.5% which would require a further drawdown from reserves of £5,000.

DECIDED: That the report be noted.

3 Revenue Estimates 2019/20 to 2021/22

There was submitted a report by the Treasurer relative to the revenue estimates for the Joint Board including the requisition of constituent authorities for the financial year 2019/20 and indicative planning figures for 2020/21 and 2021/22.

An amended Appendix 1 to the report was tabled which detailed the revenue estimates 2019/20 to 2021/22 for the Joint Board and the requisitions for constituent authorities were detailed in Appendix 2 to the report.

The report intimated that the financial environment in which the Joint Board and constituent authorities operated continued to be characterised by significant demand and cost pressures, compounded by reducing levels of government grant support. The Scottish Budget and local government settlement announced on 12 December 2018 again reflected a core revenue grant cut for local authorities and was for a single year only, adding some uncertainty to financial forecasts. However, it was recognised that over the medium-term, local government in Scotland was likely to face further contraction in available resources, relating predominantly to the provision of revenue grant from the Scottish Government. In this context, the Joint Board would continue to seek operational savings to ensure financial sustainability.

Following the introduction of Individual Electoral Registration in 2014/15, the Cabinet Office had provided funding for any additional costs incurred as a result of additional duties undertaken during the lifetime of this Parliament. This funding would cease from 2020/21 and the Joint Board would be expected to meet the costs of the annual canvass, estimated at £75,000 per year, from its core budget. The UK Government intended to amend legislation governing the annual canvass during 2019 with the changes taking effect from the start of 2020. As detailed in the amended Appendix 1 to the report, meeting the costs of the annual canvass would put the Joint Board under severe financial pressure and would require further significant savings.

It was noted that the purchase cost of the NDR system had not been reflected in the 2019/20 budget as constituent authorities had already agreed to contribute £25,000 towards this as a one-off cost. This cost would be split on the same basis as the revenue requisition with the share being £14,100 for Renfrewshire Council; £5,800 for Inverclyde Council and £5,100 for East Renfrewshire Council.

The report provided information on the assumptions that the budget had been based on and a financial overview for the Joint Board.

Councillor McVey, seconded by Councillor Audrey Doig moved (a) that the 2019/20 revenue estimates, as detailed in the amended Appendix 1 to the report tabled at the meeting, and the requisitions for constituent authorities, as detailed in Appendix 2 to the report, be approved; (b) that the indicative estimates for 2020/21 and 2021/22 be noted; (c) that the share of one-off funding as outlined in paragraph 4.1 of the report be approved; and (d) that due to the level of unallocated savings and the various financial challenges facing the Joint Board, as outlined in this report, that a further report be submitted to the next meeting of the Joint Board to be held on 31 May 2019, giving greater detail as to how the unallocated savings in 2020/21 and 2021/22 would be achieved, without placing a greater burden on member council finances.

Councillor Sharkey, seconded by Councillor Begg, moved as an amendment (a) that the 2019/20 revenue estimates, as detailed in the amended Appendix 1 to the report tabled at the meeting, and the requisitions for constituent authorities, as detailed in Appendix 2 to the report, be approved; (b) that the indicative estimates for 2020/21 and 2021/22 be noted; (c) that the share of one-off funding as outlined in paragraph 4.1 of the report be approved; and (d) that due to the level of unallocated savings and the various financial challenges facing the Joint Board, as outlined in this report, that a further report be submitted to the next meeting of the Joint Board to be held on 31 May 2019, giving greater detail as to how the unallocated savings in 2020/21 and 2021/22 would be achieved, with the loss of the three clerical grade posts detailed in the report.

On a vote being taken, 3 members voted for the amendment and 8 members voted for the motion. The motion was accordingly declared carried.

DECIDED:

(a) That the 2019/20 revenue estimates, as detailed in the amended Appendix 1 to the report tabled at the meeting, and the requisitions for constituent authorities, as detailed in Appendix 2 to the report, be approved;

(b) That the indicative estimates for 2020/21 and 2021/22 be noted;

(c) That the share of one-off funding as outlined in paragraph 4.1 of the report be approved; and

(d) That due to the level of unallocated savings and the various financial challenges facing the Joint Board, as outlined in this report, that a further report be submitted to the next meeting of the Joint Board to be held on 31 May 2019, giving greater detail as to how the unallocated savings in 2020/21 and 2021/22 would be achieved, without placing a greater burden on member council finances.

4 Data Protection Policy

There was submitted a report by the Data Protection Officer relative to the Joint Board's Data Protection Policy, a copy of which was appended to the report.

The report intimated that as a result of the General Data Protection Regulations (GDPR) coming into force on 25 May 2018 and the statutory obligation to appoint a Data Protection Officer (DPO), the Joint Board appointed a DPO who had been working with the Assistant Assessor for Governance to ensure that the Joint Board was compliant with the new data protection legislation.

DECIDED: That the Joint Board's Data Protection Policy be approved.

5 Electoral Registration Update

There was submitted a report by the Assessor and Electoral Registration Officer providing an update on the 2018 Electoral Registration annual canvass and other electoral issues facing the Joint Board.

The report intimated that the annual canvass process concluded in November 2018 with the publication of the Registers on 1 December 2018. The total electorate by Council ward as at 1 December 2018 was detailed in the appendix to the report.

The report provided details in relation to the refresh of absent voter identifiers; canvassing; elections; the UK Boundary Review; the review of the Polling Districts; the contracts for the Electoral Management System and the provision of print and scan services; and funding for IER 2019/20.

DECIDED: That the report be noted.

6 Performance Report

There was submitted a report by the Assistant Assessor & Electoral Registration Officer providing an update on the current performance and workload issues facing the Joint Board.

The report detailed the performance in Council Tax and non-domestic valuation against set targets. In relation to Council Tax valuation for the period 1 April to 31 December 2018, 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 99.5% within six months.

The report also detailed the average number of days taken to add a house in each constituent authority area between 1 April and 31 December 2018 and also the number of deletions from the Valuation (Council Tax) List between 1 April and 31 December during 2017 and 2018 by constituent authority area.

The report set out the time taken to make statutory amendments to the Valuation Roll, excluding appeal settlements and amendments to the prescribed entries, between 1 April and 31 December 2018 by constituent authority area, with the target of 80% actioned within three months being narrowly missed and 95% actioned within six months being achieved.

Valuation staff had been heavily involved in discharging the statutory duty of disposing of the revaluation appeals throughout 2018 and aimed to have disposed of approximately 70% by 1 April 2019. Disposal of revaluation appeals was resource intensive and the performance levels were in line with the Assessor's expectations at this time in the 2017 revaluation cycle. Only one target had narrowly been missed and the overall level of performance in all other sectors of the business had continued at such high levels and this was a testament to the staffs' commitment.

DECIDED: That the report be noted.

7 Non-domestic Appeals

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

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

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

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

The appendix to the report detailed the number of appeals processed; disposed of and outstanding by constituent authority and the Joint Board area as a whole as at 31 December 2018.

DECIDED: That the report be noted.

8 Internal Audit Engagement - Non-domestic Rates Valuation System

There was submitted a report by the Chief Auditor, Renfrewshire Council relative to the audit of the Non-domestic Rates Valuation System.

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

The summary for the internal audit review of the Non-domestic Rates Valuation System completed in November 2018 was appended to the report. The summary detailed the overall assurance rating and the number of recommendations in each risk category.

DECIDED: That the summary for the internal audit review of the Non-domestic Rates Valuation System, appended to the report, be noted.

9 Audit Scotland Annual Audit Plan 2018/19

There was submitted a report by Audit Scotland relative to the annual audit plan 2018/19 for the Joint Board which outlined Audit Scotland's planned activities in their audit for the 2018/19 financial year.

The report highlighted that the annual audit plan 2018/19 included a section on Audit Issues and Risks and that within this section Audit Scotland had identified a risk of 'management override of controls'. This risk had been included in the audit plans of all bodies which Audit Scotland worked with, in light of updated international standards on auditing. The inclusion of this risk was not a reflection of increased risk within the Joint Board and Audit Scotland had confirmed that they had not found any issues on this in previous years.

DECIDED: That Audit Scotland's annual audit plan 2018/19 be noted.

10 Date of Next Meeting

DECIDED: That it be noted that the next meeting of the Joint Board would be held at 2.00 pm on 31 May 2019 within East Renfrewshire Council Headquarters, Rouken Glen Road, Giffnock.

RENFREWSHIRE VALUATION JOINT BOARD

To: Renfrewshire Valuation Joint Board

On: 31 May 2019

Report by: The Clerk and The Treasurer

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

1. Background

- 1.1 The Local Governance (Scotland) Act 2004 (Remuneration) Regulations 2007 (hereafter referred to as “the 2007 Regulations”) introduced a system of remuneration for elected members, including the Convener and Vice-Convener of Joint Boards.
- 1.2 Since 2007, various amendment regulations have had the effect of amending the yearly remuneration to be paid to elected members, including those elected members who are conveners or vice-conveners of joint boards. The most recent amendment regulations were laid before the Scottish Parliament on 1 February 2019 and came into force from 1 April 2019. These amendment regulations – *The Local Governance (Scotland) Act 2004 (Remuneration) Amendment Regulations 2019* (“the 2019 amendment regulations”) – stipulate changes to the remuneration rates payable to elected members.
- 1.3 The change implemented by the 2019 amendment regulations is an increase of 2.8% in the yearly remuneration payable to councillors from 1 April 2019.
- 1.4 The 2019 amendment regulations stipulate that the **convener of a joint board** shall be paid, from **1 April 2019**, a total yearly amount of **£21,840** inclusive of any amount payable to them as a local authority councillor under the 2007 Regulations.
- 1.5 The 2019 amendment regulations also stipulate that the **vice-convener of a joint board** shall be paid, from **1 April 2019**, a total yearly amount of **£20,748** inclusive of any amount payable to them as a local authority councillor under the 2007 Regulations.
- 1.6 The Regulations state that “remuneration shall be paid by the local authority of which the convener or vice-convener (as the case may be) is a member to one convener and one vice-convener for each joint board”, and so the remuneration costs for both the Convener and the Depute Convener of the

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

- 1.7 Councillor Doig, Convener, is not classified as a senior councillor within Renfrewshire Council. The difference between her yearly remuneration as Convener (£21,840 from 1 April 2019) and what her yearly remuneration would otherwise ordinarily be as a councillor (£17,470 from 1 April 2019) of £4,370 shall be met by her own local authority.
- 1.8 Councillor O’Kane, Depute Convener, is a senior councillor within East Renfrewshire Council. Any difference between his yearly remuneration as Depute Convener (£20,748 from 1 April 2019) and what his yearly remuneration would otherwise ordinarily be as a senior councillor shall be met by his own local authority.

2. Recommendations

- 2.1 It is recommended that the Joint Board notes the revised remuneration levels mandated by The Local Governance (Scotland) Act 2004 (Remuneration) Amendment Regulations 2019 for the Convener and Depute Convener of the Renfrewshire Valuation Joint Board as follows:

Position	yearly remuneration from 1 April 2018 to 31 March 2019	yearly remuneration from 1 April 2019
Convener	£21,245	£21,840
Depute Convener	£20,183	£20,748

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

RENFREWSHIRE VALUATION JOINT BOARD

To: Renfrewshire Valuation Joint Board

On: 31 May 2019

Report by: The Treasurer

Heading: Unaudited Annual Accounts 2018/19

1. Summary

- 1.1. The Annual Accounts for the year ended 31 March 2019 will be submitted to Audit Scotland in advance of the statutory deadline of 30 June 2019 and a copy is attached for consideration.
 - 1.2. The Joint Board's gross expenditure was £56,662 higher than its income during 2018/19; this compares favourably to the budgeted deficit of £66,700, resulting in a budget underspend of £10,038.
 - 1.3. The Management Commentary (pages 1-8) within the accounts provides an overview of the Board's financial performance during 2018/19, along with risks and outlook for the future.
-

2. Recommendations

The Joint Board is asked to:

- 2.1. Consider the Unaudited Annual Accounts for 2018/19;
 - 2.2. Approve the Annual Governance Statement (pages 10-12); and
 - 2.3. Note the final budget monitoring position for 2018/19.
-

3. Background

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

- 3.3. In accordance with the Local Authority Accounts (Scotland) Regulations 2014, the Unaudited Annual Accounts have been signed only by the Treasurer as proper officer.
- 3.4. The accounts are then subject to external audit by the Board's appointed auditor, Audit Scotland, by 30 September. The 2018/19 Audited Annual Accounts will be presented to the Board on 16 August 2019 for approval and signed by the Convener, the Assessor and the Treasurer, in accordance with the regulations.
- 3.5. The Comprehensive Income and Expenditure Statement on page 15 shows an accounting Deficit on the provision of Services of £307,226.
- 3.6. The Expenditure and Funding Analysis on page 18 shows how this differs from the budgetary deficit of £56,662 due to accounting adjustments for pension costs, capital charges and the statutory employee leave accrual.
- 3.7. The Balance Sheet on page 17 shows an increase in net worth of £1,192,226, which is largely driven by the movement in the pension liability. This is explained further in the Management Commentary within the accounts.



Renfrewshire Valuation Joint Board

Unaudited Annual Accounts 2018/19

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Management Commentary

The purpose of the Management Commentary is to present an overview of the Renfrewshire Valuation Joint Board's financial performance during the year 2018/19 and to help readers understand its financial position at 31 March 2019. In addition, it outlines the main risks and uncertainties facing the Renfrewshire Valuation Joint Board (the Board) for the financial year 2018/19 and beyond.

Who we are and what we do

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

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

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

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

For the year 2018/19, these members were:

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

Our Aims

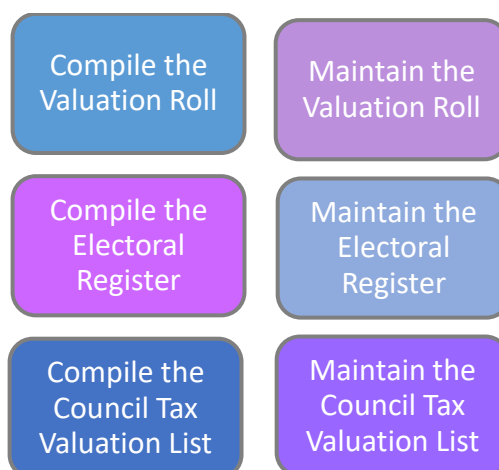
The Board presented its current Strategic Service Plan in June 2018. The plan covers the period April 2018 to April 2021.

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

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

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

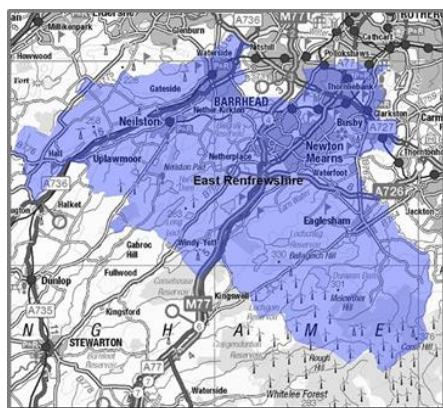
Part 3 of the Board's Strategic Service Plan 2018-21 defines six key business objectives, as follows:



Our Performance

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

East Renfrewshire



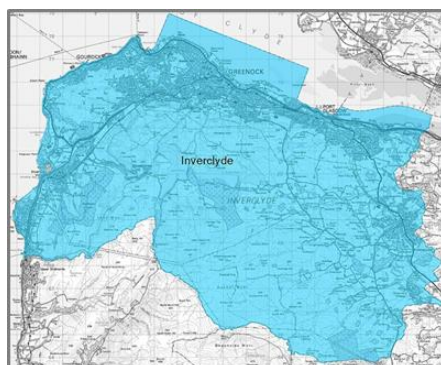
Council Tax	2018/19	2017/18
Properties	39,014	38,828
Proposals / Appeals	86	103
Proposals / Appeals settled	95	153

Revaluation Roll	2018/19	2017/18
Properties	1,824	1,808
Appeals received*	N/A	603
Appeals settled	354	3

Running Roll	2018/19	2017/18
Properties	1,824	1,808
Appeals	47	35
Appeals settled	18	1

	2018	2017
Population*	94,760	94,760
Population over 16	76,892	75,731
Registered Electors	71,202	71,037

Inverclyde



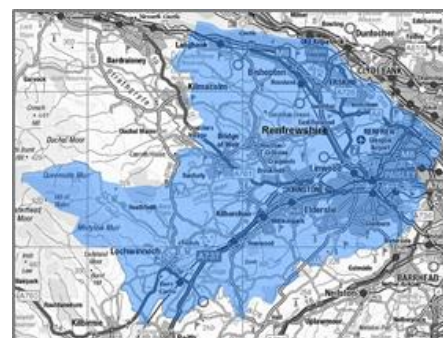
Council Tax	2018/19	2017/18
Properties	38,976	38,914
Proposals / Appeals	60	48
Proposals / Appeals settled	38	51

Revaluation Roll	2018/19	2017/18
Properties	2,411	2,400
Appeals received*	N/A	876
Appeals settled	567	3

Running Roll	2018/19	2017/18
Properties	2,411	2,400
Appeals	61	144
Appeals settled	24	1

	2018	2017
Population*	78,760	78,760
Population over 16	66,801	66,059
Registered Electors	59,771	59,875

Renfrewshire



Council Tax	2018/19	2017/18
Properties	87,649	86,862
Proposals / Appeals	177	223
Proposals / Appeals settled	106	197

Revaluation Roll	2018/19	2017/18
Properties	9,920	9,834
Appeals received*	N/A	2,353
Appeals settled	1,356	41

Running Roll	2018/19	2017/18
Properties	9,920	9,834
Appeals	198	160
Appeals settled	65	6

	2018	2017
Population*	176,830	176,830
Population over 16	148,605	146,791
Registered Electors	133,105	131,467

* Population numbers are taken from the 2017 Census and there were no appeals received in 2018/19 because the time period for lodging appeals expired during 2017/18.

For a full analysis of the Board's performance please see the Annual Public Performance Report, which the Assessor presents at the Spring / Early Summer Board meeting. Performance information is also reported at every meeting of the Board.

Review of the Year

During 2018/19, the Assessor continued the service review that had commenced in late 2017. The five key objectives of this review were that it should:

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

Further detail on the Board's progress in delivering savings can be found below, in the section 'Outlook and Future Plans'.

The organisation's staff complement has reduced in 2018/19 from 42 to 40 employees, with the possibility of further changes over the next year. There were also a number of long-term absences in the year.

Following the service review, the Assessor & ERO introduced a new structure and organisation of work that coincided with the move to vacate the first-floor offices. This new organisational structure is still in its early stages and its effectiveness will be monitored over the coming months.

It should be noted that the Board delivered the Rateable values and Council Tax Bands to the three constituent authorities to allow them to collect the

revenues shown below (excluding water and sewerage charges):

Council Tax Revenue	2018/19	2017/18
East Renfrewshire	£49,717,751	£47,806,797
Inverclyde	£29,607,091	£28,617,209
Renfrewshire*	£73,678,563	£70,535,470

Non-Domestic Revenue	2018/19	2017/18
East Renfrewshire	£14,666,019	£14,777,133
Inverclyde	£20,132,358	£19,560,123
Renfrewshire*	£126,798,263	£122,776,025

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

The new EMS has been purchased and is currently being implemented in a parallel running programme with the existing system until any initial issues have been resolved. This programme has been slowed due to the calling of European Elections; full migration to the new system will restart after the election.

The DMS system was introduced in 2017/18 and part of the impact of this was the facility to scan around 165,000 Council Tax files which, in turn, allowed the organisation to vacate the upper floor of the Robertson Centre. The move from the upper floor took place over October/November 2018 and coincided with the introduction of the new organisational structure. The DMS has also allowed more efficient handling of all mail received by the Assessor & ERO, which can be significant at certain periods. The system has not yet reached its full potential and there is an internal working group tasked with designing more workstreams arising from this system to deliver efficiencies in the service.

A number of policies were refreshed during 2018/19 and are now in effect, including the Scheme of Delegation, the Financial Regulations, Flexible Working and Flexible Retirement policies.

A replacement system for Progress is still being investigated. Progress is the core database that holds all of the Board's work, including all property valuation details. Two other Assessors are involved in this process, in an attempt to reduce both cost and risk by seeking to share a solution between three similar organisations, rather than developing a system in isolation.

Primary Financial Statements

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

The annual accounts summarise the Board's transactions for the year and its year-end position at 31 March 2019. The Primary Financial Statements include the Comprehensive Income and Expenditure Statement (CIES), the Movement in Reserves Statement (MIRS) and the Balance Sheet.

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

In a change to the presentation of this year's financial statements, there is no longer a Cashflow Statement. This is because the Board does not have a bank account. Apart from petty cash, all transactions are accounted for through Renfrewshire Council as the administering authority.

The cash balance at 31 March 2019 of £100 in the Balance Sheet represents petty cash held by officers of the Board.

Financial Performance

The Comprehensive Income and Expenditure Statement on page 15 summarises the total costs of providing services and the income available to fund those services.

A summary of the outturn position against the agreed budget is shown below. The Board has returned a deficit of £56,662 for the financial year 2018/19, compared to a budgeted deficit of £66,700, returning an underspend of £10,038. The deficit excludes accounting adjustments relating to pensions and employee absences.

The difference between the employee costs figure below and the figure reported in the CIES is due to accounting adjustments for pension costs (£222,000) and accrued employee benefits (£1,488).

The difference between other income in the figure below and the figure reported in the CIES is due to accounting adjustments for pension interest costs (£49,000) and other interest (£1,000).

Employee Costs were underspent against budget in 2018/19 due to the careful management of vacancies during the year.

In addition, a significant reduction in property costs arose following an arrangement that started on 1 October 2018, whereby Renfrewshire Leisure Limited took occupancy of a floor within the Robertson Centre, the Board's headquarters. The full benefit of the reduction in property costs will impact on the 2019/20 budget.

These underspends are offset by increased Administration Costs, including postage, printing and stationery.

There was also an over-recovery in income, including £12k more IER funding than anticipated.

	Budget £	Actual £	Variance £
Employee Costs	1,762,200	1,727,329	34,871
Property Costs	237,900	191,247	46,653
Supplies and Services	91,900	130,555	(38,655)
Contractors and Others	25,000	10,109	14,891
Administration Costs	259,300	339,494	(80,194)
Payments to Other Bodies	19,700	7,618	12,082
Total Expenditure	2,396,000	2,406,352	(10,352)
Requisition Income	(2,222,700)	(2,222,700)	0
Other Income	(106,600)	(126,990)	20,390
Total Income	(2,329,300)	(2,349,690)	20,390
(Surplus)/Deficit for Year	66,700	56,662	10,038

The Balance Sheet at 31 March 2019

The Balance Sheet sets out the total net worth of the Board at a snapshot in time. When comparing the net worth of the Board at 31 March 2019 to that of the prior year, an overall decrease in net worth of the organisation of £1.192m can be seen. This is primarily due to the increase in pension liability explained later.

In previous annual accounts, it was reported that the Board did not have the legal powers necessary to hold assets and as such the organisation had no capital spend. While this is still technically correct (assets are purchased primarily through Renfrewshire Council, who retain title to them), it does not fully reflect the substance of the arrangement, in that the Board have full use of the assets and effectively enjoy the benefits and assume the risks of holding them.

Non-current assets held by the Board are IT equipment and software. Two new Notes to the Accounts have been introduced to explain the financial impact of this. They are Note 9: Property, Plant and Equipment and Note 10: Intangible Assets on page 23.

Consequently, the balance sheet has been restated to reflect the impact of this change in accounting treatment, showing the opening position at 1 April 2017 by including a third comparative year. Further

detail on the restatement can be found in Note 2: Prior Year Restatement on page 19.

It has also been reported in recent years that the Board had “no specific powers to retain reserves to meet future funding requirements” and therefore any accumulated surpluses were transferred to Creditors in the balance sheet each year. However, in keeping with the substance of actual practice and in line with other Joint Boards across Scotland, the Board now reports accumulated CIES surpluses as a Usable Reserve and the Balance Sheet has therefore been restated to report this way. It should be noted that this reserve is still ultimately due to constituent authorities, should it be distributed at any point in the future.

Net Pension Position

The disclosure requirements for pension benefits under IAS19 are detailed at Note 16: Retirement Benefits on page 24. The appointed actuaries have confirmed a net liability position of £2.832m (£1.676m 2017/18), an increase in liabilities of £1.156m in their assessment of the position of the pension fund. This can be attributed to a reduction in corporate bond yields at 31 March 2019 than the previous year, which increases the value of obligations. This is partially offset by investment returns being greater than the 31 March 2018 rate. The net deficit position of the pension reserve impacts the Board as a whole,

however the funding of these future liabilities will be met from future requisitions from members and as such the going concern assumption is valid.

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

Data Protection

The General Data Protection Regulations (GDPR) came into effect in May 2018. This resulted in the Board appointing a Data Protection Officer (DPO) and providing staff training on the new legislation and its impact on daily business.

The Board also updated its Privacy Notice and the management team keep such matters as sharing of information and personal data under review, to ensure compliance with the new regulations. Refresher training will be provided to all staff on a regular basis.

Wider Engagement

During 2018/19, the Assessor contributed to consultations via the Scottish Assessors Association (SAA) on a variety of proposed new legislation, examples of which are:

- The Non- Domestic Rates (Scotland) Bill;
- Relief for new Fibre for Fixed Line Telecoms (New Bill laid in Scottish Parliament effective 1 April 2019);
- Prisoner Voting / the Electoral Franchise Bill.

The Assessor & ERO also attends Westminster and Scottish Government groups looking at the accessibility of registration and elections. As a member of the Electoral Management Board for Scotland representing the SAA, this ensures all planned legislative changes are discussed and best practices agreed. Consequently, the Board is well

placed to access information about planned changes to service delivery.

Risks

The maintenance of a Corporate Risk Register ensures that the Board's functions operate effectively under all assessable and identifiable risks. This was most recently reported to the Board by the Assessor on 17 August 2018 and is reviewed and updated every six months and reported to the Board annually.

The Corporate Risk Register assesses the likelihood and impact of identifiable risks and provides actions to mitigate or minimise them. The Board's risks have been evaluated using a risk matrix, which involves multiplying the likelihood of occurrence of a risk by its potential impact. This produces an evaluation of risk as either 'low', 'moderate', 'high' or 'very high'. Both High and Very High risks are viewed as significant.

A total of 11 corporate risks are identified on the Corporate Risk Register. Of these, 7 are identified as High, or Very High risks and are summarised in the table that follows.

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

Full details on the risks identified, along with steps being taken to mitigate these, is presented in the Corporate Risk Register Report of 17 August 2018, which can be found by following Board report link shown at the end of this report.

Risk	Likelihood	Impact	Score	Evaluation
The risk that the Board fails to meet its financial commitments due to budgetary pressures as a result of increased financial pressures on the Board from their constituent authorities and the Scottish Government	4	5	20	Very High
The risk that legislative changes associated with national or European law could potentially create unexpected budgetary pressures	4	5	20	Very High
The risk that Board does not have sufficient capacity to deal with changes / development in IT, including changing demands, which could impact on service delivery	4	4	16	High
The risk that the Board is not sufficiently prepared for any election called outwith the normal electoral timetable, affecting its ability to deliver the election in a shorter timeframe	4	4	16	High
The risk of loss of data sets, which would result in loss of service to all stakeholders e.g. through hacking	4	4	16	High
The risk of loss of information; the Board has invested in a Document Management System but a significant amount of information is still held in paper format	3	4	12	High
The risk that, given existing staff demographics, a number of key personnel could retire over the next 5 years, affecting the Board's ability to deliver services	3	4	12	High

Outlook and Future Plans

Budgeted expenditure for 2019/20 of £2.300m was agreed by the Board on 18 January 2019. The Board recognises the difficult financial climate facing local authorities and has continued to seek efficiencies wherever possible. However, a 3.5% increase in requisition levels for 2019/20 was deemed appropriate due primarily to the impact of agreed pay inflation. The Board will continue to pursue further efficiencies and cost reductions to mitigate future requisition increases.

During 2019/20, the Board will continue to investigate an appropriate new core IT system. It has been agreed that the three constituent authorities will meet the cost of this. The procurement process for the system has not yet started, however the system is expected to be fully operational by 2020/21. The Scottish Government has set aside funding for Valuation Boards to address resource demands following the implementation of recommendations

from the Barclay Review. The three constituent authorities have been awarded £200,000 in 2019/20, which will be passed on in full to the Board.

One of the main changes of this review is that Non-Domestic rates revaluations will be conducted every three years, rather than the current five-year cycle, which contracts the time available to prepare, value and discuss appeals. The effect of this change is that over a 15-year period, the associated workload will have increased by 60%.

The Assessor and management team are looking at ways to ensure this new timeline is deliverable by investing in IT and staff and reviewing job descriptions and duties.

The Assessor intends to include a customer satisfaction survey on the Board's website during 2019/20. Results from this will start to be reported annually to the Board including any lessons learned or changes to practices following suggestions or complaints.

Conclusion

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

Councillor Audrey Doig

Convenor

31 May 2019

Alan Russell CPFA

Treasurer

31 May 2019

Kate Crawford

Assessor and Electoral Registration Officer

31 May 2019

Statement of Responsibilities for the Annual Accounts

The Board's Responsibilities

The Board is required to:

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

I confirm that these Annual Accounts were approved for signature by the Board at its meeting on the 31 May 2019.

Signed on behalf of Renfrewshire Valuation Joint Board.

Councillor Audrey Doig

Convenor

31 May 2019

The Treasurer's Responsibilities

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

In preparing this statement of accounts, the Treasurer has:

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

The Treasurer has also:

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

I certify that the financial statements give a true and fair view of the financial position of the Board at the reporting date and the transactions of the Board for the year ended 31 March 2019.



Alan Russell CPFA

Treasurer

31 May 2019

Annual Governance Statement

Scope of Responsibility

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

The Board's Governance Framework

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

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

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

The main features of our governance arrangements are summarised as:

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

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

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

The system includes:

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

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

Review of Effectiveness

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

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

These are:

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

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

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

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

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

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

The review has not identified any significant governance issues to be reported on for 2018/19 and no actions arising for the 2017/18 governance statement that require to be reported on.

Assurance

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

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

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

Councillor Audrey Doig

Convenor

31 May 2019

Kate Crawford

Assessor and Electoral Registration Officer

31 May 2019

Remuneration Report

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

Remuneration policy for elected members

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

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

Remuneration policy for senior employees

The Remuneration Policy of the Board is set in reference to national arrangements. The Scottish Joint Negotiating Committee (SJNC) for Local Authority Services sets the salaries for the Chief Executives of Scottish local authorities. The SJNC advised that it would be a matter for each Council to examine the position of other chief officials. It was agreed at the Board of 24 January 1997 that the salary of the posts of Assessor and Electoral Registration Officer and the depute be set at a percentage of the Chief Executive of Renfrewshire Council, which is currently 67% and 50% respectively.

Following a review of Chief Executives' salaries in 2001, it was agreed that this arrangement should continue. These arrangements were agreed through approval of the Salaries of the Assessor and Electoral Registration Officer and Depute Assessor and Electoral Registration Officer report at a meeting of the Board on 22 November 2002.

2017/18 Total Remuneration £	Name	Post Held	2018/19 Total Remuneration £
80,404	Kate Crawford	Assessor & Electoral Registration Officer	96,022
10,663		Depute Assessor & Electoral Registration Officer	

Notes

- Kate Crawford held the post of Depute Assessor & Electoral Registration Officer until 25 May 2017 and was appointed as Assessor & Electoral Registration officer with effect from 26 May 2017;

Pension rights

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

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

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

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

Member Contribution Rates	2018/19	2017/18
5.5%	Up to £21,300	Up to £20,500
7.25%	£21,300 to £26,100	£20,501 to £25,000
8.5%	£26,100 to £35,700	£25,001 to £34,400
9.5%	£35,700 to £47,600	£34,401 to £45,800
12%	Over £47,601	Over £45,801

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

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

The current Assessor & Electoral Registration Officer is not a pension scheme member.

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

Exit Packages

There were no exit packages committed by the Board in either 2018/19 or 2017/18.

Remuneration of Employees

The following table shows the number of employees who received remuneration, excluding pension contributions, in excess of £50,000 during 2018/19, in bands of £5,000.

Bands with nil employees in both years are not displayed.

2017/18 Number of employees	Remuneration Band	2018/19 Number of employees
1	£50,000 - £54,999	0
0	£55,000 - 59,999	1
1	£90,000 - £94,999	0
0	£95,000 - £99,999	1
2	Total	2

Councillor Audrey Doig

Convener

31 May 2019

Kate Crawford

Assessor and Electoral Registration Officer

31 May 2019

Comprehensive Income and Expenditure Statement for the year ended 31 March 2019

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

2017/18 (restated) Net Expenditure £	Note	2018/19		
		Gross Expenditure £	Gross Income £	Net Expenditure £
1,997,216	Employee Costs	1,950,817	0	1,950,817
236,214	Property Costs	191,247	0	191,247
97,145	Supplies and Services	130,555	0	130,555
14,272	Contractors and Others	10,109	0	10,109
336,002	Administration Costs	339,494	0	339,494
8,838	Payments to Other Bodies	7,618	0	7,618
8,144	Capital Charges	11,878	0	11,878
(188,330)	Other Income	0	(125,990)	(125,990)
2,509,501	Cost of Services	2,641,718	(125,990)	2,515,728
	Financing and Investment Income and Expenditure			
(1,118)	Interest receivable	0	(1,000)	(1,000)
127,000	Pension interest cost	49,000	0	49,000
	Taxation and Non-Specific Grant Income			
(2,158,000)	Requisitions from Member Authorities	0	(2,222,700)	(2,222,700)
(17,656)	Capital Grants and contributions	0	(33,802)	(33,802)
459,727	(Surplus) or deficit on the provision of services	2,690,718	(2,383,492)	307,226
(3,421,000)	Actuarial (Gains) or losses on pension assets and liabilities			885,000
(3,421,000)	Other Comprehensive Income & Expenditure			885,000
(2,961,273)	Total Comprehensive Income & Expenditure			1,192,226

Movement in Reserves Statement for the year ended 31 March 2019

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

Movement in reserves in 2018/19	Note	Usable Revenue Reserve £	Unusable Reserves £	Total Reserves £
Balance at 31 March 2018 brought forward		(186,997)	1,687,360	1,500,363
Total comprehensive income and expenditure		307,226	885,000	1,192,226
Adjustments between accounting basis and funding basis under regulations	7	(250,564)	250,564	0
Increase or (decrease) in 2018/19		56,662	1,135,564	1,192,226
Balance at 31 March 2019 carried forward		(130,335)	2,822,924	2,692,589

Comparative movements in 2017/18 (restated)	Note	Usable Revenue Reserve £	Unusable Reserves £	Total Reserves £
Balance at 31 March 2017 brought forward		(312,047)	4,773,683	4,461,636
Total comprehensive income and expenditure		459,727	(3,421,000)	(2,961,273)
Adjustments between accounting basis and funding basis under regulations	7	(334,677)	334,677	0
Increase or (decrease) in 2018/19		125,050	(3,086,323)	(2,961,273)
Balance at 31 March 2018 carried forward		(186,997)	1,687,360	1,500,363

Balance Sheet as at 31 March 2019

The balance sheet shows the value as at 31 March 2019 of the assets and liabilities recognised by the Board. The net assets of the Board (assets less liabilities) are matched by the reserves held. Reserves are reported in two categories. The first category comprises usable reserves, which are those reserves that the Board may use to provide services, subject to the need to maintain a prudent level of reserves and any statutory limitations on their use. The second category of reserves comprises those that the Board is not able to use to provide services. This category includes reserves that hold unrealised gains and losses in the value of assets.

2016/17 (restated) £	2017/18 (restated) £		Note	2018/19 £
21,652	31,164	Plant and Equipment	9	28,480
0	0	Intangible Assets	10	24,608
21,652	31,164	Long-term Assets		53,088
453,043	362,405	Funds held by Renfrewshire Council	12	337,874
34,375	33,824	Debtors and Prepayments	12	43,757
100	100	Cash in Hand		100
487,518	396,329	Current Assets		381,731
(215,806)	(251,856)	Creditors and Accruals	13	(295,408)
(215,806)	(251,856)	Current Liabilities		(295,408)
(4,755,000)	(1,676,000)	Pension (liability)/Asset	16c	(2,832,000)
(4,755,000)	(1,676,000)	Long Term Liabilities		(2,832,000)
(4,461,636)	(1,500,363)	Net Assets / (Liabilities)		(2,692,589)
(312,047)	(186,997)	Usable Reserves		(130,335)
4,773,683	1,687,360	Unusable Reserves	6	2,822,924
4,461,636	1,500,363	Total Reserves		2,692,589

The unaudited accounts were issued on 31 May 2019.



Alan Russell CPFA

Treasurer

31 May 2019

Note 1: Expenditure and Funding Analysis for the year ended 31 March 2019

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

2018/19	Net Expenditure chargeable to the Board £	Adjustments for pensions £	Adjustments for capital £	Other adjustments £	Net Expenditure in the CIES £
Employee Costs	1,727,329	222,000		1,488	1,950,817
Property Costs	191,247				191,247
Supplies and Services	130,555				130,555
Contractors and Others	10,109				10,109
Administration Costs	339,494				339,494
Payments to Other Bodies	7,618				7,618
Capital Charges	0		11,878		11,878
Other Income	(126,990)			1,000	(125,990)
Cost of Services	2,279,362	222,000	11,878	2,488	2,515,728
Other income and expenditure	(2,222,700)	49,000	(33,802)	(1,000)	(2,208,502)
(Surplus) or deficit on the provision of services	56,662	271,000	(21,924)	1,488	307,226

2017/18	Net Expenditure chargeable to the Board £	Adjustments for pensions £	Adjustments for capital £	Other adjustments £	Net Expenditure in the CIES £
Employee Costs	1,780,027	215,000		2,189	1,997,216
Property Costs	236,214				236,214
Supplies and Services	97,145				97,145
Contractors and Others	14,272				14,272
Administration Costs	336,002				336,002
Payments to Other Bodies	8,838				8,838
Capital Charges	0		8,144		8,144
Other Income	(189,448)			1,118	(188,330)
Cost of Services	2,283,050	215,000	8,144	3,307	2,509,501
Other income and expenditure	(2,158,000)	127,000	(17,656)	(1,118)	(2,049,774)
(Surplus) or deficit on the provision of services	125,050	342,000	(9,512)	2,189	459,727

Note 2: Prior Year Restatement

For 2018/19, the Board has introduced new accounting policies on Plant and Equipment, Intangible Assets and Reserves. The Board has introduced these policies because it believes that they better represent the substance of transactions, the operation of assets and use of resources.

The Code requires that the Board presents a third Balance Sheet, at the beginning of the preceding financial year when the Board makes a retrospective restatement. The additional balance sheet is presented on page 17, which shows opening balances at 1 April 2017.

The following table shows the relevant extracted lines from the CIES that have been affected by the restatement. The CIES with appropriate restatement for 2017/18 can be found on page 15.

Effect on CIES 2017/18

	Originally Stated 2017/18 Net Expenditure £	Restated 2017/18 Net Expenditure £	Amount of Restatement £
Capital Charges	0	8,144	8,144
Capital Grants and contributions	0	(17,656)	(17,656)
Cost of Services	0	(9,512)	(9,512)
Deficit on Provision of Services	469,239	459,727	(9,512)

The following restatement was also required for the Movement in Reserves Statement. The restated prior period Movement in Reserves Statement is provided with the current year information on page 16.

Effect on Movement in Reserves Statement at 31 March 2018

Usable Revenue Reserve	Originally Stated at 31 March 2017 £	Restated as at 31 March 2017 £	Amount of Restatement £
Balance at 1 April 2017	0	312,047	312,047
Total comprehensive income and expenditure	(469,239)	(459,727)	9,512
Adjustments between accounting basis and funding basis under regulations	344,189	344,189	0
Charges for depreciation of non-current assets	0	8,144	8,144
Capital grants and contributions applied	0	(17,656)	(17,656)
Transfer from Creditors	312,047	0	(312,047)
Transfer to Creditors	(186,997)	0	186,997
Balance at 1 April 2018	0	186,997	186,997
Unusable Reserves	Originally Stated at 31 March 2017 £	Restated as at 31 March 2017 £	Amount of Restatement £
Balance at 1 April 2017	(4,795,335)	(4,773,683)	21,652
Total comprehensive income and expenditure	3,421,000	3,421,000	0
Adjustments between accounting basis and funding basis under regulations	(344,189)	(344,189)	0
Charges for depreciation of non-current assets	0	(8,144)	(8,144)
Capital grants and contributions applied	0	17,656	17,656
Balance at 1 April 2018	(1,718,524)	(1,687,360)	31,164

Note 3: Accounting Standards Issued not Adopted

The Code requires the disclosure of information relating to the impact of an accounting change that will be required by a new standard that has been issued but not yet adopted. The following new or amended standards are adopted within the 2019/20 Code:

- Annual Improvements to IFRS Standards 2014 - 2016 Cycle
- Amendments to IAS 40 Investment Property: Transfers of Investment Property
- IFRIC 22 Foreign Currency Transactions and Advance Consideration
- IFRIC 23 Uncertainty over Income Tax Treatments
- Amendments to IFRS 9 Financial Instruments: Prepayment Features with Negative Compensation

The code requires implementation from 1 April 2019 and there is therefore no impact on the 2018/19 accounts. There is no material impact anticipated from the implementation of these standards.

Note 4: Assumptions made about the future

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

The items in the Balance Sheet at 31 March 2019 for which there is a significant risk of material adjustment in the forthcoming financial year are as follows:

Item	Uncertainties	Effect if Results differ from Assumption
Pensions Liability	Estimation of the net liability to pay pensions depends on a number of complex judgements relating to the discount rate used, the rate at which salaries are projected to increase, changes in retirement ages, mortality rates and expected returns on pension fund assets. Actuaries are engaged to provide the Board with expert advice about the assumptions to be applied.	The effects on the net pensions liability of changes in individual assumptions can be measured. For instance, a 0.5% decrease in the discount rate assumption would result in an increase in the pension liability of £1.902m, equating to a 10% increase.

Note 5: Events after the balance sheet date

Events taking place after the authorised date for issue per the balance sheet are not reflected in the financial statements or notes. Where events taking place

before this date provided information about conditions existing at 31 March 2019, the figures in the financial statements and notes have been adjusted in all material respects to reflect the impact of this information.

There are no non-adjusting events.

Note 6: Unusable Reserves

Pension Reserve

2017/18 £	Pension Reserve	2018/19 £
4,755,000	Opening balance	1,676,000
(3,421,000)	Actuarial Gains and Losses (see note 16)	885,000
342,000	Net additional amount required by statute and non-statutory proper practices to be taken into account when determining the surplus or deficit on the revenue reserves for the year	271,000
1,676,000	Closing balance	2,832,000

The Pension Reserve absorbs the timing differences arising from the different arrangements for accounting for post-employment benefits and for funding benefits in accordance with statutory provisions. The Board accounts for post-employment benefits in the comprehensive income and expenditure statement as the benefits are earned by employees accruing years of service, updating the liabilities recognised to reflect inflation, changing assumptions and investment returns on any resources

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

Employee Statutory Adjustment Account

2017/18 £	Employee Statutory Adjustment Account	2018/19 £
40,335	Opening balance	42,524
(40,335)	Reversal of prior year accrual for short-term accumulating compensated absences	(42,524)
42,524	Accrual for short-term accumulating compensating absences as at 31 March	44,012
42,524	Closing balance	44,012

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

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

Capital Adjustment Account

2017/18 £	Capital Adjustment Account	2018/19 £
(21,652)	Opening balance	(31,164)
8,144	Charges for depreciation of non-current assets	11,878
(17,656)	Capital grants credited to the CIES that have been applied to capital financing	(33,802)
(31,164)	Closing balance	(53,088)

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

Note 7: Adjustments between Accounting Basis and Funding Basis under Regulations

The deficit for the year on the Revenue Reserves was £250,564 less than the Comprehensive Income and Expenditure Statement result. The table below gives a breakdown of the differences between the income and expenditure included in the Board's Comprehensive Income and Expenditure Statement in

accordance with the Code and the amounts that statute and non-statutory proper practice require the Board to debit and credit the Revenue Reserve Balance.

2017/18 £		2018/19 £
	Adjustments primarily involving the Capital Adjustment Account:	
(8,144)	Charges for depreciation of non-current assets	(11,878)
17,656	Capital grants and contributions applied	33,802
	Adjustments primarily involving the Pension Reserve:	
(572,000)	Net charges made for retirement benefits in accordance with IAS19	(504,000)
230,000	Employers contributions payable to the Strathclyde Pension Fund	233,000
	Adjustments primarily involving the Employee Statutory Adjustment Account:	
(2,189)	Net charges for employment short-term accumulating absences	(1,488)
(334,677)	Net additional amount required to be debited or credited to the Revenue Reserves balance for the year	(250,564)

Note 8: Capital Expenditure and Capital Financing

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

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

2017/18 £		2018/19 £
0	Opening CFR	0
	Capital investment	
17,656	Plant and Equipment	9,194
0	Intangible Assets	24,608
	Sources of finance	
(17,656)	Capital grants and other	(33,802)
0	Closing CFR	0

Note 9: Property, Plant and Equipment

2017/18 £	Plant and Equipment	2018/19 £
	Cost or Valuation	
102,206	Opening balance at 1 April	119,862
17,656	Additions	9,194
119,862	Gross Book Value at 31 March	129,056
	Depreciation and Impairment	
(80,554)	Accumulated depreciation at 1 April	(88,698)
(8,144)	Depreciation charge for year	(11,878)
(88,698)	Accumulated depreciation at 31 March	(100,576)

21,652	Opening Net Book Value	31,164
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31,164	Closing Net Book Value	28,480
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Note 10: Intangible Assets

2017/18 £		2018/19 £
0	Opening balance	0
0	Gross carrying amounts	0
0	Accumulated amortisation	0
0	Net carrying amount at 1 April	0
0	Additions	24,608
0	Amortisation for the year	0
0	Net carrying amount at 31 March	24,608
	Comprising:	
0	Gross carrying amounts	24,608
0	Accumulated amortisation	0
0		24,608

Note 11: Operating Leases

The Board has acquired office accommodation at the Robertson Centre in Paisley by entering into an operating lease which ends in 2024. The expenditure charged in year to the Comprehensive Income and Expenditure Statement was £43,625 (2017/18 £55,000).

2017/18 £		2018/19 £
	Future Minimum Lease Payments	
55,000	- not later than one year	32,250
220,000	- later than one year and not later than five years	129,000
55,000	- later than five years	0
330,000	Total	161,250

Note 12: Debtors

2017/18 £		2018/19 £
362,405	Funds held by Renfrewshire Council	337,874
33,824	Prepayments	31,659
0	Other receivable amounts	12,098
396,229	Total short-term debtors	381,631

The presentation of 2017/18 figures has been restated to conform to the Code 2018/19.

Note 13: Creditors

2017/18 £		2018/19 £
0	Trade payables	0
(251,856)	Other payables	(295,408)
(251,856)	Total short-term creditors	(295,408)

The presentation of 2017/18 figures has been restated to conform to the Code 2018/19.

Note 14: Related parties

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

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

2017/18 £	Council	%	2018/19 £
444,600	East Renfrewshire	20.6%	457,900
502,800	Inverclyde	23.1%	513,400
1,210,600	Renfrewshire	56.3%	1,251,400
2,158,000	Total	100.0%	2,222,700

The Board in turn pays Renfrewshire Council for support services. The amount paid in respect of these services for the year ended 31 March 2019 was £86,679 (2017/18 £86,679).

Note 15: External audit costs

Fees payable to Audit Scotland in respect of external audit services undertaken in accordance with Audit Scotland's Code of Audit Practice in 2018/19 were £7,280 (£6,970 in 2017/18). There were no fees paid to Audit Scotland in respect of any other services.

Note 16: Retirement Benefits

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

16a: Transactions relating to retirement benefits

The cost of retirement benefits is recognised in Gross Expenditure when they are earned by employees, rather than when the benefits are eventually paid as pensions.

However, the charge that is statutorily required to be made in the accounts is based upon pension contributions payable by the Board in the year, and an adjustment is made within the Movement in Reserves Statement to replace the cost of retirement benefits with employers' contributions.

The following transactions have been made in the accounting statements in 2018/19:

2017/18 £		2018/19 £
	Comprehensive Income and Expenditure Statement (CIES)	
445,000	Current service cost	455,000
	Financing & Investment Income & Expenditure	
127,000	Net Interest	49,000
572,000	Total Post-employment Benefits charged to the Surplus or Defecit on the Provision of Services	504,000
	Other post employment benefit charged to the CIES	
(1,539,000)	Return on assets excluding amounts included in net interest	(501,000)
(857,000)	Actuarial (gains) and losses arising on changes in financial/demographic assumptions	1,386,000
(1,025,000)	Other (gains) and losses	0
(2,849,000)	Total post employment benefit charged to the CIES	1,389,000
	Movement in Reserves Statement	
(3,079,000)	Reversal of net charges made to the Surplus or Defecit for the Provision of Services for post employment benefits according with the Code	1,156,000
230,000	Employers Contributions paid to Strathclyde Pension Fund	233,000

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

Curtailments are the pension costs to employees retired under redundancy terms.

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

The Movement on Pension Reserve represents the net change in the pension liability recognised in the

Movement in Reserves Statement for pension payments made by the Board to the Strathclyde Pension Fund during the year (£1.156m).

The Board is also responsible for all pension payments relating to added years benefits it has awarded, together with related increases. In 2018/19 these amounted to £6,906 (2017/18 £4,481).

In addition to the recognised gains and losses included in the Comprehensive Income and Expenditure Statement, actuarial losses of £0.885m are included in the Movement in Reserves Statement (2017/18 £3.421m gain).

16b: Assets and liabilities in relation to retirement benefits

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

2017/18 £000		2018/19 £000
18,456	Opening present value	17,220
445	Current service cost	455
482	Interest Cost	465
76	Employee Contributions	72
	Remeasurement (gains)/losses:	
(1,882)	Actuarial (gains)/losses arising from changes in financial/demographic assumptions	1,386
(2)	Unfunded benefits paid	(2)
(355)	Benefits Paid	(526)
17,220	Closing present value of scheme liabilities	19,070

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

2017/18 £000		2018/19 £000
13,701	Opening Fair Value	15,544
355	Interest Income	416
	Remeasurement gain/(loss):	
1,539	Return on assets excluding amounts included in net interest	501
228	Contributions from employer	231
76	Contributions from employee	72
2	Contributions in respect of unfunded benefits	2
(2)	Unfunded benefits paid	(2)
(355)	Benefits Paid	(526)
15,544	Closing fair value of scheme assets	16,238

16c: Fund history

	2014/15 £000	2015/16 £000	2016/17 £000	2017/18 £000	2018/19 £000
Present Value of Liabilities	(14,799)	(13,879)	(18,456)	(17,220)	(19,070)
Fair value of assets	10,833	11,093	13,701	15,544	16,238
Surplus/(deficit) in the scheme	(3,966)	(2,786)	(4,755)	(1,676)	(2,832)

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

The total liability of £2.832m has a substantial impact on the net worth of the Board as recorded in the balance sheet. However, statutory arrangements for

funding the deficit mean that the financial position of the Board remains assured. The deficit on the Strathclyde Pension Fund will be made good by increased contributions over the remaining working life of employees, as assessed by the Fund actuary.

The total contributions expected to be made by the Joint Committee to the Strathclyde Pension Fund in the forthcoming year to 31 March 2020 is £0.231m.

16d: Impact on cashflows

An objective of the fund is to keep employer's contributions at as constant a rate as possible. The fund has agreed a strategy to achieve a funding rate of 100% in the longer term. The rate for employer contributions was set at 19.3% for 2017/18 and 20.2% for 2018/19.

16e: Basis for estimating assets and liabilities

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

The principal assumptions used by the actuary have been:

2017/18	Mortality assumptions	2018/19
Longevity at 65 for current pensioners		
21.4 years	Men	21.4 years
23.7 years	Women	23.7 years
Longevity at 65 for Future pensioners		
23.4 years	Men	23.4 years
25.8 years	Women	25.8 years
3.6%	Rate of increase in salaries	3.7%
2.4%	Rate of increase in pensions	2.5%
2.7%	Rate for discounting scheme liabilities	2.4%
Take-up of option to convert annual pension into retirement lump sum:		
50.0%	Pre-April 2009 service	50.0%
75.0%	Post-April 2009 service	75.0%

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

2017/18 £000		%	2018/19 £000
5,453	Equity instruments	35.1%	5,696
488	Debt instruments (bonds)	3.1%	510
1,407	Real Estate	9.1%	1,470
6,625	Investment Funds and Unit Trusts	42.6%	6,921
1,571	Cash and Cash Equivalents	10.1%	1,641
15,544	Total	100.0%	16,238

Note 17: Critical Judgements in Applying Accounting Policies

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

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

Leases	An analysis of the terms of the lease for the Robertson Centre has concluded that it is an operating lease.
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Note 18: Summary of Significant Accounting Policies

A General Principles

The Annual Accounts summarise the Board's transactions for the 2018/19 financial year and its financial position as at 31 March 2019. The Board is required to prepare Annual Accounts by the Local Authority (Scotland) Regulations 2014 and section 12 of the Local Government in Scotland Act 2003

requires these accounts to be prepared in accordance with proper accounting practices. These practices primarily comprise the Code of Practice on Local Authority Accounting in the United Kingdom (the Code), supported by International Financial Reporting Standards (IFRS) and statutory guidance issued under section 12 of the 2003 Act.

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

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

B Accruals of Expenditure and Income

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

- revenue from the sale of goods is recognised when the Board transfers the significant risks and rewards of ownership to the purchaser, and it is probable that the economic benefits or service potential associated with the transaction will flow to the Board;
- revenue from the provision of services is recognised when the Board can reliably measure the percentage of completion of the transaction and it is probable that the economic benefits or service potential associated with the transaction will flow to the Board;
- expenditure in relation to services received (including services provided by employees) is recorded when the service is received rather than when payment is made;
- supplies are recorded as expenditure when they are consumed. Where there is a gap between the

date supplies are received and their consumption, they are carried as inventories on the Balance Sheet;

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

C Employee Benefits

Benefits payable during employment

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

Post-employment benefits

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

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

The liabilities of the Strathclyde Pension Fund attributable to the Board are included in the Balance Sheet on an actuarial basis using the projected unit

method, i.e. an assessment of the future payments that will be made in relation to retirement benefits earned to date by employees, based on assumptions about mortality rates, employee turnover rates and projections of earnings for current employees.

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

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

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

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

- **current service cost** – the increase in liabilities as a result of years of service earned this year, allocated in the CIES to the services for which the employees worked;
- **past service cost** – the increase in liabilities arising from current year decisions whose effect relates to years of service earned in earlier years, which is debited to the Surplus or Deficit on the Provision of Services in the CIES;
- **net interest cost on the defined benefit liability** – the change during the period in the net defined benefit liability that arises from the passage of time charged to the Financing and Investment Income and Expenditure line of the CIES. This is calculated by applying the discount rate used to measure the defined benefit obligation at the beginning of the period to the net defined benefit liability at the beginning of the period, taking into account any changes in the net defined benefit

liability during the period as a result of contribution and benefit payments;

- **return on scheme assets** – excluding amounts included in net interest on the net defined benefit liability which are charged to the Pensions Reserve as Other Comprehensive Income and Expenditure;
- **actuarial gains and losses** – changes in the net pension liability that arise because events have not coincided with assumptions made at the last actuarial valuation, or because the actuaries have updated their assumptions, which is charged to the Pensions Reserve. Actuarial gains and losses are shown within Other Comprehensive Income and Expenditure within the CIES; and
- **contributions paid to the pension fund** – cash paid as employer's contributions to the pension fund in settlement of liabilities which are not accounted for as an expense.

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

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

D Events after the Balance Sheet date

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

There are two types of events:

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

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

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

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

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

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

F Government Grants and other Contributions

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

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

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

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

G Leases

Operating Leases: Board as Lessee

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

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

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

H Plant and Equipment

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

Recognition

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

Measurement

Assets are initially measured at cost, comprising:

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

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

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

Impairment

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

Where indications exist and any possible differences are estimated to be material, the recoverable amount of the asset is estimated, an impairment loss is

recognised for the shortfall and the carrying amount of the asset is written down in the CIES.

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

Disposals

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

Depreciation

Depreciation is provided for on all Plant and Equipment assets by the allocation of their depreciable amounts over their useful lives. For ICT equipment, this is calculated on a straight-line basis over 5 years.

I Intangible Assets

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

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

An asset is tested for impairment whenever there is an indication that the asset might be impaired and any losses recognised are posted in the CIES. Any gain

or loss arising on the disposal or abandonment of an intangible asset is posted to the Other Operating Expenditure line in the CIES.

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

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

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

J Reserves

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

Usable Reserves

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

Unusable Reserves

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

The Employee Statutory Adjustment Account absorbs the differences that would otherwise arise on the Revenue Reserve from accruing for compensated absences earned, but not taken in the year, e.g. annual leave entitlement carried forward at 31 March each year.

K Value Added Tax (VAT)

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

RENFREWSHIRE VALUATION JOINT BOARD

To: Renfrewshire Valuation Joint Board

On: 31 May 2019

Report by: The Treasurer

Heading: Revenue Estimates 2020/21 and 2021/22

1. Summary

- 1.1 At its meeting of 31 January 2019, the Board requested further detail as to how the unallocated savings in the 2020/21 and 2021/22 Revenue Estimates report would be achieved.
 - 1.2 The Assessor has identified a number of initiatives to reduce costs in 2020/21 and 2021/22 and these are outlined in section 3.
-

2 Recommendations

- 2.1 Members are asked to note the report; and
 - 2.2 Approve the proposal to carry forward any underspent Barclay funding as necessary to fulfil the Board's duties, while retaining a minimum level of reserves of no less than 5% of net expenditure.
-

3 Background

- 3.1 The annual Revenue Estimates approved on 31 January 2019 outlined the proposed requisition for 2019/20, as well as an indicative projected position for 2020/21 and 2021/22 for member's information and as an aid to constituent authorities' financial planning.
- 3.2 Within the indicative budgets approved, there are 'Required Savings' figures of £87,000 for 2020/21 and £77,200 for 2021/22. There was also a sum of £29,600 budgeted in 2019/20.
- 3.3 Appendix 1 outlines the forecast net expenditure for 2019/20. This is based on current knowledge of staff changes, as well as the expected use of

additional funding of £200k to support the implementation of Barclay recommendations.

- 3.4 As indicated in the Financial Outlook paper reported to the Board in November 2018, there will be an ongoing review of staff in light of the implementation of Barclay recommendations, along with updated systems for electoral management, IT Core and further development of the document management system, which should drive efficiencies from revised working practices, once fully operational.
- 3.5 Forecast net expenditure from these changes indicates in an anticipated surplus in 2019/20 of £92,191, largely driven by an underspend in Barclay funding as a result of delays in recruiting appropriate staff.
- 3.6 It should be noted that the projections at Appendix 1 assume that Barclay funding will continue at a rate of £200,000 per annum, although this has not yet been confirmed by the Scottish Government.
- 3.7 This does not reduce the burden on member requisitions, however, as this is the principal source of funding for the Board's annual revenue pressures; it is recommended that the Board's reserves do not fall below 5% of net expenditure, so that future unforeseen pressures can be met.
- 3.8 One such pressure is Fixed Line Telecommunications (FLT) valuation work. The Assessor for Renfrewshire is the "Designated Assessor" for FLT throughout Scotland and should there be an appeal against any of the valuations for these subjects, the Board could face substantive legal costs defending it.
- 3.9 The Board has a close working relationship with the Valuation Office Agency (VOA) for England & Wales for FLT valuations and significant financial benefits have been achieved to date through this collaboration. However, the next revaluation for England & Wales will now take place in 2021, a year earlier than previously planned. The effect of this is to separate current collaborative working arrangements, which will mean the cost of preparing Telecoms valuations for the 2022 Revaluation in Scotland could increase considerably.
- 3.10 The Board is asked to approve any carry-forward of underspent Barclay funding at the end of 2019/20 and beyond to support future resourcing. Work on the successful implementation of the changes to Non Domestic Rates following the Barclay review will continue during 2019/20. Over the next 12-18 months the Board's workload, and consequently its resourcing demands, will need to scale up over this time.

RENFREWSHIRE VALUATION JOINT BOARD

	Approved Budget 2019/20 £	Forecast Total 2019/20 £	Forecast Spend 2020/21 £	Forecast Spend 2021/22 £
Expenditure				
Employee costs	1,738,300	1,768,509	1,962,288	1,972,929
Property costs	164,800	164,800	164,800	164,800
Supplies and Services	176,900	184,900	196,900	196,900
Contractors	25,000	25,000	55,000	25,000
Administration costs	292,600	312,600	261,512	266,971
Payments to Other Bodies	20,000	40,000	20,000	20,000
Required Savings	(29,600)	0	0	0
Total Expenditure	2,388,000	2,495,809	2,660,500	2,646,600
Income				
Sales, fees and charges	(5,000)	(5,000)	(5,000)	(5,000)
Temporary interest	(1,000)	(1,000)	(1,000)	(1,000)
Total Income	(6,000)	(6,000)	(6,000)	(6,000)
Net Expenditure	2,382,000	2,489,809	2,654,500	2,640,600
Funded by				
Requisitions	(2,300,500)	(2,500,500)	(2,569,500)	(2,640,600)
Income from IER scheme	(81,500)	(81,500)	0	0
Transfer from balances	0	0	(85,000)	0
	(2,382,000)	(2,582,000)	(2,654,500)	(2,640,600)
Balance	0	(92,191)	(0)	(0)
Application of Balances				
Surplus brought forward	119,300	119,300	211,491	126,491
Application of balances	0	92,191	(85,000)	0
Surplus carried forward	119,300	211,491	126,491	126,491
% of Net Expenditure	5%	8%	5%	5%

RENFREWSHIRE VALUATION JOINT BOARD

To: Renfrewshire Valuation Joint Board**On: 31 May 2019**

Report by: Chief Auditor

Heading: INTERNAL AUDIT ANNUAL REPORT 2018/19

1. SUMMARY

- 1.1 The Public Sector Internal Audit Standards require the Chief Auditor to prepare a report, at least annually, to senior management and the Board on the internal audit activity's purpose, authority, and responsibility, as well as performance relative to its plan.
- 1.2 The annual report must also provide an annual audit opinion on the overall adequacy and effectiveness of the Renfrewshire Valuation Joint Board's internal control environment.
- 1.3 The Annual Report for Renfrewshire Valuation Joint Board is attached at Appendix 1 and outlines the role of Internal Audit, the performance of the Internal Audit Team, the main findings from the internal audit work undertaken in 2018/19, and contains an audit assurance statement.

2. RECOMMENDATIONS

- 2.1 Members are invited to consider and note the contents of the Annual Report.
-

Renfrewshire Valuation Joint Board Internal Audit Annual Report 2018-2019

**Renfrewshire Council
Finance & Resources
Internal Audit**

May 2019

Renfrewshire Valuation Joint Board
Internal Audit Annual Report 2018/2019

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

1 April 2018 – 31 March 2019

1. Introduction

- 1.1 As host Authority, Renfrewshire Council provides an internal audit service to Renfrewshire Valuation Joint Board. This includes:
- The compilation of an annual audit plan following consideration and evaluation of those areas of greatest risk in the organisation's operation, and consultation with the Assessor and Electoral Registration Officer, Renfrewshire Valuation Joint Board;
 - Delivery of the planned audit assignments;
 - Follow up of previous audit recommendations;
 - Provision of any ongoing advice and support on audit and risk management related matters;
 - Provision of an Annual Report and Assurance Statement, and presentation to elected members at the board of Renfrewshire Valuation Joint Board.
- 1.2 The Service operates in accordance with the Public Sector Internal Audit Standards which defines Internal Audit's role as:
- “.....an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.”
- 1.3 In line with the Standards, the purpose of this Annual Report is to report on:
- The outcome of the planned Internal Audit reviews 2018/19 relating to Renfrewshire Valuation Joint Board;
 - The outcome of Internal Audit reviews of supporting Renfrewshire Council corporate systems;
 - Internal audit performance;
 - Planned audit work for 2019/20;
 - The annual assurance statement which provides an opinion on the overall adequacy and effectiveness of the Board's internal control environment.

2. Responsibilities of Management and Internal Audit

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

3. Internal Audit Activity during 2018/2019

- 3.1 One specific engagement was undertaken during 2018/19, which related to the internal controls in operation over the non domestic rates valuation system. The main findings in relation to this review is summarised in table 1 below:

Table 1

Audit Area	Conclusion
Valuation System – Non Domestic Rates	<ul style="list-style-type: none">• Substantial Assurance• The audit has identified that satisfactory arrangements are in place for managing the RVJB non domestic rates valuation system.

- 3.2 The Annual Report for 2017/2018 was submitted to the Authority on 1 June 2018.
- 3.3 The Joint Board's financial regulations were reviewed and updated in June 2018.
- 3.4 The implementation rate of audit recommendations is a measure of operational culture and effectiveness. During 2018/19, 8 recommendations were followed up. Of these 3, (37%) had been completed, 2 (25%) partially complete and 1 (13%) not yet been implemented, subject to completion at a later date. Two (25%) recommendations were also closed off as 1 was no longer applicable as the process had been superseded and 1 as it had been duplicated in another audit report.
- 3.5 Internal Audit also carried out reviews of the main corporate systems operating within Renfrewshire Council which support the Board's activity. The main findings in relation to these are summarised in Table 2 below and Renfrewshire Council management have agreed to implement the audit recommendations made in relation to each review:

Table 2

Audit Area	Conclusion
Key Financial Controls	<ul style="list-style-type: none"> • Reasonable Assurance • The audit identified that debtors and creditors invoices were raised correctly but were delayed in being issued/paid on some occasions. Recommendations were made in the report to address issues with feeders not being reconciled to the Business World ledger and suspense accounts not being cleared. If implemented, these will help strengthen the controls in place.
Payroll	<ul style="list-style-type: none"> • Reasonable Assurance • The audit identified that reasonable procedures are in place for employee new starts and terminations. Appropriate segregation of duties and independent checks are in place. Some issues were identified in relation to service departments not notifying payroll services on time to effect correct payments to some employees, this issue is known to management.

4. Review of Internal Audit Performance

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

Table 3**Internal Audit Performance 2018/19**

Performance measure	Target 2018/19	Actual 2018/19
% of audit assignments completed by target date	95%	95.6%
% of audit assignments completed within time budget	95%	98.8%
% completion of audit plan for the year*	95%	96.4%

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

4.2 Actual performance for the year, is above the target performance level. All RVJB specific audit engagements were completed by 31 March 2019.

4.3 The Chief Auditor is required to develop and maintain a quality assurance and improvement programme that covers all aspects of internal audit including conformance with the PSIAS. All actions arising from the external quality assessment have been completed during 2018/19.

4.4 External Audit

External Audit's review of the internal audit service concluded that overall the service operates in accordance with the PSIAS.

4.5 Risk Management

The internal audit service through the Risk Manager, provides advice and support to the RVJB officers, as required. An annual risk management report is provided to the Council's Audit, Risk and Scrutiny Board.

5. Planned Work for 2019/20

5.1 Following a risk based assessment of the activities of the Renfrewshire Valuation Joint Board, the audit plan for 2019/2020 provides for a review of budget monitoring arrangements and ad-hoc financial advice, reactive investigative work, follow-up of previous audits and risk management advice.

6. Audit Assurance Statement

- 6.1 Internal Audit has performed its work in accordance with the role defined in paragraph 1.2. The audit work performed has been reported to the Assessor and Electoral Registration Officer, and to the Board. Where areas for improvement in internal control have been identified appropriate recommendations have been made, and accepted for action by management.
- 6.2 In view of the continued challenges common to all public bodies, there will be a requirement for the council and the bodies for which it is host authority to exercise very close scrutiny over expenditure, and this area will continue to receive due internal audit attention.
- 6.3 It is not feasible for the system of internal control to be without any weakness. It is important to balance the risks involved in accepting systems limitations with the consequences if a problem emerges. Internal Audit recognises this and assesses this in its reporting mechanism.
- 6.4 In this context, it is considered that, reasonable assurance can be placed upon the adequacy and effectiveness of the Renfrewshire Valuation Joint Board's internal control, risk management and governance arrangements, as evidenced by:-
- The results of the audit work in 2018/19 in relation to the corporate systems which supported the Renfrewshire Valuation Joint Board's activities, and to specific work carried out in relation to those activities.
 - Management action in response to audit recommendations.
 - Management self assessment of internal control, risk management and governance arrangements.
 - The regular review and updating of the Local Code of Corporate Governance by the Council in accordance with the CIPFA/SOLACE framework for corporate governance requirements, and of the corporate governance arrangements within Renfrewshire Valuation Joint Board.

Signed 

Chief Auditor

Date 31 May 2019

RENFREWSHIRE VALUATION JOINT BOARD

To: Renfrewshire Valuation Joint Board**On: 31 May 2019**

Report by: Chief Auditor

Heading: Summary of Outstanding Internal Audit Recommendations

1. Summary

1.1 The PSIAS places the responsibility for monitoring progress with the Chief Auditor to ensure that management actions have been effectively implemented, or, if not, that senior management have accepted the risk of not taking action.

1.2 In June 2018, the Chief Auditor presented a report to the Board stating that it was her opinion that that there was an opportunity to enhance the escalation procedures for cases where agreed actions have not been effectively implemented by the date agreed. One of the recommendations was that details of outstanding critical recommendations will be provided to the Board.

1.3 This report therefore provides the updated position of those critical recommendations that have been followed up during 2018/19 and have not yet been fully implemented by service management.

2. Recommendations

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

3. Background

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

recommendations which have been made and have reached their due date for implementation by the date of commencement of this exercise are included in this follow up exercise. Management are asked to provide evidence to demonstrate that each of these recommendations have been implemented.

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

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

Or via e-mail at andrea.mcmahon@renfrewshire.gov.uk

Appendix 1

Renfrewshire Valuation Joint Board

Internal Audit Service

Progress of Critical Recommendations not implemented by their due date.

Engagement	Recommendation	Due By Date	Status	Management Response at Follow Up Exercise	Revised Date
RVJB - ICT Security Arrangements ICT002/2014/004	As a matter of priority, Senior Management should ensure that steps are taken to produce an appropriate IT Disaster Recovery Plan that includes all necessary information to assist in the event of an emergency situation. The plan should be fully formalised, agreed and signed off by senior management. Regular periodic reviews should follow thereafter at least on an annual basis or when important changes occur to ensure the document remains up to date and fit for purpose.	30/04/17	Partially Complete	RVJB are currently in discussions with third party cloud backup and DR suppliers to provide total coverage for the RVJB server estate. The solution being looked at will allow key RVJB services to be available within 10 minutes of a disaster occurring and offer a 'connect from anywhere' option to the provider's off-site facilities. This service would be fully hosted, managed and supported by a third party supplier and would be inclusive of hardware/software refresh, configuration, networking and high availability. RVJB's email is currently cloud based through Office 365 and allows a much more robust, high available service compared to that of an on premise solution. Formalised documentation will	01/09/19

Engagement	Recommendation	Due By Date	Status	Management Response at Follow Up Exercise	Revised Date
				be developed and added to as and when the cloud DR service is adopted. This disaster recovery plan will be tested and reviewed at regular intervals as part of best practice.	
RVJB - ICT Security Arrangements ICT002/2014/004	On completion of an appropriate IT Disaster Recovery Plan, Senior Management should ensure responsibility that sufficient test procedures are developed. These test procedures should be realistic, and tested at least once a year as best practice guidance advises.	30/04/17	Not Yet Implemented	A meeting is to take place to discuss the recovery of the Progress server in the event of a disaster. At present, the primary Progress server being used has a shadow server to which all its databases are replicated to. RVJB are seeking clarification on timescales regarding a switch over to the backup server as part of DR as well full service migration timescales. This backup server is housed within Renfrewshire Council's property and will be included within their ongoing migration project to cloud backup and IAAS.	01/09/19



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 31st May 2019

Subject: Electoral Registration Update Report

Author: Assessor & Electoral Registration Officer

1.0 Introduction

This report is to provide members with an update on electoral issues facing the Board.

2.0 This year

2.1 Refresh of Absent Voter Identifiers

This exercise was carried out in the early part of this year. This invited electors with an Absent Voting facility to update their security details; the law dictates that this should be refreshed every 5 years. If updated security details are not supplied, the Absent Voting facility will lapse.

The numbers included in the exercise were 23,893. At the end of the exercise postal votes were removed from 2,819 electors who did not provide updated security details. A letter is issued to each of these electors explaining the situation and a fresh Absent Vote application form is also provided.

2.2 European Parliamentary Election

At the time of writing this report the European Election is a week away, there has been some increase in applications for postal votes and some proxy applications. However, it is not at the same level of increased activity as has been seen with other elections.

2.3 Migration to new Electoral Management System (EMS)

The migration process had started in February this year and it was intended to complete the process by end of May. Electoral events have overtaken that timetable and the process is on hold until after the European Elections. It is hoped to be fully transferred to the new system by the start of this years' canvass which is scheduled to start mid-August.

2.4 Canvass

Business-as-usual Canvassing took place during February and March this year and approximately 6,500 properties were canvassed. In the main this door to door canvass is a follow up to Invitations to Register (ITR's), issued to new electors following their completion of the Household Enquiry Form, which haven't been returned.

In mid-August the last of the present style canvass will be starting and we will be sending out Household Enquiry Forms to around 167,000 properties in early September. It is anticipated that

this will be carried out using the new EMS which will make this large undertaking more streamlined and cost efficient.

2.5 Statistics

Please see Appendix A attached for statistics on registration numbers as at 1st December 2018 (annual publication of the register) and the Election Register as at 16th May 2019.

3.0 **The Next Year**

3.1 Introduction of new style Canvass

This new style canvass which is being developed by the Cabinet Office in consultation with various stakeholders is expected to ensure considerable cost reductions going forward. ERO's will be allowed to use local data matching to minimise contact with electorate where there has been no change since the last contact from this office. This in turn will reduce printing and postage costs and as these are the main costs of the canvass. Significant reductions in these two functions will deliver monetary savings.

The cost savings have to be delivered as the Cabinet Office will no longer be funding the IER existing canvass going forward. It is expected that each ERO's costs will go back to a similar level before the introduction of IER in 2014. We have carried out a costing for the Board and are confident savings can be made, however, it may take one or two runs of this new style canvass to see the full benefit of these expected cost savings.

3.3 Extension to the Franchise Bill

The extension of the Franchise Bill, which includes Prisoner Voting rights is set to go through the Scottish Parliament. This legislation if passed will have an effect on our day to day work, however, the new EMS will be fully operational by then so changes to working procedures will be dealt with in the new system alongside staff training on the new legislation and its effects.

3.4 Elections

There are no scheduled elections for 2020.

General Conclusions

I would like to take this opportunity to thank the staff for their continuing hard work and diligence in dealing efficiently with all aspects of registration and in particular the European Elections on 23rd May 2019.

Recommendations

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

Kate A Crawford
Assessor & ERO
16th May 2019

For further information please contact Kate Crawford at 0141-618-5903
or via e-mail at kate.crawford@renfrewshire-vjb.gov.uk

APPENDIX A

	East Renfrewshire Council	1st Dec 2018	16th May 2019
Ward 1	Barrhead, Liboside and Uplawmoor	13686	13830
Ward 2	Newton Mearns North and Neilson	11960	12057
Ward 3	Giffnock and Thornliebank	12862	12928
Ward 4	Clarkston, Netherlee and Williamwood	16476	16506
Ward 5	Newton Mearns South and Eaglesham	17253	17293
	East Renfrewshire Totals	72237	72614
	Inverclyde Council		
Ward 1	Inverclyde East	8491	8573
Ward 2	Inverclyde East Central	7988	8017
Ward 3	Inverclyde Central	7702	7797
Ward 4	Inverclyde North	10236	10299
Ward 5	Inverclyde West	8631	8673
Ward 6	Inverclyde South West	9200	9300
Ward 7	Inverclyde South	7793	7877
	Inverclyde Totals	60041	60536
	Renfrewshire Council		
Ward 1	Renfrew North and Braehead	13212	13076
Ward 2	Renfrew South and Gallowhill	9448	9265
Ward 3	Paisley Northeast and Raiston	9256	9066
Ward 4	Paisley Northwest	13302	13016
Ward 5	Paisley East and Central	9733	9586
Ward 6	Paisley Southeast	9574	9347
Ward 7	Paisley Southwest	12037	11866
Ward 8	Johnstone South and Elderslie	13072	12893
Ward 9	Johnstone North, Kilbarchan, Howwood and Lochwinnoch	11965	11732
Ward 10	Houston, Crosslee and Linwood	12314	12084
Ward 11	Bishopton, Bridge of Weir and Langbank	11288	11290
Ward 12	Erskine and Inchinnan	13430	13133
	Renfrewshire Totals	138631	136354
	RVJB Totals	270909	269504



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board
Meeting on: 31st May 2019
Subject: Strategic Service Plan 2018-21 – Annual Update
Author: Assistant Assessor & Electoral Registration Officer

1.0 Introduction

The attached report is the 2018/19 annual update of our three yearly Strategic Service Plan which covers the years 2018-2021.

It is being presented to the Board for information purposes.

2. Recommendation

The Board notes this report.

Lindsey Hendry
Assistant Assessor & ERO
22nd May 2019

For further information please contact Lindsey Hendry on 0141-618-5927 or via email at lindsey.hendry@renfrewshire-vjb.gov.uk

RENFREWSHIRE VALUATION JOINT BOARD



STRATEGIC SERVICE PLAN APRIL 2018 TO APRIL 2021

Annual Update – April 2019

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

Review History

Review No.	Details	Release Date
1	Annual Review of Service Plan	April 2019

BACKGROUND

Renfrewshire Valuation Joint Board (RVJB) is committed to a three year Service Planning Schedule. The most recent Strategic Service Plan approved by the Joint Board covers the period 2018-2021.

As the environment in which the Board operates is constantly changing, there is a need to review the Service Plan annually. Rather than produce a fully revised Plan, however, this 'Update' includes such changes and new tasks as have occurred or been identified since approval of the main document. It should therefore be read along with the main 2018-21 Strategic Service Plan. All references and numberings contained within this document refer to the original Plan.

PART ONE – SERVICE FUNCTION

1.0 INTRODUCTION

The Assessor is responsible for the valuation of non-domestic properties (The Valuation Roll) and the valuation of domestic properties (The Valuation List) and also in their role as Electoral Registration Officer, the compilation of the Electoral Register.

Throughout 2018/19, the valuation team have been heavily involved with the disposal of the 2017 Revaluation appeals. Local Valuation Appeal Committee (VAC) hearings have been scheduled throughout 18/19 and indeed dates of VAC hearings have been scheduled through to December 2020. The 31st December 2020 is the last date for disposal of 2017 Revaluation appeals and this date is governed by statute.

The Assessor is normally required to complete a 5-yearly Revaluation of all non-domestic properties within the Valuation Roll. As a result of recommendations from the Barclay Review of Non-Domestic Rates, legislation has now been enacted by the Scottish Government to facilitate the move to 3 yearly revaluations from 1st April 2022.

As at the 31st March 2019, the staffing complement stands at 40 which is a reduction of approximately 23% in staff numbers since this point in time during the 2010 Revaluation cycle. Due to this reduction in staffing, the Assessor has reorganised staff into teams according to their function e.g. a Council Tax, a Non-Domestic and Electoral Team. This reorganisation was to streamline service delivery and to ensure the Board was able to deliver 3 yearly Revaluations and dispose of the resultant appeals in a shorter time frame while maintaining the Valuation Roll and Valuation List.

1.1 VALUATION ROLL

The total rateable value as at 31st March 2019 was approximately £400m and the total number of subjects was 14,155.

1.2 VALUATION LIST

As at the 31st March 2019 there were 165,639 properties in the Council Tax Valuation Lists for the Joint Board area.

1.3 REGISTER OF ELECTORS

The Revised Register is updated by a canvass of all households, which is carried out during July - November each year (The Canvass Period). As at the 31st March 2019 the number of electors was 266,229.

PART TWO - CORE OBJECTIVES

2.1 THE VALUATION ROLL

- 2.1.1 The maintenance of the Valuation Roll, dealing with non-domestic appeals and preparing for the 2022 Revaluation is now the main focus of the Non-Domestic Team since it was formed in December 2018.
- 2.1.2 As at the 31st March 2019, we have disposed of 65.61% of the number of subjects under appeal which relates to the bulk of shop, office and industrial premises within each of the three Local Authority areas.

As at the 31st March 2019, 6 appeals from the 2005 Revaluation and 34 appeals from the 2010 Revaluation remain outstanding at the Lands Tribunal.

2.2 THE VALUATION (COUNCIL TAX) LIST

- 2.2.1 The maintenance of the Valuation List and dealing with council tax proposals and appeals is now the main focus of the Council Tax Team since it was formed in December 2018.

2.3 THE REGISTER OF ELECTORS

- 2.3.1 As at the 1st April 2019, the number of electors for Scottish or Local Government Elections is 266,229 over the three constituent authorities.
- 2.3.2 The Assessor procured, on behalf of the Joint Board and in conjunction with Renfrewshire Council's Procurement Department, an Electoral Management System in February 2019 with the contract being awarded to Democracy Counts. This system will streamline the delivery of electoral services and will mitigate the risks of resourcing and delivering unplanned elections. The migration of the system in earnest will commence after the European Parliamentary Elections are held on the 23rd May 2019.

2.4 CORPORATE GOVERNANCE

- 2.4.1 A Risk Register is maintained and reviewed every 6 months and reported to the Board on an annual basis.
- 2.4.2 With regard to RVJB's Records Management Plan (RMP), which was agreed by the Keeper of the Records of Scotland in January 2016, RVJB was invited to submit a Progress Update Review (PUR) in June 2018 in relation to the RMP. A PUR was submitted to and approved by the Keeper's Assessment Team. The Assessment Team's Report was submitted to the Board Meeting held on 18th January 2019 for noting.

2.5 EQUAL OPPORTUNITIES

- 2.5.1 RVJB has carried out its' Public Sector Equalities Duty – Progress Report for 2019-2021 and this has been published on our website in accordance with the legislation.

2.6 STAFFING AND PERSONNEL MATTERS

- 2.6.1 The number of staff employed by RVJB has been reduced in 2018/19 from 42 to 40 through one member of staff retiring and a second employee leaving for development opportunities.

2.7 FINANCE AND BUDGETING

- 2.7.1 Efficiency savings have been achieved through relinquishing the lease of the upper floor of the Robertson Centre to the landlord, Renfrewshire Council. This then involved the reconfiguration the ground floor to accommodate all members of staff. This saving was facilitated by the purchase of a document management system which allowed the scanning of all council tax property files to be carried out and thereby the files to be moved to offsite storage.
- 2.7.2 The procurement process for a 'Print and Scan' contract was completed in March 2019. Renfrewshire Council's Procurement Department was again heavily involved in the procurement with the contract being awarded to Adare.

2.8 INFORMATION TECHNOLOGY

- 2.8.1 The Assessor's 'Progress' information technology system will require to be replaced during the life of this Service Plan and this is all the more urgent given the decision of the Scottish Government to move to 3 yearly Revaluations. Investigations into a suitable replacement are ongoing and the progress into this IT solution will be reported to a future Board meeting.
- 2.8.2 Investigations are still ongoing to secure a Disaster Recovery Solution which is proportionate to the Board's business requirements.

2.9 INFORMATION MANAGEMENT

- 2.9.1 The General Data Protection Regulation came into effect on the 25th May 2018. We have, in conjunction with the Scottish Assessors Association's Governance Committee, adopted Privacy Notices, Policies/Procedures and training to ensure the Assessor, the ERO and the Joint Board remain compliant in terms of the data protection legislation.
- 2.9.2 Under the GDPR it is mandatory for a public authority to appoint a Data Protection Officer (DPO) who is authorised to discharge this role, which includes autonomy in advising on all issues which involve the protection of personal data and monitoring compliance. RVJB secured the services of an Information Governance Senior Solicitor from Renfrewshire Council to carry out this role. The DPO and the Assistant Assessor for Governance have monthly meetings to discuss information governance issues with an emphasis on Data Protection.
- 2.9.3 Data Sharing Agreements have also been entered into between RVJB and each of the constituent authorities to ensure both parties are compliant to data protection legislation when sharing information.

PART THREE
KEY ACTIVITIES AND OUTCOMES

Key To Business Objectives

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

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

3.1 THE VALUATION ROLL

3.1.1 Maintenance of the 2017 Valuation Roll

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

3.1.2 Revaluation 2017 - Settlement of Appeals

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

3.1.3 Running Roll Appeals

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

3.1.4 Revaluation 2022 (to include Telecoms as designated assessor)

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

3.1.5 Telecoms Valuations – As per 2018-21 Service Plan

3.1.6 Review of Tribunals System – As per 2018-21 Service Plan

3.2 THE COUNCIL TAX VALUATION LIST

3.2.1 Maintenance of the Council Tax Lists

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

3.2.2 Amendments to Bands following Alteration and Subsequent Sale

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

3.2.3 Proposals and Appeals

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

3.2.4 Council Tax Revaluation – As per 2018-21 Service Plan

3.3 THE ELECTORAL REGISTER

3.3.1 Annual Register of Electors

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

3.3.2 Maintenance of Register of Electors (Rolling Registration)

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

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

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

3.3.4 Absent Voters – Collection/Refresh of Personal Identifiers – As per 2018-21 Service Plan

3.3.5 Anonymous registration – As per 2018-21 Service Plan

3.3.6 Changes in Legislation – As per 2018-21 Service Plan

3.3.8 Boundary Changes – As per 2018-21 Service Plan

3.3.9 ER Data Standards – As per 2018-21 Service Plan

3.4 CORPORATE GOVERNANCE

3.4.1 Joint Board Meetings - As per 2018-21 Service Plan

3.4.2 Probity and Propriety - As per 2018-21 Service Plan

3.4.3 Service Plans – As per 2018-21 Service Plan

3.4.4 Corporate Governance, Defalcation Procedures and Fraud Prevention – As per 2018-21 Service Plan

3.4.5 Strategic Management – As per 2018-21 Service Plan

3.4.6 Performance Management, Planning & Reporting – As per 2018-21 Service Plan

3.4.7 Internal Working Groups – As per 2018-21 Service Plan

3.4.8 Personnel, Policies and Procedures– As per 2018-21 Service Plan

3.4.9 Internal and External Audit – As per 2018-21 Service Plan

3.4.10 Risk Management – As per 2018-21 Service Plan

3.5 ACCOUNTABILITY

3.5.1 Annual Accounts – As per 2018-21 Service Plan

3.5.2 External Audit – As per 2018-21 Service Plan

3.5.3 Audit Plan – As per 2018-21 Service Plan

3.5.4 Performance Monitoring and Reporting – As per 2018-21 Service Plan

3.5.5 Management Team Meetings – As per 2018-21 Service Plan

3.6 BEST VALUE

3.6.1 Performance Monitoring and Measurement – As per 2018-21 Service Plan

3.6.2 Trends and Comparisons – As per 2018-21 Service Plan

3.6.3 Public Performance Reporting – As per 2018-21 Service Plan

3.6.4 Stakeholder Consultation – As per 2018-21 Service Plan

3.6.5 Customer Complaints – As per 2018-21 Service Plan

3.7 EQUAL OPPORTUNITIES

3.7.1 Encouraging Equal Opportunities and Ensuring Compliance – As per 2018-21 Service Plan

3.7.2. Policy Review Timetable – As per 2018-21 Service Plan

3.7.3 Equalities Reporting to be summarised – As per 2018-21 Service Plan

3.7.4 Promotion and Training – As per 2018-21 Service Plan

3.8 STAFFING AND PERSONNEL MATTERS

3.8.1 Development and Review of Personnel Policies – As per 2018-21 Service Plan

3.8.2 Training and Development Policy – As per 2018-21 Service Plan

3.8.3 Co-operation with Renfrewshire Council – As per 2018-21 Service Plan

3.8.4 Health and Safety Policy – As per 2018-21 Service Plan

3.9 FINANCE AND BUDGETING

3.9.1 Financial Regulations and Standing Orders – As per 2018-21 Service Plan

3.9.2 Budget Preparation – As per 2018-21 Service Plan

3.9.3 Financial Procedures – As per 2018-21 Service Plan

3.9.4 Training – As per 2018-21 Service Plan

3.9.5 Financial Monitoring Reports – As per 2018-21 Service Plan

3.9.6 Annual Accounts – As per 2018-21 Service Plan

3.9.7 Payroll Checks – As per 2018-21 Service Plan

3.10 INFORMATION TECHNOLOGY

3.10.1 Planning Forum – As per 2018-21 Service Plan

3.10.2 Business Systems Support – As per 2018-21 Service Plan

3.10.3 Public Services Network (PSN) – As per 2018-21 Service Plan

3.10.4 Asset Refresh – As per 2018-21 Service Plan

3.10.5 Assessors 'Progress' System – As per 2018-21 Service Plan

3.10.6 Satellite Systems – As per 2018-21 Service Plan

3.10.7 Assessors Portal Project

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

3.10.8 Web Site – As per 2018-21 Service Plan

3.11 DATA PROTECTION – As per 2018-21 Service Plan

3.12 FREEDOM OF INFORMATION

3.12.1 Freedom of Information Policy

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

3.12.2 Freedom of Information functionality

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

3.12.3 Publication Scheme and Guide to Information

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

3.12.4 Freedom of Information Procedures

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

3.12.5 Codes of Practice

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

3.13 KEY PARTNERSHIPS

3.13.1 Support Services – Renfrewshire Council – As per 2018-21 Service Plan

3.13.2 Constituent Councils - Recipients of Operational Outputs – As per 2018-21 Service Plan

3.13.3 Scottish Assessors Association – As per 2018-21 Service Plan

3.13.4 Scottish Assessors Association Partners – As per 2018-21 Service Plan

3.13.5 Association of Electoral Administrators – As per 2018-21 Service Plan

3.13.6 The Electoral Commission – As per 2018-21 Service Plan

3.13.7 External Suppliers – As per 2018-21 Service Plan

3.14 RECORDS MANAGEMENT – As per 2018-21 Service Plan

3.15 MISCELLANEOUS

3.15.1 Consultations – As per 2018-21 Service Plan

3.15.2 Local Authority and Electoral Boundary Changes – As per 2018-21 Service Plan

3.15.3 Corporate Address Gazetteers – As per 2018-21 Service Plan

RENFREWSHIRE VALUATION JOINT BOARD

ASSESSOR AND ELECTORAL REGISTRATION OFFICER **SERVICE PLAN APRIL 2018 - APRIL 2021**

PART FOUR **PERFORMANCE MANAGEMENT**

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

1.1 THE VALUATION ROLL

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

1.2 THE (COUNCIL TAX) VALUATION LIST

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

1.3 REGISTER OF ELECTORS – As per 2018-21 Service Plan



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 30th May 2019

Subject: Non-Domestic Appeals

Author: Assistant Assessor & Electoral Registration Officer

Introduction

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

1. Background

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

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

2. Right of Appeal

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

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

These appeals must be disposed of within time limits prescribed in a Timetable Order. This currently states by the end of the third year following the revaluation; in this case, 31st December 2020.

3. Negotiation of Appeals

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

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

4. Local Valuation Appeal Committee

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

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

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

5. Revaluation Appeals

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

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

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

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

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

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

6. The disposal of 2017 Revaluation Appeals

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

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

All the Revaluation appeals MUST be cited for a local Valuation Appeal Committee hearing by 31st December 2020.

The disposal of the Revaluation appeals began with the first local Valuation Appeal Committee hearing on 10th May 2018 followed by scheduled hearings from then to present date. Since last reporting there have been four non domestic hearings between February and April. The statistics provided within this report relate to all appeals processed, up to the 31st March 2019.

Six further hearings have been scheduled from May through to December. It is anticipated that the category of subjects likely to be cited will include retail warehouses, freestanding restaurants, cafes, car spaces, supermarkets, hotels, hospitals, ad stations, licensed premises, car showrooms and petrol filling stations and schools. In an attempt to try and fulfill possible savings, we will be inviting ratepayers and their agents to enter into negotiations with staff over the summer recess with respect to licensed premises and schools. It is hoped that agreement can be reached over this period thereby in the majority of cases negating the need for the Secretary to the Valuation Appeal Panel requiring to issue formal citations. This will of course be dependent on the willingness of the individual parties involved.

As at 31/03/2019 we have disposed of 65.61% of the number of subjects under appeal, which relates to the bulk of shop, office and industrial premises within each of the three Local Authority areas.

Appendix 1 shows the number of appeals disposed of and processed up to the 31st March 2019 and the numbers remaining to be dealt with. The information is provided for each of the three local authorities together with a total for the Joint Board area.

7. The disposal of Running Roll Appeals

In addition to the Revaluation appeals, Running Roll appeals have also been programmed into hearings throughout this period. Unlike the revaluation appeals which is a known quantity, running roll appeals will be a moving target as ratepayers and their agents can lodge this type of appeal at least once in any one financial year. Therefore, whilst the revaluation appeals will progressively reduce over this period of time, the numbers of running roll appeals outstanding will fluctuate depending on numbers received throughout the quinquennium. The disposal date for this type of appeal will be determined by the date the appeal is lodged – generally by 31st December in the following year or 12 months after receipt, whichever is later.

Since the last report in January we have received an additional 111 running appeals which increases the total number received to 663. To date we have disposed of 235 appeals in addition to the Revaluation appeals outlined above.

8. Disposal of Other Outstanding Appeals

As outlined previously, if a case is considered highly complex it may be necessary for it to be referred to the Lands Tribunal for Scotland. At present there are a number of subjects that have cases from both the 2005 and 2010 Revaluations that have been referred to the Lands Tribunal, the bulk of which relate to mobile or complex fixed line telecommunication subjects.

Negotiations are currently on-going with the relevant agents and it is hoped that agreement will be reached over the coming months without the need for any cases proceeding to formal hearings. The number of appeals referred to the Lands Tribunal currently outstanding are as follows:

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

34 appeals remain outstanding from 2010 Revaluation in relation to 19 subjects

Conclusion:

The disposal of appeals is a major component of the work undertaken by the Assessor's valuation staff. It is work that can be stressful due to the strict legislative timetables and the adversarial nature of the negotiations. It is to the credit of the staff that they are able to deal with these matters with fairness, courtesy and professionalism. I hope this gives an insight into the background of the appeal process and progress of revaluation and running roll appeals disposal.

Recommendations

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

Jacqueline Murgatroyd
Assistant Assessor and ERO
14th May 2019

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

APPENDIX 1

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 31/03/2019 – **RENFREWSHIRE**)

Category	Number Received	RV under Appeal	Disposed	Original RV	Adj RV	Number O/S	Appeal RV O/S	% O/S
1 Retail	528	£ 63,147,350	413	£ 29,715,050	£ 28,980,950	115	£ 33,432,300	21.78%
2 Public House	67	£ 2,482,000	2	£ 30,000	£ 26,000	65	£ 2,452,000	97.01%
3 Office including Banks	526	£ 13,448,400	448	£ 10,597,050	£ 10,089,750	78	£ 2,851,350	14.83%
4 Hotel Etc	18	£ 6,229,500	1	£ 625,000	£ 390,000	17	£ 5,604,500	94.44%
5 Industrial	443	£ 30,604,205	409	£ 15,733,055	£ 14,845,005	34	£ 14,871,150	7.67%
6 Leisure	46	£ 5,977,950	8	£ 175,600	£ 180,600	38	£ 5,802,350	82.61%
7 Garages and Petrol Stations	19	£ 1,003,500	6	£ 106,500	£ 101,500	13	£ 897,000	68.42%
8 Cultural	37	£ 1,326,150	2	£ 56,400	£ 52,900	35	£ 1,269,750	94.59%
9 Sporting Subjects	3	£ 136,000	0	£ -	£ -	3	£ 136,000	100.00%
10 Education and Training	76	£ 13,701,350	2	£ 119,000	£ 105,000	74	£ 13,582,350	97.37%
11 Public Service Subjects	89	£ 5,590,000	11	£ 223,200	£ 221,200	78	£ 5,366,800	87.64%
12 Communications (Non Formula)	5	£ 9,200	0	£ -	£ -	5	£ 9,200	100.00%
13 Quarries Mines etc	1	£ 21,500	0	£ -	£ -	1	£ 21,500	100.00%
14 Petrochemical	2	£ 239,000	2	£ 239,000	£ 229,000	0	£ -	0.00%
15 Religious	11	£ 127,600	0	£ -	£ -	11	£ 127,600	100.00%
16 Health Medical	22	£ 4,890,200	9	£ 154,700	£ 136,600	13	£ 4,735,500	59.09%
17 Other	185	£ 3,020,970	80	£ 2,971,170	£ 1,502,130	105	£ 49,800	56.76%
18 Care Facilities	18	£ 1,308,850	1	£ 25,000	£ 25,000	17	£ 1,283,850	94.44%
19 Advertising	38	£ 121,140	0	£ -	£ -	38	£ 121,140	100.00%
20 Undertakings / Fixed Line	16	£ 100,261,800	3	£ 64,777,000	£ 47,582,300	13	£ 35,484,800	81.25%
	2,150	£ 253,646,665	1,397	£ 125,547,725	£ 104,467,935	753	£ 128,098,940	35.02%

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 31/03/2019 – **EAST RENFREWSHIRE**)

Category	Number Received	RV under Appeal	Disposed	Original RV	Adj RV	Number O/S	Appeal RV O/S	% O/S
1 Retail	180	£ 11,304,000	147	£ 3,751,500	£ 3,584,550	33	£ 7,552,500	18.33%
2 Public House	12	£ 963,750	0	£ -	£ -	12	£ 963,750	100.00%
3 Office including Banks	118	£ 2,330,950	89	£ 1,514,900	£ 1,314,250	29	£ 816,050	24.58%
4 Hotel Etc	5	£ 635,000	0	£ -	£ -	5	£ 635,000	100.00%
5 Industrial	85	£ 1,175,105	84	£ 1,139,105	£ 1,118,855	1	£ 36,000	1.18%
6 Leisure	13	£ 2,248,000	1	£ 56,000	£ 56,000	12	£ 2,192,000	92.31%
7 Garages and Petrol Stations	8	£ 205,850	3	£ 44,350	£ 38,400	5	£ 161,500	62.50%
8 Cultural	14	£ 432,200	2	£ 121,750	£ 66,750	12	£ 310,450	85.71%
9 Sporting Subjects	0	£ -	0	£ -	£ -	0	£ -	0.00%
10 Education and Training	31	£ 6,885,000	0	£ -	£ -	31	£ 6,885,000	100.00%
11 Public Service Subjects	36	£ 1,319,940	4	£ 34,740	£ 34,740	32	£ 1,285,200	88.89%
12 Communications (Non Formula)	1	£ 100	0	£ -	£ -	1	£ 100	100.00%
13 Quarries Mines etc	1	£ 60,000	0	£ -	£ -	1	£ 60,000	100.00%
14 Petrochemical	0	£ -	0	£ -	£ -	0	£ -	0.00%
15 Religious	4	£ 11,700	0	£ -	£ -	4	£ 11,700	100.00%
16 Health Medical	7	£ 919,900	3	£ 50,900	£ 15,000	4	£ 869,000	57.14%
17 Other	22	£ 108,950	21	£ 106,550	£ 99,450	1	£ 2,400	4.55%
18 Care Facilities	5	£ 486,000	1	£ 15,000	£ 15,000	4	£ 471,000	80.00%
19 Advertising	13	£ 55,100	0	£ -	£ -	13	£ 55,100	100.00%
20 Undertakings / Fixed Line	8	£ 1,167,200	2	£ 300,000	£ 192,100	6	£ 867,200	75.00%
	563	£ 30,308,745	357	£ 7,134,795	£ 6,535,095	206	£ 23,173,950	36.59%

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 31/03/2019 – **INVERCLYDE**)

Category	Number Received	RV under Appeal	Disposed	Original RV	Adj RV	Number O/S	Appeal RV O/S	% O/S
1 Retail	245	£ 12,093,100	202	£ 2,644,600	£ 2,583,600	43	£ 9,448,500	17.55%
2 Public House	28	£ 1,147,500	0	£ -	£ -	28	£ 1,147,500	100.00%
3 Office including Banks	171	£ 5,767,375	153	£ 5,076,850	£ 4,972,650	18	£ 690,525	10.53%
4 Hotel Etc	2	£ 171,500	0	£ -		2	£ 171,500	100.00%
5 Industrial	153	£ 3,917,550	146	£ 2,741,350	£ 2,649,950	7	£ 1,176,200	4.58%
6 Leisure	25	£ 1,812,500	1	£ 15,000	£ 15,000	24	£ 1,797,500	96.00%
7 Garages and Petrol Stations	15	£ 451,300	11	£ 156,800	£ 154,800	4	£ 294,500	26.67%
8 Cultural	16	£ 519,700	3	£ 48,800	£ 48,800	13	£ 470,900	81.25%
9 Sporting Subjects	0	£ -	0	£ -	£ -	0	£ -	0.00%
10 Education and Training	34	£ 7,564,550	0	£ -	£ -	34	£ 7,564,550	100.00%
11 Public Service Subjects	61	£ 2,763,800	7	£ 94,900	£ 94,300	54	£ 2,668,900	88.52%
12 Communications (Non Formula)	0	£ -	0	£ -	£ -	0	£ -	0.00%
13 Quarries Mines etc	0	£ -	0	£ -	£ -	0	£ -	0.00%
14 Petrochemical	0	£ -	0	£ -	£ -	0	£ -	0.00%
15 Religious	2	£ 57,400	0	£ -	£ -	2	£ 57,400	100.00%
16 Health Medical	11	£ 2,886,550	4	£ 50,050	£ 50,050	7	£ 2,836,500	63.64%
17 Other	41	£ 261,000	41	£ 261,000	£ 222,250	0	£ -	0.00%
18 Care Facilities	9	£ 264,600	0	£ -	£ -	9	£ 264,600	100.00%
19 Advertising	7	£ 23,750	0	£ -	£ -	7	£ 23,750	100.00%
20 Undertakings / Fixed Line	9	£ 637,200	2	£ 226,000	£ 166,100	7	£ 411,200	77.78%
	829	£ 40,339,375	570	£ 11,315,350	£ 10,957,500	259	£ 29,024,025	31.24%

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 31/03/2019 – **TOTALS IN JOINT BOARD AREA**)

Category	Number Received	RV under Appeal	Disposed	Original RV	Adj RV	Number O/S	Appeal RV O/S	% O/S
1 Retail	953	£ 86,544,450	762	£ 36,111,150	£ 35,149,100	191	£ 50,433,300	20.04%
2 Public House	107	£ 4,593,250	2	£ 30,000	£ 26,000	105	£ 4,563,250	98.13%
3 Office including Banks	815	£ 21,546,725	690	£ 17,188,800	£ 16,376,650	125	£ 4,357,925	15.34%
4 Hotel Etc	25	£ 7,036,000	1	£ 625,000	£ 390,000	24	£ 6,411,000	96.00%
5 Industrial	681	£ 35,696,860	639	£ 19,613,510	£ 18,613,810	42	£ 16,083,350	6.17%
6 Leisure	84	£ 10,038,450	10	£ 246,600	£ 251,600	74	£ 9,791,850	88.10%
7 Garages and Petrol Stations	42	£ 1,660,650	20	£ 307,650	£ 294,700	22	£ 1,353,000	52.38%
8 Cultural	67	£ 2,278,050	7	£ 226,950	£ 168,450	60	£ 2,051,100	89.55%
9 Sporting Subjects	3	£ 136,000	0	£ -	£ -	3	£ 136,000	100.00%
10 Education and Training	141	£ 28,150,900	2	£ 119,000	£ 105,000	139	£ 28,031,900	98.58%
11 Public Service Subjects	186	£ 9,673,740	22	£ 352,840	£ 350,240	164	£ 9,320,900	88.17%
12 Communications (Non Formula)	6	£ 9,300	0	£ -	£ -	6	£ 9,300	100.00%
13 Quarries Mines etc	2	£ 81,500	0	£ -	£ -	2	£ 81,500	100.00%
14 Petrochemical	2	£ 239,000	2	£ 239,000	£ 229,000	0	£ -	0.00%
15 Religious	17	£ 196,700	0	£ -	£ -	17	£ 196,700	100.00%
16 Health Medical	40	£ 8,696,650	16	£ 255,650	£ 201,650	24	£ 8,441,000	60.00%
17 Other	248	£ 3,390,920	142	£ 338,720	£ 1,823,830	106	£ 52,200	42.74%
18 Care Facilities	32	£ 2,059,450	2	£ 40,000	£ 40,000	30	£ 2,019,450	93.75%
19 Advertising	58	£ 199,990	0	£ -	£ -	58	£ 199,990	100.00%
20 Undertakings / Fixed Line	33	£ 102,066,200	7	£ 5,303,000	£ 47,940,500	26	£ 36,763,200	78.79%
	3,542	£ 324,294,785	2,324	£ 43,997,870	£ 121,960,530	1,218	£ 180,296,915	34.39%



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 31st May 2019

Subject: Performance Report

Author: Assistant Assessor & Electoral Registration Officer

1.0 Introduction

This quarter's performance report provides an update to the ongoing reporting of performance and is intended to keep members informed of current performance and workload issues facing the Board. As this is the first report following the end of the financial year, the statistics for Valuation Roll and Council Tax look at the entire year from April 2018 to March 2019.

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

2.0 Council Tax

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

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

Period 1st April 2018 to 31st March 2019

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	954	926	97.06%	25	2.63%	951	3	0.31%
East Renfrewshire	213	203	95.31%	8	3.76%	211	2	0.93%
Inverclyde	177	172	97.18%	4	2.26%	176	1	0.56%
RVJB totals	1344	1301	96.81%	37	2.75%	1338	6	0.44%

This performance exceeded our target of 95% within three months and met our target of 99.50% within 6 months with our key performance indicators showing 96.81% and 99.56% respectively.

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

2016/17	1,264
2017/18	1,212
2018/19	1,344

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

In the period from 1st April 2018 to 31st March 2019, the average number of days taken to add a house was as follows:

Council Area	No. Added	Average No. of Days
Renfrewshire	954	31.70
East Renfrewshire	213	40.51
Inverclyde	177	35.69
RVJB Totals	1344	33.62

This measure is within our target of 38 days.

2.2 Information on Deletions from the Council Tax List

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

2.2.1 Number of Deletions from the Valuation (Council Tax) List between 1st April and 31st March during 2017/18 and 2018/19

Council Area	No. Deleted 2017/18	No. Deleted 2018/19
Renfrewshire	39	183
East Renfrewshire	16	27
Inverclyde	53	151
RVJB Total	108	361

3.0 Non-domestic Valuation

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

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

Period 1st April 2018 to 31st March 2019

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	358	269	75.14%	69	19.27%	338	20	5.59%
East Renfrewshire	121	91	75.21%	12	9.92%	103	18	14.87%
Inverclyde	153	109	71.24%	33	21.57%	142	11	7.19%
RVJB totals	632	469	74.21%	114	18.04%	583	49	7.75%

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

The performance targets of 80% to be actioned within 3 months and 95% within 6 months has unfortunately not been met. This can be explained by the reorganisation of the valuation section in December 2018 and the transition period which facilitated this move. The valuation section was reorganised into functional teams e.g. Council Tax and Non-Domestic teams and this was to ensure the Board was more resilient to deal with the changes to Non-Domestic rating which the Scottish Government propose as a result of the recommendations from the Barclay Report. It was also carried out to mitigate the reduction in valuation team members and long-term sickness absences – in this report's time period, there have been three long term absences which has resulted in a combined total of 206 working days lost in the financial year 18/19.

In addition the valuation team, as at the 31st May 2019, also disposed of 65.61% of the 3542 subjects with 2017 Revaluation Appeals with three cases being heard by the Renfrewshire Local Valuation Appeal Panel. Disposing of non-domestic appeals is very resource intensive, especially when a case proceeds to a hearing with the preparatory work being fundamental to ensure the appeal is defended correctly and the expert witness afforded the time to investigate all aspects of the case.

4.0 General Conclusions

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

5.0 Performance Targets – 2019/20

The Senior Management Team have reviewed the performance targets for both Council Tax and Non-Domestic Valuation and propose to retain the 18/19 targets for the 19/20 financial year - 95% within 3 months and 99.50% within 6 months for Council Tax and 80% within 3 months and 95% within 6 months for Non-Domestic Valuation.

6.0 Recommendations

- i. The Board note the contents of this report.
- ii. The Board approve the performance targets for financial year 2019/20.
- iii. The Board authorise publication of the attached summary report.

Lindsey Hendry
Assistant Assessor & ERO
1st May 2019

For further information please contact Lindsey Hendry at 0141-618-5927 or via email at lindsey.hendry@renfrewshire-vjb.gov.uk

Renfrewshire Valuation Joint Board



Summary of Performance Returns

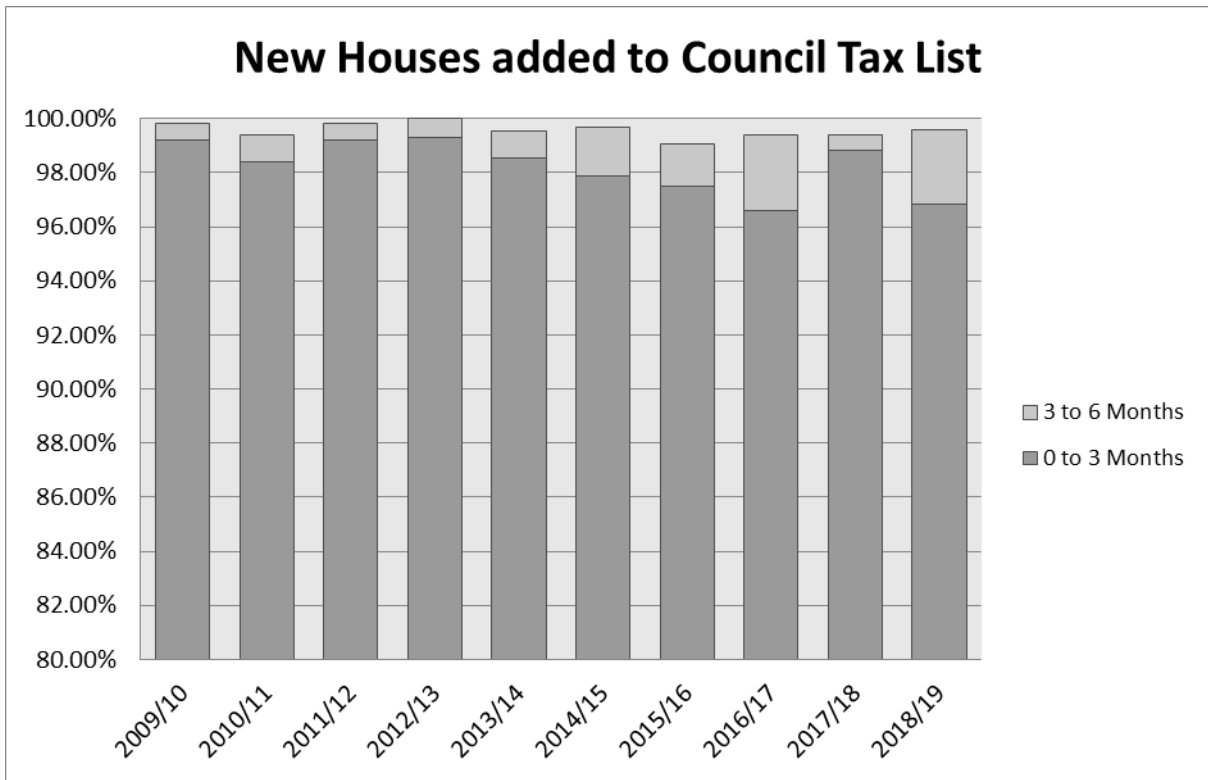
2009/10 – 2018/19

The Following data and charts summarise the Assessor's performance in relation to targets set over the past 10 years for alterations and amendments to the Council Tax List and the Valuation Roll.

1.0 Addition of New Houses to the Council Tax List

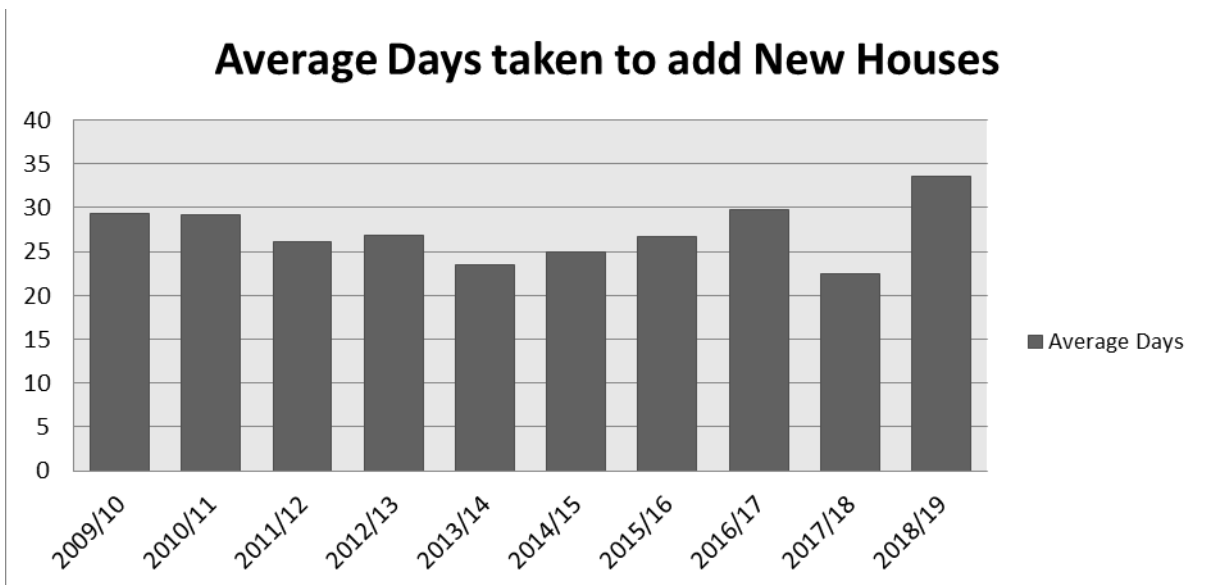
The main, ongoing work in relation to Council Tax is the addition of new houses to the Council Tax List. This year the number of houses added to the Council Tax List are slightly higher than the number added in 2017/18. Our performance exceeded our target of 95% within 3 months and met our target of 99.5% within 6 months.

Council Tax - New Houses Added										
	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
Achievement										
Within 3 Months	99.20%	98.40%	99.20%	99.30%	98.53%	97.89%	97.51%	96.60%	98.84%	96.81%
Between 3-6 Months	0.60%	1.00%	0.60%	0.70%	0.98%	1.79%	1.53%	2.78%	0.54%	2.75%
Within 6 Months	99.80%	99.40%	99.80%	100.00%	99.51%	99.68%	99.04%	99.38%	99.38%	99.56%
Over 6 Months	0.20%	0.60%	0.20%	0.00%	0.49%	0.32%	0.96%	0.62%	0.25%	0.44%
Target										
Within 3 Months	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%
Within 6 Months	99.00%	99.00%	99.50%	99.50%	99.50%	99.50%	99.50%	99.50%	99.50%	99.50%



The Assessor also measures the average number of days taken to add a new house. The table below shows the average number of days between the effective date of change to the Council Tax List and the date of issue of a Council Tax Notice.

Council Tax - New Houses Added Average No. of Days									
2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
29.32	29.16	26.18	26.9	23.48	24.90	26.68	29.85	22.47	33.62

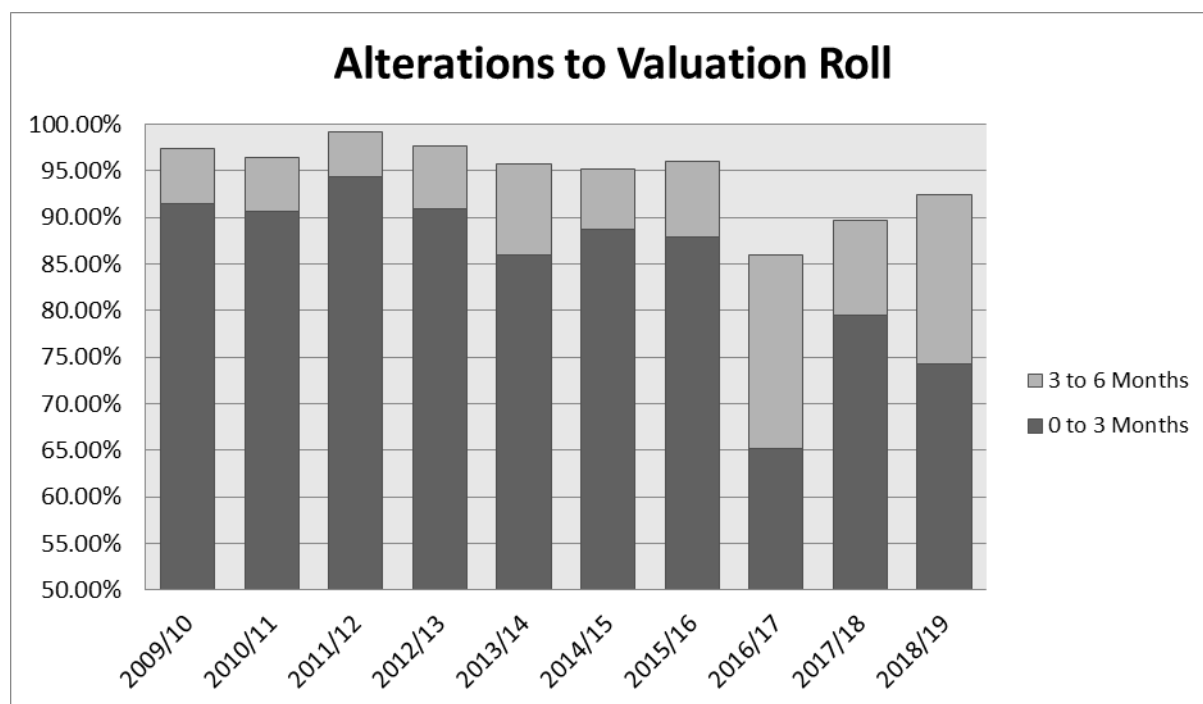


The average number of days taken to add a new house has continued to remain below the target set of 38 days throughout the 11 years that this measure has been in place.

2.0 Amendments to the Valuation Roll.

The following table provides a summary of how long it has taken to amend the Valuation Roll following changes to Lands and Heritages (excluding appeal settlements and changes to prescribed entries).

Non Domestic Alterations to the Valuation Roll										
	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
Achievement										
Within 3 Months	91.50%	90.60%	94.40%	90.90%	86.02%	88.77%	87.92%	65.21%	79.45%	74.21%
	5.90%	5.80%	4.80%	6.80%	9.76%	6.44%	8.06%	20.75%	10.28%	18.04%
Within 6 Months	97.40%	96.40%	99.20%	97.70%	95.78%	95.21%	95.98%	85.96%	89.73%	92.25%
Over 6 Months	2.60%	3.60%	0.80%	2.30%	4.21%	4.79%	4.02%	14.04%	10.27%	7.75%
Target										
Within 3 Months	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%	80.00%
Within 6 Months	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%	95.00%



The performance levels for 2018/19 have not met the target of 80% within 3 months and 95% within 6 months. This can be explained by the reorganisation of the valuation section in December 2018 and the transition period which facilitated this move. The valuation section was reorganised into functional teams e.g. Council Tax and Non-Domestic teams and this was to ensure the Board was more resilient to deal with the changes to Non-Domestic rating which the Scottish Government propose as a result of recommendations from the Barclay Report. The reorganisation was also carried out to mitigate the reduction in valuation team members and 3 long-term absences which has resulted in a combined total of 206 working days lost in the financial year 18/19. In addition, the valuation team in this time period also disposed of 65% of 2017 Revaluation Appeals.

Lindsey Hendry Assistant Assessor & ERO



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board
Meeting on: 31st May 2019
Subject: Public Sector Equalities Duty - Progress Report
Author: Assistant Assessor & Electoral Registration Officer

1.0 Introduction

The attached report is the 2 yearly Progress Report on how we as an organisation are meeting our Equalities Duty. This report has been published on our website in accordance with the legislation.

It is being presented to the Board for information purposes.

2. Recommendation

The Board notes this report.

Lindsey Hendry
Assistant Assessor & ERO
18th April 2019

For further information please contact Lindsey Hendry on 0141-618-5927 or via email at lindsey.hendry@renfrewshire-vjb.gov.uk



Renfrewshire Valuation Joint Board

PUBLIC SECTOR EQUALITY DUTY

2019

1. ABOUT RENFREWSHIRE VALUATION JOINT BOARD

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

Renfrewshire Council	8
East Renfrewshire Council	4
Inverclyde Council	4
TOTAL	16

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

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

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

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

There are approximately 265,000 registered electors in the area, residing mainly in the 165,000 or so domestic subjects shown in the Council Tax Valuation List. The Valuation Roll has approximately 14,000 entries with a total rateable value in the region of £400m. The Assessor's service operates from an office in Paisley and employs the equivalent of 40 full-time staff.

Renfrewshire Valuation Joint Board serves an area with a population of just over 350,000 based on the most recent published population statistics.

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

Our Aims

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

- To develop and maintain systems for measuring, monitoring and managing our performance.
- To develop systems which encourage employees to communicate openly.
- To promote a safe and healthy working environment for our employees.
- To encourage our employees to develop themselves to achieve their full potential.

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

Board's Three Main Functions

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

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

With regard to Non Domestic Rates, the Assessor's staff inspect and survey new or altered properties as required in order to assess the rateable value which should be entered in the Valuation Roll. The Assessor's staff will also re-assess the rateable value of every non-domestic property as part of each general revaluation. This normally took place every 5 years but from 2022, when the next revaluation is due, revaluations will take place every 3 years in line with amendments to the Valuation Acts. Once a revaluation is completed, the details of new and revised rateable values are passed to the relevant Council in order that non-domestic rates may be levied.

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

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

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

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

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

2.1 The General Equality Duty

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

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

2.2 The Protected Characteristics

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

Age

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

Disability

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

Gender reassignment

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

Pregnancy and Maternity

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

Marriage and Civil Partnership

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

Race

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

Religion or Belief

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

Sex

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

Sexual Orientation

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

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

2.3 Discrimination Defined

Direct Discrimination

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

Discrimination by Association

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

Perception Discrimination

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

Indirect Discrimination

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

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

Harassment

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

Third Party Harassment

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

Victimisation

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

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

Renfrewshire Valuation Joint Board

Public Sector Equality Duty

PART 1

Mainstreaming the Equality Duty – Updated April 2019

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

3. Embedding Equalities – Mainstreaming the Equality Duty

3.1 Top Down Involvement

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

All staff had received Equalities Training as part of the Board's commitment to keeping staff aware of any changes/issues which will affect them in their day to day business on behalf of the Board. This training was compulsory for all staff from the Assessor & ERO down through all staffing grades. A programme of refresher training was carried out in May 2017 and this refresher training will be repeated in 2019.

3.2 Equal Pay

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

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

In addition every post, which is either new to the existing structure or is amended, is evaluated using the agreed COSLA job evaluation model.

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

3.3 Policies and Procedures

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

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

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

3.4 Recruitment and Selection

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

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

3.5 Service Plan

The Board has a Strategic Service Plan, of which equalities form an important part. The Service Plan is a standing item on the agenda of the Assessor's' Management Team meetings. The Plan is therefore under constant review and monitoring. Any changes made are relayed to all staff via team briefings. The Plan and the annual updates are published on the Board's website www.renfrewshire-vjb.gov.uk.

3.6 Access to the Board's Premises

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

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

3.7 Communication with the Board

The Board's Website includes a facility to translate the content into a wide variety of languages.

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

3.8 Training

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

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

As previously mentioned the Assessor & ERO has adopted a Top-Down Strategy and has ensured that the Assessor, all of the Management Team and all staff have undergone Equality & Diversity Training. This training has been deemed to be mandatory and all "new starts" complete this training as part of their induction package.

Refresher courses in Equality & Diversity are mandatory and have to be completed every two years. This type of training was completed by staff in May 2017 and will be again in 2019.

In addition, all managers within the service completed a Public Sector Equality Duty for Managers course in the autumn of 2017 to ensure all managers were aware of their responsibilities.

3.9 Renfrewshire Equalities Focus Group

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

3.10 Appeals and Complaints to the Board

The Board has in place provisions whereby our service users may complain about the organisation and a Customer Complaint Handling Policy and Customer Complaint Leaflet are available for this purpose.

3.11 Customer Feedback Survey

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

3.12 Scottish Assessors Association

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

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

3.13 Impact Assessment

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

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

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

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

3.14 Procurement

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

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

3.15 Exit Questionnaires

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

3.16 Individual Electoral Registration

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

In addition to IER being introduced, the voting age has been lowered in Scotland to include eligible 16/17 year olds in certain elections.

Electoral Registration Officers continue to actively engage and encourage all members of the public to become registered and the under represented groups continue to be looked at in detail in terms of our third Equality Outcome, please see more information on this in Part 3 – Progress since 2017 and our Aims for 2019-21.

Renfrewshire Valuation Joint Board

Public Sector Equality Duty

PART 2

Workforce Monitoring

INTRODUCTION

1. WORKFORCE

1.1 Profile of Workforce by Age

WORKFORCE AGE PROFILE	
Age Group	Employees
16-17	0%
18-21	0%
22-30	4%
31-40	14%
41-50	14%
51-60	43%
61-65	14%
66-70	4%
71+	0%
PNTS	7%

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

2019 Update

The number of staff employed by the Board has reduced from 45 in 2017 to 41 in 2019 due to budget constraints. Given the fact that there has been minimal recruitment over this period, age profiles have increased as everyone who remains in post is two years older.

1.2 Profile of Workforce by Disability

WORKFORCE DISABILITY PROFILE	
	Employee
Identified as having a Disability	4%
Identified as not having a Disability	86%
PNTS	10%

1.3 Profile of Workforce by Nationality and Ethnic Group

WORKFORCE BY ETHNIC GROUP PROFILE		
Ethnic Group		Employees
Asian/Asian British	Bangladesh, Chinese, Indian, Pakistani, Any Other	4%
Black/African/Caribbean/Black British	African, Caribbean, Any Other	0%
White & Asian, White & Black African, White & Black Caribbean	White & Asian, White & Black African, White & Black Caribbean. Any Other	0%
Other Ethnic Group	Arab, Any Other	0%
White	British - All Countries, Gypsy & Irish Traveller, Irish, Any Other	89%
	PNTS	7%

1.4 Profile of Workforce By Gender

WORKFORCE GENDER PROFILE	
	Employee
Male	14%
Female	79%
PNTS	7%

IS GENDER SAME AS ONE AT BIRTH	
	Employee
Yes	93%
No	0%
PNTS	7%

1.5 Profile of Workforce By Sexual Orientation

SEXUAL ORIENTATION	
	Employee
Bisexual	4%
Gay/Lesbian	0%
Heterosexual/Straight	82%
Other	4%
PNTS	10%

1.6 Profile of Workforce by Religion or Belief

RELIGION OR BELIEF	
	Employee
Budhist	0
Christian (including others)	57%
Hindu	0%
Jewish	0%
Muslim	4%
No Religion	21%
Sikh	0%
Any Other	4%
PNTS	14%

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

LEGAL MARITAL OR SAME-SEX CIVIL PARTNERSHIP STATUS	
	Employee
Never Married & Never Registered	14%
Married	50%
Separated, but still legally Married	%
Divorced	14%
Widowed	4%
In a registered Civil Partnership	4%
Separated, but still legally in a Civil Partnership	0%
Formerly in Civil Partnership but not dissolved	0%
Surviving partner from Civil Partnership	0%
PNTS	14%

1.8 Profile of Workforce by Role as Carer

ROLE AS CARER	
	Employee
Yes	14%
No	79%
PNTS	7%

2. **GENDER PAY REPORTING**

2.1 Profile of Workforce by Occupational Segregation by Grade

WORKFORCE OCCUPATIONAL SEGREGATION BY GRADE PROFILE		
Pay Grade	Male	Female
Grades C – E	7%	24%
Grades G – J	20%	30%
Grades K – P	2%	15%
Chief Officer	0%	2%

2.2 Profile of Workforce by Section and Gender

WORKFORCE BY SECTION AND GENDER PROFILE			
Pay Grade	All Staff	Male	Female
Administrative	41%	7%	34%
Technical	49%	22%	27%
Management	10%	0%	10%

2.3 Profile of Workforce by Salary and Gender

WORKFORCE BY SALARY AND GENDER PROFILE		
Employees	Total Salaries	Average Salary per Gender (Total salaries divided by no. of employees)
Male (14)	11	£29,293
Female (31)	30	£30,804

Gender Pay Gap	-£1,511
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3. GENERAL STAFFING

3.1 Promotion

As a result of the loss of the Depute Assessor's post in 2017, the Board undertook a restructure in 2018 to address the loss of this post and to streamline service delivery. Six members of staff in existing promoted posts were regraded as a result of gaining extra responsibilities. The new posts were evaluated in terms of the COSLA agreed scheme and after consultation with Unison.

3.2 Grievance

During the calendar years 2018/19, there were no formal grievance issues raised by any member of staff. Despite this it is recognised that this is an important area that could have equalities issues. Accordingly, workforce grievance issues will continue to be monitored closely.

3.3 Disciplinary

During the calendar year 2018/19, there were no disciplinary issues dealt with by the Board. However, workforce disciplinary issues will continue to be monitored closely.

3.4 Respect at Work

During the calendar years 2018/19, there were no formal issues raised with respect to the Board's Respect at Work Policy and Procedure. Despite this it is recognised that this is also an important area that could have equalities issues. Accordingly, Respect at Work issues will continue to be monitored closely.

3.5 Maternity Leave

During the calendar year 2018/19 one member of staff returned to work from Maternity Leave.

3.6 Staff Retention

All staff leaving the service are asked to complete an exit questionnaire. The responses in these questionnaires are considered. During 2018/19 three members of staff left and as a result of the returned questionnaires it has been confirmed there are no equality issues with those who left the service in 2018/19.

Due to the low numbers involved, it would not be appropriate to publish the equalities data.

4. CONCLUSIONS ON WORKFORCE MONITORING

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

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

5. **RECRUITMENT & PROMOTION INFORMATION**

5.1 Profile of Recruitment by Gender

RECRUITMENT BY GENDER PROFILE	
Gender	Percentage of Total Applications
Male	50%
Female	50%

5.2 Profile of Recruitment by Year of Birth

RECRUITMENT BY YEAR OF BIRTH PROFILE	
Decade of Birth	Percentage of Applications
1990s	17%
1980s	0%
1970s	0%
1960s	17%
1950s	17%
1940s	%
PNTS	49%

5.3 Profile of Recruitment By Disability

RECRUITMENT BY DISABILITY PROFILE	
Disability	Percentage of Applications
Disabled	0%
Not disabled	100%

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

5.4 Profile of Recruitment by Marriage

RECRUITMENT BY MARRIAGE PROFILE	
Marital Status	Percentage of Applications
Married	33%
Not	33%
Prefer Not To Say	34%

5.5 Profile of Recruitment by Race

RECRUITMENT BY RACE PROFILE	
Ethnic Group	Percentage of Applications
White	50%
Other	%
Prefer Not To Say	50%

5.6 Staff Survey

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

	Percentage of Applications
Agree	79%
Disagree	4%
Prefer Not to Say	17%

Do you agree diversity is welcomed and respected?

	Percentage of Applications
Agree	79%
Disagree	4%
Prefer Not to Say	17%

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

	Percentage of Applications
Agree	86%
Disagree	0%
Prefer Not to Say	14%

Renfrewshire Valuation Joint Board

Public Sector Equality Duty

PART 3

Equality Outcomes – Progress since 2017 and our Aims for 2019-21

INTRODUCTION

In 2017 we set three Equality Outcomes, these reflected the size and nature of the Renfrewshire Valuation Joint Board. Our first two outcomes covering age and gender imbalance in our workforce are still relevant and how we have addressed these and the outcomes will be looked at under each of the Equality Outcomes.

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

With regard to the Gender Pay Gap reporting it should be noted that on an arithmetical average it would appear we have a gender pay gap of £1,511 in favour of female staff. As previously stated, this is an arithmetical average and is due to the fact that as the grades progress the gender balance is towards female. The gender pay gap figure should be treated with caution as anyone employed at the same grade is paid the same salary regardless of gender.

EQUALITY OUTCOMES

Equality Outcome 1

Young People have a greater representation within our workforce

Inequality Problem

Unfortunately young people are still grossly under represented within our workforce and this situation is exacerbated by budgetary constraints. During 18/19 we did recruit a younger member of staff to fill a vacancy but they left their position after several months due to development opportunities.

We believe that this Equality Outcome is still relevant, and hopefully in the next two years we will be recruiting to deal with legislative changes to our non-domestic function. If these posts are created we will endeavour to address the issue of average workforce age by the following:

During 2019-21

We will aim to further reduce our average workforce age.

To assist in reaching this outcome we will:

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

Equality Outcome

Young people have a greater representation within our workforce.

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

General Equality Duty

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

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

Note

In setting this equality outcome it is recognised that Renfrewshire Valuation Joint Board is a small organisation with limited staff numbers (41 in total). It follows that the opportunity to significantly alter the staff profile over a short space of time is limited.

Equality Outcome 2

Gender Segregation within our Administrative Section is improved

Inequality Problem

In 2019 we have again identified within our Administrative section there is a very marked and obvious issue concerning gender segregation.

We have 17 members of staff employed in administration, 14 are female and 3 are male.

The administration section is 41% of the total workforce, therefore, the gender segregation evident there is not insignificant.

Unfortunately as we have reduced our total number of staff from 45 to 41 due to budgetary pressures we have been unable to employ suitable, qualified males to work in administration.

During 2019-21

We will endeavour to employ more suitable qualified men to deal with Administration if and when we are able to recruit/fill vacancies in administration.

To assisting in reaching this outcome we will:

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

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

General Equality Duty

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

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

Note

In setting this equality outcome it is recognised that Renfrewshire Valuation Joint Board is a small organisation with limited staff numbers (41 in total). It follows that the employing of new staff to significantly alter the staff profile over a short space of time is limited.

Equality Outcome 3

Increasing the representation of under represented groups and those with protected characteristics are empowered to actively contribute and participate in Electoral Registration.

Inequality Problem

The Electoral Register is the cornerstone to democracy and public accountability within the United Kingdom. Electoral Registration Officers actively engage and encourage all members of the public to become registered and during 2017-19 this resulted in a number of initiatives and activities undertaken by the Board, the most significant examples are listed below.

- **Building on Partnership Working to Target Young Voters**

We have, for a considerable number of years, engaged with our local secondary schools in our three constituent authorities delivering Registration Workshops. In addition we have built on previous partnership working with our local Community Education Officers from the three councils. Due to the lowering of the voting age, in certain elections, to 16 years old, these workshops and partnership working is even more crucial to ensure we maximize registration in young people. As part of this partnership working we delivered a workshop which we presented in partnership with each of our Returning Officers' staff and their respective Community Education teams to all secondary schools in our Board area.

- **Private Rented Accommodation**

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

- **Accessibility Groups**

The Electoral Registration Officer is heavily involved in Accessibility Groups in conjunction with both the Cabinet Office and Scottish Government to ensure electoral registration is accessible to all. The Electoral Registration Officer has also attended various workshops with representatives suffering from, e.g. visual impairment, mental health and learning disabilities to gain knowledge regarding the issues facing the participants. This work is part of a national strategy for both Scottish Government and Westminster Parliament to make elections more accessible to all stakeholders.

During 2019-21

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

- Increase public awareness by participating in bespoke television and radio advertising in conjunction with other Electoral Registration Officers.
- An electoral registration advertisement has been purchased which can be used on a variety of media displays. We will consider the use of such advertisements on our website and partner organisation websites.
- Scottish Government has permanently reduced the voting age for Scottish Parliamentary and Local Government Elections to 16yrs and we have to ensure we continue to liaise closely with the local authority Education Departments to obtain names and addresses of young people or young attainers eligible to be added to the Electoral Register in line with data protection legislation. We will continue to engage with local Secondary Schools and run workshops with pupils of a suitable age
- Continue to liaise closely with further education colleges and universities.
- Through the Scottish Assessors Association, the Association of Electoral Administrators and other groups advise on the likely impact on registration levels for new legislation. Adopt, where appropriate, best practice in the registration process as advised by the Electoral Commission.

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

General Equality Duty

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

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

Appendix 1

Monitoring Information Form

Monitoring Information



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

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

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

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

The request for this information and how it is used is within the scope of data protection legislation which allows for the collation and reporting of special category data for monitoring purposes.

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

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

A. Your age

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

B. Your disability

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

Do you consider yourself to have a disability?

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

C. Your ethnic group

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

Asian/ Asian British

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

Black/ African/ Caribbean/ Black British

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

Mixed/ Multiple Ethnic Groups

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

Other Ethnic Group

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

White

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

Do not wish to declare

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

D. Your gender

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

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

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

F. Your sexual orientation

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

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

G. Your religion or belief

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

Which group below do you most identify with?

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

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

(These are based on the Census 2011 categories)

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

I. Do you perform the role of a carer?

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

Name	
Date	

Appendix 2

Recruitment Questionnaire



EQUAL OPPORTUNITIES MONITORING FORM

CONFIDENTIAL

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

1. POST DETAILS

Advert Reference Number: _____ Post Title _____

Service: _____ full-time part-time

2. GENDER IDENTITY

How would you describe your gender?

Female Male Prefer not to answer

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

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

Yes No Prefer not to answer

3. MARITAL STATUS

What is your legal marital status?

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

4. AGE

What is your date of birth?

Day _____ Month _____ Year _____ Prefer not to answer

5. CARING RESPONSIBILITIES

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

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

6. RELIGION OR BELIEF

What is your religion or belief?

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

7. SEXUAL ORIENTATION

What is your sexual orientation?

Bisexual Gay Heterosexual/Straight Lesbian Prefer not to answer

8. NATIONAL IDENTITY

What is your national identity?

Scottish English Welsh Northern Irish British Prefer not to answer Other, please specify _____

9. ETHNIC GROUP

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

A. White

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

B. Mixed or Multiple Ethnic Groups

- Any mixed or multiple ethnic groups, please specify _____

C. Asian, Asian Scottish or Asian British

- Pakistani, Pakistani Scottish or Pakistani British
- Indian, Indian Scottish or Indian British
- Bangladeshi, Bangladeshi Scottish or Bangladeshi British
- Chinese, Chinese Scottish or Chinese British
- Other, please specify _____

D. African

- African, African Scottish or African British
- Other, please specify _____

E. Caribbean or Black

- Caribbean, Caribbean Scottish or Caribbean British
- Black, Black Scottish or Black British
- Other, please specify _____

F. Arab

- Arab, Arab Scottish, Arab British
- Other, please specify _____

G. Other

- Other, please specify _____

H. Prefer not to answer

- Prefer not to answer

10. DISABILITY

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

Do you consider that you have a disability?

- Yes
- No
- Prefer not to answer

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

- Learning disability (such as Down's Syndrome or dyslexia) or cognitive impairment (such as autism or head injury)
- Physical Impairment (such as difficulty using your arms or mobility issues which means using a wheelchair or crutches)
- Long standing illness or health condition (such as cancer, HIV, diabetes, chronic heart disease or epilepsy)
- Sensory Impairment (such as being blind/ having serious visual impairment, or being deaf/having a serious hearing impairment)
- Mental health condition (such as depression or schizophrenia)
- Other (such as disfigurement) please specify _____
- Prefer not to answer

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

11. PREGNANCY/MATERNITY LEAVE

Are you currently pregnant or on maternity leave?

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

12. TO BE COMPLETED BY EXISTING BOARD EMPLOYEES ONLY

- Are you applying for a promoted post? Yes No Prefer not to answer

13. DATA PROTECTION ACT

In terms of the Data Protection Act 2018, I consent to the information which I have provided being processed to monitor the effectiveness of the Board's Equality and Diversity Policy. I understand that this information will be held on manual or electronic records.

Signed.....

Date.....