



Renfrewshire Valuation Joint Board

Notice of Meeting and Agenda Renfrewshire Valuation Joint Board.

Date	Time	Venue
Friday, 28 February 2020	14:00	Council Chambers (Renfrewshire), Council Headquarters, Renfrewshire House, Cotton Street, Paisley, PA1 1AN

KENNETH GRAHAM
Clerk

Membership

Councillors Angela Convery, Annette Ireland, 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.

- | | | |
|-----------|---|-----------------|
| 1 | Minute | 5 - 10 |
| | Minute of meeting of the Joint Board held on 22 November 2019. | |
| 2 | Attendance at Joint Board Meetings | 11 - 12 |
| | Report by Clerk. | |
| 3 | Revenue Budget Monitoring | 13 - 16 |
| | Report by Treasurer. | |
| 4 | Revenue Estimates 2020/21 to 2022/23 | 17 - 24 |
| | Report by Treasurer. | |
| 5 | Audit Scotland Annual Audit Plan 2019/20 | 25 - 40 |
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| 6 | Barclay Review Update | 41 - 42 |
| | Report by Assessor and Electoral Registration Officer. | |
| 7 | Electoral Update | 43 - 44 |
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| 8 | Performance Report | 45 - 48 |
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| 9 | Non-domestic Appeals | 49 - 56 |
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| 10 | Corporate Risk Register | 57 - 84 |
| | Report by Assistant Assessor and Electoral Registration Officer. | |
| 11 | Trade Union Facility Time Policy | 85 - 100 |
| | Report by Assistant Assessor and Electoral Registration Officer. | |
| 12 | Date of Next Meeting | |
| | Note that the next meeting of the Joint Board will be held at 2.00 pm on 29 May 2020 in the offices of East Renfrewshire Council. | |



Renfrewshire Valuation Joint Board

Minute of Meeting Renfrewshire Valuation Joint Board.

Date	Time	Venue
Friday, 22 November 2019	14:00	Council Chambers (Renfrewshire), Council Headquarters, Renfrewshire House, Cotton Street, Paisley, PA1 1AN

Present

Councillor Innes Nelson (Inverclyde Council); and Councillor Jacqueline Cameron, Councillor Audrey Doig, Councillor Kenny 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, L Hendry, Assistant Assessor and Electoral Registration Officer and S Carlton, Principal Administrative Officer (all Renfrewshire Valuation Joint Board); C McCourt, Finance Business Partner, T McGowan, Finance Assistant and E Currie, Senior Committee Services Officer (all Finance & Resources, Renfrewshire Council).

Apologies

Councillor Graeme Brooks and Councillor Tommy McVey (both Inverclyde Council); and Councillor Tom Begg and Councillor Mags MacLaren (both Renfrewshire Council).

Declarations of Interest

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

1 Minute

There was submitted the Minute of the meeting of this Joint Board held on 16 August 2019.

DECIDED: That the Minute be approved.

2 Revenue Budget Monitoring

There was submitted a revenue budget monitoring report by the Treasurer in respect of the Joint Board for the period 1 April to 11 October 2019.

The report intimated that gross expenditure was currently £16,000 underspent compared to budget and that gross income was £12,000 over-recovered. There had been no budget adjustments since the start of the financial year, however, the financial schedule reflected updated budget figures that included Barclay funding of £200,000.

It was anticipated that the Joint Board would underspend by £121,000 by the end of the financial year resulting in a temporary contribution to reserves which was expected to be drawn down during 2020/21.

DECIDED: That the report be noted.

3 Internal Audit Engagement - Budget Monitoring Arrangements

There was submitted a report by the Chief Auditor, Renfrewshire Council relative to the audit of the Joint Board's budget monitoring arrangements.

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

The summary for the internal audit review of the budget monitoring arrangements completed in September 2019 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 Joint Board's budget monitoring arrangements, appended to the report, be noted.

4 Summary of Outstanding Internal Audit Recommendations

There was submitted a report by the Chief Auditor, Renfrewshire Council relative to a summary of outstanding internal audit recommendations.

The report intimated that Internal Audit undertook an annual exercise to ensure that recommendations arising from internal audit engagements had been implemented by management. The Public Sector Internal Audit Standards placed the responsibility for monitoring progress with the Chief Auditor to ensure that management actions had been effectively implemented, or, if not, that senior management had accepted the risk of not taking action.

The appendix to the report provided the updated position of those critical recommendations that had been followed up during 2019/20 and which had not yet been fully implemented by service management.

DECIDED: That the up-to-date position of the outstanding recommendations be noted.

5 Performance Report

There was submitted a report by the Assistant Assessor and Assistant 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 30 September 2019, 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 narrowly missing the target of 99.50% within six months. This slight dip in performance was explained by the loss of two members of the valuation team and the remaining members of the valuation team being heavily involved with the disposal of the 2017 revaluation appeals.

The report also detailed the average number of days taken to add a house in each constituent authority area between 1 April and 30 September 2019 which exceeded the internal target of 38 days and also the number of deletions from the Valuation (Council Tax) List between 1 April and 30 September in 2018 and 2019 by constituent authority area.

The report set out the time taken to make statutory amendments to the Valuation Roll, excluding appeal settlements and amendments to the prescribed entries, between 1 April and 30 September 2019 by constituent authority area, which exceeded the targets of 80% to be actioned within three months and 95% within six months.

DECIDED: That the report be noted.

Sederunt

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

6 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 seven years.

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

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

The appendix to the report detailed the number of appeals received, processed, disposed of and outstanding by constituent authority and the Joint Board area as a whole as at 30 September 2019.

DECIDED: That the report be noted.

7 Canvass and Electoral Update

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

The report provided information on the migration to a new Electoral Management System (EMS); the annual canvass; and elections.

The Assessor and Electoral Registration Officer advised that, due to human error, a number of electors in the East Renfrewshire Council area had received two poll cards. The Returning Officer for East Renfrewshire Council was aware of this and it was noted that this was a contained incident. Also that a small number of overseas electors had been issued with poll cards in error to their UK address.

The report thanked staff for their continuing hard work and diligence.

DECIDED: That the report be noted.

8 Barclay Review Update

Under reference to item 4 of the Minute of the meeting of this Joint Board held on 16 August 2019, there was submitted a report by the Assessor and Electoral Registration Officer relative to developments and expenditure arising from the Barclay Review.

The report intimated that following final scrutiny, The Non-Domestic Rates (Scotland) Bill would be partially implemented in April 2020. The report provided detail on the six main Barclay recommendations reflected in Bill; recruitment of a Property Assistant and two qualified Surveyors; the IT Valuation System; and the internal Barclay Project Group.

DECIDED: That the report be noted.

9 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 28 February 2020 in the offices of Renfrewshire Council, Renfrewshire House, Cotton Street, Paisley.



Renfrewshire Valuation Joint Board

To: Renfrewshire Valuation Joint Board

On: 28 February 2020

Report
by
Clerk

Attendance at Joint Board Meetings

1. Summary

1.1 The Joint Board's procedural standing orders state:

10 If a member does not go to any meetings of the board for 12 months, the clerk must tell the board (unless the board has given the member permission not to attend). If the board is not satisfied about why the member has failed to attend, it will tell that member's constituent authority so that they can consider ending the appointment of that member and appointing a replacement member.

1.2 Councillor Angela Convery, East Renfrewshire Council, last attended a meeting of the Joint Board on 23 November 2018.

2. Recommendation

2.1 That the Joint Board consider the non-attendance of Councillor Convery.

3. Background

3.1 Reports relative to the non-attendance of Councillor Convery were previously considered at meetings of the Joint Board held on 17 August and 23 November 2018, as Councillor Convery had not attended a meeting of the Joint Board since 30 June 2017.

3.2 At the meeting held on 17 August 2018 it was decided that this matter be referred to East Renfrewshire Council to clarify the position of Councillor Convery and consider her representation on the Joint Board.

3.3 East Renfrewshire Council advised that discussions had taken place with Councillor Convery and at the meeting held on 23 November 2018 it was noted that Councillor Convery would continue to represent East Renfrewshire Council on the Joint Board.

RENFREWSHIRE VALUATION JOINT BOARD

To: Renfrewshire Valuation Joint Board

On: 28 February 2020

Report by: The Treasurer

Heading: Revenue Budget Monitoring Report to 31 January 2020

1. Summary

- 1.1** Gross expenditure at the end of Period 11 is currently £112,000 underspent compared to budget and gross income is £59,000 over-recovered. The Board is projected to contribute £66,000 to reserves by the end of the financial year; this was estimated to be £92,000 in the budget of 31 May 2019. Further detail is provided in Section 4.

2 Recommendations

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

3 Budget Adjustments Since Last Report

- 3.1** There have been no budget adjustments since the start of the financial year. The financial schedule reflects the updated budget figures that include Barclay funding of £200,000, as presented to the Board on 31 May 2019.

4 Budget Performance

4.1 Current Position **Net underspend £171,000**

The current underspend largely relates to Employee Costs and results from careful vacancy management. Income is currently over-recovered because funding received from Central Government for Individual Electoral Registration (IER) is £12,000 higher than anticipated.

4.2 Projected Year-end Position Net overspend £26,000

The budget approved by the Board in May 2019 included a temporary contribution to reserves of £92,000. This figure is now expected to be £66,000; a decrease of £26,000.

The estimated year-end overspend is largely attributable to additional postage costs resulting from the December 2019 General Election. The projected overspend in Transport Costs is due to the budget allocation being included in Employee Costs; this budget will be transferred next financial year.

RENFREWSHIRE VALUATION JOINT BOARD
REVENUE BUDGET MONITORING STATEMENT 2019/20
1 April 2019 - 31 January 2020

Description	Approved Annual Budget	Year to Date Budget	Year to Date Actual	Year to Date Variance	Projected Full Year Actual	Projected Full Year Variance
£000s	£000s	£000s	£000s	£000s	£000s	£000s
Employees	1,769	1,491	1,351	140 underspend	1,781	(12) overspend
Premises Related	122	108	135	(28) overspend	125	(3) overspend
Supplies and Services	413	341	344	(3) overspend	448	(35) overspend
Support Services	117	26	19	7 underspend	105	12 underspend
Transfer Payments	33	25	5	19 underspend	27	6 underspend
Transport Related	0	0	14	(14) overspend	23	(23) overspend
Depreciation and Impairment Losses	43	32	43	(11) overspend	43	0 breakeven
Gross Expenditure	2,496	2,023	1,911	112 underspend	2,551	(55) overspend
Contributions from Local Authorities Core	(2,301)	(2,301)	(2,301)	0 breakeven	(2,301)	0 breakeven
Contributions from Local Authorities IER	(82)	(41)	(94)	53 over-recovery	(94)	12 over-recovery
Contributions from Local Authorities Barclay	(200)	(200)	(200)	0 breakeven	(200)	0 breakeven
Other Income	(6)	(4)	(10)	6 over-recovery	(23)	17 over-recovery
Gross Income	(2,588)	(2,545)	(2,605)	59 over-recovery	(2,617)	29 over-recovery
TRANSFER (TO)/FROM RESERVES	(92)	(523)	(693)	171 underspend	(66)	(26) overspend

£000s

Opening Revenue Reserve at 1 April 2019

(130)

Budgeted contribution to Reserves

(92)

Projected year-end variance

26

Closing Revenue Reserve at 31 March 2020

(196)

RENFREWSHIRE VALUATION JOINT BOARD

To: Renfrewshire Valuation Joint Board

On: 28 February 2020

Report by: The Treasurer

Heading: Revenue Estimates 2020/21 to 2022/23

1. Background

- 1.1 The following report has been prepared by the Treasurer, in consultation with the Assessor, to present the Revenue Estimates of Renfrewshire Valuation Joint Board including the requisition of constituent authorities for the financial year 2020/21 and indicative planning figures for 2021/22 and 2022/23.
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2 Recommendations

- 2.1 It is recommended that members:

- a) approve the 2020/21 Revenue Estimates as submitted at Appendix 1;
 - b) approve the total requisitions for constituent authorities outlined in paragraph 6.4;
 - c) approve the proposal to maintain each Council's share of the land valuation element of the distribution mechanism at 2019/20 levels as an interim position while a revised distribution basis is developed, as outlined at 6.2;
 - d) note the indicative estimates for 2021/22 and 2022/23.
-

3 Background

- 3.1 The Annual Revenue Estimates process each year outlines the summary revenue budget position for the organisation. The budget estimates provided in Appendix 1 outline the proposed requisition for 2020/21 along with an indicative projected position for 2021/22 and 2022/23 for member's information and as an aid to constituent authorities' financial planning. The assumptions used in developing these projections are outlined in Section 4 below.

- 3.2 The financial environment in which the Renfrewshire Valuation Joint Board (“the Board”) and member authorities operate continues to be characterised by significant demand and cost pressures, compounded by reducing levels of government grant support.
- 3.3 The Scottish Budget and local government settlement announced on 6 February 2020 again reflected a core revenue grant cut for local authorities. The settlement announced was for a single financial year only, adding some uncertainty to financial forecasts. However, it is recognised that over the medium term, local government in Scotland is likely to face further contraction in available resources, relating predominantly to the provision of revenue grant from the Scottish Government. In this context, the Board will continue to seek operational savings to ensure financial sustainability.
- 3.4 Following the introduction of Individual Electoral Registration (IER) in 2014/15, the Cabinet Office provided funding for costs incurred as a result of additional duties undertaken during the lifetime of the Parliament. This funding comes to an end on 31 March 2020 and the Joint Board will be expected to meet the costs of the annual canvas from its core budget. These costs are currently estimated at £70k for 2020/21.
- 3.5 With no obligation to repay unspent funding received to date, underspends of IER funding carried forward from previous years amounting to £76k will be transferred into Revenue Reserves at the end of 2019/20. This will be drawn down over the next three years to contribute to ongoing canvassing costs, which will now form part of the Board’s Core activities.

4 Budget Assumptions

- 4.1 The budget has been constructed on the basis of the following assumptions:
- A budget provision of 3% in relation to the 2020/21 pay award has been included in the budget forecast, in line with the current pay agreement; pay inflation of 3% is also assumed in the indicative 2021/22 and 2022/23 forecasts
 - In line with previous years’ practice, no inflation allowance has been made for any non-pay expenditure lines;
 - Adjustments have been made to specific budget lines to reflect operational experience in relation to:
 - employee costs – as well as pay inflation, a budgeted staffing turnover assumption of 4% has been applied;

- requisitions – proposed requisition levels have taken account of additional Barclay funding allocated to the Board through the Scottish local government settlement to Councils (see 4.4 below). For 2020/21 the Board is proposing a 1.0% reduction in requisition, however this direction is not sustainable into future years, owing to increasing pressure arising from pay inflation and the increased resources required to work to 3-year revaluation cycles under the new Barclay regime.

- 4.2 The estimates presented for 2020/21 and beyond assume a level of funding from the constituent authorities towards the cost of implementing recommendations from the Barclay Review. This is outlined in the local government settlement from the Scottish Government as follows:

Member Council	2020/21	2019/20
East Renfrewshire Council	£0.097m	£0.041m
Inverclyde Council	£0.109m	£0.046m
Renfrewshire Council	£0.265m	£0.113m
Total	£0.471m	£0.200m

For clarity, this funding will be passed through by each Council to the RVJB in full, in addition to the requisition outlined in Section 6 below.

- 4.3 The Assessor will continue to control expenditure on a "bottom line" basis in order that the effective management of RVJB operational finances continues. This allows the Assessor some flexibility in controlling expenditure within the agreed overall budget to ensure that the statutory obligations are met. Any significant factors which affect either expenditure or income would be reported to Members at the earliest opportunity.

5 Financial Overview

- 5.1 The funding settlement for 2021/22 and beyond is uncertain and it is recognised that over the medium term that the funding position of local government across Scotland is likely to involve further contraction. However, the Board has, in recent years, identified recurring efficiencies through investment in both document management and electoral management systems in order to remain sustainable and to keep requisition increases to a minimum and it will continue to do so.
- 5.2 The Board will continue to face pressures associated with the ongoing Non-Domestic Revaluation. Furthermore, there are potential risks associated with the ongoing appeals from the 2017 revaluation, which must be disposed of by

31 December 2020, as well as the risk of an unexpected electoral event that the Board would require to respond to quickly.

- 5.3 A further pressure is valuation work relating to Fixed Line Telecommunications (FLT). 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. There is also the potential for significant costs relating to the preparation of these valuations in 2022.
- 5.4 The projected reserves position of the Joint Board at the end of the 2019/20 financial year is estimated to amount to 11% of turnover. This is mainly due to the delayed filling of posts associated with Barclay activity, as expected. It should be noted that 5% of net expenditure is the level deemed prudent by the Treasurer in terms of ensuring financial sustainability and managing the financial risks outlined above facing the Joint Board.

6 Requisitions payable by Member Councils

- 6.1 As approved by the Board on 18 February 2000, the allocation of the requisition across the constituent authorities is based on the percentage proportions of GAE constituents in relation to council tax valuation, land valuation (i.e. NDR rateable subject numbers) and electoral registration as a proxy for the workload demand on the Assessor in relation to each authority.
- 6.2 There has occurred an anomalous position with the number of rateable subjects in Renfrewshire increasing significantly due to a large self-storage facility based in Renfrewshire (the only facility of this type in Scotland), securing authority based on an English court decision to classify each individual self-storage area as a rateable subject – adding circa 3,000 additional subjects to the Renfrewshire number, which is an increase of approximately 55%. This distortion is not reflective of the principle by which the original shares were agreed; therefore it is proposed that while this position remains, the land valuation element of the requisition distribution agreed for 2019/20 remains in place, with the other elements (Council Tax valuation and electoral registration) being updated as per normal practice.

The Treasurer will discuss with each authority a fair basis for future distribution which is not distorted by such exceptional issues. The basis for shares is therefore proposed as per the table below:

Local Authority	Council Tax Valuation (20/21 GAE)	Land Valuation (19/20 share)	Electoral Registration (20/21 GAE)	Total	Total %
East Renfrewshire	£ 149,000	£ 133,000	£ 101,000	£ 383,000	20.65%
Inverclyde	£ 149,000	£ 176,000	£ 100,000	£ 425,000	22.91%
Renfrewshire	£ 336,000	£ 485,000	£ 226,000	£ 1,047,000	56.44%
Total	£ 634,000	£ 794,000	£ 427,000	£ 1,855,000	100.00%

- 6.3 The proposed overall requisition level for member authorities is £2,278,570, which is a 1% reduction on 2019/20 requisition levels. Individual member requisition levels are outlined below. These figures represent planned requisition increases of 1.8% for 2021/22 and 2.5% for 2022/23; this is indicative only and will be kept under review over the next two years.

Member Council	Allocation	2019/20	2020/21	2021/22	2022/23
East Renfrewshire	20.65%	£ 473,930	£ 470,454	£ 478,800	£ 490,697
Inverclyde	22.91%	£ 531,370	£ 522,044	£ 531,305	£ 544,507
Renfrewshire	56.44%	£ 1,295,200	£ 1,286,072	£ 1,308,885	£ 1,341,408
Total	100.0%	£ 2,300,500	£ 2,278,570	£ 2,318,990	£ 2,376,612

- 6.4 The total requisitions payable by each authority, including the full pass-through of Barclay funding, is therefore:

Member Council	Barclay Funding	Requisition 20/21	Total
East Renfrewshire	£ 97,000	£ 470,454	£ 567,454
Inverclyde	£ 109,000	£ 522,044	£ 631,044
Renfrewshire	£ 265,000	£ 1,286,072	£ 1,551,072
Total	£ 471,000	£ 2,278,570	£ 2,749,570

APPENDIX 1

Renfrewshire Valuation Joint Board

Revenue Estimates 2020/21 to 2022/23

	Approved Total 2019/20	Forecast Total 2019/20	Proposed Total 2020/21	Indicative Total 2021/22	Indicative Total 2022/23
Expenditure					
Employee costs	1,768,509	1,781,118	2,040,754	2,109,870	2,183,423
Premises Related	121,800	124,906	122,115	122,115	122,115
Supplies and Services	413,300	447,794	401,500	392,500	382,500
Support Services	116,500	105,300	116,500	116,500	116,500
Transfer Payments	32,700	26,651	42,201	42,505	42,815
Transport Related	0	22,971	20,000	20,000	20,000
Depreciation/Loans	43,000	43,000	43,000	43,000	43,000
Total Expenditure	2,495,809	2,551,740	2,786,070	2,846,490	2,910,353
Income					
Sales, fees and charges	(5,000)	(21,822)	(25,500)	(25,500)	(25,500)
Temporary interest	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Income from IER scheme	(81,500)	(93,838)	0	0	0
Total Income	(87,500)	(116,660)	(26,500)	(26,500)	(26,500)
Net Expenditure	2,408,309	2,435,080	2,759,570	2,819,990	2,883,853
Funded by					
Core Requisition	(2,300,500)	(2,300,500)	(2,278,570)	(2,318,990)	(2,376,612)
Barclay Requisition	(200,000)	(200,456)	(471,000)	(471,000)	(471,000)
Transfer (from) / to Balances	92,191	65,876	(10,000)	(30,000)	(36,241)
	(2,408,309)	(2,435,080)	(2,759,570)	(2,819,990)	(2,883,853)
Balance	0	0	0	0	0
Movement in Requisition			-1.0%	1.8%	2.5%
Revenue Reserve					
Reserves at 1 April	(130,335)	(130,335)	(272,452)	(262,452)	(232,452)
IER Carry forward 2018/19	0	(76,241)	0	0	0
Transfer from/(to) Reserves	(92,191)	(65,876)	10,000	30,000	36,241
Reserves at 31 March	(222,526)	(272,452)	(262,452)	(232,452)	(196,211)
% of Net Expenditure	9%	11%	10%	8%	7%

RENFREWSHIRE VALUATION JOINT BOARD

To: Renfrewshire Valuation Joint Board

On: 28 February 2020

Report by: The Treasurer

Heading: Annual Audit Plan 2019/20

1. Background

- 1.1 The Annual Audit Plan 2019/20 for the Renfrewshire Valuation Joint Board is submitted for Members' information. It outlines Audit Scotland's planned activities during their audit of the 2019/20 financial year.
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2 Recommendations

- 2.1 It is recommended that members note the Annual Audit Plan 2019/20 by Audit Scotland (Appendix 1).
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3 Background

- 3.1 Based on its analysis of the risks facing the Board, Audit Scotland has submitted an Audit Plan that outlines its approach to the audit of the 2019/20 annual accounts of the Board. This will assess whether the accounts provide a true and fair view of the Board's financial position, and also whether they have been prepared in accordance with proper accounting practice, i.e. the 2019 Code of Practice on Local Authority Accounting in the UK.
- 1.2 The Audit Plan outlines the responsibilities of the Board and of Audit Scotland; its assessment of key challenges and risks and the approach and timetable for completion of the audit.
- 1.3 The Annual Audit Plan 2019/20 includes a section on Audit Risks. Within this section, the identified risks are included in the audit plans of many bodies that Audit Scotland work with and their inclusion is not a reflection of any specific risk within Renfrewshire Valuation Joint Board.

Renfrewshire Valuation Joint Board

Annual Audit Plan 2019/20



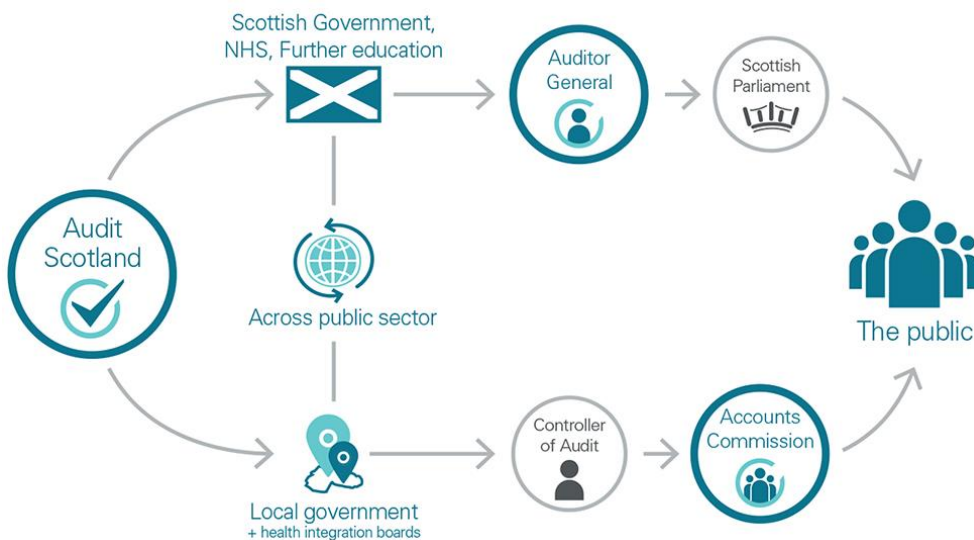
 AUDIT SCOTLAND

Prepared for Renfrewshire Valuation Joint Board
February 2020

Who we are

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

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



About us

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

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

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

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Risks and planned work

1. This Annual Audit Plan contains an overview of the planned scope and timing of our audit which is carried out in accordance with International Standards on Auditing (ISAs), the [Code of Audit Practice](#), and [guidance on planning the audit](#). This plan sets out the work necessary to allow us to provide an independent auditor's report on the financial statements and meet the wider scope requirements of public sector audit.

2. The wider scope of public audit contributes to assessments and conclusions on financial management, financial sustainability, governance and transparency, and value for money.


Adding value


3. We aim to add value to Renfrewshire Valuation Joint Board (RVJB) through our external audit work by being constructive and forward looking, by identifying areas for improvement, and by recommending and encouraging good practice. In doing this, we intend to help RVJB promote improved standards of governance, better management and decision making, and more effective use of resources.

Audit risks

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


Exhibit 1 2019/20 Significant audit risks

 Audit Risk	Management's source of assurance	Planned audit work
Financial statements risks		
<p>1 Risk of material misstatement caused by management override of controls</p> <p>ISA 240 requires that audit work is planned to consider the risk of fraud, which is presumed to be a significant risk in any audit. This includes consideration of the risk of management override of controls to change the position disclosed in the financial statements.</p>	<p>Owing to the nature of this risk, assurances from management are not applicable in this instance.</p>	<ul style="list-style-type: none"> • Detailed testing of journal entries. • Review of accounting estimates. • Focused testing of accruals and prepayments. • Evaluation of significant transactions that are outside the normal course of business.
<p>2 Risk of material misstatement caused by fraud over expenditure</p> <p>Most public-sector bodies are net expenditure bodies and therefore the risk of fraud is more likely to occur in</p>	<p>Expenditure is closely monitored and discussed at budget monitoring meetings. Significant differences from actuals</p>	<ul style="list-style-type: none"> • Analytical procedures on expenditure streams. • Detailed testing of expenditure transactions focusing on whether

	Audit Risk	Management's source of assurance	Planned audit work
	<p>expenditure. There is a risk that expenditure may be materially misstated in the financial statements.</p> <p>RVJB incurs expenditure on a range of activities. The extent and complexity of expenditure means that there is an inherent risk of fraudulent or erroneous reporting of expenditure to achieve a desired financial position.</p>	<p>compared to projected expenditure are investigated.</p>	<p>expenditure is processed in the correct accounting year.</p>
3	<p>Risk of material misstatement caused by accounting for pensions</p> <p>RVJB recognised a net liability of £3.083 million relating to its share of Strathclyde Pension Fund at 31 March 2019. There is a significant degree of subjectivity in the measurement and valuation of the pension fund liability. The valuation is based on specialist assumptions and estimates, and changes can result in material changes to the valuation.</p> <p>Additionally, successful legal action was brought against the UK government in relation to pension schemes for judges and firefighters in 2018/19, on the grounds of age discrimination. The judgements for these pension schemes will impact on Strathclyde Pension Fund as it had similar arrangements in place. Uncertainty remains over the remedy for the legal judgements. The expected impact of the legal judgements, or remedy if agreed, will need to be reflected in the pension fund liability valuation in 2019/20.</p>	<p>Any significant estimates and judgements are clearly explained in the Notes to the Accounts.</p> <p>Where these are required, they are based on the best information available at the time of the estimate and on both a professional and a prudent approach, either by Renfrewshire Council staff, or appointed experts, such as the Pension Fund Actuary.</p>	<ul style="list-style-type: none"> • Completion of 'review of the work of Management's expert' for the pension fund actuary. • Review of the estimates used, and assumptions made in calculating the pension fund liability.

Wider dimension risks

4	<p>Financial sustainability</p> <p>The 2019/20 Revenue Estimates highlight increasing costs in the medium-term, putting pressures on available resources. Funding from the Cabinet Office for Individual Electoral Registration (IER) will cease in 2020/21 and RVJB will need to meet the costs associated with IER from its core budget. RVJB has also experienced difficulties in recruiting and retaining professionally qualified staff to assist in the delivery of the new duties on Assessor's following the Barclay review of non-domestic rates. This</p>	<p>RVJB Management work closely with the Treasurer to the Board to identify any issues in both the short, medium and long term to ensure appropriate measures are taken to address these matters.</p> <p>Monthly meetings are held to confirm the current financial status and highlight any areas of concern which, if required, the Treasurer and Assessor & ERO will</p>	<ul style="list-style-type: none"> • Review of budget monitoring reports and future Revenue Estimates and discussions with management on RVJB's medium-term financial position. • Conclude on financial position and financial sustainability within the Annual Audit Report.
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	Audit Risk	Management's source of assurance	Planned audit work
	<p>issue will need to be closely monitored going forward.</p> <p>There is also uncertainty around funding for implementing the recommendations of the Barclay review. Funding has been announced by the Scottish Government. Local authorities will also be allocated funding for the Barclay review with the expectation that this will be passed on to valuation joint boards. The arrangements for the passing through of this funding have yet to be agreed between RVJB and its member authorities.</p> <p>Due to the pressures above, it is likely savings will be required over the medium-term to achieve a breakeven position and maintain reserves at an appropriate level.</p>	<p>take on board at their regular meetings throughout the year.</p> <p>If funding from the Scottish Government is passed through to the Board, this should ensure any extra costs incurred in delivering Barclay will be met through this funding. With canvas reform due to happen this summer, there are expected savings to be realised going forward over the next few years which in turn will help the Board deliver within budget.</p>	

Source: Audit Scotland

5. As set out in ISA 240, there is a presumed risk of fraud in the recognition of income. There is a risk that income may be misstated resulting in a material misstatement in the financial statements. For RVJB, we have rebutted the risk of material misstatement caused by fraud in income recognition in 2019/20. This risk has been rebutted due to the nature of RVJB's income. The majority of income is in the form of requisitions from member authorities or funding from the Cabinet Office for IER. There is limited scope to manipulate these in the financial statements as the requisitions are set on approval of the Revenue Estimates and IER funding is agreed with the Cabinet Office. The remainder of income is generated from services provided by RVJB and is not material.

Reporting arrangements

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

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

8. We will provide an independent auditor's report to the Joint Board and Accounts Commission setting out our opinions on the annual accounts. We will provide the Joint Board and Accounts Commission with an Annual Audit Report on the audit containing observations and recommendations on significant matters which have arisen during the audit.

Exhibit 2

2019/20 Audit outputs

Audit Output	Target date	Board Date
Annual Audit Plan	14 February 2020	28 February 2020
Annual Audit Report	4 September 2020	18 September 2020
Independent Auditor's Report	4 September 2020	18 September 2020

Source: Audit Scotland

Audit fee

9. The proposed audit fee for the 2019/20 audit of RVJB is £7,450 (2018/19: £7,280). In determining the audit fee, we have taken account of the risk exposure of RVJB, the planned management assurances in place, and the level of reliance we plan to take from the work of internal audit. Our audit approach assumes receipt of the unaudited annual accounts, with a complete working papers package, on 1 June 2020.

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

Responsibilities

Joint Board and Treasurer

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

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

Appointed auditor

13. Our responsibilities as independent auditors are established by the Local Government (Scotland) Act 1973 and the Code of Audit Practice (including supplementary guidance) and guided by the Financial Reporting Council's Ethical Standard.

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

Audit scope and timing

Financial Statements

15. The annual accounts, which include the financial statements, will be the foundation and source for most of the audit work necessary to support our judgements and conclusions. We also consider the wider environment and challenges facing the public sector. Our audit approach includes:

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

16. We will give an opinion on whether the financial statements:

- give a true and fair view in accordance with applicable law and the 2019/20 Code of the state of the state of affairs of the body as at 31 March 2020 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2019/20 Code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.



Other information in the annual accounts

17. We also review and report on other information published within the annual accounts including the Management Commentary, Governance Statement, and the Remuneration Report. We give an opinion on whether these have been compiled in accordance with the appropriate regulations and frameworks in our independent auditor's report.

18. We also read and consider any information in the annual accounts other than the financial statements and audited part of the Remuneration Report and report on any uncorrected material misstatements.

Materiality

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

20. The calculated materiality values for RVJB are set out in [Exhibit 3](#).

Exhibit 3

Materiality values

Materiality	Amount
Planning materiality – This is the figure we calculate to assess the overall impact of audit adjustments on the financial statements. It has been set at 1% of gross expenditure for the year ended 31 March 2019 based on the 2018/19 audited annual accounts.	£29,000
Performance materiality – This acts as a trigger point. If the aggregate of errors identified during the financial statements audit exceeds performance materiality, this would indicate that further audit procedures should be considered. Using our professional judgement, we have calculated performance materiality at 75% of planning materiality.	£22,000
Reporting threshold (i.e., clearly trivial) – We are required to report to those charged with governance on all unadjusted misstatements more than the 'reporting threshold' amount. This has been calculated at 5% of planning materiality.	£1,000



Source: Audit Scotland

Timetable

21. To support the efficient use of resources it is critical that the annual accounts timetable is agreed with us to produce the unaudited accounts. We have included an agreed timetable at [Exhibit 4](#).

Exhibit 4

Annual accounts timetable

 Key stage	 Date
Consideration of unaudited annual accounts by those charged with governance	29 May 2020
Latest submission date of unaudited annual accounts with complete working papers package	1 June 2020
Latest date for final clearance meeting with Treasurer or finance officer	28 August 2020
Issue of Letter of Representation and proposed independent auditor's report	18 September 2020
Agreement of audited unsigned annual accounts	18 September 2020
Issue of Annual Audit Report to those charged with governance	18 September 2020
Independent auditor's report signed	23 September 2020

Internal audit

22. Internal audit is provided by the internal function at Renfrewshire Council. As part of our planning process, we carry out an annual assessment of the internal audit function to ensure that it operates in accordance with Public Sector Internal Audit Standards (PSIAS). This has been carried out by the Renfrewshire Council audit team and concluded that the internal audit function at Renfrewshire Council complies with PSIAS and that appropriate documentation standards and reporting procedures are in place.

Using the work of internal audit

23. Auditing standards require internal and external auditors to work closely together to make best use of available audit resources. We seek to use the work of internal audit wherever possible to avoid duplication. We do not plan to use the work of internal audit for our financial statements audit work. However, we have considered the findings of the work of internal audit as part of our planning process.

Audit dimensions

24. Our standard audits are based on four audit dimensions that frame the wider scope of public sector audit requirements. These are: financial sustainability, financial management, governance and transparency, and value for money.

25. The Code of Audit Practice includes provisions relating to the audit of small bodies. Where the application of the full wider audit scope is judged by auditors not to be appropriate to an audited body then the annual audit work can focus on the appropriateness of the disclosures in the Governance Statement and the financial sustainability of the body and its services. In the light of the nature of operations and arrangements for processing transactions, we plan to apply the small body provisions of the Code of Audit Practice to the 2019/20 audit of RVJB.

Financial sustainability

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

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

Governance and transparency

27. Governance and transparency is concerned with the effectiveness of scrutiny and governance arrangements, leadership and decision making and transparent reporting of financial and performance information. We will review, conclude and report on the appropriateness of disclosures in the Governance Statement.

Independence and objectivity

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

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

Quality control

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

31. The foundation of our quality framework is our Audit Guide, which incorporates the application of professional auditing, quality and ethical standards and the Code of Audit Practice (and supporting guidance) issued by Audit Scotland and approved by the Auditor General for Scotland. To ensure that we achieve the required quality standards, Audit Scotland conducts peer reviews and internal quality reviews. Additionally, the Institute of Chartered Accountants of Scotland (ICAS) have been commissioned to carry out external quality reviews.

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

Renfrewshire Valuation Joint Board

Annual Audit Plan 2019/20

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Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 28th February 2020

Subject: Barclay Review – Update

Author: Assessor & Electoral Registration Officer

1. Background

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

The Non- Domestic Rates (Scotland) Bill, at the time of writing had passed the Stage 3 reading, and the final bill will be available shortly. It will be partially implemented in April 2020, with full implementation to follow thereafter.

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

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

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

2. Recruitment

As previously reported one of the major impacts of this bill will be the necessity to recruit staff in order for the new powers and legislative changes to be implemented timeously.

The recruitment and retention of staff is now becoming a serious issue. Two very experienced staff left the organisation last year, they were from existing core staff, not staff recently employed to deal with Barclay. The filling of these two core vacancies has proved unsuccessful despite two attempts in July 2019 and again in January 2020. This highlights an underlying issue which has been noticed for some time however it is being exacerbated now due to the Barclay Review. In effect 14 Assessors are on a recruitment drive and there will inevitably be 'poaching' of staff between offices. Add to that the fact that I am currently attempting to bolster qualified staff numbers for Barclay delivery and the matter becomes more complex.

I am therefore seeking the Board's permission to review the current structure and report back to the May Board with my recommendations.

3. IT Valuation System

Work is still ongoing with other Assessors' offices in designing and procuring a new IT Valuation system. The timetable for delivery of this system is expected to be 9 months from now.

4. Internal Barclay Project Group

Given the changes to current working practices which will be required to deliver these recommendations an internal working group has been established. This group will now meet on a regular basis given that the Non-Domestic Rates (Scotland) Bill will shortly be passed. Training and a plan for delivery of this new legislation will be a top priority over the coming months.

5. Recommendations

- i. The Board approves the Assessor reviewing the current staffing structure in order to address the recruitment issues.

Kate Crawford
Assessor and Electoral Registration Officer
18th February 2020

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



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 28th February 2020

Subject: Electoral Update Report

Author: Assessor & Electoral Registration Officer

1. Introduction

This report is to provide members with an update on the new Electoral Management System (EMS), the December UK Parliamentary General Election (UKPGE) and the forthcoming changes to the annual canvass.

2. Migration to new Electoral Management System (EMS)

As reported in November we have successfully migrated to the new EMS and having run the December UKPGE from it and are pleased with the functionality and results from this new system.

3. Delivery of UKPGE

The table below shows the statistics from the register published after canvass.

Constituency - UK Parliamentary	Total Electorate	Of which are Postal Voters	PV as % of Total
East Renfrewshire	71,612	14,266	19.92%
Inverclyde	59,516	10,874	18.27%
Paisley & Renfrewshire North	70,605	12,354	17.49%
Paisley & Renfrewshire South	62,935	11,739	18.65%
TOTAL	264,668	49,233	18.60%

Given the short notice and the fact that the election was announced in the midst of our annual canvass activity I am pleased to report there were no major issues on polling day. This was in no small part thanks to all the staff working long hours and carrying out tasks which were not in their normal duties. My sincere thanks must go on record to everyone involved as this was very much a team effort and we can take pride in the part we played in delivering a robust election result.

4. Canvass Reform

- 4.1 Legislation has been made by the UK Government. The Scottish Government, at the time of writing this report, is in the process of laying their legislation to allow canvass reform to become effective for this year's canvass, which starts around early summer.
- 4.2 The main changes under this legislation allows the ERO to decide on different routes for canvassing households and will eventually lead to savings being made on the costs of the annual canvass. Training for this new methodology takes place on 27th February for all Scottish ERO's and their teams.

5. Publication of Registers

- 5.1 Renfrewshire Council have reviewed their Polling Scheme which has been approved. This requires a republication of the Register to reflect these changes, this new register will be published on the 2nd of March 2020. All interested parties and those legally entitled to the register will be contacted with the updated version.

6. Elections

- 6.1 There are no planned elections at present, however, should one be called we will be prepared.

General Conclusions

I would like to take this opportunity to thank all the staff in the Joint Board for their hard work and effective management of the migration to the new EMS, the Annual Canvass and the successful delivery of the UKPGE.

Recommendations

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

Kate A Crawford – 6th February 2020

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



Renfrewshire Valuation Joint Board

Report to : Renfrewshire Valuation Joint Board

Meeting on : 28th February 2020

Subject : Performance Report

Author : Assistant Assessor & Assistant Electoral Registration Officer

1.0 Introduction

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

2.0 Council Tax

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

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

Period 1st April 2019 to 31st December 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	687	672	97.82%	14	2.04%	99.86%	1	0.14%
East Renfrewshire	309	298	96.44%	8	2.59%	99.03%	3	0.97%
Inverclyde	84	79	94.05%	2	2.38%	96.43%	3	3.57%
RVJB totals	1080	1049	97.13%	24	2.22%	99.35%	7	0.65%

This performance exceeds our target of 95% within three months. However the 6 months performance target of 99.5% within 6 months has been narrowly missed by 0.15%.

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

Council Area	No. Added	Average No. of Days
Renfrewshire	687	22.60
East Renfrewshire	309	39.26
Inverclyde	84	35.09
RVJB Totals	1080	28.33

This measure exceeds our internal 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 December during 2018 and 2019

Council Area	No. Deleted 2018	No. Deleted 2019
Renfrewshire	170	54
East Renfrewshire	16	21
Inverclyde	92	61
RVJB Total	278	136

3.0 Non-domestic Valuation

One of the main areas of work in non-domestic valuation at the moment is the maintenance of the 2017 valuation roll. The table below is a summary of the statutory amendments carried out to the current Valuation Roll over the last nine months. These are new entries being added to the Roll, entries being deleted or properties that have been altered. Each of these amendments has been made after a member of staff has inspected the premises.

**3.1 Time taken to make statutory amendments to the Valuation Roll
(excluding appeal settlements and amendments to prescribed entries)
Period 1st April 2019 to 31st December 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	302	252	83.45%	31	10.26%	93.71%	19	6.29%
East Renfrewshire	83	72	86.76%	7	8.43%	95.19%	4	4.81%
Inverclyde	76	71	93.42%	3	3.95%	97.37%	2	2.63%
RVJB totals	461	395	85.68%	41	8.89%	94.57%	25	5.43%

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

This performance exceeds our target of 80% of alterations actioned within 3 months. However, the target of 95% of alterations completed within 6 months has been narrowly missed by 0.43%.

4.0 General Conclusions

Valuation staff have been heavily involved in discharging the statutory duty of disposing of the 2017 Revaluation appeals throughout 2019 and aim to have disposed of approximately 95% of these appeals by June 2020.

Disposal of revaluation and running roll appeals are resource intensive and in 2019, there have been three long term staff absences in the valuation team as well as the loss of two experienced valuers who left the employment of RVJB. This has put a particular strain on our resources as the Board has less qualified valuation staff to facilitate the disposal of appeals as well as manage the maintenance of the 2017 Valuation Roll and the Valuation List for Council Tax compared with this period in the 2010 Revaluation cycle.

In addition, the snap UK Parliamentary General Election on the 12th December 2019 put a further strain on our limited resources as valuation staff had to be utilised to ensure the election was delivered.

As a result of the reasons given above, the performance levels are in line with our expectations.

5.0 Recommendations

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

Lindsey Hendry
Assistant Assessor & Electoral Registration Officer
7th February 2020

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



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board

Meeting on: 28th February 2020

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).

It may be of interest to the Board to note that the current Secretary to the Valuation Appeal Panel has informed the Assessor that he has notified the Sheriff Principal of his intention to resign from the post. The position will be advertised, and a replacement appointed by the Sherriff Principal in due course. The position has been held by a solicitor within the firm T F Reid & Donaldson for considerable years and I would like to extend thanks on behalf of the Board to the existing Secretary for all his work undertaken to ensure the smooth running of the valuation appeal hearings throughout the years.

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 has been three non-domestic hearings held between the 5th November through to the 19th December. The statistics provided within this report relate to all appeals processed over the last quarter up to the 31st December 2019.

As at 31st December we have disposed of 2972 appeals which equate to 83.91% of the number of subjects under appeal. I am pleased to further report that included within this number we have been able to dispose of 95 appeals without the need for citations being issued. These were predominantly in relation to local authority school subjects and was facilitated by the co-operation of the Local Authority Estate Departments in Renfrewshire and East Renfrewshire, the result of which has produced a saving to our budget.

The numbers currently disposed of can be seen in Appendix 1; currently the number disposed of throughout the Board area is 2,972 with 570 still outstanding. The information is provided for each of the three local authorities together with a total for the Joint Board area.

Further non-domestic appeal hearings are scheduled from February through to June this year which will encompass the disposal of more specialised subjects. It is anticipated that we will have disposed of approximately 95% of all Revaluation appeals by the end of June.

This puts us in a good position for meeting our statutory duty of disposing of all the 2017 Revaluation appeals by the deadline of 31st December this year.

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 November, to date we have received an additional 49 running roll appeals which increases the total number received to 812. At time of writing we have disposed of 479 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

24 appeals remain outstanding from 2010 Revaluation in relation to 12 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. It is hoped 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
23 January 2020

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 31/12/2019 – **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	492	£ 43,722,100	£ 41,294,000	36	£ 9,425,250	6.82%
2 Public House	67	£ 2,482,000	66	£ 2,444,000	£ 2,160,900	1	£ 38,000	1.49%
3 Office including Banks	526	£ 13,448,400	466	£ 12,269,900	£ 11,547,100	60	£ 1,178,500	11.41%
4 Hotel Etc	18	£ 6,229,500	17	£ 6,212,500	£ 5,195,500	1	£ 17,000	5.56%
5 Industrial	443	£ 30,604,205	439	£ 29,568,705	£ 28,207,655	4	£ 1,035,500	0.90%
6 Leisure	46	£ 5,977,950	9	£ 179,600	£ 184,600	37	£ 5,798,350	80.43%
7 Garages and Petrol Stations	19	£ 1,003,500	19	£ 1,003,500	£ 912,000	0	£ -	0.00%
8 Cultural	37	£ 1,326,150	30	£ 991,900	£ 804,150	7	£ 334,250	18.92%
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	£ 3,582,350	97.37%
11 Public Service Subjects	89	£ 5,590,000	18	£ 1,085,850	£ 923,850	71	£ 4,504,150	79.78%
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	10	£ 118,000	£ 115,000	1	£ 9,600	9.09%
16 Health Medical	22	£ 4,890,200	14	£ 4,275,450	£ 3,932,350	8	£ 614,750	36.36%
17 Other	185	£ 3,020,970	185	£ 3,020,970	£ 1,551,930	0	£ -	0.00%
18 Care Facilities	18	£ 1,308,850	1	£ 25,000	£ 25,000	17	£ 1,283,850	94.44%
19 Advertising	38	£ 121,140	35	£ 105,890	£ 88,190	3	£ 15,250	7.89%
20 Undertakings / Fixed Line	16	£ 100,261,800	5	£ 92,482,000	£ 67,882,300	11	£ 7,779,800	68.75%
	2,150	£ 253,646,665	1,810	£ 197,863,365	£ 165,158,525	340	£ 55,783,300	15.81%

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 31/12/2019 – **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	171	£ 5,271,000	£ 4,993,550	9	£ 6,033,000	5.00%
2 Public House	12	£ 963,750	11	£ 926,750	£ 807,650	1	£ 37,000	8.33%
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	5	£ 635,000	£ 554,000	0	£ -	0.00%
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	8	£ 205,850	£ 190,400	0	£ -	0.00%
8 Cultural	14	£ 432,200	12	£ 417,900	£ 305,750	2	£ 14,300	14.29%
9 Sporting Subjects	0	£ -	0	£ -	£ -	0	£ -	0.00%
10 Education and Training	31	£ 6,885,000	26	£ 6,514,000	£ 6,191,500	5	£ 371,000	16.13%
11 Public Service Subjects	36	£ 1,319,940	6	£ 96,440	£ 96,440	30	£ 1,223,500	83.33%
12 Communications (Non Formula)	1	£ 100	0	£ -	£ -	1	£ 100	100.00%
13 Quarries Mines etc	1	£ 60,000	1	£ 60,000	£ 60,000	0	£ -	0.00%
14 Petrochemical	0	£ -	0	£ -	£ -	0	£ -	0.00%
15 Religious	4	£ 11,700	4	£ 11,700	£ 11,700	0	£ -	0.00%
16 Health Medical	7	£ 919,900	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	10	£ 23,300	£ 16,550	3	£ 31,800	23.08%
20 Undertakings / Fixed Line	8	£ 1,167,200	2	£ 300,000	£ 192,100	6	£ 867,200	75.00%
	563	£ 30,308,745	455	£ 17,344,395	£ 16,038,195	108	£ 2,964,350	19.18%

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 31/12/2019 – **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	237	£ 6,056,600	£ 5,464,750	8	£ 6,036,500	3.27%
2 Public House	28	£ 1,147,500	28	£ 1,147,500	£ 1,014,900	0	£ -	0.00%
3 Office including Banks	171	£ 5,767,375	154	£ 5,082,950	£ 4,978,750	17	£ 684,425	9.94%
4 Hotel Etc	2	£ 171,500	2	£ 171,500	£ 170,000	0	£ -	0.00%
5 Industrial	153	£ 3,917,550	152	£ 3,732,550	£ 3,616,150	1	£ 185,000	0.65%
6 Leisure	25	£ 1,812,500	2	£ 15,550	£ 15,550	23	£ 1,796,950	92.00%
7 Garages and Petrol Stations	15	£ 451,300	15	£ 451,300	£ 445,300	0	£ -	0.00%
8 Cultural	16	£ 519,700	13	£ 401,400	£ 349,800	3	£ 118,300	18.75%
9 Sporting Subjects	0	£ -	0	£ -	£ -	0	£ -	0.00%
10 Education and Training	34	£ 7,564,550	28	£ 6,571,300	£ 6,289,800	6	£ 993,250	17.65%
11 Public Service Subjects	61	£ 2,763,800	18	£ 560,000	£ 484,400	43	£ 2,203,800	70.49%
12 Communications (Non Formula)	0	£ -	0	£ -	£ -	0	£ -	0.00%
13 Quarries Mines etc	0	£ -	0	£ -	£ -	0	£ -	0.00%
14 Petrochemical	0	£ -	0	£ -	£ -	0	£ -	0.00%
15 Religious	2	£ 57,400	2	£ 57,400	£ 57,400	0	£ -	0.00%
16 Health Medical	11	£ 2,886,550	6	£ 2,470,050	£ 2,410,050	5	£ 416,500	45.45%
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	7	£ 23,750	£ 17,950	0	£ -	0.00%
20 Undertakings / Fixed Line	9	£ 637,200	2	£ 226,000	£ 166,100	7	£ 411,200	77.78%
	829	£ 40,339,375	707	£ 27,228,850	£ 25,703,150	122	£ 3,110,525	14.72%

RVJB Revaluation 2017 – Appeals (By number of subjects under appeal as at 31/12/2019 – **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	900	£ 55,049,700	£ 51,752,300	53	£ 1,494,750	5.56%
2 Public House	107	£ 4,593,250	105	£ 4,518,250	£ 3,983,450	2	£ 75,000	1.87%
3 Office including Banks	815	£ 21,546,725	709	£ 18,867,750	£ 17,840,100	106	£ 2,678,975	13.01%
4 Hotel Etc	25	£ 7,036,000	24	£ 7,019,000	£ 5,919,500	1	£ 17,000	4.00%
5 Industrial	681	£ 35,696,860	675	£ 34,440,360	£ 32,942,660	6	£ 1,256,500	0.88%
6 Leisure	84	£ 10,038,450	12	£ 251,150	£ 256,150	72	£ 9,787,300	85.71%
7 Garages and Petrol Stations	42	£ 1,660,650	42	£ 1,660,650	£ 1,547,700	0	£ -	0.00%
8 Cultural	67	£ 2,278,050	55	£ 1,811,200	£ 1,459,700	12	£ 466,850	17.91%
9 Sporting Subjects	3	£ 136,000	0	£ -	£ -	3	£ 136,000	100.00%
10 Education and Training	141	£ 28,150,900	56	£ 13,204,300	£ 12,586,300	85	£ 4,946,600	60.28%
11 Public Service Subjects	186	£ 9,673,740	42	£ 1,742,290	£ 1,504,690	144	£ 7,931,450	77.42%
12 Communications (Non Formula)	6	£ 9,300	0	£ -	£ -	6	£ 9,300	100.00%
13 Quarries Mines etc	2	£ 81,500	1	£ 60,000	£ 60,000	1	£ 21,500	50.00%
14 Petrochemical	2	£ 239,000	2	£ 239,000	£ 229,000	0	£ -	0.00%
15 Religious	17	£ 196,700	16	£ 187,100	£ 184,100	1	£ 9,600	5.88%
16 Health Medical	40	£ 8,696,650	23	£ 6,796,400	£ 6,357,400	17	£ 1,900,250	42.50%
17 Other	248	£ 3,390,920	247	£ 3,388,520	£ 1,873,630	1	£ 2,400	0.40%
18 Care Facilities	32	£ 2,059,450	2	£ 40,000	£ 40,000	30	£ 2,019,450	93.75%
19 Advertising	58	£ 199,990	52	£ 152,940	£ 122,690	6	£ 47,050	10.34%
20 Undertakings / Fixed Line	33	£ 102,066,200	9	£ 93,008,000	£ 68,240,500	24	£ 9,058,200	72.73%
	3,542	£ 324,294,785	2,972	£ 242,436,610	£ 206,899,870	570	£ 1,858,175	16.09%



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board
Meeting on: 28th February 2020
Subject: Corporate Risk Register
Author: Assistant Assessor & Electoral Registration Officer

1. Introduction

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

2. Recommendations

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

Lindsey Hendry
Assistant Assessor & Electoral Registration Officer
11th February 2020

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



CORPORATE RISK REGISTER IG7

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

Review History

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

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Preamble

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

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

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

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

1.0 Background

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

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

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

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

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

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

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

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

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

Consultation	1. The GWG have met to discuss generic themes which impact on the 3 core functions of the Board, to identify service priorities and identify key challenges that may impact on service delivery, financial and other resources.
Benchmarking	2. Discussion has taken place with the Scottish Assessors Association on the risks Assessors and ERO's face throughout Scotland.
Review of key reports specific to Joint Boards	3. Service Plan 4. Business Continuity Plan 5. Electoral Commission – Performance Standards
Review of new/emerging legislation – working in partnership	7. Review of new/emerging legislation which has or will impact on the statutory 3 core functions. 8. Other examples include the Equalities Act, Data Protection legislation etc

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

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

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

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

3.0 Corporate Risk Management Objectives

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

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

4.0 Corporate Risks

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

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

1. Economic Sustainability / Financial Pressures	Those affecting the ability of the Board to meet its financial commitments, due to budgetary pressures as a result of increased financial pressures on the Board from their Unitary Authorities and Scottish Government.
2. Legislative Changes	Those associated with current or potential changes in national or European law. This will, potentially, create unexpected budgetary pressures.
3. Electoral Registration	Preparation for any election called out with the normal electoral timetable, ability to deliver the election in a shortened time frame. Preparation for the impending Canvass Reform with the first canvass under this new legislative regime being in 2020.
4. Professional Services	Ability to deliver the statutory functions of the Joint Board e.g. non-domestic revaluations and the move to 3 yearly revaluations. Responsibility for Utilities valuations – Designated Assessor for Fixed Line Telecommunications.
5. Technological Changes/Pressures	Capacity to deal with the changes/development in IT, including the Board's ability to deal with changing demands as a result of IT development or lack of, which will impact on service delivery.
6. Failure of Information Communication Technology (ICT)	Refer to Business Continuity Plan. The risk of loss of data sets, which would result in loss of service to all stakeholders e.g. through hacking
7. Loss of premises due to major damage and or loss of tenure	Refer to Business Continuity Plan.
8. Loss/destruction of information held in paper format	The Board has invested in the procurement of a Document Management System but a significant amount of information is still held in paper format with little or no backup.
9. Staffing demographics; the inability to recruit and retain staff; non availability of key staff or significant numbers of staff	Existing staff demographics may give cause for concern given the number of key personnel that may retire over the next 5 years and the age profile of the Board's staff.

10. Legal	Failure to comply with : Equalities Obligations, Data Protection, Freedom of Information & Health & Safety Legislation
11. Governance	Failure to have relevant and current personnel policies, failure to follow personnel policies, failure to comply with KPI targets, failure to comply with audit actions.

Risk Areas in Order of Significance

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

RVJB Corporate Risk Register

Report Type: Risk Report

Report Author: Lindsey Hendry

Generated on: 1st February 2020

Objective:

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
REF.01 Economic Stability / Financial Pressures	This may result in budget/ staffing set to a level too low to allow an adequate service to be provided.	Assessor	<ul style="list-style-type: none"> Medium Term financial strategy is well developed/continually updated and adapted to quickly changing circumstances. Well-developed budget planning, budget setting and budget monitoring arrangements at both officer and member level; clear decision-making processes in place with regards budget management; financial position reported to the Board by the Treasurer. Board reporting has made clear the challenges we face in the next 3 years Maintenance of adequate reserves to meet known and unknown peaks in workloads or expensive appeal litigation (e.g. Cost of Lands Tribunal hearings). Support of the Board would be sought to release budgetary tension by requesting more requisitions. As part of the medium-term financial planning there is continuous development of saving workstreams to ensure the maintenance of adequate reserves to meet known and unknown peaks in workload or expensive legal litigation. Systems in place to monitor and review financial resources – Budget monitoring undertaken monthly with reports provided to the management team. This assists with budget projections when combined with future service requirements. Through the restructure of the organisation, the Assessor has provided a streamlined, sustainable structure in the medium to long term future. Recruitment in 19/20 has started to help ensure delivery of 3 yearly Revaluations with trainee valuers and trainee technicians recruited and these appointments also help to address the balance of the Board's ageing workforce. Unfortunately, the Board has failed to recruit qualified valuation staff despite advertising in July 2019 and January 2020 for the vacant positions within our core structure which is a serious issue. Accommodation reorganisation was carried out through relinquishing the upper floor of the Robertson Centre to reduce overheads and the full effect of the cost savings will show in financial year 19/20 and beyond. Information sharing through ongoing SAA discussion which allows the sharing of best practice with limited use of resources. Information sharing through ongoing AEA discussion which allows the sharing of best practice with limited use of resources. Investigate, where possible, shared services with our constituent councils. Through both the SAA/AEA and in partnership with our lead council, any changes as a result of withdrawal from the EU, will be monitored and actioned as required. The Assessor & ERO will ensure the Board is kept fully apprised of any such developments. 	04	05	20 Very High/ Unacceptable and Significant
<p>Context:</p> <p>(1) The Joint Board is operating in an environment of reduced resources, increased workloads and ever greater demands placed on the service.</p> <p>(2) Ongoing Canvass costs</p> <p>(3) Funding from Scottish Government to prepare for 3 yearly Revaluations has been committed until 2025 but the position thereafter is unknown.</p> <p>(4) Withdrawal from the EU on 31st January 2020</p>	<p>Funding from UK Government for costs of IER canvass will end in 2020 and the Board cannot rely on reserves in the short term.</p> <p>Main resource issue for 3 yearly revaluations is staffing. Recruitment will have to take place now but unfortunately; the Board has been unable to recruit qualified valuers despite advertising for these vacant positions in July 2019 and January 2020 which is a serious issue for service delivery.</p> <p>Requisitions may need to increase if funding is not provided in post 2025 to discharge the Board's statutory functions as a result of the non-domestic rates reform. If gap not funded by the Board then may lead to statutory duties in a 3-yearly valuation/appeal cycle not being discharged.</p> <p>Changes both to funding and legislation may follow the withdrawal</p>					
Action Codes	Linked Actions	Assigned To			Due Date	Status
	Monitor	Budget Team, Senior Management Team			Ongoing	

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
REF.02 Legislative Changes	Legislative changes will lead to increased budgetary pressures.	Assessor	<ul style="list-style-type: none"> The SAA Executive has formal, regular meetings with the Scottish Government and through this body we will be empowered to contribute to the decision-making process. Key partnership arrangements with the Scottish Government, Electoral Commission, AEA, SAA and Cabinet Office. This allows participation in the consultation process. 3-year budget setting process has to be robust to ensure all possible financial risks through changes to legislation are highlighted. Any unexpected overspends should be highlighted to the Board's financial advisers. The Board has access to reserves for unexpected events. Seek funding from other bodies where possible – including Scottish Government, Cabinet Office etc. The Assessor & ERO will ensure Board members are advised of all possible outcomes affecting the organisation and service delivery arising from any statutory changes. Methodologies and processes are continually evaluated, developed and adopted on an ongoing basis to manage any change. Further investment in forward thinking IT is essential to meet and support challenges the organisation will face in the future. Return of Information Forms are being sent in January 2020 to all proprietor's within RVJB's area to ensure we have current information in relation to the proprietor, tenant or occupier details in preparation for the Revaluation in 2022 and administering civil penalties. The Assessor has already approached the Board's lead council to investigate options for shared services in relation to administering and collecting civil penalties to reduce cost and resource implications. All information sharing avenues to be explored to ensure all relevant information is up to date Possibility of recruiting additional trainee posts as opposed to employing qualified staff due to lack of applicants when valuer posts advertised although trainee staff do not fill the knowledge/skill gap that currently exists. The SAA will continue to monitor the situation regarding Council Tax and provide advice and guidance to government as and when required and contribute to Consultations. Through the SAA and in partnership with our lead council, any changes as a result of the withdrawal from the EU will be monitored and actioned as required. The Assessor & ERO will ensure the Board is kept fully apprised of any such developments. 	4	5	20 Very High/ Unacceptable/ Significant
<p>Context:</p> <p>(1) Legislative changes affecting the discharge of statutory duties.</p> <p>(2) Examples include: the Scottish Government committing to a number of recommendations of the Barclay Review of Non-Domestic Rates which are currently going through the Stage 3 of the legislative process as The Non-Domestic Rates (Scotland) Bill. There will also be changes to the Tribunal Service which are unknown at the present time.</p> <p>(3) Further changes to Electoral Registration Law e.g. canvass reform, further changes to the electoral franchise</p> <p>(4) Prospect of a Council Tax Revaluation and the corresponding changes to the legislation</p> <p>(5) Legislative changes following withdrawal from the EU on 31st January 2020 e.g. changes to Employment law, Health and Safety legislation</p>	<p>The Scottish Government has accepted and committed to introducing the Barclay Review recommendation of 3 yearly rating Revaluations from 1st April 2022. Primary legislation is currently being laid before the Scottish Parliament under the Non-Domestic Rates (Scotland) Bill and the rating landscape is unknown in terms of the corresponding revaluation appeal timetable etc. The Non-Domestic Rates (Scotland) Bill also proposes changes to the definition of what is exempt from the Valuation Roll e.g. properties located in public parks which may lead to all public parks requiring to be resurveyed and possibly entries to be created in the Valuation Roll which will have direct resource implications, Another main resource implication from the Bill is the proposed change to the non-compliance of stakeholders returning information notice requests which is changing from a Criminal Penalty to a Civil Penalty. The Assessor will be responsible for administering these penalties which will have cost and resource implications.</p> <p>The inability to recruit and retain qualified valuers will have serious implications in being able to deliver the legislative changes contained within the Non-Domestic Rates (Scotland) Bill.</p>					

	<p>The possibility of amendments to the primary legislation for Council Tax to allow for a Council Tax Revaluation is uncertain in the medium term.</p> <p>The Proposed Canvass Reform - with the first canvass under this new regime taking place in 2020.</p> <p>Should there be any major changes to Employment or Health & Safety legislation as a result of the withdrawal from the EU, there may be an impact on funding and a further increase on budgetary pressures.</p>					
Action Codes	Linked Actions	Assigned To			Due Date	Status
	Monitor	Senior Management Team			Ongoing	

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
REF.03 Electoral Registration	There are ongoing pressures - both financial and timing pressures continue to have an effect on the Canvass	Assessor	<ul style="list-style-type: none">Board are fully aware of the continued impact of IER on electoral services through regular updates at Board meetings.Short term funding and IT development costs have been met by the Cabinet Office, but this funding will end in the short term.Our continued membership of the SAA and the Assessor's position as Vice Chair of the SAA's Electoral Committee allows access to the, Electoral Commission, the Scottish Government & Cabinet Offices allowing the Board to be at the forefront of discussions consultation on best practice for future changes to the electoral process.The Electoral Registration Officer for the Board has also been nominated as a "Canvass Champion" who is engaging with the Cabinet Office currently over the proposed canvass reforms.An Electoral Management System (EMS) was procured in February 2019 and the system, Elector8, went live on 20th August 2019. The EMS has mitigated the risks of resourcing and delivering unplanned elections and will streamline and future proof our electoral processes.Elector8 was integral in delivering the unplanned General Election held on 12th December 19 as the ERO had less staff than previous elections as well as key electoral staff no longer working for RVJB.The first canvass under the new EMS commenced in September 2019 and staff liaised with the supplier and printer to ensure the process was completed with little impact on RVJB's stakeholders. On notification of the General Election, the 2019 Canvass had to cease earlier than planned.Changes proposed under the reform of the canvass process will be incorporated into our procured EMS by the supplier which will ensure we are able to deliver the reforms.The SMT ensure the evaluation of previous electoral events are incorporated into the electoral planning process.	4	4	16 High/ Moderate/ Significant
<u>Context:</u> (1) As a result of the increased costs surrounding the canvass process due to IER – reforms are proposed to the existing canvass framework with the first canvass on the new legislative regime programmed for 2020. (2) The Scottish Government Consultation on Electoral Reform which is considering further changes to the franchise amongst other options. (3) Unplanned electoral events are now an ever-increasing possibility and put a significant strain of the Board's budget.	Funding from UK Government is ending in 2020 and the Board cannot rely on reserves in the short term. The Electoral Registration Officer delivered two elections in 2019 – European Parliamentary Election 23 rd May 19 – initially no election planned in the UK due to UK's proposed withdrawal from the European Union on 29 th March 2019 but election held as withdrawal delayed. United Kingdom General Election 12 th December 19 – unplanned electoral event					
Action Codes	Linked Actions		Assigned To		Due Date	Status
	Monitor		Assessor		Ongoing	

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
REF.04 Professional Services	The organisation is facing the disposal of the 2017 revaluation appeals with the lowest number of qualified staff. Risks involved with this situation are less resilience if a member of staff has e.g. a long-term absence, maternity leave.	Assessor	<ul style="list-style-type: none"> Strategy in place to tackle priorities, timetable, preparatory work and momentum. Monitoring of progress and working with SAA colleagues to ensure all values are defended rigorously. Systems in place to monitor and review incoming appeals and outstanding appeals. Reporting of the disposal programme is reported on a monthly basis to the SMT and quarterly to Scottish Government. Schedule of dates to December 2020 for all committee hearings to deal with the 2017 appeals have been agreed with the Renfrewshire Valuation Appeal Panel. System in place to analyse results of committee hearings to ensure lessons learned inform other appeals. Information sharing through ongoing SAA discussion. Monitoring of staff's workload to minimise stress. Seek effective three-year budgetary cycle to ensure financial resources are in place and known. Investment in a new core valuation system is required which will ensure the Board has a streamlined and efficient organisation in preparation for the move to 3 yearly Revaluation cycles. Utilise information technology to support the citation process and the subsequent appeal process. Seek methods that will allow appeals to be dealt with in a cost-effective manner. e.g. partnership working to reduce cost of citation – deal with appeals pre-citation. Telecoms valuation and appeal work requires careful monitoring and request for resources to deal with this workload if the resultant valuation and appeal disposal cannot be continued to be resourced from existing budget. Ongoing discussions with the Valuation Office in England regarding resources/costs to enable the Scottish Telecoms valuations to be calculated. Possibility of recruiting additional trainee posts as opposed to employing qualified staff due to lack of applicants when valuer posts advertised although trainee staff do not fill the knowledge/skill gap that currently exists. 	4	4	16 High/ Moderate/ Significant
<p>Context:</p> <p>(1) Breaching statutory duties in terms of disposal date for 2017 Revaluation appeals and the pressure on staff to deal with high appeal volumes at VAC hearings.</p> <p>(2) Recruitment issues relating to qualified staff.</p> <p>(3) Pressure on Valuation Appeal Committee to dispose of outstanding appeals by the statutory deadline.</p> <p>(4) Costs associated with defence of values at Valuation Appeal Committee</p> <p>(5) Costs associated with proceeding to a hearing at the Lands Tribunal. This is estimated to be circa £10k/day at Tribunal - inclusive of preparatory work and employment of legal counsel.</p> <p>(6) Impact on revenue collection for our 3 Unitary Authorities due to loss of value on appeal</p> <p>(7) Impact on Rateable Values for Central Government resulting in financial uncertainty</p> <p>(8) In the longer term, the risks involved with the implementation of 3 yearly Revaluation cycles and the disposal of the resultant appeals in a, possibly shorter time frame.</p>	<p>The Board needs to have the relevant knowledge base and allow staff to continually develop this knowledge to ensure appeals can be robustly defended.</p> <p>The Board advertised in July 2019 and in January 2020 to replace valuers who had left the establishment with no suitable applicants. This puts pressure on existing qualified staff to deliver our statutory duties as well as being unable to deliver the reform to non-domestic rates as proposed by the Scottish Government.</p> <p>Attendance at Valuation Appeal Committee Hearings is increasing with the associated costs also rising.</p> <p>RVJB Assessor is the Designated Assessor dealing with Telecoms for all of Scotland. Very high values generated, and subsequent appeals could necessitate legal costs to defend, as required. The cost of time and the resources involved in producing and defending these values for the whole of Scotland has to be funded from existing budget.</p> <p>This is further complicated by the differing revaluation timetables going forward between England & Scotland. The present system</p>					

	<p>has allowed the Assessor to work alongside the Valuation Office in England in preparing valuations for telecoms. This is no longer the case as England's next Revaluation is a year ahead of Scotland i.e. 2021. This will have an effect on the costs of the valuation of telecom subjects in Scotland.</p> <p>3 yearly Revaluation cycles will have an impact on resources e.g., the disposal of the resultant appeals from one Revaluation being undertaken at the same time as preparing for the next Revaluation.</p>					
Action Codes	Linked Actions	Assigned To			Due Date	Status
	Monitor	Principal Surveyors, Assistant Assessors			Ongoing	

Context	Risk Statement	Owned by	Current Risk Control Measures		Likelihood	Impact	Evaluation
REF.05 Technological Changes / Pressures	Capacity to deal with the changes/development in IT, including the Board’s ability to deal with changing demands as a result of IT development which will impact on service delivery, ability to perform statutory duties of the three core functions to the required deadlines and potential increase in resources/knowledge base required to support the IT team. With the move to 3 yearly revaluations, the IT systems have to be able to minimise the demands placed on the valuation team and assist in this seismic change to the rating landscape.	Assessor	<ul style="list-style-type: none">▪ Strategy in place to establish priorities, timetable, and to maintain momentum in reaching the requirements for fast efficient service delivery – achieved through the IT Strategic and operational Working Groups▪ Working with partners in Renfrewshire Council IT detailing our requirements over the mid to longer term.▪ Engagement with Cabinet Office, Renfrewshire Council and Class Consultants. Retain current reserves to off- set any additional costs▪ The procured EMS has provided savings in the short term and will provide further savings in the medium to long term.▪ Investigations are ongoing into sharing an IT system with other Assessors to allow smarter working and help alleviate pressure on staff, who will be working to shorter timescales following implementation of Barclay recommendations.▪ This IT system will also have to be able to deliver all the non-domestic reforms proposed by the Scottish Government e.g. 2 stage appeal process, information on comparisons used in the valuation of a property to be made available to stakeholders with valuation notice.		4	4	16 High/ Moderate/ Significant
Context:							
(1) The Progress operating system, which facilitates the Valuation functions, of Council Tax and Non-Domestic Rates is being phased out by Renfrewshire Council and the Board is currently looking for a suitable replacement.							
(2) The procurement of a suitable valuation system to cope with the move to 3 yearly Revaluations.							
(3) Continuing to employ an “off the shelf” EMS to mitigate the risk of unplanned electoral events and the Board’s limited resources							
Action Codes	Linked Actions			Assigned To		Due Date	Status
	Senior Management Team to investigate procurement of alternative core valuation system			Senior Management Team		Ongoing	

Context	Risk Statement	Owned by	Current Risk Control Measures		Likelihood	Impact	Evaluation
REF.06 Failure of ICT	There are many events which may cause ICT failure such as: internal/external malicious damage; failure of third parties to meet deadlines; failure to back-up ICT; major ICT failure; failure due to virus attack. A combination of one or more of the above events happening would result in a major impact in service delivery to all stakeholders.	Assessor	<ul style="list-style-type: none">Board is accredited to PSN standard and ICT is put through an ITHS each year before applying for PSN reaccreditation.Perform daily back-ups and download documentation onto tapes/disks for secure storage off-site.SLA in place to ensure development is on-going in line with service requirements.Contractual arrangements in place for maintenance and upgrading with external contractors.Anti-Virus, anti-spam software continually updated.Firewall, network application controls and audit procedures all in place and continually updated/reviewed.All applications and data sets are backed up nightly on site.Loss of processing limited to 72 hours as a result of back up.Currently there are 3 on site IT staff to provide an instant response to problems.Server capacity reviewed/renewed on a regular basis to provide maximum data protection. We are reliant on effective I.T. systems for many key areas of services, therefore an effective Disaster Recovery Solution (DRS) was imperative. It was also a critical recommendation of Internal Audit and therefore a DRS was procured in October 2019 which was robust but proportionate to the Board's requirements. The DRS should be fully operational by the end of February 2020.		4	4	16 High/ Moderate/ Significant
<u>Context:</u> (1) Non availability of systems, either through system/ telephony or power supply failure or sabotage (2) Potential loss of key business or financial data							
Action Codes	Linked Actions			Assigned To	Due Date	Status	
	Monitor			Assessor	Ongoing		

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
<p>REF.07 Loss of premises due to major damage/ loss of tenure and non-availability of key or significant numbers of staff.</p> <p>Refer to Business Continuity Plan</p>	<p>Should such an event occur, it is assumed that one of the constituent Councils will be in a position to provide temporary facilities. Should this not be the case in the immediate situation, this may result in a temporary loss of service</p> <p>Non-availability of key or significant staff may result in a temporary loss of service</p>	Assessor	<ul style="list-style-type: none"> Lease in place with Renfrewshire Council until 2024. It is assumed that replacement resources, buildings, and infrastructure are all to a certain extent, and within a foreseeable time scale, available, i.e. the disaster does not affect the whole area, but is more or less confined to the Valuation Joint Board's service provision. Should such an event occur, it is assumed that one of the constituent Councils will be in a position to provide temporary facilities. Large areas of the Board's network are virtual and therefore would enable services to be brought on stream quickly. Constant review of Business Continuity Plan Staff are aware of the Business Continuity Plan and appropriate members hold copy of this plan at home. Annual refresh of contact details of all RVJB staff to ensure correct information is held in an emergency situation. A fully functioning disaster recovery solution, proportionate to the Board's requirements, is essential and the procurement process is in progress. A DRS was procured in October 19 to ensure wherever RVJB operate from in the event of loss of premises, access will be gained by staff to our operating systems. This DRS should be fully functional by the end of February 2020. 	2	3	6 Moderate/ Tolerable
<p><u>Context:</u></p> <p>(1) The preferred option in the event of the loss of the Robertson Centre would be a new location sourced via Renfrewshire Council Civil Contingencies Service</p> <p>(2) Due to the nature of the RVJB's operations and the nature of the VJB's relationship with not only its lead authority, Renfrewshire Council, but also its other 2 constituent Councils, East Renfrewshire and Inverclyde, it has also been assumed that it is impractical/ unnecessary to seek to identify potential accommodation in the vicinity of the VJB's offices which is retained unoccupied as a potential emergency option for organisations affected by disaster.</p> <p>(3) Non-availability of key staff or significant numbers of staff, either through outbreak/ disease, industrial action, transport disruption/ fuel shortages, severe weather etc.</p>						
Action Codes	Linked Actions	Assigned To		Due Date		Status
	No change	Assistant Assessors, IT Department		Ongoing		

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
<p>REF.08</p> <p>Loss/ Destruction of information held in paper format</p> <p><u>Context:</u></p> <p>(1) While a great deal of information is held electronically for Electoral Registration, Council Tax and Non-Domestic subjects, loss of paper files would cause some delay in dealing with enquiries or appeals.</p>	<p>A significant loss of paper information will result in staff hours spent ingathering the lost information, thereby removing them from other duties such as Running Roll changes and appeals disposal. This could impact on meeting statutory deadlines; informing partners of changes to the Valuation Roll & Council Tax List within the KPIs set by Government.</p>	Assessor	<ul style="list-style-type: none"> As a result of the purchase of the Document Management System, scanning of all property files is currently being undertaken, thereby mitigating the risk for our core functions. ER information held largely electronically, and the introduction of telephone, text and internet registration has aided in reducing paper receipt and handling. The new EMS allows for more Electoral data to be held electronically. With the scanning of the property files for Council Tax, information regarding domestic properties are now held electronically. Non-Domestic valuations are held largely electronically, however plans and historical documents are not. The scanning of these files is a work in progress. Regular meetings held by RVJB's Health & Safety Working Group. Attendance by RVJB staff at Renfrewshire Council's Corporate Health & Safety meetings. Regular fire alarms and testing of the system. CCTV & fire extinguishers in place. A fully functioning disaster recovery solution, proportionate to the Board's requirements, was identified as essential and a solution was procured in October 2019. This solution will be fully operational by end of February 2020. 	3	4	12 High/ Tolerable/ Significant
Action Codes	Linked Actions		Assigned To		Due Date	Status
	Data Migration of N drive on to Document Management System		Assistant Assessors, IT Department		Ongoing	

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation	
REF.09 Staffing demographics	The demographic profile of the RVJB workforce combined with significant reductions in levels of available staff could result in a loss of key knowledge and skills which would impact on the service's ability to function or deliver critical processes. Service delivery will be affected if qualified valuation staff cannot be recruited and existing staff levels retained.	Assessor	<ul style="list-style-type: none">▪ Staff demographics are monitored & reported through the Equalities framework.▪ Forward planning in place if key members of staff should exercise their option to retire.▪ Adverts for staff are placed in key areas – appropriate internet sites, newspapers etc and circulated to our constituent authorities.▪ Trainee Valuer posts: training programme in place to provide training to allow the trainee to sit the Assessment of Professional Competence and become a member of the Royal Institution of Chartered Surveyors▪ Current staff are being trained in other areas of service delivery to allow for succession planning.▪ The introduction of the Barclay recommendations has resulted in recruitment of technical staff at trainee level. This will assist in addressing the age profile of staff and help with succession planning. It is also a necessity due to the inability to recruit qualified valuers although trainee staff do not fill the knowledge/skill gap that currently exists.	4	4	16 High/ Moderate/ Significant	
<u>Context:</u> (1) Existing staff demographics show the skill base in RVJB lies with those that are in the age range of 40-60. (2) Inability to recruit & retain staff. The Board carried out two recruitment drives in July 2019 and January 2020 for qualified valuation staff and no suitable applicants applied.							
Action Codes	Linked Actions			Assigned To	Due Date		Status
	Monitor			Senior Management Team	Ongoing		

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

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
REF.11 Governance	Poor corporate governance e.g. failure to comply with audit actions, failure to have and follow personnel policies and failure to achieve the Board's Key Performance Indicators can lead to poor performance, demotivated staff, grievance/disciplinary actions and reputational damage	Assessor	<ul style="list-style-type: none"> • Consultation with both Internal and External Auditors. Preparation and management of Board Reports • Budget team meet to approve final accounts and audit report before publication • Audit action lists reviewed by Senior Management Team (SMT) • Audit is a standing item on agenda Senior Management Team meetings • Adaptation and adoption, where appropriate, of Renfrewshire Council's policies, as lead authority • Relevant policies/procedures in place relating to disciplinary actions and grievance complaints • Policies/Procedures available to view on Document Management System and adoption of new/review of existing policies/procedures are standing items on the Governance Working Group agenda • Liaison with Renfrewshire Council's Human Resources Department on a regular basis • Staff training provided and reviewed on a regular basis • KPIs are monitored on a monthly basis by SMT and Principal Surveyors • Performance Improvement Reports have been introduced to formalise existing procedures for valuation roll/council tax amendments processed out with the Board's targets. Corrective action taken where appropriate e.g. time management course for individual staff member 	2	3	6 Moderate/ Tolerable
<u>Context:</u> (1) Failure to comply with Audit Actions (2) Failure to have and follow relevant and current personnel policies (3) Failure to achieve Key Performance Indicators						
Action Codes	Linked Actions			Assigned To	Due Date	Status
	Monitor			Assistant Assessors	Ongoing	



Renfrewshire Valuation Joint Board

Report to: Renfrewshire Valuation Joint Board
Meeting on: 28th February 2020
Subject: Trade Union Facility Time Policy
Author: Assistant Assessor and Electoral Registration Officer

1. Introduction

This replaces the existing Trade Union Facility Time Policy.

2. Recommendations

- i. The Board approve the policy.

Jacqueline Murgatroyd
Assistant Assessor & ERO
13th January 2020

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

RENFREWSHIRE VALUATION JOINT BOARD



TRADE UNION FACILITY TIME HR29

Title	Trade Union Facility Time
Author	Assessor & ERO
Approved By	Management Team
Date of Approval	18/12/2019
Reviewer	Assistant Assessor & ERO
Review Date	As Required

Review History

Review No.	Details	Release Date

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1. Introduction

- 1.1 The Board is committed to working in partnership with the recognised Trade Unions and believes in the principle of collective bargaining at both national and local level. The Board is committed to ensuring that its' workforce feels valued and are involved and consulted on decisions that affect them.
- 1.2 The Board recognises the important and crucial role the Trade Unions have in promoting and developing good employee relations, robust health and safety practices and learning and development opportunities across its diverse workforce.
- 1.3 To ensure continued support for the Trade Unions and their representatives in performing their duties and to enable them to communicate and carry out their roles, duties and activities more efficiently, the Board will provide suitable and appropriate facility time arrangements and accommodation.
- 1.4 This policy has been developed in partnership with the recognised Trade Unions and in line with the Trade Union and Labour Relations (Consolidation) Act 1992 and the ACAS Code of Practice 'Time off for Trade Union Duties and Activities' which provides guidance on supporting time off, training and facilities.

2. Purpose and Aims

- 2.1 The purpose of this policy is to provide a clear and fair facility time request process for Trade Union representatives within the Board, and to enable managers to support Trade Union representatives within their service areas to carry out their Trade Union duties and activities effectively.
- 2.2 The policy aims to:
 - Demonstrate the Board's commitment to supporting and working in partnership with Trade Unions representatives;
 - Recognise the duties and activities Trade Union representatives carry out;
 - Ensure managers are provided with reasonable notice from the Trade Unions for any request for facility time;
 - Provide managers with a consistent process for considering requests from Trade Union representatives for facility time to carry out Trade Union duties and activities;
 - Ensure all requests for facility time are recorded, monitored and published in accordance with the requirements of the Trade Union (Facility Time Publication Requirements) Regulations 2017.

3. Scope

- 3.1 This policy applies to all Trade Union representatives recognised by the Board, and their Trade Union representatives..

4. Notification of Appointments

- 4.1 The Board and Trade Unions agree that the numbers of Trade Union representatives, including safety representatives and learning representatives, elected across service areas should broadly reflect levels of Trade Union membership. Representation levels may be subject to joint review in the event that either the Board or a recognised Trade Union considers there to be an imbalance in representation. Any such review will be conducted through discussion between the Assessor/ERO and the Trade Union(s). An accepted ratio of 1:25 is recommended (this does not include branch officers with specific defined roles).
- 4.2 It is the responsibility of each Trade Union to notify the Assessor/ERO in writing of:

- The names and work locations of Trade Union representatives, including Safety Representatives and Learning Representatives within the Board
 - The section/workplace represented in each case, as soon as possible after election or appointment.
- 4.3 An employee will not be granted facility time to undertake the functions of a Trade Union representative until the Assessor/ERO receives a written notification by the Trade Union. Any issues arising should be discussed with the lead lay/paid official.
- 4.4 Following their election or appointment, Trade Union representatives shall meet with an appropriate officer to discuss anticipated time off requirements and the operational needs of the service. The purpose of these discussions shall be to consider how reasonable time off can be granted whilst ensuring service requirements are met.

5. Roles and Responsibilities

- 5.1 There are a number of Trade Union roles where facility time will be relevant. Definitions of these roles are provided.
- A Trade Union Representative is defined as an employee who has been elected or appointed in accordance with the rules of a Trade Union recognised by the Board to be a representative of all or some of the union's members in a particular workplace and has been duly notified as such to the Board in writing.
 - A Health and Safety Representative is defined as an employee who has been appointed by a Trade Union recognised by the Board to represent a group or groups of employees in accordance with the Safety Representatives and Safety Committee Regulations 1977 and has been duly notified as such to the Board in writing.
 - A Trade Union Learning Representative is a Trade Union representative who promotes learning opportunities and will give advice and guidance to members and answer queries about courses or learning opportunities in the Board and has been duly notified as such to the Board in writing.
 - An Equality Representative is a Trade Union representative who is concerned with a wide range of diversity issues and raises awareness of issues related to equality and diversity and provides advice and guidance to members in the Board and has been duly notified as such to the Board in writing.
 - Branch Officers are required for the day to day running of the branch, co-ordinating training, representation, researching and conducting negotiations. Some officers will have specific duties associated with their role as defined in the union's rules and procedures.

6. Trade Union Duties and Activities

- 6.1 Trade Union representatives may be expected to carry out a range of duties and activities as part of their role. Examples of duties and activities that Trade Union representatives may be involved in are detailed in Appendix 1.

7. Requesting Facility Time

- 7.1 Trade Union representatives may request facility time for the following:
- To carry out union duties and activities;
 - To carry out union learning representative duties;
 - To carry out health and safety representative duties;

- To attend training and conferences.
 - To attend meetings with the lead lay officials/full time paid officials;
 - To attend matters relating to service conditions;
 - To participate in matters relating to self-organisation (i.e., LGBT, Disability, Race, Gender and other Equality Matters);
 - To participate in regional/national Trade Union organisation.
- 7.2 Trade Union representatives should meet with their managers to discuss anticipated facility time requirements and the impact that this will have against the operational needs of the service. All requests should be made on the request form at Appendix 2 and forwarded to the relevant manager for approval. All completed forms should then be sent to the Service Co-ordinator .
- 7.3 Where possible Trade Union representatives should submit a list of scheduled Trade Union meetings, activities and training arranged for the forthcoming year including internal meetings, committees, Trade Union conferences and branch meetings, Requests to attend training courses should be submitted as early as possible before the course start date.
- 7.4 It may not be appropriate for the Trade Union representative to provide detailed information or the circumstances/nature of the request for facility time. These situations will arise where an individual's rights to privacy may be breached.
- 7.5 Trade Union representatives requesting facility time should on each occasion:
- Give as much notice as is reasonably possible;
 - Provide the reasons for facility time, where necessary (see para 7.3);
 - Indicate the timing and expected duration of facility time required;
 - Provide details of training course nominations.
- 7.6 Where a request involves a group of Trade Union representatives, a request may be submitted by a full-time Trade Union representative on behalf of the representatives concerned. Trade Unions must consider the most suitable and relevant representatives to attend union duties and activities.
- 8. Considering Requests for Facility Time**
- 8.1 All requests for facility time will be considered in line with service requirements. Managers must make every effort to support requests for facility time, however there may be some instances when a request cannot be approved. In deciding if a request can be accommodated, the manager must consider:
- The notice provided for the request;
 - The location (including any travelling to and from);
 - Whether the request relates to any statutory duties or requirements;
 - The amount of facility time already provided for Trade Union duties and activities;
 - Providing appropriate cover to enable Trade Union representatives to attend necessary duties and activities;
 - Alternative arrangements to support Trade Union representatives required to attend duties and activities on a scheduled day off, for example, changing shift rotas/pattern or giving time back;
 - The number of Trade Union representatives involved in carrying out the same duties and activities;
 - Whether there are clear business reasons for refusing a request for facility time.
- 8.2 Managers should ensure that where necessary, work cover and/or work load reductions are provided when facility time is required. This can include the allocation of duties to other employees rearranging work to a different time or reduction in workloads.

- 8.3 Managers must endeavour to provide Trade Union representatives with sufficient notice and preparation time to enable them to fully represent their members, for example if there is a requirement to meet their member before a hearing or read through relevant papers for a meeting/hearing. In addition, to enable Trade Union representatives to gain appropriate experience and development for their role, a request may be for a Trade Union representative to observe at a meeting, forum or hearing. Managers should treat such requests in the same way as they would any other request and remain supportive.
- 8.4 Trade Union representatives within the Board may be required to attend learning and development related to their role and provided by their Trade Union. Facility time to attend should be granted subject to service requirements.
- 8.5 Facility time approved for the purposes of carrying out Trade Union duties and activities, including attending training during normal working hours will be paid. Where facility time is requested and it is not clear whether this would be paid or unpaid, further discussion should take place between the Assistant Assessors and the relevant Trade Union Branch.
- 8.6 Where Trade Union representatives who work part-time, job share or are shift workers are required to carry out Trade Union duties and activities or training on a day or time where they are not scheduled to work, every effort will be made to rearrange working times/patterns to accommodate their obligations.

9. Access to Accommodation/Equipment

- 9.1 To support the Trade Unions in fully representing their members, the Board will provide the Trade Unions with suitable and appropriate accommodation/equipment to assist them in carrying out their duties and activities. These facilities include:
- Accommodation for meetings;
 - Access to telephone and other communication media used and permitted within the Board such as email, internet and mail facilities to correspond with Board employees. A service level agreement is in place for correspondence with employees of associated bodies, with costs being met by Trade Union;
 - The use of notice boards;
 - Use of dedicated and confidential office space where required;
 - Access to learning and development.
- 9.2 Sufficient preparation time should also be provided to Trade Union representatives to enable them to fully represent their members, for example, if there is a requirement to meet their member before a hearing or read through relevant papers for a meeting/hearing.
- 9.3 Where appropriate the Board will review and consider requests for additional resources from the recognised Trade Unions.

10. Industrial Action

- 10.1 The Board and Trade Unions have a responsibility to use agreed procedures to settle disputes and avoid industrial action. There is no right to facility time for Trade Union activities which themselves consist of industrial action.

However, where a representative is not taking part in industrial action but represents members involved, normal arrangements for time off with pay for the representative will apply.

11. Facility Time Recording and Reporting

- 11.1 Under the Trade Union (Facility Time Publication Requirements) Regulations 2017 Public Sector Employers who have full time equivalent employees of more than 49 are required to report and publish information annually on facility time taken by Trade Unions and their representatives. It has been decided that in the interest of transparency, the relevant information will be published voluntarily by the Board regardless of the number of employees. The information to be published is as follows:
- How many of the Board's employees are relevant union officials;
 - How many of the relevant union officials spent 0%, 1%-50%, 51%-99% or 100% of their working hours on facility time;
 - The percentage of the Board's total pay bill spent on paying relevant union officials for facility time;
 - The percentage of the aggregate amount of facility time taken by the Board's relevant union officials that was attributable to paid Trade Union activities.
- 11.2 Information relating to facility time will be input and monitored through the Board's appropriate recording system.

12. Confidentiality

- 12.1 Information relating to the Trade Union Facility Time Policy should be recorded, maintained and processed confidentially and securely by the Service Co-ordinator and will be used only to monitor the effectiveness of this policy.
- 12.2 Information processed may include paper or electronic records and will be done so in line with the General Data Protection Regulation (Regulation EU 2016/679) ("GDPR"), the Privacy and Electronic Communications (EC Directive) Regulations 2003 (as may be amended by the proposed Regulation on Privacy and Electronic Communications) and any legislation that, in respect of the United Kingdom, replaces, or enacts into domestic law, GDPR or any other law relating to data protection, the processing of personal data and privacy as a consequence of the United Kingdom leaving the European Union.

13. Equality and Human Rights Impact Assessment

- 13.1 This policy has been impact assessed in line with the Board's obligation to comply with the Equality Act 2010 and the Public Sector Equality Duty.

14. Monitoring and Review

- 14.1 This policy will be reviewed regularly and in line with any legislative and organisational changes. The recognised Trade Unions will be consulted on any future changes to this policy.

Trade Union Duties and Activities

Examples of Trade Union Duties

- Terms & conditions of employment or the physical conditions in which employees are required to work (for example: pay, hours of work, holidays, holiday pay, pensions, equality and diversity, learning and development, the working environment);
- Engagement or non-engagement, termination or suspension of employment or the duties of employment, of one or more employee (for example: redundancy and dismissal arrangements; recruitment and selection);
- Allocation of work or the duties of employment between employees or groups of employees (for example job evaluation, flexible working practices);
- Matters of discipline, grievance and accompanying employees to hearings and employment tribunals;
- Representing their members at supporting attendance meetings;
- Health and Safety responsibilities;
- Trade Union membership or non-membership (for example involvement in induction of new employees);
- Procedures for negotiations or consultation and other procedures (for example, joint consultation, collective bargaining at employer level, communication with members);
- Receipt of information from the employer and consultation related to redundancy or TUPE;
- Arranging workplace meetings and ballots to discuss the outcome of negotiations with the employer;
- Trade Union member health and welfare meetings.

Examples of Trade Union Activities

- Attendance at meetings of the JCBs including pre-meeting of staff side;
- Acting on behalf of members in disciplinary or grievance hearings/appeals and Employment Tribunals;
- Meeting with management relating to collective bargaining or employee relations matters affecting members;
- Meetings with full time or lay officials to discuss employee relations between the Board and Trade Union members;
- Attendance at health and safety meetings and committees and highlighting general matters affecting the health, safety and welfare at work of employees, carrying out safety inspections and investigating potential hazards and complaints relating to health and safety;
- Representing Trade Union members at job evaluations and appeals;

- Attendance at workplace meetings to discuss and vote on the outcome of negotiations with the employer;
- Voting on properly conducted ballots on industrial action;
- Branch/District or Regional meetings of the Trade Union convened during Normal working hours where issues relevant to the Board or associated organisations are under discussion in addition to Trade Union business;
- Recruitment of members who are Board employees or employees of associated organisations;
- Internal Trade Union work where work undertaken has an impact on Board Employees or employees of associated organisations;
- Meetings of the executive committee or annual conference where issues being discussed are relevant to the Board or employees of associated organisations;
- Attendance at National Meetings of the Trade Unions where the business relates to national conditions of service issues and organising;
- Involvement in employee relations duties affecting other Local Authorities requiring attendance at meetings outside the Board;
- Attendance at approved Trade Union training courses that relate to carrying out the role of a Trade Union representative and employee relations matters.
- Undergoing relevant learning and development;
- Promoting the value of learning and development and providing information and advice about learning and development matters;
- Attendance at meetings/seminars/conferences under COSLA/APSE/similar public service organisations.

RVJB - Facility Time Request Form

HR/TU/FI			
Renfrewshire Valuation Joint Board Request for Trade Union Facility Time			
SECTION 1 — To be completed by the Trade Union Representative			
PERSONAL DETAILS			
Name:		Service:	
Section:		Trade Union:	
Date/Time of Facility Time Requested			
Please indicate if the time is for trade union duties or activities			
SECTION 2 — To be completed by the Manager			
REQUEST APPROVAL			
Request Approved:	Yes/No (Delete as appropriate)	Request Declined:	Yes/No (Delete as appropriate)
If declined please provide a reason(s) why:			
DETAILS OF FACILITY TIME TAKEN			
Total Facility Time	Hours:		Mins:
Trade Union Representative's Signature			
Manager's Signature:			
When completed please send to the Office Co-Ordinator			

