

GRAMPIAN VALUATION JOINT BOARD

FRIDAY 30 JUNE 2017

NOTICE IS HEREBY GIVEN that a Meeting of the GRAMPIAN VALUATION JOINT BOARD is to be held in the COUNCIL CHAMBERS, MORAY COUNCIL HEADQUARTERS, HIGH STREET, ELGIN on FRIDAY 30 JUNE 2017 at 10:30am.

R D Burns
Clerk to the Board

23 June 2017

BUSINESS

1. Membership of the Board – (To Follow)
2. Appointment of Convener (from Moray Council)
3. Appointment of Depute Convener (from Aberdeen City Council)
4. Declaration of Financial and Other Interests*
5. Written Questions**
6. Minute of Meeting of the Board dated 27 January 2017
7. Appointments to the General Purposes Sub-Committees – Report by Clerk to the Board
8. Schedule of Meetings – Report by Clerk to the Board
9. The Assessor and Electoral Registration Officer - Report by The Assessor and ERO
10. Unaudited Annual Accounts for 2016/17 – Report by Treasurer to the Board

11. Revenue Budget Monitoring Statement 1 April to 31 May 2017 – Report by Treasurer to the Board
12. Internal Audit Annual Report – Report by Treasurer to the Board
13. Valuation Roll and Council Tax Valuation List – Report by The Assessor and ERO
14. Register of Electors – Report by The Assessor and ERO
15. Governance – Report by The Assessor and ERO
16. Equalities – Report by The Assessor and ERO
17. Complaints Handling Performance – Report by The Assessor and ERO
18. Risk Management – Report by The Assessor and ERO
19. Pension Discretions and General Human Resources Policy Work – Report by The Assessor and ERO
20. IRRV Scottish Conference 2017 – Report by The Assessor and ERO
21. Question Time***

Any person attending the meeting who requires access assistance should contact customer services on 01343 563217 in advance of the meeting.

GUIDANCE NOTES

- * **Declaration of Group Decisions and Members Interests** - At the beginning of the meeting, immediately following the Sederunt, the Convener will, in terms of Standing Order 25, seek declarations from individuals on any financial or other interests.

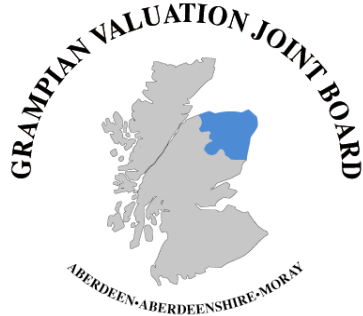
- ** **Written Questions** - Any member can put one question to the Convener about relevant and competent business not already on the Agenda for a meeting of the Board. No member can put more than one question at any meeting. The member must give notice in writing of their question to the Clerk 4 working days prior to the meeting. A copy of any written answer provided by the Convener will be tabled at the start of the relevant meeting. The member who has put the question may, after the answer has been given, ask one supplementary question directly related to the subject matter but no discussion will be allowed.

- *** **Question Time** - At each ordinary meeting of the Board, 10 minutes will be allowed for question time when any member can put one question to the Convener regarding any matter within the remit of the Board. The Member who has put the question may, after the answer has been given, ask one supplementary question directly related to the subject matter, but no discussion will be allowed. In the event of further information/investigation being required in order to answer the question, the Clerk who will arrange for a written answer to be provided within 7 working days.

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WRITTEN QUESTIONS



MINUTE OF MEETING OF THE GRAMPIAN VALUATION JOINT BOARD

FRIDAY 27 JANUARY 2017 AT 10.30AM

COUNCIL CHAMBERS, MORAY COUNCIL, HIGH STREET, ELGIN

PRESENT

Councillors R. Shepherd (Convener), G. Owen (Depute Convener), C. Buchan, B Cormie, G. Coull, A. Finlayson, F. Hood, J. Morrison, G. Petrie (substituting for S. Lonchay), L. Pirie, N. Smith, S. Stuart and C. Tuke.

APOLOGIES

Apologies were intimated on behalf of Councillors A. Donnelly, R. Grant and S. Lonchay.

IN ATTENDANCE

Mr I. Milton, Grampian Assessor & Electoral Registration Officer (ERO), Mrs M. Bruce, Senior Audit Manager (Audit Scotland) and the Internal Audit Manager, Mrs. D. Brands, Principal Accountant and Mr D. Westmacott, Committee Services Officer as Clerk to the Board (all Moray Council).

1. DECLARATION OF GROUP DECISIONS AND MEMBERS INTERESTS

In terms of Standing Order 25 and the Councillors' Code of Conduct, there were no declarations from group leaders or spokespersons in regard to any prior decisions taken on how Members will vote on any item on the agenda or any declarations of Members' interests in respect of any item on the agenda.

2. WRITTEN QUESTIONS

The Committee noted that no written questions had been submitted.

3. MINUTE OF MEETING OF THE BOARD DATED 28 OCTOBER 2016

The minute of the meeting of the Board dated 28 October 2016 was submitted and approved as an accurate record.

4. REVENUE BUDGET MONITORING STATEMENT FOR THE PERIOD 1 APRIL TO 31 DECEMBER 2016

Under reference to paragraph 6 of the minute of this Board dated 29 January 2016, a report was submitted and noted by the Treasurer to the Board presenting the Revenue Budget Monitoring Statement for the period 1 April to 31 December 2016 and the Estimated Outturn position for the year 2016/17, as set out in Appendix 1 and summarised in Sections 3 and 4 of the report.

5. REVENUE BUDGET FOR 2017/18

A report was submitted by the Treasurer to the Board asking the Board to consider the Revenue Budget for 2017/18 and to agree the requisitions to the three constituent authorities. A copy of the proposed Revenue Budget was provided as Appendix 1 to the report.

The Board joined Councillor Morrison in commending the Treasurer and her staff for their work on the Budget and the presentation of the report.

Referring to vacancy that exists on the General Purposes Sub-Committee, the Depute Convener moved that Councillor Smith be appointed. This was seconded by Councillor Hood.

There being no one otherwise minded, this was unanimously agreed.

Thereafter, the Committee agreed to:-

- (i) approve the Revenue Budget for 2017/18 to be set at £4,039,000, as detailed in Appendix 1 of the report;
- (ii) approve the requisitions for 2017/18 to the constituent authorities to be set at £4,039,000, as detailed in the table at paragraph 7.2 of the report;
- (iii) note the indicative budgets for 208/19 and 2019/20, as detailed in Appendix 1;
- (iv) delegate authority to the General Purposes Sub-Committee to consider options for the Elgin accommodation and make a recommendation to the Board, as detailed in paragraph 3.17; and
- (v) appoint Councillor N. Smith to the General Purposes Sub-Committee.

6. INTERNAL AUDIT PLAN FOR 2016/17

A report was submitted and noted by the Treasurer to the Board advising the Board of the planned internal audit coverage of the Assessor's Service for the financial year ending 31 March 2017.

7. EXTERNAL AUDITOR ANNUAL PLAN FOR 2016-17

A report was submitted and noted by the Treasurer to the Board providing the Board with a copy of the External Auditor's Annual Plan for the year ended 31 March 2017. A copy of the Annual Plan was attached as Appendix 1 to the report.

8. GOVERNANCE

A report was submitted and noted by the Grampian Assessor and Electoral Registration Officer (ERO) advising the Board of the current position on a number of governance policies and plans, including records management, provision of information and equalities mainstreaming. A copy of the current agreement with the Keeper of Records of Scotland was provided as Appendix 1 to the report.

9. REGISTER OF ELECTORS – PERFORMANCE AND DEVELOPMENTS

A report was submitted by the Grampian Assessor and Electoral Registration Officer (ERO) presenting the Board with electoral registration performance details following the publication of the revised registers on 1 December 2016 and providing an update on current developments in electoral registration, as detailed in Appendix 1 of the report.

The Board joined the Convener and Councillor Cormie in commending the Grampian Assessor & ERO and his staff for their continued good work in respect of the electoral registration.

Following consideration, the Board agreed to note performance and developments in electoral registration, as set out in Appendix 1 and summarised in Sections 3 and 4 of the report.

10. VALUATION ROLL & COUNCIL TAX VALUATION LIST

A report was submitted by the Grampian Assessor & Electoral Registration Officer (ERO) advising the Board of performance levels achieved during the period 1 April 2016 to 31 December 2016 and general activities and work being carried out to conduct the general revaluation of all non-domestic properties in Grampian.

The Grampian Assessor & ERO advised that the 'Amendments within Time Periods' during 2016/2017, as set out in Appendix 1 of the report, should be 808 and not 568 as printed. In addition, he noted that the 'Number of New Entries Added' during 2016/2017, as set out in Appendix 2 of the report, was 2,693 and not 1,693. This was noted by the Board.

Following consideration, the Board agreed to note the performance information and progress towards completion of the general revaluation, as summarised in Section 4 and Appendices 1 and 2 of the report.

11. QUESTION TIME

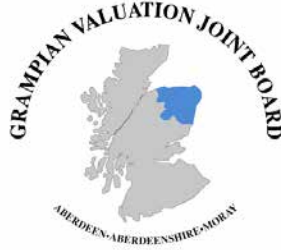
There were no questions raised.

12. TRIBUTE AND THANKS

Given that this is likely to be the last meeting of the Board prior to the Local Government Elections in May 2017, the Convener paid tribute to the Members and

staff of the Board for their support during the past five years and wished everyone well for the future. He stated that the level of hard work and dedication provided has been consistently of a high standard and everyone should be proud of their achievements.

The Depute Convener, on behalf of the Board, paid tribute to the Convener for his leadership of the Board and service to local government, since he was first elected in 1999. She stated that Moray Council and the Board will lose a very dedicated and loyal Councillor when he retires in May.



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REPORT TO: GRAMPIAN VALUATION JOINT BOARD ON 30 JUNE 2017

SUBJECT: APPOINTMENTS TO GENERAL PURPOSES SUB-COMMITTEE

BY: CLERK TO THE BOARD

1. REASON FOR REPORT

- 1.1 To invite the Board to appoint members to the General Purposes Sub-Committee for the period to June 2017 to May 2022.

2. RECOMMENDATIONS

- 2.1 **It is recommended that the Board considers making appointments to the General Purposes Sub-Committee.**

3. BACKGROUND

- 3.1 In terms of Standing Order 7, the Board shall establish a General Purposes Sub-Committee which shall have as its members the Convener, the Depute-Convener and three others from among the Constituent Authorities of which at least one shall not be representative of the same Constituent Authority as that of the Convener and Depute-Convener.
- 3.2 It has been the previous practice of the Board to appoint a membership of 5, in total, to the Sub-Committee.
- 3.3 The purpose of the General Purposes Sub-Committee is to deal with matters which may be referred to it from the Board, from time to time, either with delegated authority to determine or to consider and make recommendations thereon to the Board.

Author of Report: Moira Patrick, Democratic Services Manager

Background Papers:

Ref:

Signature:

Date : 12 June 2017

Designation: Clerk to the Board

Name: R D Burns



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REPORT TO: GRAMPIAN VALUATION JOINT BOARD ON 30 JUNE 2017

SUBJECT: SCHEDULE OF MEETINGS

BY: CLERK TO THE BOARD

1. REASON FOR REPORT

- 1.1 To invite the Board to consider a schedule of meetings for the period to June 2022.

2. RECOMMENDATIONS

- 2.1 **It is recommended that the Board approve the schedule of meetings for the period to June 2022, as set out in paragraph 3.2 of the report.**

3. PROPOSED SCHEDULE OF MEETINGS

- 3.1 It has been the previous practise of the Board to agree meeting dates to coincide with setting of the budget and the submission of draft and audited accounts. Arrangements for any special meetings will be made in consultation with the Convener, the Depute Convener, the Grampian Assessor and Electoral Registration Officer (ERO), appropriate Officers and constituent authorities.
- 3.2 All meetings will begin at 10:30am and held in the Council Chambers, Moray Council, Elgin unless otherwise stated.

2017

25 August (Woodhill House, Aberdeen)
27 October

2018

26 January
29 June
31 August (Woodhill House, Aberdeen)
26 October

2019

25 January
28 June
30 August (Woodhill House, Aberdeen)
25 October

2020

31 January
26 June
28 August (Woodhill House, Aberdeen)
30 October

2021

29 January
25 June
27 August (Woodhill House, Aberdeen)
29 October

2022

28 January
24 June

4. CONSULTATIONS

- 4.1 The Grampian Assessor and ERO, the Treasurer to the Board and Committee Services staff at Aberdeenshire Council and Aberdeen City Council have been consulted and any comments received have been incorporated into the report.

Author of Report: Darren Westmacott, Committee Services Officer

Background Papers:

Ref:

Signature:

Date : 12 June 2017

Designation: Clerk to the Board

Name: R D Burns



REPORT TO: Grampian Valuation Joint Board on 30 June 2017

SUBJECT: The Assessor & Electoral Registration Officer

BY: The Assessor & ERO

1. Reason for Report

1.1 To provide Board members with an introduction to the Assessor and ERO.

2. Recommendation

2.1 **The Board note the report and accompanying booklet.**

3. Background

3.1 It is common practice to provide members of a new board with an overview of the roles and responsibilities of the Assessor and Electoral Registration Officer (ERO).

4.0 Current Position

4.1 Following the local government elections on 4 May, the majority of the 15 members appointed to the Board are new to the Valuation Joint Board.

4.2 Valuation joint boards are unique to Scotland and since 1996 have ensured the continuous provision of a lands valuation service that dates back to 1854.

4.3 The booklet that appends this report provides a brief introduction to the work of the Assessor and Electoral Registration Officer in Grampian and the bodies that have a role to play in this work.

5.0 Conclusion

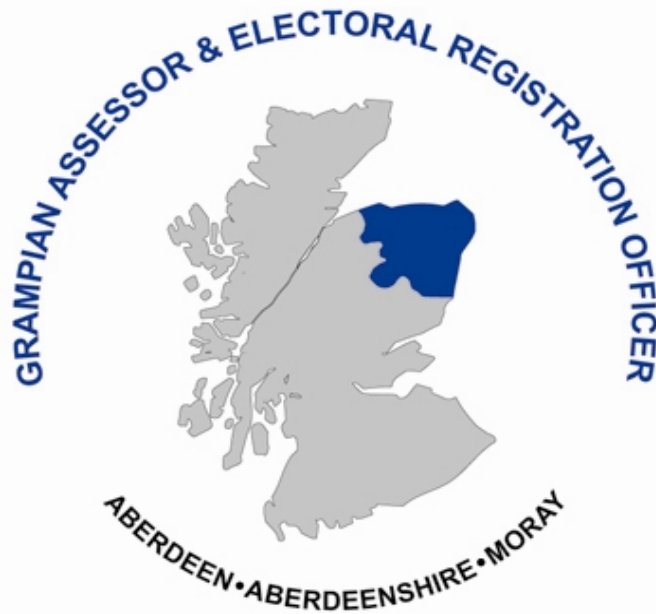
5.1 The Assessor & ERO provides an independent lands valuation assessment and electoral registration service to the Aberdeen, Aberdeenshire and Moray council areas.

Author of Report: Ian H Milton

Signature: _____ Date: 19 June 2017

Designation: Assessor & ERO Name: Ian H Milton

Grampian Assessor & Electoral Registration Officer



An overview

For the Grampian Valuation Joint Board 30 June 2017

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1. Grampian Valuation Joint Board

The Grampian Valuation Joint Board is the statutory valuation authority established by the Valuation Joint Boards (Scotland) Order 1995. The Board comprises 15 members; Aberdeen City Council appoints six Members, Aberdeenshire Council appoints six Members and Moray Council appoints three Members. The three councils fund the Board on a pro-rata basis. When the Board was originally established it was agreed that it would also be responsible for electoral registration on behalf of the three councils.

The Board is responsible for appointing the Assessor and Electoral Registration Officer (ERO) and overseeing the administrative side of the valuation and electoral registration process: ensuring that there are sufficient resources to fulfil the valuation and registration functions, monitoring accounts, performance, audit and complaints. The Board and its members cannot however become involved in valuation decisions made by the Assessor. The Assessor has an independent professional valuation role which is required by the courts to be free from external influence. Similar provisions apply to ensure that registration decisions made by the ERO are solely the responsibility of the ERO.

The Board meets four times each year, operates with a budget of c.£4M and employs 76 full time equivalent personnel with offices located in Banff, Elgin and Woodhill House. It has its own governance framework, policies, terms and conditions and salary scales. The establishment is wholly service orientated, with back-office services such as payroll, HR, audit, finance and so on provided by The Moray Council.

The Clerk to the Board is Roddy Burns, Chief Executive, The Moray Council
The Treasurer (section 95 Officer) to the Board to 30 June is Margaret Wilson, Moray Council's Head of Financial Services. She will be succeeded by Lorraine Paisey. Neither the Clerk nor the Treasurer receives any remuneration for their posts.

2. Grampian Assessor & Electoral Registration Officer

Ian H Milton is a graduate of Aberdeen University, a Fellow of the Royal Institution of Chartered Surveyors, a Corporate Member of the Institute of Revenues, Rating and Valuation and a holder of a Certificate of Electoral Administration.

The Lands Valuation Assessor for the Grampian Valuation Joint Board is an independent statutory official who is responsible in terms of the Lands Valuation Acts and the Local Government Finance Act 1992 for preparation of the Valuation Roll for non- domestic properties and the Council Tax Valuation List for domestic properties in Aberdeen, Aberdeenshire and Moray.

The Assessor is required to produce on a five yearly basis and to keep up to date a Valuation Roll containing details of all non- domestic properties in his area together with details of ownership and occupancy and annual value.

The Assessor is also required to produce and maintain the Council Tax Valuation List of all domestic properties and their corresponding valuation bands.

The Assessor has been appointed Electoral Registration Officer for each of the Constituent Councils in his area and is required to prepare and maintain the Registers of Electors.

3. Valuation Roll

The Valuation Roll is prepared in terms of the Lands Valuation Acts and is a list of all non-domestic properties in the area. The Roll contains the description and address of each property, the names of owners, tenants and occupiers and the Net Annual Value and Rateable Value determined by the Assessor. A new Valuation Roll is normally made up every five years at a Revaluation and is then kept up to date on a daily basis. The government decided to postpone the 2015 revaluation so the 2017 revaluation was 7 years after the previous revaluation.

The Net Annual Value is defined as the annual rental value of the property and is calculated by the Assessor. By collecting information about actual rents the Assessor can analyse the market and determine levels of valuation for both let and unlet properties. These analysed levels are then applied to all similar types of property and entered in the Roll. Where properties are not normally let, values can be based on details of costs of construction or revenue.

The Rateable Value in most cases is the same as Net Annual Value but the relationship can vary and is determined by the Scottish Parliament. As at 1 April 2017 there were 26,000 entries in the Grampian Valuation Roll with a total rateable value of £988M.

In most cases ratepayers can appeal up to six months after receiving a Valuation Notice from the Assessor when the basis of the assessment will be explained to them and amended if found to be incorrect.

If the Assessor and ratepayer cannot reach agreement about an appeal, the ratepayer can present his case to an independent Valuation Appeal Committee or to the Lands Tribunal for Scotland. A final right of appeal on a point of law is available involving the Lands Valuation Appeal Court at the Court of Session in Edinburgh.

In the vast majority of cases, however, agreement is reached between the Assessor and the ratepayer or their professional adviser. Following the 2010 Revaluation 7,530 appeals were lodged. All but 45 have now been resolved and the overall loss on appeal is 2.7%.

4. Council Tax Valuation List

In 1989 domestic rating was abolished having existed for well over 100 years and was replaced by a system of Community Charges that became known as the Poll Tax. This was abandoned in 1993 in favour of Council Tax when the Council Tax Valuation List came into existence.

The List contains the address of every “dwelling” (houses and the domestic elements of hotels, boarding schools and other places where people live) within the Assessor’s area together with a valuation band (A-H) representing the estimated capital value of the property had it existed in 1991. Unlike the Valuation Roll there is no provision for regular review of the Valuation List. It came into force on 1 April 1993 and bandings once set and agreed, generally speaking, cannot be changed except, for example, where properties are sold after improvement. No details of ownership or occupation appear in the Council Tax Valuation List.

The table below gives the eight valuation bands, their 1991 valuation ranges and the current allocation of the 277,183 dwellings in Grampian between the bands.

Band	Lower value	Upper value	Number of dwellings 1 April 2017
A	£0	£27,000	55,482
B	£27,001	£35,000	54,754
C	£35,001	£45,000	40,042
D	£4,5001	£58,000	39,102
E	£58,001	£80,000	41,763
F	£80,001	£106,000	26,713
G	£106,001	£212,000	18,367
H	£212,001+		1,660

There are also 9,453 private garages that are separately allocated to Band A, but exempt from charges.

The volume of proposals (appeals) received on a year to year basis is relatively low with 110 proposals received during 2016/17.

5. Electoral Register

The Electoral Register is compiled and maintained by the Electoral Registration Officer (ERO) and comprises lists of all those eligible to vote in Westminster, European Scottish Parliamentary and Local Government elections, the Register is revised annually prior to 1 December and is then subject to monthly updates from January to September of each year. The local government electorate as at 1 December 2016 was 439,589. Approximately 20% of electors now vote by post.

Since 19 September 2014 a system of individual electoral registration (IER) has been in operation. An annual canvass is conducted during the period from July to November to provide the ERO with the most up to date household information. The canvass does however not add individuals to the register. Individuals may apply to be registered at any time by going to www.gov.uk/register-to-vote They can also register by completing a form or providing their details over the phone. Since 2016 some 14 year olds and all 15 year olds may register to vote.

Two versions of the Register are available. The Full Register contains the names and addresses of all electors aged over 16 and is made available on a restricted basis to organisations and individuals participating in the democratic process. Copies of the Full Register are also made available to law enforcement and credit reference agencies. The Full Register is available for supervised public inspection.

The Open Register is available for purchase by anyone and may be used for any purpose. Individuals are able to opt to have their names excluded from the Open Register and may do so when registering or at any time once registered. More than 50% of electors chose to be excluded from this commercially available version.

Elected members are entitled to receive, upon request, a data copy of the Full Register (or paper if required) and will also receive copies of the monthly updates. The uses to which copies of the Register can be put are prescribed and it is an offence to disclose or supply information to others.

6. Scottish Assessors Association

The Scottish Assessors association (SAA) is a non-statutory body comprising members employed in Assessors' offices in Scotland. The objective of the SAA is to promote excellence and consistency in valuation and electoral registration and to act as a consultative and advisory body in relation to these disciplines. It provides an example of low cost joint working and shared services that allow efficient and effective service delivery with the advantages of national expertise and coordination. The SAA receives no direct public funding. Officers and committee chairs are all Assessors and they receive no remuneration for their SAA role. The Assessor, both Depute Assessors and four Assistant Assessors are members of the SAA.

The Association pools resources and expertise to operate a website www.saa.gov.uk that provides a rateable value and council tax band look-up service for all properties in Scotland, along with details on how valuations are carried out and many other useful resources and features. Members of the SAA serve on specialist committees and working groups that produce recommendations and practice notes for the valuation of a wide range of properties. The SAA also has an Electoral Registration Committee that represents all EROs in Scotland and has representatives on the Electoral Management Board for Scotland and the Cabinet Office's Modernising Electoral Registration Programme boards and practitioners' panel.

The SAA is regularly consulted by the Scottish Government and Scottish Parliament in relation to proposals affecting Lands Valuation, Council Tax Valuation and Electoral Registration and the UK government in relation to non-devolved electoral registration processes.

For a number of years the UK government has been committed to the harmonisation of the valuation system throughout the United Kingdom and in this connection the SAA and the Valuation Office in England and Wales are in regular contact, along with the Northern Ireland Land and Property Service and the Irish Valuation Office.

7. Valuation Appeal Committees

Valuation Appeal Committees are independent bodies which are appointed by a Sheriff to hear appeals against the Assessor's valuations and Council Tax bandings. At the present time the members of Valuation Appeal Committees are not remunerated. However, the Valuation Authority is responsible for expenses incurred by Committees. Solicitors appointed by the Sheriff act as Secretaries to the Valuation Appeal Committees. The Valuation Authority is also responsible for the Secretaries costs and payment for his/her time.

Appeals against decisions of a Valuation Appeal Committee can be made to the Lands Valuation Appeal Court in respect of a non - domestic property and to the Court of Session in relation to Council Tax matters.

8. Lands Tribunal for Scotland

In the case of certain complex appeals relating to non – domestic property, an appellant has the right to request that their appeal be heard by the Lands Tribunal for Scotland instead of by the local Valuation Appeal Committee. The members of the Lands Tribunal are experts in the fields of valuation and law and are consequently better qualified than local Valuation Appeal Committees to deal with cases which are likely to be of a complex or highly technical nature.

9. Lands Valuation Appeal Court

Any party to a non - domestic property appeal may appeal against the decision of a local Valuation Appeal Committee or against the decision of the Lands Tribunal for Scotland to the Lands Valuation Appeal Court, a panel of up to three senior judges who are the supreme court for valuation matters in Scotland.

10. Other courts

Where either party to a council tax banding appeal that has been heard by the local valuation appeal committee are dissatisfied with the the Committee's decision, they can make an appeal to the Court of Session.

Appeals against decisions of the ERO are made to the Sheriff and where a sherriff's decision is challenged, the subsequent appeal is handled by the Registration Appeal Court.

11. Information

Grampian Website www.grampian-vjb.gov.uk

SAA website www.saa.gov.uk

Electoral Commission website www.electoralcommission.org.uk

Register to vote website www.gov.uk/register-to-vote

Ian H Milton

Grampian Assessor & Electoral Registration Officer

Woodhill House, Westburn Road, Aberdeen AB16 5GE

assessor@grampian-vjb.gov.uk Tel: 01224 664330



REPORT TO: GRAMPIAN VALUATION JOINT BOARD ON 30 JUNE 2017

SUBJECT: UNAUDITED ANNUAL ACCOUNTS FOR 2016/17

BY: TREASURER TO THE BOARD

1. REASON FOR REPORT

1.1 To consider the unaudited Annual Accounts for the Grampian Valuation Joint Board for the year ended 31 March 2017.

2 RECOMMENDATION

2.1 **It is recommended that the Board considers the unaudited Annual Accounts of the Grampian Valuation Joint Board for the year ending 31 March 2017.**

3. BACKGROUND

3.1 Joint Boards are required to account for their activities to the communities that they serve and to have the financial effect of those activities audited by External Auditors.

3.2 In accordance with the Local Authority Accounts (Scotland) Regulations 2014, it is a statutory requirement that the unaudited Annual Accounts 2016/17 are presented to the Board's appointed Auditor by the 30 June in the next financial year. Although this is the statutory deadline, there is an agreement that Joint Board Accounts will be completed by 31 May and the Annual Accounts were submitted to the External Auditor, Audit Scotland on 31 May 2017.

3.3 The unaudited Annual Accounts for 2016/17 have been prepared in accordance with the Code of Practice on Local Authority Accounting, supported by International Financial Reporting Standards.

4. **2016/17 ANNUAL ACCOUNTS**

- 4.1 Copies of the unaudited Annual Accounts for the year ended 31 March 2017 have been distributed with this report.
- 4.2 The Board approved the 2016/17 budget of £4,196,000 at their meeting on 29 January 2016 (para. 5 refers) and the net expenditure for the year was £3,968,000. A detailed statement comparing budget to actual spend and highlighting variances for 2016/17 is shown in **Appendix 1**. As can be seen the Board delivered underspend of £235,000 and supporting narrative is included in paragraphs 4.9 to 4.15 below.
- 4.3 It was agreed by the Board at its meeting on 28 January 2011 (para. 4 refers) that transfers to the General Fund would be restricted to 3% of the total budget in any one year and that the cumulative balance of the fund would not exceed 5% of the total budget. Under the policy the maximum amount that can be transferred to the General Fund in 2016/17 is £9,000; increasing the balance of the fund from £200,000 to £209,000.
- 4.4 If the transfers to the General Fund totalling £9,000 are approved this gives an anticipated £226,000 to be returned to the authorities. The confirmed audited amount will be reported at the Board meeting on 25 August 2017 for approval.
- 4.5 The anticipated amounts to be returned have been allocated based on the latest population figures, published by CIPFA in the 2016/17 Rating Review estimates, per the table below.

2016/17 Proposed Surplus Refund to Authorities		
	%	£
Aberdeen City Council	39.19	88,000
Aberdeenshire Council	44.57	101,000
The Moray Council	16.24	37,000
Total	100.00	226,000

- 4.6 The Comprehensive Income and Expenditure Account shows a deficit of £261,000 on the provision of services for the year. Adjustments are required to reverse the statutory accounting charges and replace with charges relating to Local Government statutory regulations. In accordance with International Accounting Standard 19 Employee Benefits (IAS19), these adjustments include the removal of the full charge for pension costs and holiday pay earned. These are replaced by superannuation contributions payable and an accrual for compensated absences earned but not taken in the year e.g. annual leave entitlement carried forward, resulting in a reduction of £242,000. The depreciation charge of £21,000 is also removed.
- 4.7 This results in a net transfer to the General Fund of £2,000. This comprises £7,000 transferred from the General Fund for government grant carried forward from 2015/16 which was spent in full in 2016/17 and £9,000 relating to the 2016/17 underspend transferred to the General Fund in accordance with the Board's Reserves Policy.

- 4.8 The Movement in Reserves Statement on pages 35 and 36 of the Annual Accounts shows the movement in the year on the various reserves held by the Board, analysed into Usable Reserves, i.e. those that can be used to fund expenditure, and Unusable Reserves, those that have been created for specific accounting entries and do not represent distributable funds.
- 4.9 The Usable Reserves show the reserves which members of the Board have control over. These include the General Fund balance of £209,000 and the Capital Fund of £73,000.
- 4.10 The Unusable Reserves record accounting entries which the Board is required to disclose and do not represent funds available for use and include balances for the Revaluation Reserve, Capital Adjustment Account, Pensions Reserve and the Employee Statutory Adjustment Account. More detail on the purpose of these reserves and the movements during the year in them are described in Note 17 to the Accounts.

Significant Variances between Budget and Actual for 2016/17

- 4.11 Employee costs were under budget by £106,000 in total, mainly due to vacancies throughout the year.
- 4.12 Property costs were over budget in total by £22,000. The overspend in accommodation charges is due to the Board's share of the cost of replacement windows and roof at their office in High Street, Elgin, of £32,000.
- 4.13 Transport costs were below budget by £13,000 as a result of the vacancies in the service.
- 4.14 Although Supplies and Services is under budget in total, there are various small overs and under spends that can be seen in **Appendix 1**.
- 4.15 Overspends on printing and stationery and advertising can be offset against the government grants income received in the year to defray the ongoing costs of IER. Other overspends are across telephones and members allowances.
- 4.16 Under spends within Supplies and Services were on IT Maintenance and Support of £52,000, which was earlier projected to be on budget but had lower IT consultancy costs in the year. Canvass Expenses of £12,000 and Postages of £32k were also under budget.
- 4.17 Support Services is the charge from Moray Council for its central support functions such as Finance, Legal and HR and was as anticipated when the budget was approved.

- 4.18 The overtime contingency budget of £40,000 was approved for all overtime working during the rates revaluation exercise that took place in the year taking effect from 1 April 2017. All overtime has now been paid to the valuation staff at a final figure of £3,000.
- 4.19 Income received during the year exceeded the budget by £21,000 in total. The budgeted amount for the grants was £208,000 for the initial IER funding allocation and an additional £21,000 was received in the year for additional costs relating to the EU referendum, processing registration applications generally and from specific groups like overseas electors.

5. CONCLUSION

- 5.1 The Board met the statutory deadline for the submission of the annual accounts to the External Auditor on 31 May 2017.
- 5.2 The Board generated a surplus of £235,000 for the year to 31 March 2017. It is anticipated that £9,000 will be transferred to the General Fund and £226,000 will be returned to constituent authorities when the annual audit is complete.

Author of Report: Susan Souter, Accountant
Background papers: Held within Accountancy Section, Moray Council
Ref: SS/LJC/[239-2043](#)/[239-2045](#)

Signature: Date: 21 June 2017

Designation: Treasurer Name: Margaret Wilson

GRAMPIAN VALUATION JOINT BOARD
REVENUE MONITORING STATEMENT FOR PERIOD 1 APRIL 2016 TO 31 MARCH 2017

Line No.	2016-17 Budget	2016-17 Actual	2016-17 Variance	
	£'000	£'000	£'000	
<u>Employee Costs</u>				
1	Salaries	2,471	2,400	71
2	National Insurance	251	241	10
3	Superannuation	477	447	30
4	Additional Pensions	23	22	1
5	Other Employee Costs	3	11	(8)
6	Staff Advertising	-	2	(2)
7	Training	14	10	4
	Total Employee Costs	3,239	3,133	106
<u>Property Costs</u>				
8	Accommodation Charges	317	340	(23)
9	Repairs and Maintenance	6	3	3
10	Energy Costs	7	8	(1)
11	Cleaning	4	5	(1)
	Total Property Costs	334	356	(22)
<u>Transport Costs</u>				
12	Staff Travel and Subsistence	90	77	13
	Total Transport Costs	90	77	13
<u>Supplies & Services</u>				
13	Equipment, Furniture & Materials	7	9	(2)
14	Protective Clothing	1	-	1
15	Text & Reference Books	8	9	(1)
16	Printing & Stationery	34	40	(6)
17	Postages	280	248	32
18	Telephones	4	7	(3)
19	Advertising	5	8	(3)
20	IT Maintenance & Support	163	111	52
21	Canvas Expenses	75	63	12
22	Valuation Appeals	61	61	-
23	Members Allowances	-	5	(5)
24	Fees, Charges & Subs	3	2	1
25	Specialist Services	20	18	2
26	Other Supplies & Services	2	2	-
	Total Supplies & Services	663	583	80
<u>Support Services</u>				
27	Lead Authority Charge	55	55	-
	Total Support Services	55	55	-
<u>Contingency</u>				
28	Overtime working - Revaluation	40	3	37
	Total Contingency	40	3	37
29	Gross Expenditure	4,421	4,207	214
<u>Income</u>				
30	Sales and Other Income	(8)	(7)	(1)
31	Government Grant and recharges	(208)	(230)	22
32	Interest on Revenue balances	(2)	(2)	-
	Total Income	(218)	(239)	21
33	Net Expenditure	4,203	3,968	235
34	Requisitions	(4,196)	(4,196)	-
35	(Surplus)/Deficit for Year	7	(228)	235

The net expenditure budget £7,000 is in respect of IER expenditure funded by grant carried forward from 2015-16 and held in reserves.

Less amount to be transferred to the General Reserve (9)

Plus Amount transferred to Earmarked Reserve 2015/16 7

Surplus to be returned to Constituent Authorities (226)



REPORT TO: GRAMPIAN VALUATION JOINT BOARD ON 30 JUNE 2017

SUBJECT: REVENUE BUDGET MONITORING STATEMENT FOR THE PERIOD 1 APRIL TO 31 MAY 2017

BY: TREASURER TO THE BOARD

1. REASON FOR REPORT

1.1 To consider the Revenue Budget Monitoring Statement for the period 1 April to 31 May 2017.

2 RECOMMENDATION

2.1 It is recommended that the Board:

(i) Considers the Revenue Monitoring Statement to 31 May 2017.

3. CURRENT POSITION

3.1 At its meeting on 27 January 2017, the Board agreed the Revenue Budget for 2017/18 and approved that the requisitions to constituent authorities should be set at £4,039,000.

3.2 The **APPENDIX** shows the monitoring position to 31 May 2017 against the budget agreed in January. It gives details of the 2017/18 Revenue Budget, the Actual to date and the Variance to date.

3.3 Total net expenditure is £674,000 which results in a minor underspend against budget to date of £12,000.

3.4 To date, there is a £6,000 under spend within employee costs. A pay award of 1.0% has been budgeted for all employees this year. Approximately £6,000 relates to pay award that has not yet been agreed and the remainder is in respect of vacant posts in the establishment. The ongoing challenge of filling vacancies within the service has previously been highlighted to the Board and at the time of writing this report there are 5.5 FTE vacant posts.

- 3.5 A vacancy target of £121,000 was introduced into the budget for 2017/18, taking into account the history of underspends against budget within staffing costs. This was calculated at 75% of the anticipated underspend on salary costs for 2016/17.
- 3.6 The Property Costs budget has been reviewed this year and slight reductions made where possible. The 2017/18 budget takes into account the rent review for Woodhill House which resulted in the annual rent being reduced to £125,000. There is no variance to date in these headings.
- 3.7 There has been a movement of £5,000 budget from Transport Costs to Employee costs to reflect the coding of National Insurance payments on Essential User mileage allowances. Previously these were shown within Staff travel and subsistence but the new payroll system codes this element to National Insurance within Employee costs. There is a marginal variance within Transport Costs to date, which is a result of vacancies.
- 3.8 The total budget for Supplies and Services has been reduced in total in 2017/18 by £20,000 to £643,000, although there have been various minor increases and decreases across the budget headings.
- 3.9 Text and reference books budget was decreased by £4,000, printing and stationery by £7,000. The IT Maintenance and support budget was reduced by £4,000 from the previous year. The budget for Valuation Appeals Committee is complex to project as costs are variable depending on what hearings are taken to the Lands Tribunal. The budget was reduced this year by £5,000 and will be monitored and reported throughout the year. There is a reduction in budget of £1,000 for specialist services and other supplies and services.
- 3.10 The telephones budget increased slightly to £6,000 in line with anticipated spend.
- 3.11 Remaining budgets within Supplies and Services have been maintained at the same level as 2016/17. Expenditure on postages was increased in recent years as a direct result of increased Individual Electoral Registration (IER) requirements, and the 2017/18 budget remains at last year's level.
- 3.12 There is a small underspend within Supplies and Services to date and these will be monitored and reported on throughout the year.
- 3.13 The budget and actual for support charges are processed at 31 March as part of the year end closedown.
- 3.14 There are no other significant variances to report at this early stage in the year.

- 3.15 The Assessor has not been informed of the level of government funding for Individual Electoral Registration (IER) in 2017/18. During budget preparations the Assessor assumed the grant would be no less than the grant awarded in 2016/17 and the figure of £208,000 has been budgeted.
- 3.16 The majority of the additional costs relating to IER are the costs for the six Electoral Registration Assistants and associated travel costs. The balance of additional costs is for postages.

4. CONCLUSION

- 4.1 The total net expenditure as at 31 May 2017 is £674,000 giving an underspend against budget to date of £12,000.
- 4.2 The Assessor and his Senior Management Team closely monitor and control budgets in order to keep within agreed levels and generate savings wherever possible throughout the year.
- 4.3 A detailed estimated outturn statement will be reported at the Board meeting in October 2017.

Author of Report:	Susan Souter, Accountant.
Background papers:	Held within Accountancy Section, Moray Council
Ref:	<u>SS/LJC/213-2886/239-2041</u>

Signature:

Designation: Treasurer

Name: Margaret Wilson

Date: 21 June 2017

**GRAMPIAN VALUATION JOINT BOARD REVENUE MONITORING STATEMENT
FOR PERIOD 1 APRIL TO 31 MAY 2017**

Line No.	2017-18 Total Budget	2017-18 Budget to Date	Actual 31 May 2017	Variance 31 May 2017	
	£'000	£'000	£'000	£'000	
Employee Costs					
1 Salaries	2,490	415	398	17	
2 National Insurance	260	43	41	2	£254k budget approved but £6k budget posted here to cover Ess User NI from Transport
3 Superannuation	480	80	73	7	
4 Additional Pensions	24	4	4	0	
5 Other Employee Costs	15	0	0	0	
6 Training	14	0	0	0	
7 Vacancy Target	(121)	(20)	0	(20)	
Total Employee Costs	3,162	522	516	6	
Property Costs					
8 Accommodation Charges	312	90	90	0	
9 Repairs and Maintenance	5	0	0	0	
10 Energy Costs	7	1	1	0	
11 Cleaning	4	1	1	0	
Total Property Costs	328	92	92	0	
Transport Costs					
12 Staff Travel and Subsistence	69	12	11	1	£75K in budget but Ess User NI is posted to NI code, so £6k budget moved to those codes
Total Transport Costs	69	12	11	1	
Supplies & Services					
13 Equipment, Furniture & Materials	7	1	1	0	
14 Protective Clothing	1	0	0	0	
15 Text & Reference Books	4	3	3	0	
16 Printing & Stationery	27	2	0	2	
17 Postages	280	5	5	0	
18 Telephones	6	2	2	0	
19 Advertising	5	1	1	0	
20 IT Maintenance & Support	159	30	25	5	
21 Canvas Expenses	75	1	2	(1)	
22 Valuation Appeals	56	3	3	0	
23 Fees, Charges & Subs	3	0	0	0	
24 Specialist Services	19	12	13	(1)	
25 Other Supplies & Services	1	0	0	0	
Total Supplies & Services	643	60	55	5	
Support Services					
26 Lead Authority Charge	56	0	0	0	
Total Support Services	56	0	0	0	
Gross Expenditure	4,258	686	674	12	
Income					
28 Sales and Other Income	(8)	0	0	0	
29 Government Grant and recharges	(208)	0	0	0	
30 Interest on Revenue balances	(3)	0	0	0	
Total Income	(219)	0	0	0	
31 Net Expenditure	4,039	686	674	12	
32 Requisitions	(4,039)	(669)	(669)	0	
33 (Surplus)/Deficit for Year	0	17	5	12	



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REPORT TO: GRAMPIAN VALUATION JOINT BOARD ON 30 JUNE 2017

SUBJECT: INTERNAL AUDIT ANNUAL REPORT - 2016/17

BY: THE TREASURER

1. REASON FOR REPORT

- 1.1 This report advises the Board of the internal audit work completed on the Assessor's Service for the financial year ended 31st March 2017, and provides an opinion on the adequacy of the internal control systems examined.

2. RECOMMENDATION

- 2.1 **That the Board considers this report for 2016/17 and notes the satisfactory audit opinion derived from audit work completed.**

3. BACKGROUND

- 3.1 In terms of the Public Sector Internal Audit Standards applicable to Local Government, it is good practice to develop an internal audit plan for each financial year. The plan is agreed with senior management and is presented to the Board to enable it to consider and comment on the proposed audit coverage. The planned audit work for the 2016/17 year has been completed and informs the internal audit opinion.
- 3.2 Moray Council is the accounting authority for the Assessor's Service and in consequence the systems and processes for financial management adopted by the Service are similar in all but scale. This aids the audit process to the extent that controls (checks and balances) within the Council systems can be relied upon as being applicable also to financial systems relating to the Service.

- 3.3 Although there are minimal changes in the financial systems and procedures adopted by the Assessor's Service from year to year, internal audit work is required annually to provide the Treasurer with an opinion on the adequacy and effectiveness of the internal control systems and procedures. This work includes testing the accuracy of financial transactions covering both expenditure and income, and confirming the administrative processes for reporting revisions to the council tax and non domestic rating lists by the Assessor to the constituent Authorities, and this year, a review of Records Management processes.
- 3.4 The audit opinion informs the Annual Governance Statement which is certified by the Board's Convener and the Assessor and is published within the Board's annual accounts.
- 3.5 The audit work in relation to the Service's activities for 2016/17 is outlined in the Executive Summary attached as **Appendix 1**.

4. CONSULTATIONS

- 4.1 The Assessor and Depute Assessor (Mr. Adam), have been consulted during the audit review process.

5. CONCLUSION

- 5.1 **The Internal Audit Manager is of the opinion, based on audit work completed, that reasonable assurance can be placed on the adequacy of and effectiveness of the system of internal financial control established within the Assessor's Service.**

Author of Report: Atholl Scott, Internal Audit Manager
Background Papers: Internal Audit working paper file
Ref: AS/gvjb/300617/

Signature: Date: 21 June 2017

Designation: Treasurer Name: Margaret Wilson

GRAMPIAN VALUATION JOINT BOARD

INTERNAL AUDIT FOR YEAR ENDED 31 MARCH 2017

EXECUTIVE SUMMARY

The Moray Council is the accounting authority for the Grampian Valuation Joint Board and its Internal Audit section has an obligation to conduct audit work on an annual basis. This work enables an opinion to be given on the adequacy and effectiveness of the internal control environment in support of the governance statement prepared by the Assessor and Electoral Registration Officer for inclusion in the Board's annual accounts. The control environment is a term that encompasses all of the arrangements put in place and applied by management in order that the Assessor's Service can:

- Provide assurance that risks facing the service are monitored and evaluated;
- Comply with all relevant laws and regulations;
- Prepare information that is accurate, reliable and up-to-date;
- Secure Best Value in the delivery of its services;
- Adequately safeguards the assets for which it is responsible.

In planning the audit coverage of the 2016/17 financial year, as in previous years, it was recognised that the internal control environment within the Board is long established and replicates that of the Moray Council. The council's payroll and procurement systems have been subject to selected internal audit testing for 2016/17 and this work can be relied upon to give assurance over systems controls. In addition, specific testing of samples of pay and non-payroll expenditure and of income from central government funding and other sources for the Assessor's service has been completed satisfactorily.

The audit also reviewed the arrangements for Records Management implemented by the Assessor and ERO in terms of the Public Records (Scotland) Act 2011. The Act requires all Scottish Public Authorities to prepare and submit a Records Management Plan to the Keeper of the National Records of Scotland. The Plan broadly describes how the Assessor's Service manages information that it holds and uses in the delivery of its functions.

The Board at its meeting on 9 June 2016 noted that the Keeper's assessment team had reviewed the Records Management Plan as submitted, and had sought assurances that compliance with the Plan would be included in future audit plans. This year's internal audit involved a high level review across all fourteen elements of the Records Management Plan and of supporting documentation. The audit work concluded that, in all material respects, the public records of the Assessor's service are being managed in accordance with the Records Management Plan submitted to the Keeper.



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REPORT TO: Grampian Valuation Joint Board on 30 June 2017

SUBJECT: Valuation Roll & Council Tax Valuation List

BY: The Assessor & ERO

1. Reason for Report

1.1 To advise the Board of performance levels achieved during 2016/17 and make a recommendation on the valuation roll performance threshold for 2017/18.

2. Recommendation

2.1 **It is recommended that the Board note the performance information.**

2.2 **Consider the recommendation to increase the Valuation Roll performance threshold for 2017/18.**

3. Background

3.1 The Board's Code of Corporate Governance sets out a framework of performance measurement and evaluation. This framework identifies a number of quantitative service related performance indicators.

3.2 The performance thresholds have been set for the performance indicators that have been agreed between the Scottish Government and the Scottish Assessors Association. The Board reviewed the valuation roll performance thresholds in 2013 and the council tax valuation list performance thresholds in 2015. The Code requires performance thresholds to be reviewed on a three-year interval; accordingly, the valuation roll performance thresholds are due to be reviewed in 2016. As 2016/17 was the year impacted by the revaluation, and the performance threshold adjusted to reflect the additional workloads of that year, it is appropriate to re-visit the performance threshold for 2017/18.

4. Current Position

4.1 Valuation Roll

- 4.1.1 The revaluation of 25,521 subjects in the roll prior to 31 March 2017 has been completed with statutory valuation notices issued to 39,132 property owners and occupiers in mid-March.
- 4.1.2 Appendix 1 provides performance for running roll updates to the valuation roll during 2016/17 and the previous two years. The impact of revaluation is clear with resources diverted from running roll update to the task of revaluing the 25,521 non-domestic properties in Grampian. In addition to the revaluation, the survey and valuation staff also carried out a major exercise to review entries where records indicated that they require adjustment to reflect the outcome of a Supreme Court decision concerning offices in London. That exercise was completed ahead of 1 April 2017 and resulted in 610 properties being re-assessed with 262 additional entries being made to the valuation roll.
- 4.1.3 The impact of revaluation was recognised in the setting of the 2009/10 performance threshold at 50% of updates within the first 90 days. As the 2017 revaluation is now complete, it is recommended that the pre-revaluation performance threshold is reinstated.
- 4.1.4 Ten revaluation appeals that had been referred to the Lands Tribunal for Scotland have been resolved and the corresponding overall total loss on appeal for the 2005 and 2010 revaluations are now 2.14% and 2.70% respectively. The number of entries that have been made during 2016/17 that relate to an effective date that is more than 12 months prior to the date the change was made was 26.

4.2 Council Tax Valuation List

- 4.2.1 Appendix 2 to this report provides the position for the year to 31 March 2017. The number of new house completions at 3,345 shows an increase on the three previous years and the service has responded by implementing updates for more properties within the 90 day performance window, with 3,070 dwellings being banded within the 90 days compared to 2,783 and 2,430 for 2015/16 and 2014/15 respectively. The improved performance does however not meet the increased threshold that was agreed in 2015.
- 4.2.2 Accuracy can be measured by establishing the number of successful challenges to bandings. During 2016/17 there were 16 successful proposals, out of a total of 3,394 new or altered bandings. This represents 0.5% of the total. The corresponding percentage for 2015/16 was also 0.5%. The number of entries that relate to an effective date more than 12 months prior to the date the change was made was 26.

5. Developments

- 5.1 The 2017 Revaluation of non-domestic properties was a key priority for 2016/17. It has been a major challenge for the service and has been delivered with a minimum of disruption to ongoing maintenance of the valuation roll and council tax valuation list. Since the new valuation rolls came into force on 1 April 2017, changes to the appeal procedure regulations have been made. Assessors and the corresponding Valuation Appeal Committees are currently reviewing their procedures in light of the amendments to the procedure regulations.
- 5.2 The Land Reform Act removed the exemption of shooting rights from rating and the service is currently collating and analysing data that will enable all rateable shooting rights to be assessed during the current year. This is a significant task and has involved joint working and sharing of expertise between Assessors. The Scottish Assessors Association has worked with external government and non-government agencies and organisations to maximise the data available to inform the assessment process.
- 5.3 Since the last meeting of the Board, I have provided evidence to the Local Government and Communities Committee in Holyrood and the Barclay Review Group. The Barclay review group was established in 2016 to 'make recommendations that seek to enhance and reform the business rates system in Scotland to better support business growth and long term investment and reflect changing marketplaces'. The group is due to publish its recommendations next month.

6. Conclusion

- 6.1 Revaluations are always a challenge to the service. The service has met the challenge and delivered a full revaluation supported by significant public and stakeholder engagement activity. The service now goes forward with developments in terms of appeal procedure and shootings assessments along with the routine running roll updates and the defence of the revaluation valuation roll.

Author of Report: Ian H Milton

Signature: _____

Date: 19 June 2017

Designation: Assessor & ERO

Name: Ian H Milton

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Appendix 1

Valuation Roll Performance Indicators as at 31 March 2017

	Time Period	2016/2017	2015/2016	2014/2015
Amendments within Time Periods	0 - 3 Months	1197	1513	1,505
The number of amendments made to the valuation roll during the year as a result of material change of circumstances and new subjects.	%	56.2%	61.2%	68.4%
	<i>Threshold %</i>	60.0%	77.0%	77.0%
	3 - 6 Months	401	421	366
	%	18.8%	17.0%	16.6%
The time period is the period between the effective date of the amendment and the date the corresponding Valuation Notice is issued.	<i>Threshold %</i>	25.0%	13.0%	13.0%
	Over 6 Months	531	540	329
	%	24.94%	21.8%	15.0%
	<i>Threshold %</i>	15.0%	10.0%	10.0%
Number of Amendments		2,129	2,474	2,200
Total Number of Entries	At 1 April	25,267	24,803	24,667
Total Rateable Value	At 1 April	£804.15M	£772.20M	£753.28M
Revaluation 2005 Appealed assessments	Resolved in year	1	2	0
	Total resolved	5,460	5,459	5,457
	Total outstanding	3	4	6
	Loss*	2.14%	2.18%	2.13%
Revaluation 2010 Appealed assessments	Resolved in year	9	2	1
	Total resolved	7,107	7,098	7,098
	Total outstanding	45	54	56
	Loss**	2.70%	2.63%	2.60%

*Compared to total RV as at 1 April 2005 (£515.35M)

**Compared to total RV as at 1 April 2010 (£728.36M)

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Appendix 2

Council Tax Valuation List Performance Indicators as at 31 March 2017

	Time Period	2016/2017	2015/2016	2014/2015
New Entries within Time Periods	0 - 3 Months	3,070	2,783	2,430
The time period is the period between the effective date of the amendment and the date the corresponding Banding Notice is issued.	%	91.8%	92.5%	91.7%
	<i>Threshold %</i>	94.0%	94.0%	92.0%
	3 - 6 Months	210	156	140
	%	6.3%	5.2%	5.3%
	<i>Threshold %</i>	3.0%	3.0%	5.0%
	Over 6 Months	65	70	80
	%	1.9%	2.3%	3.0%
	<i>Threshold %</i>	3.0%	3.0%	3.0%
Number of New Entries Added		3,345	3,009	2,650
The Actual number of new dwellings added to the Valuation List during the year.				
Total Number of Entries		284,435	282,009	279,902
The actual number of properties shown in the Valuation List as at 1 April annually.				
Adjusted to Band "D" Equivalent		281,036	278,000	275,251
Number of proposals accepted		16	16	20



REPORT TO: Grampian Valuation Joint Board on 30 June 2017

SUBJECT: Register of Electors

BY: The Assessor & ERO

1. Reason for report

- 1.1 To update members on grant funding from government.
- 1.2 To report on the local government and UK Parliamentary elections.
- 1.3 To report on arrangements for the 2017 canvass.

2. Recommendation

- 2.1 **The Board consider the content of this report.**

3. Update on grant funding provision

- 3.1 For 2016/17 the Cabinet Office made an initial award of £174,142 to assist with the additional costs of IER. This was supplemented by a further award of £21,190 that was made to three EROs in Scotland to assist with pressures in respect of processing voter registration applications ahead of the referendum on the United Kingdom's membership of the European Union. A further £27,496 was also awarded following technical difficulties with the UK government's registration website.
- 3.2 Prior to the announcement of the extraordinary UK Parliamentary General elections (UKPGE) undertakings had been made by the Cabinet Office that it would continue to meet the additional costs of IER for the duration of the Parliament (until 2019/20). Following the UKPGE, the latest indications are that Cabinet Office will seek to honour the commitment to provide top-up funding to 2019/20 however, EROs have yet to receive formal notice of what funds have been allocated to them for 2017/18.

4. **Elections**

- 4.1 The local government elections held on 4 May 2017 and the announcement of an extraordinary UKPGE placed significant strain on the service. The local government elections were the second elections to be held where 16 and 17 year olds were entitled to participate as a matter of course following the Scottish Elections (Reduction of Voting Age) Act 2015. By 4 May 2017 the number of 16 and 17 year olds registered to vote in the elections was 10,007, which is an increase on the previous year total of 9,186 who were registered for the Scottish Parliament elections that took place on 5 May 2016.
- 4.2 The service dealt with 11,256 applications to register to vote between 13 March and 17 April, of which approximately 10% were for electors already correctly registered. The corresponding volume of applications for the 2016 election was 14,823 over a similar timeframe. Subsequent to the announcement of the UKPGE, we received a further 17,510 applications of which 30.9% were for electors already correctly registered which compares to the 14,540 applications the service received ahead of the EU referendum on 23 June 2016 with a very similar level of duplicate applications. (A further 2,146 applications were received when the registration deadline was extended by 48 hours for 8 & 9 June 2016).
- 4.3 A summary of application volumes for the last four elections are provided in the table.

Applications	SPE 5/5/16	EUR 23/6/16	LGE 4/5/17	UKPGE 8/6/17
Registration	14,823	14,540	11,256	17,510
Postal vote	6,728	9,698	4,261	8,866
Proxy vote	907	3,305	578	3,102
Emergency proxy	52	126	15	59

- 4.4 Following elections the ERO is required to write to all postal voters who have their absent vote ballot rejected by the Returning Officer. Letters were issued to 840 voters following the local government elections and arrangements are in hand to make a similar issue of letters following the UKPGE.

5.0 **Canvass 2017**

- 5.1 The 2017 canvass will follow the now established two-stage approach involving a household enquiry form that is used to update household information that in turn will give rise to invitations to register to vote or reviews to remove those electors who are no longer resident at the address in question. Where no response is made to the household enquiry form the ERO is required to send two reminders and make a personal visit. Similarly where a potential elector is identified but fails to respond to an invitation to register, a further two reminders and personal visit are required.
- 5.2 Measures have been introduced in Scotland from 9 June 2017 to allow EROs to email invitations to register to potential electors.

5.3 Through joint working via the SAA Electoral Registration Committee, the canvass that is scheduled to commence in mid-July will be supported by radio and digital media publicity campaigns across Scotland.

6. Conclusion

6.1 Funding uncertainties remain an issue for the service. Whilst local government is responsible for funding EROs, the undertaking by the Cabinet Office to fund the additional costs of IER has yet to be realised for 2017/18.

6.2 The local government and extraordinary general election have challenged the service in terms of capacity and resilience. These challenges have been met due to the professionalism and dedication of the staff involved.

6.3 The 2017 canvass is about to get underway with the first issue of 276,000 household enquiry forms scheduled to be issued during mid-July and supported by a Scotland-wide publicity campaign.

Author of Report: Ian H Milton

Signature:

Date: 19 June 2017

Designation: Assessor & ERO

Name: Ian H Milton



REPORT TO: Grampian Valuation Joint Board on 30 June 2017

SUBJECT: Governance

BY: The Assessor & ERO

1. Reason for Report

1.1 To advise the Board of current position on a number of governance policies and plans including finance, procurement, corporate governance, freedom of information, data protection and records management.

2. Recommendation

2.1 **The Board note the current position on a number of governance policies and plans.**

3. Background

3.1 The Board and the Assessor & Electoral Registration Officer, in common with all public authorities and statutory officials, are subject to a wide ranging statutory and regulatory governance framework.

3.2 Progress is currently being made in a number of key areas including finance and procurement, freedom of information, data protection and records management. Equalities mainstreaming and complaints are the subject of separate reports.

3.3 Periodic review of the policies implemented by the Board is however necessary to ensure that they continue to meet current legislative and regulatory requirements and are also fit for the current demands and direction of the organisation.

4. Current position

4.1 Financial regulations, procurement and corporate governance

The Procurement Reform (Scotland) Act 2014 came into full force in April 2016 and has introduced a number of significant duties on public bodies; this has resulted in a review of current procurement governance arrangements for the Board. Draft financial regulations that incorporate these changes have been developed, however they overlap and will impact on other areas, such as authorisation and delegation. Consideration of these areas to ensure that they are commensurate with the size and responsibilities of the Board is underway and it is anticipated that new regulations along with a scheme of delegation and a revised code of corporate governance will be submitted for consideration in August. In the meantime The Assessor and ERO has been working with Moray Council's corporate procurement team to ensure that contractual arrangements and internal processes are compatible with the new legislation. This includes contracts for printing and provision of an automated response service for the 2017 canvass. The intention is to adopt an annual Procurement Action Plan process, which seeks to develop an annual plan of procurement activity for individual services.

4.2 Freedom of information and data protection

As part of the review of procurement arrangements the publication of procurement information will also be carried out as this was an area that was identified as an area of improvement by the Information Commissioner. It is anticipated that the publication scheme for the Board and the Assessor & ERO's information will be refreshed following the review. Preparation is also in hand for the implementation of the new General data protection regulations and in this regard the Scottish Assessors Association is working at a national level with the Information Commissioner.

4.3 Records management

The Keeper of Records approved the organisation's plan on 29 November 2016, confirming compliance under section 1 of the Public Records (Scotland) Act 2011. The agreement is conditional upon further development of archiving and transfer arrangements, audit and a competency framework for records management personnel. Plans are in place to update the Keeper in August with completion due by 29 October 2017.

4.4 Policy Refresh Programme

A policy refresh programme has been drawn up for the organisation's personnel and other governance related policies. Moray Council's HR team are providing assistance with the majority of policies that are HR related and the remaining governance policies will be reviewed to align with the revised financial regulations and code of corporate governance along with the new scheme of delegation referenced in 4.1 above.

5. Conclusion

- 5.1 The organisation's financial and related governance framework is undergoing a comprehensive review that extends across all aspects of the organisation's operations. The resultant modern and proportionate governance framework will ensure that there is clear definition in terms of roles and responsibilities for members and officials whilst ensuring that the organisation is operating within an effective governance framework that ensures full compliance with financial and regulatory requirements.

Author of Report: Ian H Milton

Signature:

Date: 19 June 2017

Designation: Assessor & ERO

Name: Ian H Milton



REPORT TO: Grampian Valuation Joint Board on 30 June 2017

SUBJECT: Equalities

BY: The Assessor & ERO

1. Reason for Report

1.1 To advise the Board of equalities mainstreaming activities.

2. Recommendation

2.1 **The Board note the content of this report**

3. Background

3.1 The General Equality Duty that is set out in the Equality Act 2010 requires public authorities to eliminate unlawful discrimination, advance equality of opportunity and foster good relations between those who share protected characteristics and those that do not.

3.2 The Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012 required public authorities such as the Board to publish mainstreaming reports and set equality outcomes that would be reviewed every second year with refreshed outcomes identified every fourth year, commencing in 2013.

4. Current position

4.1 The Assessor and ERO prepared and published the first Equalities Mainstreaming in April 2013 in compliance with the requirements of the 2010 Act. The three equalities outcomes were –

1. to maximise young citizen engagement with the voting process;
2. to maximise registration amongst high mobility citizens;
3. to maximise opportunities for young people to enter the workforce.

The appendix to this report (The Equalities Mainstreaming and Outcomes report 2017 – 2021) sets out the progress that has been made towards achieving these equality outcomes. Whilst the organisation is now required to identify fresh equality outcomes for the period 2017 – 2021, the intention is to continue to build on the progress already achieved in relation to the 2013 equality outcomes.

4.2 New equalities outcomes identified for the period 2017 to 2021 are –

4. Our services meet the needs of all service users in our community;
5. The Board is seen as an equal opportunities employer where diversity is welcomed and respected.

The activities and measurements proposed are set out in the appendix to this report.

4.3 The appendix to this report also provides an assessment of the gender pay gap, equal pay statement and procurement.

5. **Conclusion**

5.1 The organisation is moving forward from the initial mainstreaming period of 2013 – 2017 and widening the outcomes to ensure that equalities are an intrinsic element of all strategic and operational issues.

Author of Report: Ian H Milton

Signature:

Date:

19 June 2017

Designation:

Assessor & ERO

Name:

Ian H Milton

Grampian Assessor & Electoral Registration Officer



Equalities Mainstreaming and Outcomes 2017 - 2021

On behalf of the Grampian Valuation Joint Board

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1. Introduction

The Grampian Valuation Joint Board (the Board) and the Assessor for the Grampian Valuation Joint Board (the Assessor) are fully committed to embracing and implementing the principle and ethos of the Equality Act 2010 and the Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012.

By fully adopting the principles and ethos of the Equality Act 2010, the Board will provide to all electors, rate payers, council tax payers and to its own staff a service provision, culture and working environment which is free from unlawful discrimination, harassment and victimisation and where all members of our community have equal opportunities and treat each other with dignity and respect.

2. Grampian Assessor & Electoral Registration Officer

The Grampian Assessor and Electoral Registration Officer (ERO) is an independent statutory official appointed and funded by the Grampian Valuation Joint Board to value non-domestic properties for rating purposes, allocate dwellings to council tax valuation bands and provide an electoral registration service for the Aberdeen, Aberdeenshire and Moray council areas. These councils lie in the North East of Scotland and their collective area is known as Grampian. The local councils collect non-domestic rates and council tax and their Returning Officers are usually responsible for conducting any elections. The Assessor & ERO has a workforce of 80 staff distributed between offices in Aberdeen, Banff & Elgin.

3. The Grampian Valuation Joint Board

The Grampian Valuation Joint Board is the statutory valuation authority established by the Valuation Joint Boards (Scotland) Order 1995. The Board comprises 15 members; Aberdeen City Council appoints six Members, Aberdeenshire Council appoints six Members and The Moray Council appoints three Members. The three councils fund the Board on a pro-rata basis.

The role of the valuation authority is to appoint the Assessor and deposes as necessary for the purposes of the Valuation Acts. The Assessor and any deposes must be chartered surveyors and the Valuation Acts place the duty to assess properties on the Assessor rather than the Board thus ensuring that the assessments are arrived at in an independent manner. Through local arrangements, the Board appointed the Assessor as Electoral Registration Officer to the three councils.

Given the respective roles of the Board and the Assessor & ERO, the Assessor & ERO reports on behalf of the Board.

4. The Legal Context

The Equality Act 2010 and the General Equality Duty

The General Equality Duty replaces the previous race, disability and gender equality duties, which aimed to mainstream equality into public sector culture. These principles continue to apply to the public sector under the Equality Act 2010. This Act increased the number of equality groups from three to eight. These groups are called protected characteristics in the Equality Act:

- Age
- Disability
- Gender
- Gender Reassignment
- Pregnancy and Maternity
- Race
- Religion or Belief
- Sexual Orientation

The General Equality Duty also covers Marriage and Civil Partnerships, with regard to eliminating unlawful discrimination in employment.

The General Equality Duty as set out in the Equality Act 2010 requires public authorities to:

- Eliminate unlawful discrimination, harassment and victimisation and other prohibited conduct
- Advance equality of opportunity between people who share a relevant protected characteristic and those who do not
- Foster good relations between people who share a protected characteristic and those who do not

The Act makes clear that having due regard to advancing equality involves:

- removing or minimising disadvantages suffered by persons who share a relevant protected characteristic that are connected to that characteristic;

- taking steps to meet the needs of persons who share a relevant protected characteristic that are different from the needs of persons who do not share it;
- encouraging persons who share a relevant protected characteristic to participate in public life or in any other activity in which participation by such persons is disproportionately low.

The Specific Equality Duties

The Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012 place particular legal requirements on specified public authorities to assist them meet the requirements of the General Equality Duty. Valuation Joint Boards are specified in the regulations. The legal duties for the Grampian Valuation Joint Board are to:

- Report on mainstreaming equality
- Publish equality outcomes and report on progress
- Assess and review policies and practices
- Gather and use employee information
- Publish gender pay gap information
- Publish statements on equal pay, including occupational segregation information
- Consider award criteria and conditions in relation to public procurement
- Publish in a manner that is accessible to the public

The Specific Duties required public authorities in Scotland to publish a Mainstreaming Report and a set of Equality Outcomes by 30 April 2013. There is an ongoing duty to provide two yearly update reports and to refresh equality outcomes every four years. Accordingly, having

published its first mainstreaming report in 2013 and an update report in 2015 this is the Board's third report since the 2012 Regulations.

A number of listed public authorities are required to publish the gender composition of their board members and to report on current and planned work towards board diversity. The Grampian Valuation Joint Board is not a listed authority under the Equality Act 2010 (Specific Duties) (Scotland) Amendment Regulations 2016.

5. The operational context

Neither the Board nor the Assessor & ERO operate in a vacuum albeit that the remit has a very narrow and statutory foundation. It is important to recognise that the functions are restricted but also that the impact of the functions is fundamental – providing access to the democratic process and an independent assessment service for local taxation.

Partnership working is however a key aspect of the service, with partnerships between the Scottish Assessors Association (SAA) and the 13 other individual and independent lands valuation assessors, the SAA Electoral Registration Committee and the 14 other electoral registration officers in Scotland, the Electoral Commission, the Electoral Management Board for Scotland, the Association of Electoral Administrators, the Royal Institution of Chartered Surveyors and the Institute of Revenues Rating and Valuation. Through these partnerships, the service is able to benefit from the synergies of joint working. The benefits of sharing resources, research and expertise enables the Assessor & ERO to deliver cost effective but specialist and comprehensive outcomes to the local area.

Operational partnerships with the three local councils responsible for the levy and collection of non-domestic rates and council tax, along with their electoral services offices that support the returning officers appointed for particular elections also prevail. Joint working at this local level ensures that the equalities themes flow across services and measures to advance the interests of those with protected characteristics are implemented in a coordinated manner.

Through their local and national joint working arrangements it is considered that Assessors & EROs provide one of the best examples of joint working within the Scottish public sector, where the focus is on service delivery without disproportionate overheads of a structural or organisational nature.

Local and national partners also have an important role in providing feedback as to performance.

The service's strategic position is as follows:

- Electoral Registration has been subject to a fundamental shift from household registration to individual registration brought about by the Electoral Registration and Administration Act 2013. The regime has been subject to a series of initiatives that have made a substantial impact on the service and citizens. There are some 440,000 electors currently registered to vote in Grampian, this amounts to approximately 10% of the Scottish electorate and 1% of the UK electorate. As a result of its importance in the oil and gas sector, Grampian has experienced high levels of employment and migration from other parts of the UK and overseas. Since 2002 there has been a large increase in national insurance registrations to non-UK nationals. Since the Scottish

Independence Referendum there has been a requirement to register 14 and 15 year olds. The area has a significant student population. In view of all of the above and as a result of the necessity to make contact with every elector, electoral registration is a priority area for equalities.

- Rating – the rating revaluation of non-domestic properties that was due to be held in 2015 came into effect from 1 April 2017. This meant that the bulk of the preparatory work took place in 2015 - 2016 as draft valuations were required to be finalised by September 2016 and final valuations had to be ready for publication in March 2017. In Grampian, the Assessor is responsible for assessing the values of some 26,000 non-domestic properties that currently have a total rateable value of £988M. The service is currently dealing with large volumes of enquiries and appeals arising from both the Revaluation and the recently challenging economic conditions.
- The Council Tax regime is currently a stable function, with a valuation list of some 277,000 dwellings allocated to council tax bands and around 2,500 new dwellings being added each year. The Scottish Government chose to retain Council Tax with minimal disturbance following the 2016 election. However, the prospect of a revaluation or a replacement system remains high in view of the problems associated with the continued existence of a system based on values that are now out of date by over 26 years.
- Appendix 2 to this report provides the characteristics of the employees as at 31 March 2017. The Assessor & ERO service establishment comprises 78 full time posts. There are currently 80 full and part-time employees that represent 73 full time

equivalents. Staff turnover has increased in the last two years, mainly through retirements, as detailed in the appendix, and there has therefore been an opportunity to address one of our published outcomes, i.e. to maximise the recruitment of young people. Against this background and recognising that the rating and council tax functions are in the main extremely stable and not subject to the extent of citizen interaction that is encountered through the registration function, it seems clear that once again the main focus in the next four years require to be in the electoral registration field.

Whilst the employment situation is also stable, the Board and Assessor & ERO must give the obligations of an employer sufficient prominence.

6. Mainstreaming

Mainstreaming simply means integrating equality into the day-to-day operations of the service – considering equality in everything that is done as an employer and when planning and providing services. Senior managers must provide clear and consistent messages with the equality duties embedded within all strategy. Co-workers should be able to recognise the relevance of the equality duties to their own role and should consider it in carrying out their work. Equality therefore becomes fully integrated within structures, behaviours and culture rather than an adjunct to these aspects of the service.

Evidence is an important aspect of mainstreaming and includes monitoring service users and service activity as regards all of the protected characteristics and then analysing outcomes. Monitoring and annual reporting on workforce composition, recruitment, development

and retention of its employees with respect to protected characteristics will also assist the mainstreaming process.

6.1 Progress in mainstreaming in the workplace

Workforce monitoring demonstrates that there have been some changes in the overall balance of the workforce since 31 March 2015 – see comments under Equal Pay Statement below.

During the last two years the service has continued to accommodate requests to move to part-time working or to change the pattern of part-time working in order to allow the workforce to meet their out-of-employment social and family responsibilities.

Further detail of the service's approach to address equality outcome 3 is provided below.

6.2 Progress in mainstreaming in our services

The Assessor and ERO service has had an extremely busy two year period dealing with the demands of the introduction of individual electoral registration, a series of elections/referenda and the delivery of the 2017 non-domestic rating revaluation.

The principle focus over the past two years has been to ensure that vulnerable individuals were not disadvantaged by the move from household to individual registration. Additionally, the permanent extension of the franchise to 16 and 17 year olds in relation to Scottish Parliamentary and local government elections required a particular focus on engagement with young people.

7. Equality Outcomes

Equality Outcome 1

Maximise the opportunities for young citizens to register to vote and therefore enable them to participate in the democratic process

The registration of young voters (under 18) for the referendum will mirror the demographic profile of Grampian. Registration statistics will demonstrate progress against census outputs and other sources of young person data. In turn, the early engagement with young citizens should prove beneficial in assisting to establish a culture of engagement in mid-late teens that may be maintained into adulthood.

Activities

- Consult with partner authorities and education providers
- Canvass and publicity plan
- Integration of the equalities element with the Electoral Commission performance standards regime
- Engagement with individual equalities groups to ensure removal of barriers to registration

Measurement

- Registration rates compared to census outputs
- Number of registration corrections and complaints

Progress to April 2017

Registration and voter engagement activities took place in advance of the 2016 Scottish Parliamentary and 2017 local government elections. These activities included providing presentations to Modern Studies teacher groups and school librarians, holding registration campaigns, running a promotional banner and leaflet design competition for school students and collaboration with local authorities including participation in mock elections in schools and manning stalls at engagement events.

During the 2016 and 2017 elections, there were no formal complaints or clerical error corrections required in relation to the registration of 16 and 17 year olds.

Specific work was conducted in partnership with the three local authorities to ensure that children in care, known as looked after children, had the opportunity to register to vote and were given the necessary guidance and assistance. The service also facilitated young voters with anonymous registration where personal safety, or that of another member of the household, was an issue.

Since the implementation of the Scottish Elections (Reduction of Voting Age) Act 2015, that reduced the franchise age from 18 to 16 for local government and Scottish parliamentary elections, the question of when a young person can register as an attainer, and to what register do they become an attainer and when has become quite complex. For example, from the 1 December 2016, any young person who met the usual residence and nationality criteria would be entitled to apply to register to vote providing that they would reach the age of 15 by 30 November 2017. However, the position as at the day immediately prior, the 30 November 2016, was that an applicant would on that day have had to be

15 on or before 30 November 2016. On revision of the registers by 1 December, only 17 year olds can be treated as attainers to the UK Parliamentary register and 15 year olds for the local government register, but from 1 December onwards, 16 year olds can also be treated as attainers to the UK Parliamentary register, and 14 year olds attainers to the local government register providing that they reach the age of 17 or 15 respectively by the 30 November next.

For this reason there is a move away from statistics relating to 'attainers' for the two main registers towards a more straightforward measure of how many 15, 16 and 17 year olds are currently registered to vote. In this respect there were 12,519 15, 16 and 17 year olds registered to vote as at 26 April 2017. This was an increase of 4,977 (66%) on the corresponding total of 7,542 as at 1 December 2015 but a more modest increase on the numbers registered for the Scottish Independence Referendum of 2014 when there were 11,894 16 and 17 year olds registered.

Post April 2017 priorities

We will continue to pursue and monitor this outcome. Although there has been an increase in numbers since the 2014 Referendum we continue to work with the education authorities to ensure that young people are given every encouragement to register.

Equality Outcome 2

Maximise registration amongst high mobility citizens such as occupiers of houses in multiple occupation and tenanted dwellings.

Research has shown that high mobility citizens and citizens in tenanted dwellings are under-represented in terms of electoral registration. Ethnicity and nationality may be influencing this under-registration.

Activities

- Consult with partner authorities and housing providers
- Canvass and publicity plan
- Integration of the equalities element with the Electoral Commission performance standards regime
- Engagement with individual equalities groups to ensure removal of barriers to registration
- Focus on improved materials using straightforward language tested by relevant groups in partnership with other EROs and the Electoral Commission.

Measurement

- Registration rates compared to census outputs
- Number of registration corrections and complaints

Progress to April 2017

Since April 2015 the service has focussed on students and the tenanted housing sector to deliver this outcome. However, the allocation of

resources to our key functions in respect of an unprecedented number of electoral events in a relatively short period meant that the level of activity on this outcome was not as originally planned.

Nevertheless, student registration promotion events have been held and the service has worked with student associations and tertiary education providers in order to promote registration. Student email and website services carried registration information during this period. Student registrations have increased by 11% over the two year period.

With regard to the tenanted housing sector work began towards the end of the period on a Cabinet Office funded pilot exercise to research the potential benefits of using private sector tenancy deposit scheme data. This research seeks to use of data from external agencies to establish whether we can improve canvass outcomes and subsequent registration levels. Our engagement with tenancy deposit scheme operators has also led to a national initiative in promoting registration to new tenants.

Post April 2017 Priorities

The online functionality of individual electoral registration provides an ideal opportunity to integrate registration with online student enrolment or information systems and the service is keen to work with tertiary education providers in order to link registration with these services.

As indicated in the 2015 interim report, future developments in terms of this equality outcome would be directed towards the tenanted housing sector in order to seek to link registration with new lettings. A number of Electoral Registration Officers (EROs) were invited to pilot alternative canvass models during 2017 across Great Britain (2 in Scotland). As a result, research into the potential benefits of using private tenancy

deposit scheme data is underway in Grampian with funding provided by the Cabinet Office. The potential of using other data sources will also be considered.

We will continue to identify and engage with under-represented groups.

Quantitative analysis to determine progress will focus on the 2017 and 2018 canvass results.

Equalities Outcome 3

To maximise opportunities for young people to enter the workforce

Youth employment is a key national priority, with the low percentage of employees recruited directly from school identified as a key issue. Whilst the service relies on a significant number of individuals who are required to have tertiary education and be working towards professional qualifications, analysis confirms that Under 25 year olds are under-represented in the service's workforce. Notwithstanding that recruitment is fairly minimal the opportunity nevertheless exists to enhance opportunities for young citizens.

Activities

- Promote work experience opportunities for Under 25 year olds
- Review recruitment advertising media
- Promote career progression schemes to encourage young people to make the service an employer of choice.

Measurement

- Annual workforce monitoring
- Annual work-experience monitoring

Progress to April 2017

In June 2013 the Grampian Valuation Joint Board approved a career grade scheme for clerical officers. Prior to June, career grade schemes that promoted professional development had existing for trainee chartered surveyors and surveying technicians; there was no dedicated career grade scheme for employees working on the administrative rather than technical side of the organisation. The introduction of the clerical officer career grade scheme ensured that career development opportunities were available across all three service strands of the organisation, valuation for rating, council tax assessment and electoral registration.

Recruitment advertising has been reviewed and the majority of opportunities are now advertised online.

There has been some success in achieving this outcome as the number of Under 25 year olds in the workforce has increased from one to three since 31 March 2015 through the recruitment of two young people to our clerical section. The introduction of the clerical officer career grade scheme has now had some take-up with two employees successfully gaining their certificate for qualification in electoral administration – an externally assessed and nationally recognised qualification that is a criterion for progression in our career development scheme.

Post April 2017 Priorities

Continue to pursue and monitor this outcome.

Work experience continues to be made available to Under 25s through our work with education authorities.

8. New Outcomes

Equalities Outcome 4

Our services meet the needs of all service users in our community.

Activities

- Monitor customer satisfaction across all service areas by the protected characteristics.

Measurement

- Detailed analysis of customer satisfaction surveys.

Equalities Outcome 5

The Board is seen as an equal opportunities employer where diversity is welcomed and all staff feel valued and respected.

Activities

- Issue and monitor regular staff questionnaires by the protected characteristics

Measurement

- Detailed analysis of staff questionnaires.

9. Policies and Practices

Policy and practice reviews are carried out within the terms of section 149(1) of the Equality Act 2010.

The Board's employs the human resources expertise of the Moray Council, one of its three constituent authorities, and the majority of policies are reviewed by them on a regular programme in line with the terms of the Equality Act and the Council's own policies.

Other policies and practices are reviewed on a regular basis through a rota of quarterly meetings of the Assessor's Management Team, Administration Group and Technical Group.

10. Gender Pay Gap

In view of employee numbers the Grampian Valuation Joint Board now has a duty to publish information on the percentage difference among its employees between men's average hourly pay (excluding overtime) and women's average hourly pay (excluding overtime).

The following information is based on the employees who were in post on 31 March 2017.

GVJB has 36 male employees with an average hourly rate of pay of £20.85 and 44 female employees with an average hourly pay of £12.79.

The mean (average) gender pay gap is therefore:

$$(20.85 - 12.79) / 20.85 \times 100 = 38.65\%$$

The median gender pay gap is obtained by arranging the hourly rates in descending order for both male and female employees and selecting the mid-point of each range.

The median gender pay gap calculation is:

$$(18.04 - 10.10) / 18.04 \times 100 = 44.01\%$$

Full time gender pay gap (29 female and 34 male employees): 35.23%

Part time gender pay gap (15 female and 2 male employees): 28.27%

Full time men/part time women pay gap (15 female and 34 male employees): 47.99%

Permanent staff gender pay gap (41 female and 33 male employees): 40.40%

Temporary staff gender pay gap (3 female and 3 male employees): 1.46%

11. Equal Pay Statement

The Grampian Valuation Joint Board is committed to equal pay for men and women doing the same or broadly similar work within the organisation.

As at 31 March 2017, the Board had 80 employees. 44 of these are employed in professional and technical posts and are predominantly male (70.45%). 36 employees are in clerical and administration posts and are predominantly female (86.11%). 83.33% of the administration and clerical posts are in Grades 1 & 2 whereas 97.83% of the professional and technical posts are on Grade 3 and above.

The difference in male and female pay is largely due to the degree of occupational segregation that exists in the organisation. The gender pay gap is higher than the national average. This is due in part to the predominance of Chartered Surveyors within higher grade posts. The surveying profession has traditionally been male dominated with only 8,000 out of 100,000 members being female as recently as 1999 according to RICS figures. The average age of our surveyors is 48 and 6 out of 24 (25%) are female. However the percentage is rising as 4 out of 6 (66.7%) of the organisation's surveyors under 40 and 4 out of 5 (80%) under 35 are female. The number of male employees in Grade 1 & 2 administration and clerical posts has increased from 9.68% to 16.67% over the last two years.

12. Procurement

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

Currently the Board enters into very few procurement contracts directly. Contracts of any substance are normally procured on behalf of the Board by the Moray Council and are subject to their procurement procedures and in accordance with current procurement legislation. Any contracts that the Board does enter into directly are generally small in terms of the service procured and the monetary value of that service. Notwithstanding, the Board will have due regard to whether the award criteria should include considerations to enable us to better perform the Equality duty.

13. Conclusion

The Board will support the Assessor & ERO in mainstreaming equalities throughout the service and monitor progress on an annual basis in relation to the protected characteristics and the specific equality outcomes identified above.

The Board will publish a fresh mainstreaming report in April 2019 and formally report on the progress made to achieve the equality outcomes by 30 April 2021.

Fresh equality outcomes will be identified and reported by 30 April 2021.

Appendix 1:

Workforce Monitoring Statistics for year to 31 March 2016

	Work force Profile*	Training	Promotion	Leavers
Total number	80	13	4	14
Race				
White				
British	96.25%	92.3%	100%	100%
Other				
Irish				
Other white background	1.25%	7.7%		
Mixed				
Asian, Asian Scottish, Asian English, Asian Welsh or other British Asian				
Indian				
Pakistani				
Bangladeshi				
Chinese	1.25%			
Other Asian background				
Black, Black Scottish, Black English, Black Welsh or other Black British				
Other ethnic background	1.25%			
Unidentified	-	-	-	-
Disability				
Yes	-	-	-	14.3%
No	100%	100%	100%	85.7%
Gender				
Female	55%	46%	100%	64.3%
Male	45%	54%	-	35.7%
Age				
16-24	3.75%	15.4%	-	-
25-29	6.25%	15.4%	-	-
30-34	7.5%	15.4%	-	-
35-39	2.5%	-	-	7.1%
40-44	3.75%	-	-	7.1%
45-49	18.75%	15.4%	25%	7.1%
50-54	26.25%	30.8%	50%	28.6%
55-59	21.25%	-	25%	7.1%
60-64	8.75%	7.6%	-	21.5%
65+	1.25%	-	-	21.5%
Unknown	-	-	-	-

*As at 31 March 2016

Appendix 2:

Workforce Monitoring Statistics for year to 31 March 2017

	Work force Profile*	Training	Promotion	Leavers
Total number	80	15		9
Race				
White				
British	97.5%	80%		88.9%
Other				
Irish				
Other white background		6.66%		11.1%
Mixed				
Asian, Asian Scottish, Asian English, Asian Welsh or other British Asian				
Indian				
Pakistani				
Bangladeshi				
Chinese	1.25%	6.66%		
Other Asian background				
Black, Black Scottish, Black English, Black Welsh or other Black British				
Other ethnic background	1.25%	6.66%		
Unidentified				
Disability				
Yes	-	-		11.1%
No	100%	100%		88.9%
Unknown				
Gender				
Female	55%	40%		66.7%
Male	45%	60%		33.3%
Age				
16-24	3.75%	6.7%		11.1%
25-29	6.25%	13.3%		-
30-34	6.25%	26.7%		11.1%
35-39	2.5%	-		-
40-44	5%	-		-
45-49	16.25%	13.3%		11.1%
50-54	28.75%	20%		11.1%
55-59	22.5%	13.3%		-
60-64	7.5%	6.7%		55.6%
65+	1.25%	-		-
Unknown	-	-		-

*As at 31 March 2017

Appendix 3:

Workforce recruitment monitoring Statistics for 2 year period to 31 March 2017

	Applied (number)	Applied (%)	Shortlisted (Number)	Shortlisted (%)	Appointed (Number)	Appointed (%)
Total	319	100	53	100	9	100
Gender *:						
Male	34	10.6	12	22.6	2	22.2
Female	71	22.25	22	41.5	5	55.5
Married/Civil Partnership:						
Yes	87	27.3	16	30.2	1	11.1
No	132	41.4	18	34	3	33.3
Prefer not to say	2	0.6	0	0	0	0
Did not answer	98	30.7	19	35.8	5	55.6
Sexual Orientation:						
Bisexual	1	0.3	0	0	0	0
Heterosexual	244	76.5	37	69.8	6	66.7
Gay Woman/ Lesbian	0	0	0	0	0	0
Gay man	2	0.6	0	0	0	0
Prefer not to say	5	1.6	3	5.7	0	0
Did not answer	67	21	13	24.5	3	33.3
Age:						
16-24	46	14.5	5	9.4	2	22.2
25-29	50	15.7	9	17	0	0
30-34	43	13.5	5	9.4	0	0
35-39	30	9.4	5	9.4	0	0
40-44	30	9.4	4	7.5	1	11.1
45-49	21	6.6	3	5.7	0	0
50-54	23	7.2	4	7.5	2	22.2
55-59	8	2.5	2	3.8	1	11.1
60-64	4	1.2	2	3.8	0	0
Prefer not to say	2	0.6	3	5.7	0	0
Did not answer	62	19.4	11	20.7	3	33.3
Disability:						
Yes	170	53.3	7	13.2	0	0
No	130	40.7	36	67.9	6	66.7
Did not answer	19	6.0	10	18.9	3	33.3
Religion:						
Church of Scotland	0	0	0	0	0	0
Roman Catholic	0	0	0	0	0	0
Protestant	0	0	0	0	0	0
Christian	95	29.8	11	20.7	3	33.3
No religion or belief	144	45.2	25	47.2	3	33.3
Other	9	2.8	2	3.8	0	
Prefer not to say	71	22.2	15	28.3	3	33.3

Ethnicity:						
White:						
Scottish	163	51	28	52.9	6	66.7
English	16	5	0	0	0	0
Welsh	0	0	0	0	0	0
Irish	2	0.7	1	1.8	0	0
Northern Irish	1	0.3	0	0	0	0
Polish	8	2.5	0	0	0	0
Scottish: Polish	0	0	0	0	0	0
Scottish: Polish	0	0	0	0	0	0
Any other	49	15.5	6	11.34	0	0
Mixed:						
Any mixed background			0	0		0
Asian:					0	0
Indian	3	0.9	1	1.8	0	0
Pakistani	1	0.3	0	0	0	0
Bangladesh	0	0	0	0	0	0
Chinese	0	0	0	0	0	0
Any other	2	0.6	0	0	0	0
Black:	0	0	0	0	0	0
Caribbean	1	0.3	0	0	0	0
African	11	3.4	0	0	0	0
Any other	0	0	0	0	0	0
Any Other Ethnic:	0	0	0	0	0	0
Unidentified	62	19.4	17	32.1	3	33.3

* Gender data was only available for 109 of the total applicants as it was not sought on one vacancy which had 210 applicants.

Ian H Milton
Grampian Assessor & Electoral Registration Officer

Woodhill House, Westburn Road, Aberdeen AB16 5GE
assessor@grampian-vjb.gov.uk Tel: 01224 664360



REPORT TO: Grampian Valuation Joint Board on 30 June 2017

SUBJECT: Complaints handling performance

BY: The Assessor & ERO

1. Reason for Report

1.1 To report on complaints handling performance.

2. Recommendation

2.1 **The Board consider the complaints handling performance.**

3. Background

3.1 Complaints are valuable. When handled well, they can provide a low cost and important source of feedback and learning for the organisation to drive improvement and restore a positive relationship with service users who feel let down by poor service.

3.2 A revised Complaints Handling Procedure was implemented in 2016. The procedure follows the Scottish Public Services Ombudsman's (SPSO) model complaints handling procedure and comprises three stages

- Stage 1 frontline resolution;
- Stage 2 investigation where stage 1 does not resolve the issue;
- Stage 3 referral to the SPSO where service failure or maladministration has not been identified at Stage 2 and the issue remains unresolved.

3.3 Local authorities are required to assess complaints handling performance to provide assurance in relation to their performance, to facilitate continuous improvement and to assist in benchmarking between local authorities.

4. Current position

4.1 The SPSO's Complaints Standards Authority (CSA) developed a series of performance indicators. The performance of the organisation is provided in the table at 4.2 below.

4.2 Complaints performance 2016/17

The organisation has a high level of contact with stakeholders in the Grampian area and beyond. During 2016/17 the electoral registration service has undertaken the annual canvass that involves writing to and in some cases visiting the 276,000 households in Grampian. The valuation service has also been extremely busy with the first revaluation of non-domestic properties for 7 years. On 15 March 2017 39,132 valuation notices providing owners and occupiers of properties information concerning the new rateable values that would take effect from 1 April 2017. Against this background of high volumes of stakeholder contact, the organisation received a total of 6 complaints, all of which were resolved at Stage 1 frontline resolution.

Indicator	%	Number
Total number of complaints per 1000 population ¹	1%	0.01
Complaints closed at stage 1	100%	6
Complaints closed at Stage 2	Zero	0
Complaints closed at Stage 2 after escalation	Zero	0
Complaints upheld at Stage 1	17%	1
Complaints partially upheld at Stage 1	50%	3
Complaints not upheld at Stage 1	33%	2
Average time for a full response at Stage 1	3 days	
Complaints resolved at Stage 1 against SPSO target 5 days	83%	5
Complaints extended at Stage 1 beyond SPSO target 5 days	17%	1

4.3 The implementation of the revised complaints procedure for 2016/17 has improved the accessibility for stakeholders to comment critically on the services provided and provided a framework that ensures that complaints are recorded and analysed in order to establish where and when failures occur. Complaints are reported to the Management Team that meets on a quarterly basis, but given the size and professionally focussed scope of the organisation, the Assessor and two Deputes are aware of complaints and their handling as they arise. Since the introduction of the revised procedure, there has been improved feedback for frontline operational staff and a closer connect between the services provided and the public/service user, as frontline staff are now empowered to seek to resolve complaints as they arise.

¹ <https://www.nrscotland.gov.uk/statistics-and-data/statistics/statistics-by-theme/population/population-estimates/mid-year-population-estimates/mid-2016> Aberdeen, Aberdeenshire and Moray total 588,100

5. Conclusion

- 5.1 The first year of operation of the revised procedure for handling complaints has proved effective, with ready access for stakeholders and frontline personnel seeking to resolve any issues within extremely short timeframes.

Author of Report: Ian H Milton

Signature:

Date: 20 June 2017

Designation: Assessor & ERO

Name: Ian H Milton



REPORT TO: Grampian Valuation Joint Board on 30 June 2017

SUBJECT: Risk Management

BY: The Assessor & ERO

1. Reason for Report

1.1 To advise the Board on the current risk management position.

2. Recommendation

2.1 **The Board note the current version of the risk register and the plans for future reviews.**

3. Background

3.1 The Board's Code of Corporate Governance requires the identification and prioritisation of risks to the Organisation's aims and objectives; the evaluation of the risks being realised and the resultant impact and finally the management of risks.

3.2 The Risk Register is subject to ongoing review with reports submitted to the Board on an annual basis.

3.3 Apart from ongoing reviews by individual risk owners, the Management Team, that meets on regularly, has risk management as a standing item on its agenda.

4.0 Current Position

4.1 The strategic risk register that is provided as an appendix to this report was last formally reviewed by the Management Team on 10 May 2017.

4.2 A summary of the risk status is provided in the table below.

Risk Rating	June 2012	June 2013	June 2014	June 2015	June 2016	June 2017
High	2	3	2	2	3	3
Moderate	4	3	4	4	3	3
Low	1	1	2	2	3	4
Tolerable	13	14	14	14	12	12
Obsolete	8	8	8	8	9	9
Total number of live risks	20	21	22	22	21	22

4.3 The total of 9 obsolete risks remains unchanged from the position reported to the Board in August 2016. The Management Team has identified one new risk concerning governance arrangements. The new risk relates to the lack of certainty regarding the duty of disclosure under the freedom of information legislation due to the change in data protection rules that come into force on 25 May 2018 when the EU General Data Protection Regulation replaces the Data Protections Act 1998. The total number of live risks has therefore increased to 22. However, 12 of the live risks have sufficient controls to render them 'tolerable' in terms of the risk management strategy.

4.3 "High" level risks

4.3.1 Risks 5e and 5f (strategic shift in taxation ethos and inadequate funding) remain high. These relate to taxation policy and funding and whilst controls may be put in place by both the Assessor & ERO and the Board, both risks originate from government policy and are therefore difficult to mitigate. The most recent source of uncertainty regarding the taxation at a strategic level is The Barclay Review Group that was established by the Scottish government and is due to 'make recommendations that seek to enhance and reform the business rates system in Scotland to better support business growth and long term investment and reflect changing marketplaces' in July 2017. Government has undertaken to respond to the recommendations without delay. The snap election announced last month has interrupted the IER top-up funding and at the time of writing, remains a live issue. Risk 6c (over-reliance on a small number of IT personnel) is difficult to mitigate to a degree that reduces the net risk to a moderate or low risk rating simply due to the size and resources of the organisation.

4.4 "Moderate" level risks

4.4.1 The number of risks with a 'moderate' overall rating has remained unchanged over the last 12 months.

4.4.2 Risk 5h and 5i (business continuity planning and the introduction of IER). Business continuity control measures that help reduce the risk to Moderate include full Public Service Network accredited IT health checks that are carried out by a rolling programme of external specialists who seek to penetrate and compromise IT resources. IER continues to challenge the service in terms of process and resources. Further changes to electoral registration are anticipated as both the UK and Scottish Governments work towards addressing the shortfalls of the currently prescribed electoral canvass which the Electoral Commission acknowledges is 'unsustainable'.

4.4.3 Risk 6a (recruitment and training) remains a challenge despite the recent changes to the economic fortune of NE Scotland. The career grade schemes that operate across the valuer, technician and clerical grades help retain staff and the first two clerical officers to undergo the Association of Electoral Administrators certificate of qualification both passed their final exams this Spring.

4.5 "Low" level risks

4.5.1 Risk 2b (reliance on ICT) is subject to significant control measures referenced at 4.4.2. The IT Manager had raised the profile of the risks posed by ransomware immediately ahead of the widespread attacks encountered by many organisations worldwide during late May 2017.

- 4.5.2 Risk 4a (impact of changes in data protection rules) is referenced at 4.3 above. Current control measures include training and joint working within the Scottish assessors Association to pool expertise and devise a common approach that provides clarity to officers and other stakeholders.
- 4.5.3 Risks 6b and 6i (staff review and industrial action). Operational demands have impacted on the staff review and work is in hand to seek to improve the efficiency of the review process. The potential for industrial action by employees will always remain however good industrial relations are a priority for the Management Team and there has been no change to this risk rating over the last 24 months.

5.0 **Conclusion**

- 5.1 The identification, evaluation and control of risk are continuous processes and remain live issues for the Management Team and the organisation as a whole. The risk register provides a useful tool to evaluate risks and the Board are invited to note the current risk profile.

Author of Report: Ian H Milton

Signature: _____ Date: 19 June 2017

Designation: Assessor & ERO Name: Ian H Milton

Risk Description	Worst Case Outcome Scenario	Likelihood of actual occurrence (score 1 - 5)	Impact if exposure occurs (score 1-5)	Gross Score (L x I)	Initial Risk Rating	Current Controls	Quality & Effectiveness of Controls Good x 0.5 OK x 0.8 Poor x 1.5	Net Score	Revised Risk Rating	Risk Owner	Action Proposed	Review Date	Review Cycle
Current Risks													
1. SAFEGUARDING PEOPLE & PROPERTY													
1a Workforce Health & Safety exposure in a varied, sometimes hazardous environment; lone working, seasonal climate, violence & aggression	Staff injury, assault; low morale, stress; sickness absence; litigation and insurance claim; backlogs and overtime cost; bad publicity; criminal prosecution	4	3	12	MOD	Risk Assessment Programme - Technical + Office + Field activities; Recognised reporting protocols; Issue of Personal Protective Equipment, where appropriate; External advice on control measures; Employee induction. Call in/out procedures documented. Mobile phones in use.	good	6	TOL	GMO	Response to Audit in progress. PPE review completed. Risk assessments to be reviewed	01/09/2017	6 monthly
1b Fraudulent activity by employee (Valuation Roll, Council Tax and Electoral Registration)	Adverse publicity; Elected Member concern; senior staff reprimand; systems replacement; internal inquiry uses valuable resource. Removal of IER Accreditation.	3	3	9	LOW	Audit staff records; Staff training/awareness e.g. conflict of interest; Stringent checks on Valuation Roll and Valuation List amendments improved reporting from 2012/13; Audit reconciliations. ER postal vote number threshold check in place. ER duplicate name check procedure in place. Disclosure Scotland checks carried out on existing staff and new employees. Information protection course has been completed by all staff.	good	4.5	TOL	IHM	Access to ER on a need to know basis. Review procedures to account for the introduction of IER. Disclosure refreshes to be carried out 4 yearly.	01/09/2017	6 monthly
1c Fraudulent activity by employee (Financial)	Misappropriation of funds; adverse publicity; Elected Member concern; senior staff reprimand; systems replacement; internal inquiry uses valuable resource	2	2	4	TOL	Financial controls, Banking reviewed; Staff training/awareness; External check by Finance staff + audit reconciliations. Introduction of purchase card transaction logging system	good	2	TOL	IHM LHS	IHM to continue close liason with Treasurer and Accountant.	01/07/2017	4 monthly
1f Elgin office accommodation may be unfit for current demands of service. Concern regarding DDA.	Health & Safety of staff compromised; poor security; inadequate storage; failure to comply with legislation e.g. DDA; poor image, operational inefficiency; morale damage	4	2	8	LOW	Service responsiveness to assessed risks.	ok	6.4	TOL	JAB	Detailed options appraisal to be carried out and reported to GVJB	01/07/2017	3 monthly

Risk Description	Worst Case Outcome Scenario	Likelihood of actual occurrence (score 1 - 5)	Impact if exposure occurs (score 1- 5)	Gross Score (L x I)	Initial Risk Rating	Current Controls	Quality & Effectiveness of Controls Good x 0.5 OK x 0.8 Poor x 1.5	Net Score	Revised Risk Rating	Risk Owner	Action Proposed	Review Date	Review Cycle
2. QUALITY, SECURITY, INTEGRITY & COMMUNICATION OF INFORMATION													
2a Inadequate engagement with the Board on Governance matters in general and risk management in particular	Adverse audit report; failure to achieve service improvements; No overall organisational recognition of strategic direction	2	3	6	TOL	Financial and operational performance information reported to the Board at all meetings. The Board review the operational performance thresholds periodically. Risk analysis is presented to the Board annually.	good	3	TOL	IHM	Monitor risk	01/02/2018	Annually
2b The service is heavily reliant upon ICT systems; loss or serious interruption of data or service e.g fire, hacking, virus, patching, employee misuse - intentional or accidental	Loss of data and essential records; disclosure of confidential records; cost of recovering systems and data reinstatement; loss of data integrity; Elected Member concern; Partner councils' concern; adverse publicity. Increased issue of ransomware.	4	4	16	HIGH	Rigid protocols for data back-up; Change Data backed-up; Hot back-ups; Weekly back-ups Banff/Elgin etc.; Disaster Recovery Server; Data share with councils; Hard copies; Staff competency & goodwill (NB absence of some core skills). Email outsourced to external supplier. ER data encrypted. Network support contract in place. HQ & Banff server virtualisation complete. Disaster recovery server relocated to GVJB owned premises and tested Q1 2013. PSN accreditation work complete. New network infrastructure in place. Periodic IT health checks carried out.	good	8	LOW	DGY	Continue with periodic IT health checks. Next ITHC to be carried out in summer 2017. Staff training and more testing required to reduce risk from ransomware.	01/10/2017	6 monthly
2c Inadequate corporate policy documents	Errors and omissions; avoidable accidents and loss; employee dispute and claims; adverse audit report; fraud; low morale; breach of legislation; inability to change or improve; failure to meet Corporate Governance obligations	4	2	8	LOW	Equalities etc guidance; policies & procedures review - IT policy documents review to comply with PSN requirements complete. SAA Governance Committee working on Complaints and Records policies. Model Publication Scheme & Equalities policies have been dealt with. Approved Records Management Plan in place.	ok	6.4	TOL	IHM	Reviews of policies ongoing	01/09/2017	6 monthly
2d Inadequate procedure documents	Errors and omissions; avoidable accidents and loss; employee dispute and claims; adverse audit report; fraud; low morale; breach of legislation; inability to change or improve; failure to meet Corporate Governance obligations	4	2	8	LOW	IT, CT and VR manuals and procedures constantly reviewed.	ok	6.4	TOL	MJA GMO LHS	CT manual update requires minor update (MJA). VR Manual update required post revaluation (GMO). ER manual to be completed (LHS).	01/09/2017	6 monthly

Risk Description	Worst Case Outcome Scenario	Likelihood of actual occurrence (score 1 - 5)	Impact if exposure occurs (score 1-5)	Gross Score (L x I)	Initial Risk Rating	Current Controls	Quality & Effectiveness of Controls Good x 0.5 OK x 0.8 Poor x 1.5	Net Score	Revised Risk Rating	Risk Owner	Action Proposed	Review Date	Review Cycle
3.SPECIFIC BUSINESS RISKS													
3a Referencing of our Valuation Roll, Council Tax and Electoral Registration data may be inefficient	Regular duplication of work; confusion in use of multiple references for same property	4	2	8	LOW	Staff training, Shared Directories	ok	6.4	TOL	MJA DGY	Work practices under constant review. CT & ER Manuals. File naming convention in hand as part of our records management planningplace in all divisions. Rationalisation of data storage. DGY's Review of security settings on access to network folders is underway as part of records management planning.	01/09/2017	6 monthly
4.SPECIFIC GOVERNANCE RISKS													
4a Lack of certainty regarding duty of disclosure under Freedom of Information due to Changing of Data Protection Rules	We make an unauthorised release of information. Increased level of fines.	3	3	9	LOW	Working with colleagues on SAA Governance Committee. Training to be carried out. (MJA to undertake the relevant training). Fol group formed at SAA.	ok	7.2	LOW	MJA	To continue training, liaising and establishing precisely what responses we need to make to the requirements.	01/09/2017	6 monthly
5. BUSINESS PLANNING & MANAGEMENT													
5e A strategic shift in the taxation ethos	GVJB may cease to exist; function may be contracted, regionalised; staff redundancies; low morale, staff required to run down existing systems whilst preparing for replacement procedures; Errors, loss of data	4	4	16	HIGH	Largely a political issue outwith specific control of the service; the SAA is actively engaged in the new devolved taxation bodies which include Revenue Scotland, the Devolved Tax Collaborative and the Tax Consultation Forum.	poor	24	HIGH	IHM	Monitor situation which might be subject to policy changes.	01/08/2017	6 monthly
5f Inadequate funding	Essential equipment and Systems upgrade/replacement placed on hold; inability to recruit, retrain or develop staff; poor morale; service improvement opportunities lost; staff leakage	5	4	20	HIGH	Board can requisition at their required level. We currently have cross discipline working practices in place. Revised contract of employment adopted.	ok	16	HIGH	IHM	Monitor performance closely for early detection of service degradation. Keep staff informed and involved,encourage innovation and flexible working.	Monthly	Monthly
5h Inadequate business continuity planning	Inability to maintain or restore essential business functions within required timescale. Failure to meet statutory deadline; audit censure, intervention; dispute with partner councils; Member concern, media scorn; loss of records, waste of time and essential resource through inability to control crisis situation	5	5	25	HIGH	Plan approved and implemented. Resilience testing carried out Q1 2013. IT system enhancements to meet PSN standards complete.	good	12.5	MOD	IHM	Monitor situation. IHM/MJA/DGY to meet to progress full test.	01/10/2017	6 monthly
5i Introduction of Registration policy changes	Degradation of Register completeness and accuracy	5	3	15	MOD	Risk and issues register in place. Active voter engagement starategy in place.	ok	12	MOD	IHM	Continue to seek to strengthen degree of engagement with Cabinet Office, IER DS and Scottish Government particularly following Scotland Act that further involves elements of registration, plus inter-ERO liaison.	Monthly	Monthly

Risk Description	Worst Case Outcome Scenario	Likelihood of actual occurrence (score 1 - 5)	Impact if exposure occurs (score 1-5)	Gross Score (L x I)	Initial Risk Rating	Current Controls	Quality & Effectiveness of Controls Good x 0.5 OK x 0.8 Poor x 1.5	Net Score	Revised Risk Rating	Risk Owner	Action Proposed	Review Date	Review Cycle
6. SERVICE, PROCESS & DELIVERY													
6a Inadequate numbers of trained / skilled staff to fulfil statutory functions	Failure to meet statutory deadline; errors, omissions; stress, sickness absence; audit censure; public, media concern	3	5	15	MOD	Our internal recruitment policy and RICS training scheme assists retention/recruitment of trained staff. Individual training plans for graduates/trainees prepared and maintained. Absence Management Policy applied across all offices and staff groups.	ok	12	MOD	MJA	Arrange external opportunities for experience. Monitor vacancies. Widen training across disciplines. Progress training of all Admin staff in CT, VR & ER work. Review 6 monthly in view of uncertain budgetary conditions.	01/10/2017	6 monthly
6b Inadequate staff development	Inability to retain staff	4	3	12	MOD	SRDS has been implemented.	ok	9.6	LOW	IHM	IHM to seek advice from HR on refreshing SRDS	01/10/2017	6 monthly
6c Over-reliance upon a small number of key Information Technology & Systems specialists.	Backlogs, error and omission; stress; inability to recruit, unattractive prospect; staff leakage, stress; insurance claims; quality deficit, deadlines missed; low morale; inability to plan and schedule	4	5	20	HIGH	Ability of management team to plan ahead. Email system is outsourced. Service Level Agreements with external contractors have been reviewed. We have a password bank and website for IT supports and maintenance.	ok	16	HIGH	DGY	It is accepted that this risk will always remain in light of the number of IT staff in relation to overall staff numbers. The matter will therefore remain under constant review.	01/10/2017	6 monthly
6d Inconsistency of approach to tasks due to geographical spread of offices and different councils involved	Imbalance in standards and levels of performance arising out of the differing "capabilities" of our constituent councils; friction with partner councils; audit censure; loss of flexibility	4	2	8	LOW	Regular management team meetings, existence of staff manuals, need to adhere to statutory requirements. Review of processes.	good	4	TOL	GMO	Continue to review current procedures. Develop additional IT solutions. Update manuals as required. Revaluation working group established and working to achieve consistency in delivery of R2017	01/02/2018	Annually

Risk Description	Worst Case Outcome Scenario	Likelihood of actual occurrence (score 1 - 5)	Impact if exposure occurs (score 1-5)	Gross Score (L x I)	Initial Risk Rating	Current Controls	Quality & Effectiveness of Controls Good x 0.5 OK x 0.8 Poor x 1.5	Net Score	Revised Risk Rating	Risk Owner	Action Proposed	Review Date	Review Cycle		
6e Failure of external contractor at crucial point in service cycle. (ER)	Missed deadline; contractual dispute; GVJB blamed for contractor failure; additional expense; re-tendering exercise; audit censure; media comment; friction with partner councils;	3	4	12	MOD	Close and regular liaison with suppliers who are chosen for their proven track record and contract extended. Formal Canvass Project Plan prepared. Canvass Risk Register maintained. Canvass Plan & Performance Evaluation submitted to Electoral Commission. Additional infrastructure has been procured to increase resilience.	good	6	TOL	LHS	Regular monitoring. Six monthly review.	01/09/2017	6 monthly		
6f Failure of external contractor at crucial point in service cycle. (IT)	Missed deadline; contractual dispute; GVJB blamed for contractor failure; additional expense; re-tendering exercise; audit censure; media comment; friction with partner councils;	3	4	12	MOD	Close and regular liaison with suppliers who are chosen for their proven track record. Requirement for contingency planning by contractors. Backup network in place. PSN accreditation work now in place.	good	6	TOL	DGY	Review reliability of contractors and service providers and rationalise/ change accordingly.	01/09/2017	6 monthly		
6h Out of hours working for statutory events	Staff not available to process last minute registration or absent vote applications	3	3	9	LOW	Overtime payments or time off in lieu is granted for out of hours working. Employment contracts amended from March 2013 to provide out-of-hours availability	good	4.5	TOL	IHM		01/10/2017	6 monthly		
6i Industrial action by Employees	Reduce capability	3	3	9	LOW	Local Level - close liaison with union reps. National level - negotiations & dialogue via COSLA.	ok	7.2	LOW	IHM	Active monitoring	01/10/2017	6 monthly		
Notes				Key											
Likelihood & Impact of each incident are first multiplied to provide an initial score. Both Likelihood & Impact are measured on a scale of 1 = Low, 5 = High.				CT Council Tax				MT Management Team							
The initial assessment is a consideration of the risks without regard to any controls or procedures that may be in place. This provides a gross score which is an indication of the potential scale of any problems. IT IS ESSENTIAL THAT GROSS SCORE IS NOT BENEFICIALLY INFLUENCED BY CONSIDERATION OF EXISTING OR INTENDED CONTROLS.				ER Electoral Registration				DGY David Yeaman							
The manager or group then review the CONTROLS that are or should be in place to reduce the various exposures (with reality testing as appropriate) and adjust the gross score by weighting factors (good = 0.5, OK = 0.8, poor = 1.5) to provide a net risk score.				KPI Key Performance Indicator				FMIM Fiona McKelvie							
Net risk scores are graded -				IT Information Technology				GMO Gavin Oag							
TOLERABLE = < 6.5; LOW = 6.5 up to 10; MODERATE = > 10 up to 15; HIGH = > 15				VR Valuation Roll				IHM Ian Milton							
Any risks still assessed as HIGH or MODERATE should be programmed for corrective action. This should be agreed with the risk owner who should assign responsibility for taking action and the appropriate timescales. e.g High = commence within 4 weeks;										JAB Jim Barron					
Moderate = commence within 4 months; Low = commence if resource available; Tolerable = No action										LHS Linda Smith					
						MJA Mark Adam									
						NLT Niall Thom									
						SD Steve Dunbar									

Risk Description	Worst Case Outcome Scenario	Likelihood of actual occurrence (score 1 - 5)	Impact if exposure occurs (score 1-5)	Gross Score (L x I)	Initial Risk Rating	Current Controls	Quality & Effectiveness of Controls Good x 0.5 OK x 0.8 Poor x 1.5	Net Score	Revised Risk Rating	Risk Owner	Action Proposed	Review Date	Review Cycle
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Risk Matrix - Likelihood

Likelihood	Description				
5	Almost certain	Will undoubtedly happen, possibly frequently	Over 90%	Annual	Imminent/near miss
4	Likely	Will probably happen, but not a persistent issue	Up to 90%	3 year	Has happened in the past
3	Possible	May happen occasionally	Up to 65%	10 year	Has happened elsewhere
2	Unlikely	Not expected to happen, but is possible	Up to 20%	25 year	Not known in this activity
1	Remote	Very unlikely this will ever happen	Less than 5%	100 year	Force majeure

Risk Matrix - Impact

Impact Score	Description					
		Impact on Service Objectives	Financial Impact	Impact on People	Duration of Impact	Impact on Reputation
5	Catastrophic	Unable to function, inability to fulfil obligations	Severe financial loss (> £)	Death	In excess of 2 years (days) to recover pre event position	Highly damaging, severe loss of public confidence
4	Major	Significant impact on service provision	Major financial loss	Extensive injury, major permanent harm	Between 1 year - 2 years (days) to recover pre event position	Major adverse publicity, major loss of confidence
3	Moderate	Service objectives partially achievable	Significant financial loss	Medical treatment required, semi permanent harm up to 1 year	Between 6 months to 1 year (½ to 1 day) to recover pre event position	Some adverse publicity, legal implications
2	Minor	Minor impact on service objectives	Moderate financial loss	First aid treatment, non permanent harm up to 1 month	2 to 6 months (hours) to recover	Some public embarrassment, no damage to reputation
1	Negligible	Minimal impact, no service disruption	Minimal financial loss (< £)	No obvious harm/injury	Minimal - up to 2 months (hours) to recover	No interest to the press, internal only

Risk Description	Worst Case Outcome Scenario	Likelihood of actual occurrence (score 1 - 5)	Impact if exposure occurs (score 1-5)	Gross Score (L x I)	Initial Risk Rating	Current Controls	Quality & Effectiveness of Controls Good x 0.5 OK x 0.8 Poor x 1.5	Net Score	Revised Risk Rating	Risk Owner	Action Proposed	Review Date	Review Cycle
Obsolete Risks													
1d Storage accommodation (on and off site) may be unfit for current demands of service. Concerns regarding amount of storage space.	Inadequate storage; operational inefficiency	0	0	0	TOL	Service responsiveness to assessed risks.	good	0	TOL				
1e Banff office accommodation may be unfit for current demands of service	Health & Safety of staff compromised; cost of running repairs; poor security; inadequate storage; failure to comply with legislation e.g. DDA; poor image,	0	0	0	TOL	Regular building surveys; Patch & mend repairs as necessary; Fire and security protections and	good	0	TOL	MT	No longer a current risk.		
4a Lack of certainty regarding duty of disclosure under Freedom of Information	No longer considered to be an issue and likelihood minimal.	1	1	1	TOL	Scottish Assessors Association - pooled expertise; Register created on types of information request received to provide guidance; Controls untested, but increasing level of staff understanding obtained from practical experience	good	0.5	TOL	MJA	Building now vacated and staff have moved to new purpose built office. No longer a current risk.		
5a Relocation of Banff office	Loss of records; interruption to service and missed deadline; contractor failure; inadequacies in facilities at new site; staff injury, complaint, claim; dispute with contractor; additional, unbudgeted costs	0	0	0	TOL	Tight project plan; Close monitoring of plan. Selective timing; Appointment + monitoring of reputable contractors	good	0	TOL	IHM	Revised publication scheme implemented.		
5b Relocation of main HQ at future date.	Uncertainty over final location; partner timeframe does not recognise essential GVJB service or Statutory deadlines; damage to staff morale; disruption to service; systems failure and related "snagging" problems at new site; staff injury, complaint; loss or damage to equipment; failure by removal contractor; unforeseen costs.	0	0	0	GOOD	Move completed successfully	good	0	TOL	GMO	Move completed successfully. No longer a current risk.		
5c Outstanding matters in connection with new lease of HQ accommodation	Uncertainty over final location; partner timeframe does not recognise essential GVJB service or Statutory deadlines; damage to staff morale; disruption to service; systems failure and related "snagging" problems at new site; staff injury, complaint; loss or damage to equipment; unforeseen costs.	5	3	15	MOD		good	12	MOD	AWH DGY	Move completed in June 2007, new 10 year lease.		
5d We may be required to carry out a Council Tax revaluation	Inadequate staff resource - competencies and number; Media management; Member agendas; quality or deadline slip in ongoing service; public resistance and volume of appeals; increased staff costs	1	2	2	TOL	Records are currently maintained up to date in readiness for a Revaluation at any time	good	1	TOL	IHM	Lease finalised.		
5g We may have difficulty managing the outcome of the staffing review; (equal pay legislation). Staffing review completed and Career Grade Scheme approved but not yet fully implemented.	Industrial action; poor staff morale; staff leakage; inability to replace, recruit; increased financial cost.	0	0	0	TOL	Career grade scheme to be implemented.	good	0	TOL	MT	Revaluation now unlikely.		

Risk Description	Worst Case Outcome Scenario	Likelihood of actual occurrence (score 1 - 5)	Impact if exposure occurs (score 1-5)	Gross Score (L x I)	Initial Risk Rating	Current Controls	Quality & Effectiveness of Controls Good x 0.5 OK x 0.8 Poor x 1.5	Net Score	Revised Risk Rating	Risk Owner	Action Proposed	Review Date	Review Cycle
6g Risk of Solar Flare	There is a heightened risk of increased solar flare activity peaking in 2013. Any magnetic media (disk or tape) could be wiped by such an occurrence.	1	5	5	TOL	Data in Woodhill House is located in basement, this may offer some protection. Banff and Elgin data vulnerable. Elgin archived data stored at Woodhill House.	ok	4	TOL	IHM	Review successfully completed and Career Grade Scheme implemented.	01/03/2016	6 monthly
										DGY	Industry standard precautions taken		

Risk Matrix - Likelihood

Likelihood	Description				
5	Almost certain	Will undoubtedly happen, possibly frequently	Over 90%	Annual	Imminent/near miss
4	Likely	Will probably happen, but not a persistent issue	Up to 90%	3 year	Has happened in the past
3	Possible	May happen occasionally	Up to 65%	10 year	Has happened elsewhere
2	Unlikely	Not expected to happen, but is possible	Up to 20%	25 year	Not known in this activity
1	Remote	Very unlikely this will ever happen	Less than 5%	100 year	Force majeure

Risk Matrix - Impact

Impact Score	Description					
		Impact on Service Objectives	Financial Impact	Impact on People	Duration of Impact	Impact on Reputation
5	Catastrophic	Unable to function, inability to fulfil obligations	Severe financial loss (> £)	Death	In excess of 2 years (days) to recover pre event position	Highly damaging, severe loss of public confidence
4	Major	Significant impact on service provision	Major financial loss	Extensive injury, major permanent harm	Between 1 year - 2 years (days) to recover pre event position	Major adverse publicity, major loss of confidence
3	Moderate	Service objectives partially achievable	Significant financial loss	Medical treatment required, semi permanent harm up to 1 year	Between 6 months to 1 year (½ to 1 day) to recover pre event position	Some adverse publicity, legal implications
2	Minor	Minor impact on service objectives	Moderate financial loss	First aid treatment, non permanent harm up to 1 month	2 to 6 months (hours) to recover	Some public embarrassment, no damage to reputation
1	Negligible	Minimal impact, no service disruption	Minimal financial loss (< £)	No obvious harm/injury	Minimal - up to 2 months (hours) to recover	No interest to the press, internal only



REPORT TO: Grampian Valuation Joint Board on 30 June 2017

SUBJECT: Pension discretions and general human resources policy work.

BY: The Assessor & ERO

1. Reason for Report

- 1.1 To ask the Board to consider an application for early retirement and an amendment to the policy in relation to early retirement under the terms of the discretionary provisions agreed in June of 2015.
- 1.2 To advise the Board on proposals around the review of general Human Resources policies.

2. Recommendation

- 2.1 **The Board approves an early retirement application under the terms set out in this report.**
- 2.2 **The Board delegate to the Grampian Assessor & Electoral Registration Officer in consultation with the Treasurer, the consideration and approval of such future applications where there are no cost implications to the Board.**
- 2.3 **The Board note the proposed policy review schedule (Appendix)**

3. Background

- 3.1 The Scottish Local Government Pension Scheme (LGPS) changed significantly on the 1 April 2015. The scheme changed in order to satisfy new laws on public sector pension schemes in the United Kingdom following the report by Lord Hutton. These changes were agreed by the Scottish Government in 2014 following national consultations with trade unions and employers.

- 3.2 In addition to the core elements of the revised LGPS, the scheme also included a number of areas referred to as discretionary functions, for which each employer had to consider and agree their approach. The Board meeting of the 26 June 2015 considered and approved the Board's discretionary policy positions in respect of these areas. It was also agreed by the Board that future periodic reviews of discretionary policies be remitted to the Treasurer in consultation with the Assessor and any future proposed material changes be presented to the Board for consideration.

Included within this, was the following discretion:

Discretion: *whether to agree to an active member's request for early voluntarily retirement on or after age 55 and before age 60.*

Policy position: the Board will not normally agree to an active member's request for early voluntarily retirement on or after age 55 and before age 60 except in circumstances where the Board considers it is in its financial or operational interests to do so or there are compelling compassionate reasons for doing so. Each case,

- will be considered on the merits of the financial and / or operational business case put forward, or
- will be considered on the merits of the compassionate case put forward, and
- will require the approval of the Board.

4. Current position

4.1 Early retirement and pensions discretions

The current scheme allows any member who is 60 before 31 March 2020 to retire once they reach the age of 60 under the Rule of 85 (i.e. where service plus age equals at least 85). However, employer's permission is required for anyone who has fulfilled the requirement of Rule of 85 but wants to retire between the age of 55 and 60. The reason for this is that the employer must normally pay a lump sum into the pension to cover the cost or early payment of the pension.

- 4.2 A request to retire has been received from an applicant who meets the Rule of 85 and is aged between 55 and 60 so employer permission is required to permit them to access their pension and there would normally be a cost associated with the early retirement. The case has been raised with the North East of Scotland Pension Fund Administrators and they have agreed that in the particular case detailed below the Rule of 85 can be set aside to allow the cost of early payment of pension to be met by the employee as an actuarial reduction to their pension. Therefore, the Board would not incur any costs if this application is agreed.

4.3 As indicated in 4.2 above, there is scope in the pension provisions for the cost associated with the early retirement to be passed to the employee through an actuarial reduction to pension. This means that the employee would receive a reduced pension. Having considered the pension reduction that would apply under these provisions; the applicant has confirmed they would like to proceed with their application for retirement. As a result of this, if the Board approve the application, there would be no cost to the Board.

4.4 In circumstances such as this where there is no cost to the Board it is recommended that the decision to consider such requests for early retirement could be delegated to the Assessor & ERO and the Treasurer.

4.5 Policy Refresh Programme

Work is continuing to update and enhance the Board's HR policy framework. There is significant work to be undertaken which will be led by Moray Council's Human Resources Section in consultation with the Assessor & ERO and relevant trade unions. Work will commence imminently and will follow the schedule set out in the appendix unless new legislation determines an earlier review date.

5. Conclusion

5.1 The Board is asked to consider an application for early retirement and remit any future applications for early retirement, where there is no cost to the employer, to the Grampian Assessor & ERO and the Treasurer.

5.2 The review of general Human Resources' policies is in hand.

Author of Report: Ian H Milton

Signature:

Date: 20 June 2017

Designation: Assessor & ERO

Name: Ian H Milton

Appendix

Proposed Schedule of Policy Review for GVJB

June 2017

POLICY	PREVIOUS REVIEW DATE	PRIORITY	PLANNED REVIEW DATE
Code of Conduct	2008	1	2017
Health and Work	2009	1	2017
Recruitment & Selection: General, internal and Senior Appointments	2009	1	2017
Smoking	2009	2	2017
Staff Review & Development Scheme	2009	1	2018
Grievance Procedure	2008	1	2018
Career Grade Scheme Overview	2007	1	2018
Confidential Reporting	2008	2	2018
Alcohol and Drug Use affecting work	2009	2	2018
Long Service Award and Certification	2009	2	2018
Eye Sight Testing	2003	2	2018
Health and Safety Management	2009	1	2019
Relocation Scheme	2010	1	2019
Adoption Leave	2009	2	2019
Special Leave	2009	2	2019
Computer Use (this will encompass all entries related to IT)	2013 - 2014	1	2020
Time off for Trade Union Duties	2013	1	2020
Trade Union Officer Group Consultation	2009	1	2020
Harassment	2009	1	2020
Protocol for Consultation	2009	2	2020
Disciplinary	2008	1	2021
Records Retention, control & management	2016	1	2021
Employee Consultation F/work	2009	2	2021
Maternity leave, pay & benefits	2009	1	2022
Parental Leave	2009	1	2022
Parental, maternity support leave & pay	2009	1	2022



REPORT TO: Grampian Valuation Joint Board on 30 June 2017

SUBJECT: IRRV Scottish Conference 2017

BY: The Assessor & ERO

1. Reason for Report

1.1 To advise the Board in relation to the Institute of Revenues, Rating and Valuation (IRRV) Annual Scottish Conference and to seek approval for representation at the conference.

2. Recommendation

2.1 **The Board consider attendance at the conference.**

3. Background

3.1 The Board has supported the Scottish annual conference that addresses local taxation issues, focussing on valuation, revenues and benefits along with the performance and service improvement agendas.

3.2 Attendance normally extends to the Convenor, Depute Convenor and Assessor (or substitutes) and a free delegate place allocated to a member of the surveying staff. In addition, four other surveying staff usually attend the technical sessions as half-day delegates.

3.3 The conference sessions have proven to be a valuable source of professional development training for the Board's surveying staff who are members of the Royal Institution of Chartered Surveyors (RICS).

3.4 In line with other professional bodies, and in accordance with the terms of the Institution's Royal charter, the RICS requires its qualified members to complete 20 hours of professional development training per year. Trainee members must complete 48 hours of professional development training each year.

4.0 Current Position

4.1 The draft conference programme is provided as an appendix to this report and includes a number of relevant sessions for Board members, qualified and trainee personnel.

4.2 The delegate fees, which have not altered for the last eight years, are £448 with the fourth place provided free of charge. The half-day technical sessions are available at £135 where at least two full delegates attend the conference.

4.3 The 2017/18 training budget has an allocation for this item of expenditure.

5.0 Conclusion

5.1 The conference provides an excellent opportunity for the Board towards meeting its professional development and training responsibilities. The fees are reasonable when compared to alternative training providers.

5.2 The Board is therefore invited to consider attendance at the 2017 conference.

Author of Report: Ian H Milton

Signature: _____ Date: 20 June 2017

Designation: Assessor & ERO Name: Ian H Milton

IRRV Annual Scottish Conference & Exhibition 2017

The Crieff Hydro Hotel, Crieff, 6th – 7th September 2017
At the heart of Scotland's public services



Overall Conference Sponsor

SCOT++CO

Results Matter

 **irrvscotland**

The Institute is delighted to announce details of its 2017 Scottish Conference. The Conference is – by popular demand – returning to the Crieff Hydro Hotel, where conference attendees will have the opportunity to enjoy the excellent recreational facilities set in beautiful surroundings.

The theme of this year's Conference – "At the heart of Scotland's public services" – comes at an important time for Scotland and will look in-depth at the key issues facing the public services, with particular emphasis on valuation, benefits and revenues issues. There are many significant issues affecting revenues, valuation, benefits and welfare reform ahead and the IRRV Scottish Conference will again live up to its long-standing reputation of being at the forefront of debating key issues and solutions.

In addition to delivering key updates on these big issues and encouraging debate about these, conference will also examine the improved delivery of Scottish public services in a time of financial challenge and will examine how to provide quality services, with an emphasis on continuing improvement into the future.



The Institute is again indebted to Scott and Co who are our Overall Conference Sponsor at Crieff 2017.

EXHIBITION AND AWARDS AREA

A key feature of any Conference is the exhibition, which in recent years has grown substantially in both number and range of stands, providing delegates with the opportunity to visit companies specialising in many areas of interest. We are pleased to announce that there will also again be a Scottish Awards Area, where Scottish organisations entered for the IRRV Performance Awards will have the opportunity to showcase their entries.

CONFERENCE SPEAKERS

This year's Conference programme is both wide-ranging and will be of great interest to all who have a role to play in local taxation, valuation, benefits and related fields.

The afternoon sessions are designed to appeal particularly to those at the 'sharp end' of service delivery. Special rates are available for those attending afternoon sessions only, when accompanied by a full or day delegate. The Institute is also pleased to advise that IRRV Students will again have their own Seminar at the Scottish Conference (on Thursday 7th September) and this will also enable them to attend several of the main Conference sessions. Details will be sent to students directly.

This conference and accompanying exhibition is a major event in the Scottish local government calendar and offers everyone with an interest in local government and related fields, the opportunity to debate key issues, listen to new ideas and make a contribution by expressing their opinions.

DELEGATE FEES FROZEN!

The IRRV Scottish Conference remains excellent value for money **with fees frozen for the ninth year running**, making it one of the best value major events in the Scottish calendar. These are as follows:

Rate A – Full Residential Delegate

£448.00 (plus £89.60 VAT)

Rate B – Non-Residential Delegate

£364.00 (plus £72.80 VAT) (excludes Gala Dinner)

Rate C – Day Delegate (per day)

£234.00 (plus £46.80 VAT)

Note: IRRV members will receive a 10% Discount on Rates A & B

WHAT'S INCLUDED

The IRRV Scottish Conference offers outstanding value for money: two buffet lunches, the Conference Gala Dinner, bed and breakfast accommodation at the Crieff Hydro Hotel (subject to availability) including free use of parking and leisure facilities, coffee and tea at various times, all conference documentation including speakers' handouts, and free entrance to the conference exhibition – all for £448 plus £89.60 VAT.

The Institute is again including excellent delegate offers to encourage attendance. Every fourth delegate (of the same Delegate Rate Type) from the same organisation comes entirely free of charge. Additionally, where an organisation has at least two full delegates (ie Rate A or B), it will be permitted to send up to 4 "half day" delegates to the afternoon sessions only on either day of the Conference for only £135 + £27.00 VAT.

ADDITIONAL NIGHT'S ACCOMMODATION

For residential delegates also wishing to stay on Tuesday 5th September, we are able to arrange Bed and Breakfast accommodation at the Crieff Hydro Hotel for an additional £84.00 plus £16.80 VAT (subject to availability). Should you require this, please tick the appropriate box on the booking form.

GOLF COMPETITION

We are delighted to advise that there will be a golf competition as part of Scottish Conference again this year.

Please contact the IRRV Scotland Office on 01382 456029 – scotland@irrv.org.uk – for an application form and further details.

COMMERCIAL ORGANISATIONS

The Institute reserves the right to charge a supplementary fee of £250.00 plus £50.00 VAT per person to representatives of commercial organisations not exhibiting or supporting the Conference and wishing to register delegates.

PROGRAMME CHANGES

All speakers are subject to confirmation. The Institute reserves the right to alter the programme as necessary without notice.

HOW TO BOOK

All bookings must be made in writing using one of the following options:

FAX 01382 456029

E-MAIL scotland@irrv.org.uk

POST IRRV Scotland, 2a Argyle Street, DUNDEE DD4 7AL

All telephone enquiries should be made to Fraser Macpherson, IRRV Manager for Scotland and Northern Ireland, on Dundee (01382) 456029.

VAT RECEIPTS

On receipt of the registration form, the IRRV will issue a VAT invoice at the prevailing rate.



This year's Scottish Conference and Exhibition sees the **key** issues facing public services and our professions being fully explored. Conference sessions include:

- Ministerial Address: Cabinet Secretary for Finance and Constitution (invitation)
- The future of rates: Barclay Review Outcomes
- The future of council tax: viability and hope for change
- Public sector budget challenges: The next five years
- Progress on Welfare Reform and the delivery of Universal Credit – an update from DWP
- Council Tax collection: Benchmarking and improving lower bands collection performance
- Universal Credit Full Service – challenges in practice
- Better procurement in revenues and benefits
- Personal Budgeting and support – preparing for Universal Credit
- Collection and recovery: challenges lying ahead
- DWP – topical issues session – Right Benefit Initiative, Wider Use of Real Time Information (WuRTI), debt and HB fraud referrals and other current challenges
- Water issues – round-table discussion :
 - + Water Billing and Collection Order
 - + Water Direct
- Welfare Reform – Devolved social security
- Team motivation all year round
- Shared Services – challenges to deliver on the ground
- Revaluation 2017 – a view from the North East

This year sees a comprehensive programme of sessions for valuation professionals, including:

- Scottish Appeals Volumes and New Regulations
- Check Challenge Appeal
- Self Assessment – can it work?
- Brexit & the Scottish Property Market
- Harmonisation – is it viable?
- Receipts and expenditure valuations – the issues
- Entries in the Valuation Roll – Reconstruction – Monk v Newbiggin
- Entries in the Valuation Roll – Under Construction
- Entries in the Valuation Roll – Completion Certificates



**TO DOWNLOAD
DELEGATE
BOOKING FORM!**

IRRV Conference Diary 2017

BENEFITS AND REVENUES TRAINING COURSES – SCOTLAND

Glasgow, Falkirk and Grangemouth, September – December 2017

UK ANNUAL CONFERENCE AND EXHIBITION

Telford International Centre, 3rd – 5th October 2017

MONEY ADVICE AND SOCIAL INCLUSION CONFERENCE

A joint event with Money Advice Scotland

Glasgow, November 2017

SCOTTISH BENEFITS AND WELFARE REFORM CONFERENCE AND EXHIBITION

Glasgow, November 2017

Overall Conference Sponsor

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QUESTION TIME