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## **Grampian Valuation Joint Board**

Friday, 19 June 2020

**NOTICE IS HEREBY GIVEN** that at a Meeting of the **Grampian Valuation Joint Board** is to be held at **To be held virtually**, on **Friday, 19 June 2020** at **10:30**.

### **BUSINESS**

**1. Sederunt**

**Chair**

**2. GVJB Declaration of Financial and Other Interests**

**3. Minute of the Meeting - 7 February 2020** **5 - 10**

**4. Minute of Meeting - 20 March 2020** **11 - 12**

**5. Revenue Budget Monitoring Statement 1 April to 31 May 2020** **13 - 18**

**6. GVJB Unaudited Accounts** **19 - 24**

**7. Register of Electors** **25 - 28**

**8. Valuation Roll and Council Tax** **29 - 36**

**9. Risk Management** **37 - 50**

**10. Complaints Handling Process** **51 - 54**

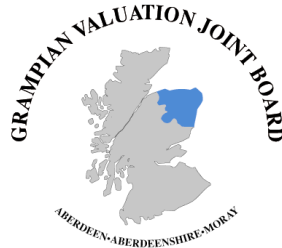
**11. Question Time \*\*\***

Consider any oral question on matters delegated to the Committee in terms of the Council's Scheme of Administration.



<b>GUIDANCE NOTES</b>
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- \* **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 will arrange for a written answer to be provided within 7 working days.



## **Grampian Valuation Joint Board**

### **SEDERUNT**

Councillor Graham Leadbitter (Chair)  
Councillor Bill Cormie (Depute Chair)  
Councillor Charles Buchan (Member)  
Councillor Marion Buchan (Member)  
Councillor Neil Copland (Member)  
Councillor Gordon Graham (Member)  
Councillor Andy Kille (Member)  
Councillor Neil MacGregor (Member)  
Councillor Avril Mackenzie (Member)  
Councillor Ron McKail (Member)  
Councillor John Reynolds (Member)  
Councillor Brian Topping (Member)  
Councillor Judy Whyte (Member)  
Councillor Frank Brown (Member)  
Councillor Theresa Coull (Member)

Clerk Name: Tracey Sutherland  
Clerk Telephone: 01343 563014  
Clerk Email: [tracey.sutherland@moray.gov.uk](mailto:tracey.sutherland@moray.gov.uk)



## **Minute of Meeting of the Grampian Valuation Joint Board**

**Friday, 07 February 2020**

**Woodhill House, Aberdeen ,**

### **PRESENT**

Councillor Frank Brown, Councillor Charles Buchan, Councillor Marion Buchan, Councillor Neil Copland, Councillor Bill Cormie, Councillor Theresa Coull, Councillor Gordon Graham, Councillor Andy Kille, Councillor Graham Leadbitter, Councillor Neil MacGregor, Councillor Avril Mackenzie, Councillor Ron McKail, Councillor Brian Topping, Councillor Judy Whyte  
Councillor Ryan Houghton (for Councillor John Reynolds)

### **APOLOGIES**

Councillor John Reynolds

### **IN ATTENDANCE**

Also in attendance at the above meeting were Lorraine Paisey, Treasurer to the Board, Ian Milton, Assessor and ERO, Maggie Bruce, Audit Scotland and Tracey Sutherland as Clerk to the Board.

#### **1. Chair**

The meeting was chaired by Councillor Graham Leadbitter.

#### **2. Declaration of Group Decisions and Members Interests \***

In terms of Standing Order 25 and the Councillor's Code of Conduct, there were no declarations from a member who was present at the meeting where any item of business in which he or she has any financial or other interest is to be dealt with.

#### **3. Minute of the meeting of 1 November 2019**

The minute of the meeting of the Board dated 1 November 2019 was submitted and approved by the Board, subject to a change to the wording of the Declaration of Group

Decisions and Member's Interests as Councillor Kille highlighted an error with the wording.

The Assessor and ERO also confirmed that in relation to paragraph 5 of the minute that a report on managing the current vacancies within the Assessors and ERO offices would be written for the next meeting.

#### **4. Revenue Budget Monitoring Statement Q3**

A report by the Treasurer to the Board asked the Board to consider the Revenue Budget Monitoring Statement for the period 1 April to 31 December 2019.

The Treasurer confirmed that the anticipated surplus would be returned to the constituent authorities once the audited accounts are confirmed.

Councillor Kille sought clarification on why a reserve limit was set and now the Board is being asked to increase the money being set aside for reserves.

In response the Treasurer confirmed that the additional money is being set aside for the Non Domestic Rates (NDR) reform as the money has not been spent due to staff shortages. The Treasurer further added that the Assessor and herself felt it was prudent to set the money aside until the NDR reform is complete.

The Assessor and ERO further added that the UK General Election in December had caused a delay and that the money is still required to carry out the work including IT development.

Following consideration the Board agreed to:

- i) note the Revenue Monitoring Statement for the period 1 April 2019 to 31 December 2019;
- ii) note the estimated outturn forecast for the financial year 2019/20; and
- iii) approve establishing an ear-marked reserve for NDR reform, with any unspent budget relating to NDR reform from the current year transferred to ear-marked reserve at the year end.

#### **5. Revenue Budget and Future Years**

A report by the Treasurer to the Board asked the Board to consider the three year Revenue Budget from 2020/21 and to agree the requisitions to the 3 constituent authorities.

The Treasurer added that a report had been presented to the Board at the November meeting and a full discussion on the proposals took place then. She further added that since the November meeting the budget has reduced slightly.

The Chair urged Members to take a prudent view of the report in front of them. There is only 1 opportunity per year to make a requisition to the constituent authorities.

Councillor Cormie asked whether the Assessor had any idea of the extra costs the Election in December added to the current year's budget.

In response, the Assessor said he was not able to quantify the costs currently however, he estimated the overtime costs at around £50k and that the cost of the Election as a whole could be as much as £100k.

Councillor Whyte proposed and distributed an alternative budget proposal to the Board. Councillor Whyte then further explained that all public authorities are working within constraints and that few settlements received an increase of 8% as is proposed in the report presented to the Board. The alternative budget was seconded by Councillor McKail.

In response the Treasurer advised that she was pleased Councillor Whyte and McKail had recognized the additionality however she asked if they could explain how the Assessor could cope with the cuts proposed. £400k cut from the core staffing budget would need to result in redundancies and the alternative budget did not consider how this would impact on the service, neither did it reflect the costs of the redundancies.

Following the Treasurers response Councillor Kille requested a short recess to seek financial advice.

In response the Chair advised that he would take a few more questions and then adjourn the meeting.

Councillor Topping questioned whether Councillors Whyte and McKail had sought advice from the relevant staff of the GVJB. Councillor Kille advised that they had not spoken to the Treasurer or Assessor in developing the alternative budget.

In response, the Chair advised that it was wholly inappropriate to members not to take advice from Board staff.

Councillor Kille said that he understood there was an agreement that the Officers from the constituent authorities consult with GVJB staff when determining the budget.

In response the Treasurer confirmed that no such agreement is in place. She further added that there is a good flow of information between the constituent authorities however, there was no requirement to consult the other authorities.

Councillor Copland questioned whether the motion was competent.

In response the Treasurer confirmed that the competency of the motion is based on the impact of the service, if it is not detailed how and where the savings can be achieved then to Board would be unable to make a decision.

Councillor Graham queried whether the constituent authorities have to pay. In response, the Chair confirmed that the payments is a requisition and not a request.

The meeting adjourned at 11.20am to allow Councillors Whyte and McKail to seek advice from Officers from Aberdeenshire Council who were present in the Chamber.

The meeting re-convened at 11.40am.

The Chair advised that he felt the motion was incompetent as risks on reducing the budget had not been quantified and there had been no discussions with the relevant GVJB officers.

In response, Councillor Whyte advised that she was not intending on being disruptive but instead being realistic. An alternative, balanced budget had been proposed with a flat cash budget which has been achieved this year. The money set aside for NDR reform could be used for any IT issues which may arise during the year.

The Treasurer added that the proposed cut is on core services and the NDR money being carried forward cannot be substituted. The staffing figures are less than the outturn for this year which will mean redundancies and those costs are not factored into the budget.

Councillor Kille advised that the proposed budget was only received a week ago when the agenda and papers were distributed.

In response, the Treasurer reminded all Members that there had been a full discussion on the proposals at the November Board meeting and the papers had been in the public domain and available since November.

The Chair ruled that the alternative budget is not a competent motion as discussions had not taken place with relevant Board Officers and there was no information detailing the risks of achieving the savings proposed.

In response, Councillor Kille proposed not approving the budget at this meeting to allow discussions with the Officers of the Board to take place.

The Treasurer advised that a further meeting would incur additional costs and would need to take place before 31 March 2020.

The Chair, seconded by Councillor Cormie moved to accept the recommendations as stated in the report.

On the division there voted:

For the motion (8) Councillors Kille, McKail, Brown, M Buchan, Graham, Houghton, Mackenzie and Whyte

For the Amendment Councillors Leadbitter, Cormie, C Buchan, Copland, Coull, (7) MacGregor and Topping

Abstentions (0)

Following the vote the Board agreed to defer the decision on the budget to allow discussions to take place with Officers of the Board and to schedule a special meeting of the GVJB before 31 March 2020.

Following the decision Councillors Copland, MacGregor and Topping wished their dissent to be recorded.

Councillor C Buchan also wished it be noted that 2 Officers from Aberdeenshire Council (names not given) were present at the meeting during the discussion of the item and provided advice to Councillors Whyte, Kille and McKail during the adjournment.



## **6. Internal Audit Plan**

A report by the Treasurer to the Board advised the board of the planned internal audit coverage of the Assessor's Service for the financial year ended 31 March 2020.

Following consideration the Board noted the report.

## **7. Audit Scotland - Annual Audit Plan**

A report by the External Auditor, Audit Scotland reported on the Annual Audit Plan for 2019/20.

Following consideration the Board agreed to note the Annual Audit Plan for 2019/20.

## **8. Register of Electors**

A report submitted by the Assessor and ERO updated the Board on current developments in electoral registration.

The Assessor updated the Board on the new legislation regarding Prisoners being able to vote. The Scottish Elections (Franchise and Representation) Bill is at its 3rd and final stage of amendment with the Scottish Parliament, the amendments are subject to further debate on 20 February 2020.

Councillor Cormie asked if the Assessor could provide some information to the Board on the extra work the UK Parliamentary General Election (UKPE) created for the Assessor and his team. Councillor C Buchan further requested information on the postal vote rejection data.

In response the Assessor and ERO agreed to provide the data to Board members.

Following consideration the Board agreed to note the content of the report.

## **9. Valuation Roll and Council Tax Report**

A report by the Assessor and ERO advised the Board on the current activities and performance levels achieved during the period 1 April to 31 December 2019.

Following consideration the Board agreed to note the current position.

## **10. Governance Report**

A report by the Assessor and ERO updated the Board on policy reviews with particular reference to the Scheme of Delegation, Grievance Policy and Standing Orders.

Councillor McKail commented that historically the Chair of the GVJB has been a representative of Moray Council and queried what would happen in 2022.

In response, and on checking The Valuation Joint Boards (Scotland) Order 1995 the Convener confirmed that the order, section 3(1) states that the Board shall appoint from its membership a convener and depute convener, but the convener and depute shall not, at any time, be members of the same constituent authority.

It was agreed that this should be included in the Standing Orders of the Board for clarity.

In relation to point 7 of the Standing Orders it was agreed that 'shall' be changed to 'can' in the 2nd line.

Councillor Topping asked that the Smoking Policy also includes Vaping, if it did not already do so.

Following further consideration, the Board agreed to approve the revised policy review schedule and review outcomes for the Scheme of Delegation, Grievance Policy and Standing Orders subject to the changes noted above.

## **11. Question Time \*\*\***

The Committee noted that no further questions were raised.



## **Minute of Meeting of the Grampian Valuation Joint Board**

**Friday, 20 March 2020**

**Council Chambers, Council Office, High Street, Elgin, IV30 1BX**

### **PRESENT**

Councillor Frank Brown, Councillor Charles Buchan, Councillor Marion Buchan, Councillor Neil Copland, Councillor Bill Cormie, Councillor Theresa Coull, Councillor Gordon Graham, Councillor Andy Kille, Councillor Graham Leadbitter, Councillor Neil MacGregor, Councillor Avril Mackenzie, Councillor Ron McKail, Councillor Brian Topping, Councillor Judy Whyte

### **APOLOGIES**

Councillor John Reynolds

### **IN ATTENDANCE**

#### **1. Meeting**

Due to the urgency of the 1 report agenda and the outbreak of Covid-19, the meeting was held via email and agreement was given by the Board to suspend standing orders to hold the meeting this way.

#### **2. GVJB Declaration of Financial and Other Interests**

In terms of Standing Order 25 and the Councillor's Code of Conduct, there were no declarations from a member who was present at the meeting where any item of business in which he or she has any financial or other interest is to be dealt with.

#### **3. Revenue Budget 2020-21 and Future Years**

A report by the Treasurer asked the Board consider the three year Revenue Budget from 2020/21 and to agree the requisitions to the three constituent authorities.

Following consideration, the Board agreed to approve the:

- i) three year budget from 2020/21;

- ii) requisitions to the constituent authorities to be set at £4,703,000 as detailed in the table at paragraph 6.2; and
- iii) minimum General Fund balance of 2.5% of estimated annual net expenditure.

The Board further agreed to note:

- i) various scenarios where the outturn is unpredictable and the operational issues facing the service; and
- requirement for Repairs and Renewals Fund as an earmarked reserve to provide
- ii) for the upkeep of accommodation, to be discussed in future reports as certainty develops around accommodation.



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**REPORT TO: GRAMPIAN VALUATION JOINT BOARD ON 19 JUNE 2020**

**SUBJECT: REVENUE BUDGET MONITORING STATEMENT FOR THE PERIOD 1 APRIL TO 31 MAY 2020**

**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 2020.

**2 RECOMMENDATION**

- 2.1 **It is recommended that the Board considers the Revenue Monitoring Statement to 31 May 2020.**

**3. CURRENT POSITION**

- 3.1 At its meeting on 20 March 2020, the Board agreed the Revenue Budget for 2020/21 (paragraph 3 of the Minute refers) and approved that the requisitions to constituent authorities should be set at £4,703,000.
- 3.2 The sum of £130,000 is being allocated from the General Fund to balance the 2020/21 Revenue budget.
- 3.3 The **APPENDIX** shows the monitoring position to 31 May 2020 against the budget agreed in March. It gives details of the 2020/21 Revenue Budget, actual expenditure to date and the variance of expenditure against budget to date.
- 3.4 Total net expenditure at 31 May 2020 is £638,000 which is an underspend against budget to date of £144,000.

- 3.5 The impact of following Government guidance during the Covid-19 pandemic has resulted in the Assessor taking the measure to close all three offices and, with limited personnel being able to work from home, to continue to deliver their statutory services. This has resulted in variances arising within some budget areas including staffing, where there are currently 11 vacancies and a hold on recruitment. Where reasonable to do so, some budgets have been rephased to later in the year.

#### NDR Reform

- 3.6 Funding to cover the cost of implementing NDR reform was contained within the local government settlement and budgets will be passed on to the Assessor via the requisitions. There are three main reforms, two of which have significant implications for the Assessors; the move to a three yearly revaluation cycle from a five year cycle, and the need to resolve all revaluation appeals within the same timeframe.
- 3.7 The initial NDR funding of £99,000 was received in 2019/20 and, due to slippage, resulted in only £8,000 of this being used. Since the approval to create an NDR Reform Reserve, the unspent balance of £91,000 was put into this earmarked reserve to cover slippage across the financial years. The amount in the NDR Reform Reserve has not been included in the Appendix 1 figures for 2020/21, and will be reported to the Board when it is required.
- 3.8 There is £364,000 of NDR budget included in 2020/21, of which £296k is for staffing. At the present time, as mentioned in para 3.4, there is a hold on recruitment and therefore the ability of the Assessor to progress with his plans to recruit personnel into these NDR Reform posts.

#### Year to Date Variances

- 3.9 There is a £113,000 underspend against budget to date within employee costs. The variance arises from vacant posts in the establishment, including NDR posts not yet occupied.
- 3.10 There are small variances within the headings under Property Costs and Transport Costs budgets, which will continue to be monitored throughout the year.
- 3.11 Budgets within Supplies and Services are under by £36,000 with the two main variances in Postages and IT. Postage is £25,000 under budget to date and IT maintenance and support is £18,000 over budget to date, although these are not causing concern at this early stage of the year.
- 3.12 Support charges are processed at 31 March as part of the year end closedown.
- 3.13 There are no other significant variances to report at this early stage in the year.

### **4. CONCLUSION**

- 4.1 The total net expenditure as at 31 May 2020 is £638,000 giving an underspend against budget to date of £144,000.

- 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 2020.

Author of Report:	Susan Souter, Accountant.
Background papers:	Held within Accountancy Section, Moray Council
Date:	June 2020





**GRAMPIAN VALUATION JOINT BOARD REVENUE MONITORING STATEMENT  
FOR PERIOD 1 APRIL TO 31 MAY 2020**

Line No.	2020-21 Total Budget	2020-21 Budget to Date	Actual 31 May 2020	Variance 31 May 2020
	£'000	£'000	£'000	£'000
<b><u>Employee Costs</u></b>				
1 Salaries	2,833	472	386	86
2 National Insurance	289	48	39	9
3 Superannuation	544	91	73	18
4 Additional Pensions	23	4	4	0
5 Other Employee Costs	3	0	0	0
6 Training	12	0	0	0
<b>Total Employee Costs</b>	<b>3,704</b>	<b>615</b>	<b>502</b>	<b>113</b>
<b><u>Property Costs</u></b>				
7 Accommodation Charges	327	49	49	0
8 Repairs and Maintenance	3	1	1	0
9 Energy Costs	9	1	2	(1)
10 Cleaning	4	0	0	0
<b>Total Property Costs</b>	<b>343</b>	<b>51</b>	<b>52</b>	<b>(1)</b>
<b><u>Transport Costs</u></b>				
11 Staff Travel and Subsistence	74	8	7	1
<b>Total Transport Costs</b>	<b>74</b>	<b>8</b>	<b>7</b>	<b>1</b>
<b><u>Supplies &amp; Services</u></b>				
12 Equipment, Furniture & Materials	2	0	0	0
13 Protective Clothing	3	0	0	0
14 Text & Reference Books	10	2	2	0
15 Printing & Stationery	34	5	2	3
16 Postages	200	33	8	25
17 Telephones	7	1	(2)	3
18 Advertising	7	0	0	0
19 IT Maintenance & Support	237	45	63	(18)
20 Canvass Expenses	75	19	0	19
21 Valuation Appeals	56	0	1	(1)
22 Fees, Charges & Subs	3	0	0	0
23 Specialist Services	34	6	0	6
24 Other Supplies & Services	2	0	1	(1)
<b>Total Supplies &amp; Services</b>	<b>670</b>	<b>111</b>	<b>75</b>	<b>36</b>
<b><u>Support Services</u></b>				
25 Lead Authority Charge	57	0	2	(2)
<b>Total Support Services</b>	<b>57</b>	<b>0</b>	<b>2</b>	<b>(2)</b>
<b>Gross Expenditure</b>	<b>4,848</b>	<b>785</b>	<b>638</b>	<b>147</b>
<b><u>Income</u></b>				
26 Sales and Other Income	(13)	(3)	0	(3)
27 Interest on Revenue balances	(2)	0	0	0
<b>Total Income</b>	<b>(15)</b>	<b>(3)</b>	<b>0</b>	<b>(3)</b>
<b>Net Expenditure</b>	<b>4,833</b>	<b>782</b>	<b>638</b>	<b>144</b>
28 Requisitions	(4,703)	(785)	(785)	0
29 Approved Use of Reserves	(130)	0	0	0
<b>(Surplus)/Deficit for Year</b>	<b>0</b>	<b>(3)</b>	<b>(147)</b>	<b>144</b>





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**REPORT TO: GRAMPIAN VALUATION JOINT BOARD ON 19 JUNE 2020**

**SUBJECT: UNAUDITED ANNUAL ACCOUNTS FOR 2019/20**

**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 2020.

**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 2020.**

**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 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 2019/20 were submitted to the External Auditor, Audit Scotland, on 25 May 2020.
- 3.3 The unaudited Annual Accounts for 2019/20 have been prepared in accordance with the Code of Practice on Local Authority Accounting, supported by International Financial Reporting Standards.

**4. 2019/20 ANNUAL ACCOUNTS**

- 4.1 Copies of the unaudited Annual Accounts for the year ended 31 March 2020 have been distributed with this report.

- 4.2 The Board approved the 2019/20 budget of £4,463,000 at their meeting on 1 February 2019 (paragraph 4 refers). The net expenditure for the year was £4,248,000, giving an underspend of £215,000. The estimated outturn reported to the Board on 7 February 2020 was £212,000 of an under spend. This final outturn and variances are discussed in more detail in paragraphs 4.12 to 4.19 below.
- 4.3 The Board at its meeting on 28 January 2011 (paragraph 4 refers) agreed to create a General Reserve from the surplus generated in that year and 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 2019/20 is £8,000, increasing the balance of the fund from £215,000 to £223,000.
- 4.4 The budget for 2019/20 included £99,000 provision to meet the preparations to deliver the NDR reforms following the Barclay review. This budget was for additional staff and for IT costs. It was agreed at the meeting of the Board on 7 February 2020 that an earmarked reserve could be created to allocate any unspent budget on NDR reform to cover the implementation of the reform in future years. Any balance on this earmarked reserve, when NDR reform is fully implemented, would be returned to the constituent authorities.
- 4.5 Due to slippage in IT, and difficulties recruiting staff, there was an underspend of £91,000 from the NDR reform budget. This was transferred to the newly created earmarked reserve. The total of the Usable Reserves £314,000 is the balance of the General Reserve (£223,000) and the earmarked NDR portion (£91,000), as shown in Note 16 to the Accounts.
- 4.6 Following the transfer to the General Fund and the earmarked portion of the reserve, for NDR, an anticipated £116,000 falls due to be returned to the constituent authorities. The confirmed audited amount will be reported at the Board meeting in August 2020 for approval. The split between authorities is shown below:

<b>2019/20 Proposed Surplus Refund to Authorities</b>		
	<b>%</b>	<b>£</b>
Aberdeen City Council	39.02	45,151
Aberdeenshire Council	44.65	51,666
Moray Council	16.33	18,896
<b>Total</b>	<b>100.00</b>	<b>115,713</b>

- 4.7 The Comprehensive Income and Expenditure Account shows a deficit of £571,000 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. These adjustments include the removal of the full charge for pension costs and holiday pay earned in accordance with International Accounting Standard 19 Employee Benefits (IAS19). 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, totalling £647,000. The depreciation charge of £23,000 is also removed.

- 4.8 This results in the net transfer to the General Fund of £8,000, and the NDR earmarked portion of £91,000.
- 4.9 The Movement in Reserves Statement in 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, i.e. those that have been created for specific accounting entries and do not represent distributable funds.
- 4.10 The Usable Reserves show the reserves which members of the Board have control over; the General Reserve of £223,000 and the earmarked NDR Reserve of £91,000.
- 4.11 The Unusable Reserves record accounting entries which the Board is required to disclose and do not represent funds available for use. These 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 2019/20**

- 4.12 The actual result for the year, set out in the usual budget monitoring format, forms **APPENDIX 1** to this report.
- 4.13 Employee costs were under budget by £169,000, mainly due to vacancies and part vacancies throughout the year. An element of vacancies is to be expected and so a vacancy management provision of £76,000 was made in the 2019/20 budget, taking into account the inherent interval that occurs between filling posts, and the level of vacancies within the service at budget setting time.
- 4.14 Property costs were over budget by £2,000 in total. The main variance was due to rising energy costs at the Banff office, which were over budget by £3,000.
- 4.15 Supplies and Services were under budget in total by £22,000. Expenditure on postages varies considerably on a year by year basis and, this year, reflects the costs of the unplanned election in December 2019. These can be offset against the variance in Electoral Registration bulk mailing costs.
- 4.16 IT budgets were also under spent in the year, by £48k, mainly due to the slippage of NDR expenditure. This makes up part of the year end transfer to the NDR earmarked reserve.
- 4.17 Valuation appeal hearings were above average this year due to a high volume of revaluation appeals scheduled for the end of the year, resulting in a £26,000 over spend by year end.

4.18 There were other minor variances in supplies and services.

4.19 Income received during the year was above budget by £26,000 in total. The sale of electoral registers was as previously estimated for the year, and the government grant received for Individual Electoral Registration (IER) was higher than originally budgeted.

## **5. CONCLUSION**

5.1 The Board met the statutory deadline for the submission of the annual accounts to the External Auditor on 25 May 2020.

5.2 The Board generated a surplus of £215,000 for the year to 31 March 2020. It is anticipated that a total of £116,000 will be returned to constituent authorities following the annual audit.

Author of Report:	Susan Souter, Accountant
Background papers:	Held within Accountancy Section, Moray Council
Date:	

**GRAMPIAN VALUATION JOINT BOARD**  
**REVENUE MONITORING STATEMENT FOR PERIOD 1 APRIL 2019 TO 31 MARCH 2020**

Line No.		2019-20 Annual Budget	2019-20 Actual	2019-20 Variance
		£'000	£'000	£'000
	<b><u>Employee Costs</u></b>			
1	Salaries	2,645	2,536	109
2	National Insurance	271	256	15
3	Superannuation	509	465	44
4	Additional Pensions	23	23	-
5	Other Employee Costs	3	6	(3)
6	Training	10	6	4
	<b>Total Employee Costs</b>	<b>3,461</b>	<b>3,292</b>	<b>169</b>
	<b><u>Property Costs</u></b>			
7	Accommodation Charges	319	317	2
8	Repairs and Maintenance	3	4	(1)
9	Energy Costs	8	11	(3)
10	Cleaning	4	4	-
	<b>Total Property Costs</b>	<b>334</b>	<b>336</b>	<b>(2)</b>
	<b><u>Transport Costs</u></b>			
11	Staff Travel and Subsistence	73	73	-
	<b>Total Transport Costs</b>	<b>73</b>	<b>73</b>	<b>-</b>
	<b><u>Supplies &amp; Services</u></b>			
12	Equipment, Furniture & Materials	2	1	1
13	Protective Clothing	1	-	1
14	Text & Reference Books	10	11	(1)
15	Printing & Stationery	34	27	7
16	Postages	220	264	(44)
17	Telephones	7	9	(2)
18	Advertising	7	7	-
19	IT Maintenance & Support	232	184	48
20	ER Electoral bulk mailing	75	26	49
21	Valuation Appeals	56	82	(26)
22	Fees, Charges & Subs	3	3	-
23	Specialist Services	35	37	(2)
24	Expenses	0	3	(3)
25	Other Supplies & Services	1	3	(2)
26	Members Allowances & Expenses	0	4	(4)
	<b>Total Supplies &amp; Services</b>	<b>683</b>	<b>661</b>	<b>22</b>
	<b><u>Support Services</u></b>			
27	Lead Authority Charge	57	57	-
	<b>Total Support Services</b>	<b>57</b>	<b>57</b>	<b>-</b>
	<b>Gross Expenditure</b>	<b>4,608</b>	<b>4,419</b>	<b>189</b>
	<b><u>Income</u></b>			
28	Sales and Other Income	(13)	(14)	1
29	Government Grant and recharges	(130)	(152)	22
30	Interest on Revenue balances	(2)	(5)	3
	<b>Total Income</b>	<b>(145)</b>	<b>(171)</b>	<b>26</b>
31	<b>Net Expenditure</b>	<b>4,463</b>	<b>4,248</b>	<b>215</b>
32	<b>Requisitions</b>	<b>(4,463)</b>	<b>(4,463)</b>	<b>-</b>
33	<b>(Surplus)/Deficit for Year</b>	<b>-</b>	<b>(215)</b>	<b>215</b>








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**REPORT TO:** Grampian Valuation Joint Board on 19 June 2020

**SUBJECT:** Register of Electors

**BY:** The Assessor & ERO

**1. Reason for report**

- 1.1 To update members on legislative developments
- 1.2 To report on arrangements for the 2020 canvass.
- 1.3 To report on issues arising from the Covid-19 pandemic

**2. Recommendation**

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

**3. Legislation**

- 3.1 The Scottish Elections (Franchise and Representation) Act 2020 widens the franchise to include certain prisoners and also foreign nationals resident in Scotland.
- 3.2 The Act received Royal Assent on 1 April 2020 and the provisions relating to prisoner voting were commenced on 2 April. This means that prisoners serving a term of 12 months or less are now eligible to vote in local government and Scottish Parliament elections by post or by proxy.
- 3.3 The franchise for local government and Scottish Parliament elections was also extended to foreign nationals resident in Scotland, and it is anticipated that this aspect of the franchise will be effective from 3 August 2020.
- 3.4 The Scottish Elections Reform Bill and the Representation of the People (Scotland) Amendment Regulations 2020 were approved by Parliament on 3 June. The Reform Bill widens the powers of direction of the convenor of the Electoral Management Board to Scottish Parliament elections and extends the parliamentary term from four to five years. The Regulations make consequent adjustment to procedural regulations to cater for the widening of the franchise.
- 3.5 The Parliament Constituencies Bill had its 1st reading in the House of Commons on 19 May. 2nd reading is expected on 2 June. The Bill would remove the requirement to implement the 2018 Review of UK Parliamentary constituencies, change the rules for review in order to retain 650 seats and require completion of the next review by July 2023.

#### **4. Canvass 2020**

- 4.1 The 2020 canvass is the first canvass that will use data comparison to focus registration resources on those households where there are indications that changes in the composition of the household have taken place. This is a welcome move from the 'traditional' canvass model where all addresses were required to make a response and registration officers were required to follow-up with two reminders and a personal visit where a household did not respond. It will commence on 3 August and each household will be allocated to one of three canvass processes that are known as routes.
- 4.2 Where there is a good match between elector information and DWP data, the household will be allocated to Route 1 and receive a summary of the current registration information and be invited to update it if required.
- 4.3 Where the elector information and DWP data does not match the household will be allocated to Route 2 and receive a more traditional style of canvass form with reminders and a personal contact.
- 4.4 Communal residential establishments such as care homes and student accommodation that would benefit from a more direct approach from registration personnel dealing direct with the premises manager are allocated to canvass route 3.
- 4.5 An initial data test for the Grampian area that was carried out during March suggested that 180,000 households would be allocated to Route 1; 90,000 households would be allocated to Route 2 and some 300 establishments would be handled via Route 3.
- 4.6 Planning work is currently ongoing to refine the canvass and a national publicity campaign on a shared costs basis that is coordinated by the SAA Electoral Registration Committee will accompany the canvass.

#### **5.0 Issues arising from the Covid-19 pandemic**

- 5.1 The registration service has continued to operate without interruption albeit subject to a reduction in capacity through home-based working. The monthly updates to registers continue to be published and invitations to register and their reminders continue to be issued.
- 5.2 Health and safety considerations dictate that personal visits to households that are required normally to follow-up non-returned ITRs are not being made at present.

- 5.3 The Electoral Management Board for Scotland is conducting a resilience study that suggests that there is likely to be a significant increase in postal voting in future elections. This raises issues regarding capacity. At present the service is working to deliver electoral registers and absent voters lists and corresponding data ahead of an election where the percentage of postal voters is generally between 20% and 25%. Nationally the percentage of electors who vote by post is between 17% and 18%. Any significant increase in the percentage of electors applying to vote by post would require an extension to the statutory timetable for elections to allow applications to be processed and data passed to Returning Officers for the printing of postal ballot packs.

## **5. Conclusion**

- 5.1 The registration service is continuing to operate in a dynamic legislative environment.
- 5.2 The move to a data driven canvass is a major development in registration procedures.
- 5.3 Current election timetables require to be reviewed to cater for the potential of a significant increase in postal voters prior to any election.

Author of Report: Ian H Milton






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**REPORT TO:** Grampian Valuation Joint Board on 19 June 2020

**SUBJECT:** Valuation Roll & Council Tax Valuation List

**BY:** The Assessor & ERO

**1. Reason for Report**

- 1.1 To report on progress in appeal resolution and advise the Board of performance levels achieved during 2019/20.
- 1.2 To report on the progress of the reforms to non-domestic rates (NDR) and the related implications for Assessors.
- 1.3 To report on issues arising from the Covid-19 pandemic

**2. Recommendation**

- 2.1 **It is recommended that the Board note the appeal progress and performance information.**

**3. Background**

- 3.1 Revaluation appeal resolution is one of the key activities for the service following the 2017 revaluation.
- 3.2 The Board's Code of Corporate Governance requires annual reporting of operational performance. The performance indicators provided in Appendices 1 and 2 to this report have been agreed between the Scottish Government and the Scottish Assessors Association.
- 3.3 Traditionally the target performance thresholds have been reviewed and adjusted every three years. The Board reviewed the valuation roll performance thresholds in 2018/19, setting it at 70% of updates being implemented within 90 days of the date the change that gives rise to the update took place. The Board also reviewed the 2018/19 performance threshold for entering new dwellings on the Council Tax Valuation List, with a target of 94% of dwellings entering the list within 90 days of the dwelling being completed.

## **4. Current Position**

### **4.1 Valuation Roll**

- 4.1.1 As at 31 March 2020 the local valuation appeal committees had cited and where necessary heard appeals for 80% of the 10,102 properties under appeal following the 2017 revaluation in Grampian. This means that the service has resolved appeals against 8,000 revaluation assessments. The corresponding figure for the previous revaluation was 6,134 revaluation appeal assessments resolved as at 31 March 2013. This represents a 30% increase in appeal resolution productivity. The 2017 revaluation had a significant impact on ratepayers in the North East and the volume of appeals is greater than had been the case in previous revaluation years. The sensitivity of the situation was principally due to the slowdown in the NE property market that became apparent after the valuation date of 1 April 2015 but before the revaluation values came into force on 1 April 2017. Apart from this significant increase in productivity, the level of accuracy of the revaluation assessments made by the service for 1 April 2017 revaluation has been shown to be extremely high with revaluation appeal losses in Grampian being the lowest in Scotland<sup>1</sup> for the third consecutive year.
- 4.1.2 The arrival of the Covid-19 pandemic in Scotland in early 2020 resulted in a large volume of appeals being lodged on the grounds that the pandemic had had an impact on value. Over 7,800 appeals were received between 31 December 2019 and 31 March 2020 with the vast majority being lodged during the last two weeks of March 2020. The organisation, although rebased from operational offices to home-based working on 23 March had arrangements in place to log, verify and acknowledge receipt of this unprecedented volume of running roll appeals and also deal with a completely new service priority that was introduced by the introduction of business support grants and awards that were based on the valuation roll as at 17 March 2020. Survey staff responded to high volumes of priority enquiries generated by the Covid-19 support grant regime.
- 4.1.3 Appendix 1 provides performance for running roll updates to the valuation roll during 2019/20 and the previous two years. Performance is clearly impacted by the demands of the appeal resolution process that this service must facilitate.
- 4.1.4 In addition to the revaluation appeal caseload the Valuation service has also resolved 977 running roll appeals during 2019/20.

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<sup>1</sup> <https://www.gov.scot/binaries/content/documents/govscot/publications/statistics/2019/08/non-domestic-rates-revaluation-appeals/documents/2019-20/non-domestic-rates-revaluation-appeals-2019-20-q4-bulletin/non-domestic-rates-revaluation-appeals-2019-20-q4-bulletin/govscot%3Adocument/RVAPP%2B2019-20%2BQ4%2B-%2BPublication%2B-%2BBulletin.pdf>

## **4.2 Council Tax Valuation List**

- 4.2.1 Appendix 2 to this report provides the position for the year to 31 March 2020. The number of new house completions at 3,437 is similar to that for 2018/19. The focussing of resources on the revaluation appeal priority and posts becoming vacant has however impacted on performance in terms of the percentage of new properties being allocated to bands within the first 90 days has decreased from 93.7% in 2018/19 to 89.9% in 2019/20.
- 4.2.2 Accuracy can be measured by establishing the number of successful challenges to bandings. During 2018/19 there were 24 successful proposals relative to 3,437 new or altered bandings. This represents 0.7% of the new dwellings added. The corresponding percentage for 2018/19 was 0.4% and 2017/18 0.8%. There were 62 entries that relate to an effective date during 2018/19 where more than 12 months elapsed prior to the change being made during 2018/19. The majority of these entries relate to properties that were formerly assessed as non-domestic guest accommodation that during appeal negotiations were re-classified as domestic subjects. As such the properties were already assessed for local taxation purposes and the changes amounted to retrospective re-classification.

## **5. Developments**

- 5.1 The Non-domestic Rates (Scotland) Act 2020 came into force on 1 April 2020, although the majority of provisions are not as yet commenced. The Act provides for three yearly revaluations and makes a number of changes to the legal framework for valuation for rating. These changes include wider powers for Assessors to request information from ratepayers and their advisers and a new two-stage proposal and appeal resolution process. They also include requirements for Assessors to add parts of public parks to valuation rolls and show additional markers in valuation rolls to indicate whether an entry on the roll can be considered to be a new build or improvement that is relevant to the Business Growth Accelerator relief.
- 5.2 The corresponding secondary legislation necessary for the operation of the information gathering powers and the new proposal and appeal system is not yet in place.
- 5.3 The target date for the 2022 revaluation was 1 April 2020 and the Scottish Assessors' Association has developed a new online information form and geographic interface that will aid the provision of rental information and facilitate access to valuation roll data.
- 5.4 Joint working with Moray Council is currently underway to administer the new civil penalty regime that Assessors are required to use to support their information gathering powers.

## **6.0 Issues arising from the Covid-19 pandemic**

- 6.1 The pandemic has introduced additional challenges to the delivery of services during 2019/20 in a number of areas. Apart from the challenges of moving from an office-based environment to home-based working and restrictions on meetings, travel and inspections, the pandemic has given rise to service-specific challenges that include -
- Revaluation 2017 Appeal disposal – the statutory deadline for Valuation Appeal Committees (VACs) to dispose of all revaluation 2017 appeals is 31 December 2020. The Grampian VACs were on target to meet this deadline prior to the cancellation of their hearings scheduled between late March 2020 and July 2020 due to the pandemic. A hearing diet for the autumn has been prepared and the VACs are currently listing all remaining cases for hearings. The organisation has continued to service the requirements of the VACs, including the issue of citations for the scheduled autumn hearings and allocating caseloads to our professional staff.
  - Additional appeal caseload – the organisation has received over 7,800 new appeals made on the basis that the pandemic has impacted on annual values. These appeals have a disposal date of 31 March 2021.
  - The workloads involved in dealing with the appeals cited for the cancelled hearings that were to take place between March and July and are now re-scheduled to the autumn, the pre-existing autumn diet of Revaluation 2017 appeals and the disposal of the Covid-19 appeals prior to 31 March 2021 is an immense challenge to the service and out of necessity will divert resources from the preparations for the 2022 Revaluation.

## **7. Conclusion**

- 7.1 The class-leading appeal resolution performance and accuracy of the work that underpins it reflects the professionalism and commitment of the organisation's surveying personnel and support staff. Such high level performance does however impact on business as usual updates and this is reflected particularly in the key performance indicator data.
- 7.2 The pandemic has introduced a whole new layer of complexity and challenge for the organisation. The additional appeal caseload and current restrictions are bringing significant pressures to bear on meeting the objectives of the Revaluation 2017 appeal disposal programme and delivery of Revaluation 2022.

Author of Report: Ian H Milton



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Appendix 1

**Valuation Roll Performance Indicators as at 31 March 2020**

	Time period	2019/2020	2018/2019	2017/2018
<b>Amendments within time periods</b>	0 - 3 Months	<b>1176</b>	1579	1699
The number of amendments made to the valuation roll during the year as a result of material change of circumstances and new subjects.	%	<b>59.3%</b>	59.2%	66.0%
	<i>Threshold %</i>	<b>70.0%</b>	70.0%	77.0%
	3 - 6 Months	<b>358</b>	481	427
	%	<b>18.0%</b>	18.0%	16.5%
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>	<b>15.0%</b>	15.0%	13.0%
	Over 6 Months	<b>450</b>	609	450
	%	<b>22.7%</b>	22.8%	17.5%
	<i>Threshold %</i>	<b>15.0%</b>	15.0%	10.0%
<b>Number of amendments</b>		<b>1,984</b>	2,668	2,576*
<b>Total number of entries</b>	At 1 April	<b>29,714</b>	29,305	26,036
<b>Total Rateable Value</b>	At 1 April	<b>£1,020.16M</b>	£1,005.58M	£978.11M
<b>Revaluation 2017 appealed assessments</b>	Resolved in year	<b>3,832</b>	3,706	462
	Total resolved	<b>8,000</b>	4,168	462
	Total outstanding	<b>2,102</b>	5,930	10,098
	Loss**	<b>1.4%</b>	0.4%	0.06%
<b>Revaluation 2010 appealed assessments</b>	Resolved in year	<b>8</b>	1	19
	Total resolved	<b>7,137</b>	7,129	7,128
	Total outstanding	<b>17</b>	25	26
	Loss***	<b>3.1%</b>	3.1%	3.1%

\* Excludes the addition of shooting rights

\*\* Compared to total RV as at 1 April 2017 (£978.11M)

\*\*\* 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 2020

	Time Period	2019/2020	2018/2019	2017/2018
<b>New Entries within Time Periods</b> The time period is the period between the effective date of the amendment and the date the corresponding Banding Notice is issued.	0 - 3 Months	<b>3,089</b>	3,303	2,949
	%	<b>89.9%</b>	93.7%	91.3%
	Threshold %	<b>94.0%</b>	94.0%	94.0%
	3 - 6 Months	<b>231</b>	161	178
	%	<b>6.7%</b>	4.6%	5.5%
	Threshold %	<b>3.0%</b>	3.0%	3.0%
	Over 6 Months	<b>117</b>	60	104
	%	<b>3.4%</b>	1.7%	3.0%
	Threshold %	<b>3.0%</b>	3.0%	3.0%
<b>Number of New Entries Added</b> The Actual number of new dwellings added to the Valuation List during the year.		<b>3,437</b>	3,524	3,231
<b>Total Number of Entries</b> The actual number of properties shown in the Valuation List as at 1 April annually.		<b>292,839</b>	290,004	287,336
<b>Adjusted to Band "D" Equivalent</b>	Original ratios	<b>290,432</b>	287,223	284,132
	2017 ratios	<b>305,654</b>	302,213	298,888
<b>Number of proposals accepted</b>		<b>24</b>	16	26





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**REPORT TO:** Grampian Valuation Joint Board on 19 June 2020

**SUBJECT:** Risk Management

**BY:** The Assessor & ERO

**1. Reason for Report**

1.1 To report to the Board on risk management.

**2. Recommendation**

2.1 **The Board note 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 has an overall role in reviewing the register.

**4.0 Current Position**

4.1 The strategic risk register that is provided as an appendix was formally reviewed by the Management Team on 29 January 2020 and reflects the position as at 29 February 2020. Since mid-March then formalised Management, Technical and Administrative Team meeting cycle has been suspended with operational management of the organisation operating under contingency arrangements with the Covid Crisis Management Team (CCMT) meeting on a daily basis and focussing resources on business continuity.

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

<b>Risk Rating</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
High	2	3	3	4	3	4
Moderate	4	3	3	3	3	3
Low	2	3	4	4	5	5
Tolerable	14	12	12	12	12	12
Obsolete	8	9	9	9	9	9
<b>Total number of live risks</b>	<b>22</b>	<b>21</b>	<b>22</b>	<b>23</b>	<b>23</b>	<b>24</b>

#### 4.3 “High” level risks

4.3.1 The number of high level risks increased from 3 to 4 over the last 12 months.

4.3.2 Risks 1g (the Banff server room environmental controls) and 6c (reliance on a small number of IT personnel) were reported previously and mitigation in terms of monitoring has continued over the last 10 months.

4.3.3 Risk 6a (inadequate numbers of trained/skilled staff to fulfil statutory functions) has increased from Moderate to High level to reflect the difficulties the organisation has faced in recruitment of surveying personnel.

4.3.4 Risk 5g was added following the outcome of the board meeting of 7 February and consultation with the Treasurer. This risk was however addressed when the Board held an extraordinary meeting on 20 March and the Management Team and Treasurer will review this risk in due course.

#### 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 Risks 5h and 5i concern business continuity planning and the introduction of electoral registration policy changes. These are both live issues and continue to challenge the organisation.

4.4.3 Risk 5e (strategic shift in taxation policy) has been re-assessed as Moderate rather than High level following the passage of the Non-domestic rates (Scotland) Bill.

#### 4.5 “Low” level risks

4.5.1 There is little change to the assessed low level risks since April 2019.

## **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 rating profile over time reflects the challenges that face many public sector organisations along with the responses of the organisation to those challenges. The risk register provides a useful quantitative assessment that allows stakeholders to evaluate the capacity of the organisation to maintain operational effectiveness.
- 5.2 As the organisation adapts to meet the demands of the Covid-19 pandemic the risk owners and members of the Management Team are actively reviewing risk status and also seeking to identify and assess additional risks that impact on the organisation.

Author of Report: 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
<b>Current Risks</b>													
<b>1. SAFEGUARDING PEOPLE &amp; PROPERTY</b>													
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. Lone working devices in use.	good	6	TOL	GMO	Response to Audit in progress. PPE review completed. Risk assessments to be reviewed. Lone working policy required.	01/03/2020	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 and now part of new start induction process. Disclosure refreshed every 4 years.	good	4.5	TOL	IHM	Access to ER/VR/CT on operational grounds. Review procedures to account for the ongoing changes systems including IER. Register of interests to be rolled out to all staff	01/03/2020	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. Purchase card transaction logging and approval system	good	2	TOL	IHM LHS	IHM to continue close liaison with Treasurer and Accountant.	01/05/2020	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. Replacement windows installed, maintenance and refurbishment programme underway. Disabled access arrangements with ground floor accommodation occupier.	ok	6.4	TOL	JAB	Alternative options to be considered as part of a wider review of estate requirements	01/08/2020	6 monthly
1g Environmental controls for IT Server accommodation inadequate	IT outages due to inadequate environmental controls	4	4	16	HIGH	Mechanical ventilation installed, remote monitoring and alerts.	Poor	24	HIGH	DGY	Monitor conditions following the installation of mechanical ventilation. Estimates to be obtained for improvements	01/03/2020	2 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	Net Score	Revised Risk Rating	Risk Owner	Action Proposed	Review Date	Review Cycle
							Good x 0.5						
							OK x 0.8						
							Poor x 1.5						
<b>2. QUALITY, SECURITY, INTEGRITY &amp; COMMUNICATION OF INFORMATION</b>													
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. Member Workshop August 2019	good	3	TOL	IHM	Monitor risk.	01/08/2020	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; Disaster Recovery Server; Data share with councils; Strategy of outsourcing systems and support to maximise resilience. PSN accreditation in place. Periodic IT health checks programmed in accordance with PSNA requirements. PSN connection compliance certified to October 2020 Cyber Essential plus certification to August 2020.	good	8	LOW	DGY	Staff training and testing required to raise awareness and reduce risk from ransomware.	01/04/2020	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	HR and governance policies review programme in place. IT policy documents reviewed to comply with PSN requirements. Records Management Plan approved by Keeper. MT to monitor policies and HR to progress review programme.	ok	6.4	TOL	MT	Policy review programme to continue	01/03/2020	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. CT and VR last updated 6/2018.	ok	6.4	TOL	MJA GMO LHS	Ongoing review. Documentation for manuals and procedures for new electoral registration system.	01/03/2020	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	Net Score	Revised Risk Rating	Risk Owner	Action Proposed	Review Date	Review Cycle
							Good x 0.5						
							OK x 0.8						
							Poor x 1.5						
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 procedure. Rationalisation of data storage. Review of security settings on access to network folders is underway as part of records management procedure.	01/03/2020	6 monthly
4.SPECIFIC GOVERNANCE RISKS													
4a Data protection	There is an unauthorised release of information.	4	3	12	MOD	Working with colleagues on SAA Governance Committee. Fol group formed at SAA. GDPR training undertaken in Spring 2018. Privacy notices have been updated. DPO has been appointed. Suppliers contracts include data processing agreements. Data breach procedure and log in place.	ok	9.6	LOW	MJA	Working with SAA Governance Committee and stakeholders on data agreements.	01/03/2020	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. NDR(S)Bill is now awaiting Royal Assent. SAA workstreams and Project Plan in place. Grampian NDR reform project plan in development.	OK	12.8	MOD	IHM	Monitor situation which might be subject to policy changes. Non-domestic taxation position is now settled with the NDR reforms being implemented through the NDR(S)Bill. Domestic taxation continues to feature in policy discussion but a realistic alternative has yet to be identified.	01/10/2019	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.	good	10	LOW	IHM	Monitor performance closely for early detection of service degradation. Keep staff informed and involved, encourage innovation and flexible working.	Monthly	Monthly
5g Board fails to make 2020/21 requisitions or makes inadequate requisitions	100% service failure due to lack of funds resulting in default on property and equipment rentals, insurances, software licencing and salaries.	5	4	20	HIGH	Workshop session for Board members August 2019. Budget scenarios presented to Board 1 November 2019. Ongoing advice of Board Officers.	ok	16	HIGH	IHM	Board Officers to liaise with constituent authorities to seek to ensure that Board requisitions are made timeously.	Weekly	Weekly

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	Net Score	Revised Risk Rating	Risk Owner	Action Proposed	Review Date	Review Cycle
							Good x 0.5						
							OK x 0.8						
							Poor x 1.5						
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, adverse publicity; loss of records; financila penalties; waste of time and essential resource through inability to control crisis situation	5	5	25	HIGH	Plan approved and implemented. IT system meets PSN requirements. Breach notification procedure in place.	good	12.5	MOD	IHM	Contingency plan under constant review	01/04/2020	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 strategy in place. Active monitoring of progress of 3 electoral bills in Holyrood Parliament. SAA ERC and Scottish Government working with EMS supplier to specify and test required system amendments	ok	12	MOD	IHM	Risk and issues regsiter to be standing item on Admin Group agenda. Continue to seek to strengthen degree of engagement with Cabinet Office, IER DS and Scottish Government. Key personnel to attend Canvass Reform Workshop 27 February 2020	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	Net Score	Revised Risk Rating	Risk Owner	Action Proposed	Review Date	Review Cycle
							Good x 0.5						
							OK x 0.8						
							Poor x 1.5						
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	4	5	20	HIGH	Our internal recruitment policy and RICS training scheme assists retention/recruitment of trained staff. Individual training plans for graduates/trainee valuers prepared and maintained. Skills audit of administrative personnel. Absence Management Policy applied across all offices and staff groups.	ok	16	HIGH	MJA	Arrange external opportunities for experience. Monitor vacancies. Widen training across disciplines. Progress training of all Admin staff in CT, VR & ER work. Planning for introduction of 3YR - wide ranging procedure review required to determine precise requirements - systems and personnel. Training plan for all new members of staff. Fresh approach to universities after poor response to undergraduate training opportunities and consideration of apprenticeships	01/04/2020	6 monthly
6b Inadequate staff development	Inability to retain staff	4	3	12	MOD	SRDS has been implemented. HR advice on revision to SRDS obtained.	ok	9.6	LOW	IHM	Review SRDS provisions in place in comparable organisations	01/04/2020	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	Advance planning - with the exception of snap elections demands are programmed. Outsourcing of services with Service Level Agreements in place. Electoral registration system outsourced to increase long-term resilience. Password management arrangements in place.	ok	16	HIGH	DGY	Moves to broaden skill-base of IT personnel and improve support/resilience provided by third parties.	01/10/2019	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	5	2	10	LOW	Regular management administrative and technical group meetings, Operational manuals and Statutory requirements.	good	5	TOL	MJA	Wholesale review current procedures required and to be informed by SAA NDR reform workstreams. At a national level the SAA Action Plan first published October 2017 includes an issues log, a local issues log implementation scheduled for 2020 as part of an overall process review.	01/02/2021	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
							Good x 0.5 OK x 0.8 Poor x 1.5						
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	Revised procurement procedures implemented and supported by Moray Council Procurement team. A procurement action plan is in place. 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.	01/03/2020	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	Revised procurement procedures implemented and supported by Moray Council Procurement team. A procurement action plan is in place. Requirement for contingency planning by contractors. Backup network in place. PSN accreditation in place. Out of hours monitoring and support contract in place.	good	6	TOL	DGY	Regular monitoring.	01/03/2020	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		01/04/2020	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	01/04/2020	6 monthly
Notes					Key					MT	Management Team		
Likelihood & Impact of each incident are first multiplied to provide an initial score.					CT	Council Tax				DGY	David Yeaman		
Both Likelihood & Impact are measured on a scale of 1 = Low, 5 = High.					ER	Electoral Registration				FMIM	Fiona McKelvie		
					KPI	Key Performance Indicator				GMO	Gavin Oag		
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.					IT	Information Technology				IHM	Ian Milton		
					VR	Valuation Roll				JAB	Jim Barron		
										LHS	Linda Smith		
										MJA	Mark Adam		
										SD	Steve Dunbar		
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.													
Net risk scores are graded -													
TOLERABLE = < 6.5; LOW = 6.5 up to 10; MODERATE = > 10 up to 15; HIGH = > 15													
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;													
Moderate = commence within 4 months; Low = commence if resource available; Tolerable = No action													

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	Net Score	Revised Risk Rating	Risk Owner	Action Proposed	Review Date	Review Cycle		
									Good x 0.5 OK x 0.8 Poor x 1.5								
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	Net Score	Revised Risk Rating	Risk Owner	Action Proposed	Review Date	Review Cycle
							Good x 0.5						
							OK x 0.8						
							Poor x 1.5						
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	MT	No longer a current risk.		
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	MJA	Building now vacated and staff have moved to new purpose built office. 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	IHM	Revised publication scheme implemented.		
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	GMO	Move completed successfully. No longer a current risk.		
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	AWH DGY	Move completed in June 2007, new 10 year lease.		
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	IHM	Lease finalised.		
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	MT	Revaluation now unlikely.		
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	IHM	Review successfully completed and Career Grade Scheme implemented.		



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							Good x 0.5						
							OK x 0.8						
							Poor x 1.5						
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	DGY	Industry standard precautions taken	01/03/2016	6 monthly

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
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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
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**REPORT TO:** Grampian Valuation Joint Board on 19 June 2020

**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 2019/20 is the fourth year of operation of the revised Complaints Handling Procedure. 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 is not capable of resolving 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 2019/20 performance of the organisation is provided in the table at 4.2, along with that for the previous two years for comparative purposes.

#### 4.2 Complaints performance 2017/18 – 2019/20

Indicator	2017/18		2018/19		2019/20	
	%	No.	%	No.	%	No.
Total number of complaints		7		10		16
Total number of complaints/1000 population	-	0.01		0.02		0.03
Complaints closed at Stage 1	43%	3	80%	8	100%	16
Complaints closed at Stage 2	57%	4	20%	2		0
<b>Resolution outcome</b>						
Complaints upheld at Stage 1	29%	2	20%	2	44%	7
Complaints partially upheld at Stage 1	14%	1	30%	3	12%	2
Complaints not upheld at Stage 1	-	0	30%	3	44%	7
Complaints upheld at Stage 2	14%	1	20%	2		0
Complaints partially upheld at Stage 2	29%	2		0		0
Complaints not upheld at Stage 2	14%	1		0		0
<b>Resolution time</b>						
Average time for a full response at Stage 1	2 days		3 days		2 days	
Complaints resolved at Stage 1 against SPSO target 5 days	100%	3	88%	7	100%	16
Complaints extended at Stage 1 beyond SPSO target 5 days	-	-	12%	1		0
Average time for a full response at Stage 2	11 days		22 days		-	
Complaints resolved at Stage 2 against SPSO target 20 days	75%	3	50%	1		0
Complaints extended at Stage 2 beyond SPSO target 20 days	25%	1	50%	1		0

- 4.3 The organisation has a high level of contact with stakeholders in the Grampian area and beyond with a canvass to over 280,000 dwellings for over 445,000 electors, over 3,000 new dwellings being added to the valuation list and 2,000 updates to the valuation rolls made relative to non-domestic properties. Despite such a widespread reach of the organisation's service provision across the Grampian area, the volume of complaints remains extremely low.
- 4.4 An analysis of the 16 complaints recorded for 2019/20 show that the majority of complaints made related to electoral registration matters. This reflects the fact that two national elections took place during the year in question, and both were called at short notice and as such were challenging for many electors who had to alter travel arrangements or make registration and/or absent vote applications at short notice in order to secure their vote. Both elections also gave rise to significant public interest and engagement. The analysis has not identified any major concentration around one aspect of service delivery or failure in process, but has identified similar areas to those in 2018/19 where the Management Team can bring about further improvements through messaging and training on contact management.
- 4.5 Complaints handling data shows that the organisation has reduced the time taken to resolve complaints and in this year has achieved 100% resolution at Stage 1.
- 4.6 The low volume of complaints make any statistically significant analysis difficult however the increase in the number of complaints recorded over time suggests that the organisation is becoming more attuned to the recording and analysis of complaints. Feedback from complaints, including those that have not been upheld, has been utilised by the Management Team to improve communications with particular reference to the absent voting application process ahead of elections.

## **5. Conclusion**

- 5.1 The fourth year of operation of the updated complaints handling procedure has proved effective, with ready access for stakeholders and frontline personnel seeking to resolve issues within extremely short timeframes.
- 5.2 The organisation has shown an improvement in resolution times and used the quantitative and qualitative output from this procedure to implement service improvements.

Author of Report: Ian H Milton

