



Grampian Valuation Joint Board

Friday, 18 June 2021

NOTICE IS HEREBY GIVEN that at a Meeting of the **Grampian Valuation Joint Board** is to be held at **remote locations via video conference**, on **Friday, 18 June 2021 at 10:30**.

BUSINESS

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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 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 Stephen Smith (Member)
Councillor Judy Whyte (Member)
Councillor Frank Brown (Member)
Councillor Derek Ross (Member)

Clerk Name:	Tracey Sutherland
Clerk Telephone:	07971 879268
Clerk Email:	tracey.sutherland@moray.gov.uk



Minute of Meeting of the Grampian Valuation Joint Board

Friday, 05 February 2021

remote locations via video conference,

PRESENT

Councillor Charles Buchan, Councillor Marion Buchan, Councillor Neil Copland, Councillor Bill Cormie, Councillor Gordon Graham, Councillor Graham Leadbitter, Councillor Neil MacGregor, Councillor Avril Mackenzie, Councillor Ron McKail, Councillor John Reynolds, Councillor Derek Ross, Councillor Brian Topping, Councillor Judy Whyte
Councillor Claire Feaver (for Councillor Frank Brown)
Councillor Iain Taylor (for Councillor Andy Kille)

APOLOGIES

Councillor Frank Brown, Councillor Andy Kille

IN ATTENDANCE

Also in attendance at the above meeting were Ian Milton, Assessor and ERO, Lorraine Paisey, Treasurer to the Board, Dafydd Lewis, Senior Internal Auditor, Moray Council, Maggie Bruce, External Auditor, Audit Scotland and Tracey Sutherland, Committee Services Officer.

1. 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 Members who were present at the meeting where any item of business in which they have any financial or other interest is to be dealt with.

2. Minute of Meeting of 6 November 2020

The minute of the meeting of 6 November 2020 was submitted and approved by the Board.

3. Revenue Budget Monitoring Statement 1 April to 31 Dec 2020

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 2020.

Following consideration the Board agreed to note:

- i) the Revenue Monitoring Statement for the period 1 April 2020 to 31 December 2020;
- ii) the estimated outturn forecast for the financial year 2020/21; and
- iii) the additional funding allocated for the Scottish Parliament Election 2021.

4. Revenue Budget For 2021-22 And Future Years

A report by the Treasurer to the Board asked the Board to consider the three year Revenue Budget from 2021/22 and to agree the requisitions to the three constituent authorities.

Several members expressed concerns regarding the level of risk and that on 1/3 of the risk is covered by the reserves.

To alleviate the concerns, Councillor Leadbitter proposed to retain the £117,000 within the General Fund to cover 2/3 of the risk and to increase the requisitions to the constituent authorities by £177,00 to £4,842,000.

Authority	Population	Requisition	Proposed Requisition 2021/22	Requisition 2020/21	Increase on 2020/21 Requisition
		%	£	£	%
Aberdeen City	228,670	39.04	1,890,317	1,830,878	3.25%
Aberdeenshire	261,210	44.6	2,159,532	2,103,652	2.66%
Moray	95,820	16.36	792,151	768,470	3.08%
Total	585,700	100	4,842,000	4,703,000	2.96%

As there was no one otherwise minded the Board agreed to approve:

- i) three year revenue budget from 2021/22;
- ii) requisitions to the constituent authorities to be set at £4,842,000;
- iii) minimum General Fund balance of 2.5% of estimated annual net expenditure;
- iv) the release of £91,000 from the NDR Reform reserve to cover slippage which will now be incurred in 2021/22

The Board also agreed to note the:

- i) scenarios where the outturn is unpredictable and consequent financial risk and the operational issues facing the service; and
- ii) balance of the NDR Reform reserve currently at £91,000, which is not included in the Revenue budget but may be required to cover slippage from 2019/20.

5. GVJB - Annual Audit Plan

A report by the External Auditor, Audit Scotland asked the Board to note the Annual Audit Plan for 2020/21.

Following consideration the Board agreed to note the Annual Audit Plan for 2020/21.

6. Internal Audit Plan 2020-21

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 2021.

Following consideration the Board agreed to note the proposed internal audit coverage.

7. Valuation Roll and Council Tax Valuation List Report

A report by the Assessor and ERO provided the Board with an operational update on the valuation services provided by the Assessor and a report on the developments in the reform of non-domestic rates (NDR).

Following consideration the Board agreed to note the report.

8. Register of Electors Report

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

Following consideration the Board agreed to note the report.

9. Governance Report

A report by the Assessor and ERO updated the Board on the policy reviews with particular reference to the complaints handling procedure.

Following consideration the Board agreed to approve the revised policy review schedule and the revised complaints handling process.



REPORT TO: GRAMPIAN VALUATION JOINT BOARD ON 18 JUNE 2021

SUBJECT: UNAUDITED ANNUAL ACCOUNTS FOR 2020/21

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 2021.

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 2021.**

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.

3.3 The unaudited Annual Accounts for 2020/21 have been prepared in accordance with the Code of Practice on Local Authority Accounting, supported by International Financial Reporting Standards.

4. 2020/21 ANNUAL ACCOUNTS

- 4.1 Copies of the unaudited Annual Accounts for the year ended 31 March 2021 have been distributed with this report.
- 4.2 At the meeting on 20 March 2020, the Board agreed the Revenue Budget for 2020/21 (paragraph 3 of the Minute refers) of £4,833,000 and approved that the requisitions to constituent authorities should be set at £4,703,000. The sum of £130,000 was allocated from the General Fund to balance the 2020/21 Revenue budget. The core budget was set at £4,469,000, with an additional £364,000 budgeted for NDR Reform.
- 4.3 The core budget was set at £4,469,000, with an additional £364,000 budgeted for NDR Reform.
- 4.4 The net expenditure for the year shown on Appendix 1 was £3,930,000. An amount of £364,000 was requisitioned from the constituent authorities for the NDR Reform budget Barclay Implementation, which was allocated to authorities as a redetermination on their general revenue grant. The Treasurer has recently been informed that any underspend by the assessors of the funding has to be transferred back to the Scottish Government. Actual expenditure of £65,000 was incurred during the year with a further £52,000 of committed spend that slipped due to Covid-19. Provision for the repayment of the balance of £247,000 has been included in the accounts and is shown as a credit on the requisitions line which now show below the budget.
- 4.5 The total underspend in 2020/21 was £526,000. This is split across the core budget at £445,000 and NDR Reform budget at £52,000. The Scottish Parliament Election 2021 (SPE) expenditure was fully funded by grant funding which includes the £29,000 shown on the Appendix for capital spend. The estimated outturn reported to the Board on 5 February 2021 was £747,000 of an under spend; a £426,000 variance in the core budget and £321,000 in the NDR Reform budget. This final outturn and variances are discussed in more detail in paragraphs 4.16 to 4.25 below.
- 4.6 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 2020/21 is £12,000, increasing the balance of the fund from £223,000 to £235,000.
- 4.7 The budget for 2020/21 included a provision of £364,000 to meet the cost of preparations to deliver reforms to NDR following the Barclay review. As mentioned in paragraph 4.4 above, there was an underspend of £247,000 this year and this will be transferred back to the Scottish Government.
- 4.8 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. The current balance of £143,000 is from the opening balance of £91,000 plus the £52,000 of committed spend.

4.9 The total of the Usable Reserves £378,000 is the balance of the General Reserve (£235,000) and the earmarked NDR portion (£143,000), as shown in Note 16 to the Accounts.

4.10 Following the transfer to the General Fund and earmarked reserve, and the funding of capital from current revenue of £48,000 (£29,000 from SPE funding and £19,000 from core budget) an anticipated £414,000 falls due to be returned to the constituent authorities. The confirmed audited amount will be reported at the first Board meeting after the audit work is complete. The split between authorities is shown below:

2020/21 Proposed Surplus Refund to Authorities		
	%	£
Aberdeen City Council	39.04	161,674
Aberdeenshire Council	44.60	184,699
Moray Council	16.36	67,750
Total	100.00	414,123

4.11 The Comprehensive Income and Expenditure Account shows a deficit of £272,000 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 £354,000 for the total of superannuation contributions payable and an accrual for compensated absences earned but not taken in the year e.g. annual leave entitlement carried forward. The depreciation charge of £30,000 is removed and CFCR £48,000 added..

4.12 This results in the net transfer to the General Fund of £12,000, and the NDR earmarked portion of £52,000.

4.13 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.

4.14 The Usable Reserves show the reserves which members of the Board have control over: the General Reserve of £235,000 and the earmarked NDR Reserve of £143,000.

4.15 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 2020/21

- 4.16 The actual result for the year, set out in the usual budget monitoring format, forms **APPENDIX 1** to this report. The Appendix also gives a detailed analysis of the variance between the core budget, the Scottish Parliament Election 2021 (SPE) and NDR Reform funding.
- 4.17 Prior to the Scottish Parliament Election (SPE) in May 2021, the Scottish Government awarded £321,000 in funding for additional costs expected as a result of an increase in postal votes. The funding came to Moray Council and was allocated to the assessor when actual spend was incurred, which was £105,000 of revenue and £29,000 of capital. The balance is in a Council earmarked reserve for further spend in 2021/22.
- 4.18 Employee costs were under budget by £651,000, mainly due to vacancies and part vacancies throughout the year. A significant element of vacancies is the NDR Reform posts that remained vacant in the year due to existing recruitment challenges that were further intensified by Covid-19.
- 4.19 Property costs were under budget by £2,000 in total.
- 4.20 Transport costs were under budget by £34,000 due to the pandemic restrictions. As reported previously, the introduction of a new facility allows ERA's to contact by telephone in the first instance, which saves time and travel requirement.
- 4.21 Supplies and Services were over budget in total by £144,000. Expenditure on postages varies considerably on a year by year basis and, this year, the issue of Household Notification Letters (HNL) was a cost not planned for during the budget setting process. The Scottish Government agreed to fund the cost of the HNLs as it represents a significant additional cost, and a grant of £121,000 was claimed.
- 4.22 IT budgets were under spent in the year, by £14,000. £10,000 of the variance makes up part of the year end transfer of committed spend to the NDR earmarked reserve.
- 4.23 Valuation appeal hearings were below budget this year by £10,000.
- 4.24 There were other minor variances in supplies and services.
- 4.25 Income received during the year was above budget by £366,000 in total; the majority of it due to £337,000 of government grant funding that the assessor wasn't aware of when setting the annual budget. The service subsequently received government grant funding for Individual Electoral Registration (IER) of £34,000. A sum of £31,000 was received from the Scottish Government for full reimbursement of changes to the Elections Management System. The

expenditure is shown within IT costs, and the grant is within income. £46,000 was allocated for the additional costs in processing foreign voters applications, and the £121,000 was received for HNLs, as explained in para 4.21. The SPE funding of £134,000 was also received (para 4.17). In order to balance the budget it was approved that £130,000 would be used from the General Fund. This additional funding through the year meant the planned use of reserves was not required.

Significant Variances between Forecast and Actual Variances for 2020/21

- 4.26 As explained in paragraph 4.5, the total underspend in 2020/21 was £526,000; core budget at £445,000, NDR Reform budget at £52,000 and SPE budget at £29,000. This is compared to an estimated variance of £747,000 reported to the Board in February; being a core budget variance of £426,000 and NDR Reform of £321,000.
- 4.27 The main areas of difference in the core budget is staffing, which finished with a higher underspend than was anticipated. ICT was expected to be overspent at estimated actual time but by year end the variance wasn't as high as expected. Additional grant funding was also received that wasn't expected at the time of the last Board meeting.
- 4.28 The variance in the NDR Reform budget is the return of the unspent Barclay funding. It was anticipated this could be carried forward in the earmarked reserve, but has been returned to the Scottish Government.

5. CONCLUSION

- 5.1 The Board met the statutory deadline for the submission of the annual accounts to the External Audit by 30 June 2021.
- 5.2 The Board generated a surplus of £526,000 for the year to 31 March 2021. It is anticipated that a total of £414,000 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 2020 TO 31 MARCH 2021

Line No.				Breakdown of Variance				
	Annual Budget 2020/21	Actual 2020/21	Variance 2020/21	Core Budget 2020/21	SPE 2020/21	NDR Reform 2020/21	Total 2020/21	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
<u>Employee Costs</u>								
1	Salaries	2,833	2,356	477	299	(47)	225	477
2	National Insurance	289	236	53	34	(2)	21	53
3	Superannuation	544	434	110	68	(2)	44	110
4	Additional Pensions	23	23	-	-	-	-	-
5	Other Employee Costs	3	3	-	-	-	-	-
6	Training	12	1	11	9	-	2	11
	Total Employee Costs	3,704	3,053	651	410	(51)	292	651
<u>Property Costs</u>								
7	Accommodation Charges	327	321	6	6	-	-	6
8	Repairs and Maintenance	3	4	(1)	(1)	-	-	(1)
9	Energy Costs	9	12	(3)	(3)	-	-	(3)
10	Cleaning	4	4	-	-	-	-	-
	Total Property Costs	343	341	2	2	-	-	2
<u>Transport Costs</u>								
11	Staff Travel and Subsistence	74	39	35	31	-	4	35
	Total Transport Costs	74	39	35	31	-	4	35
<u>Supplies & Services</u>								
12	Equipment, Furniture & Materials	2	3	(1)	(1)	-	-	(1)
13	Protective Clothing	3	4	(1)	(3)	-	2	(1)
14	Text & Reference Books	10	13	(3)	(3)	-	-	(3)
15	Printing & Stationery	34	8	26	26	-	-	26
16	Postages	275	461	(186)	(136)	(41)	(9)	(186)
17	Telephones	7	3	4	4	-	-	4
18	Advertising	7	10	(3)	7	(10)	-	(3)

19 IT Maintenance & Support	237	223	14	7	(3)	10	14
20 Valuation Appeals	56	46	10	10	-	-	10
21 Members Allowances	-	5	(5)	(5)	-	-	(5)
22 Fees, Charges & Subs	3	3	-	-	-	-	-
23 Specialist Services	34	30	4	4	-	-	4
24 Other Supplies & Services	2	5	(3)	(3)	-	-	(3)
Total Supplies & Services	670	814	(144)	(93)	(54)	3	(144)
<u>Support Services</u>							
25 Lead Authority Charge	57	63	(6)	(6)	-	-	(6)
Total Support Services	57	63	(6)	(6)	-	-	(6)
Gross Expenditure	4,848	4,310	538	344	(105)	299	538
<u>Income</u>							
26 Government Grant	-	(366)	366	232	134	-	366
27 Sales and Other Income	(13)	(13)	-	-	-	-	-
28 Interest on Revenue balances	(2)	(1)	(1)	(1)	-	-	(1)
Total Income	(15)	(380)	365	231	134	-	365
29 Net Expenditure	4,833	3,930	903	575	29	299	903
30 Requisitions	(4,703)	(4,456)	(247)	-	-	(247)	(247)
31 Approved Use of Reserves	(130)	-	(130)	(130)	-	-	(130)
32 (Surplus)/Deficit for Year	0	(526)	526	445	29	52	526



REPORT TO: GRAMPIAN VALUATION JOINT BOARD ON 18 JUNE 2021

SUBJECT: REVENUE BUDGET MONITORING STATEMENT FOR THE PERIOD 1 APRIL TO 31 MAY 2021

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 2021.

2. RECOMMENDATION

2.1 It is recommended that the Board considers the Revenue Monitoring Statement to 31 May 2021.

3. CURRENT POSITION

3.1 At its meeting on 5 February 2021, the Board agreed the Revenue Budget for 2021/22 (paragraph 4 of the Minute refers) and approved that the requisitions to constituent authorities should be set at £4,842,000.

3.2 The **APPENDIX** shows the monitoring position to 31 May 2021 against the budget agreed in March. It gives details of the 2021/22 Revenue Budget, actual expenditure to date and the variance of expenditure against budget to date.

3.3 Total net expenditure at 31 May 2021 is £778,000 which is an underspend against budget to date of £98,000.

3.4 The impact of following Government guidance during the Covid-19 pandemic has resulted in the continued closure of all three offices with all staff now enabled for working from home, allowing the organisation to continue to deliver statutory services. This has resulted in variances arising within some budget areas including staffing where there are currently 18 vacancies. Recruitment is, however, now being actively pursued.

NDR Reform

3.5 There is £544,000 budgeted this year for continuing the implementation of the NDR reforms following the Barclay review. £91,000 will be funded from the balance in the earmarked reserve, carried forward from the underspend in

2019/20, and a further £453,000 was contained within the local government settlement and will be passed on to the Assessor via the requisitions.

- 3.6 Of the NDR budget, £376,000 is for staffing. As mentioned in para 3.4, recruitment is now being actively pursued for these NDR Reform posts although it has not yet been possible to fill all the posts.

Year to Date Variances

- 3.7 There is a £77,000 underspend against budget to date within employee costs. The variance arises from vacant posts in the establishment, including NDR posts not yet occupied, and the pay award for 2021/22 which has been budgeted for but not yet agreed.
- 3.8 Property costs are currently over budget to date. At the time of budget setting, there was a part year saving taken for 2021/22 for the potential re-configuration of Woodhill House. A reduced footprint for the service would result in a reduced rental charge and associated costs for the service. It is now looking unlikely that any move will take place in the 2021 calendar year and it is almost certain the service will face an increased overspend on accommodation costs.
- 3.9 There is a small variance within Transport Costs budgets, which was significantly reduced since last year, and will continue to be monitored throughout the year.
- 3.10 Budgets within Supplies and Services are under by £50,000 with the main variance in Postages being £46,000, although this is not causing concern at this early stage of the year.
- 3.11 Support charges are processed at 31 March as part of the year end closedown.
- 3.12 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 2021 is £778,000 giving an underspend against budget to date of £98,000.
- 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 2021.

Author of Report:	Susan Souter, Accountant.
Background papers:	Held within Accountancy Section, Moray Council
Date:	June 2021

**GRAMPIAN VALUATION JOINT BOARD REVENUE MONITORING STATEMENT
FOR PERIOD 1 APRIL TO 31 MAY 2021**

Line No.	2021-22 Total Budget	2021-22 Budget to Date	Actual 31 May 2021	Variance 31 May 2021
	£'000	£'000	£'000	£'000
Employee Costs				
1 Salaries	2,861	477	416	61
2 National Insurance	292	49	46	3
3 Superannuation	548	91	79	12
4 Additional Pensions	24	4	4	0
5 Other Employee Costs	1	0	2	(2)
6 Training	11	3	0	3
Total Employee Costs	3,737	624	547	77
Property Costs				
7 Accommodation Charges	273	118	147	(29)
8 Repairs and Maintenance	3	0	0	0
9 Energy Costs	11	2	2	0
10 Cleaning	4	1	0	1
Total Property Costs	291	121	149	(28)
Transport Costs				
11 Staff Travel and Subsistence	52	9	7	2
Total Transport Costs	52	9	7	2
Supplies & Services				
12 Equipment, Furniture & Materials	2	0	5	(5)
13 PPE	1	0	0	0
14 Reference Books	10	2	0	2
15 Printing & Stationery	34	6	1	5
16 Postages & ER Printing	275	46	0	46
17 Telephones	7	1	5	(4)
18 Advertising	7	0	0	0
19 IT Maintenance & Support	362	62	64	(2)
20 Valuation Appeals	56	0	0	0
21 Members' Allowances	4	0	0	0
22 Fees, Charges & Subs	3	1	0	1
23 Specialist Services	44	7	0	7
24 Conference Fees & Subsistence	2	0	0	0
25 Other Supplies & Services	2	0	0	0
Total Supplies & Services	809	125	75	50
Support Services				
25 Lead Authority Charge	59	0	0	0
Total Support Services	59	0	0	0
Gross Expenditure	4,948	879	778	101
Income				
26 Sales and Other Income	(13)	(3)	0	(3)
27 Government Grant and recharges	0	0	0	0
28 Interest on Revenue balances	(2)	0	0	0
Total Income	(15)	(3)	0	(3)
29 Funded from Reserves	(91)	0	0	0
30 Net Expenditure	4,842	876	778	98
31 Requisitions	(4,842)	(807)	(807)	0
32 (Surplus)/Deficit for Year	0	69	(29)	98



REPORT TO: Grampian Valuation Joint Board on 18 June 2021

SUBJECT: Governance

BY: The Assessor & ERO

1. Reason for Report

1.1 To advise the Board of equalities mainstreaming activities.

2. Recommendation

2.1 It is recommended that the Board consider and note the content of this report

3. Equalities mainstreaming

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. A report was therefore due to be published in 2021.

3.3 Previous Equalities Mainstreaming reports identified 5 equalities outcomes for the organisation –

1. Maximise the opportunities for young citizens to register to vote and therefore enable them to participate in the democratic process.
2. Maximise registration amongst high mobility citizens such as occupiers of houses in multiple occupation and tenanted dwellings.
3. To maximise opportunities for young people to enter the workforce.
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 all staff feel valued and respected.

The Equalities Mainstreaming and Outcomes 2021 Report was prepared by the previous Assessor in April 2021 and is attached as Appendix 1. It sets out the progress that has been made towards achieving these equality outcomes, provides an assessment of the gender pay gap, an equal pay statement and a procurement statement. It also identifies two new equalities outcomes, numbered 6 and 7, and these new outcomes are noted below.

6. To increase the representation of men or women in roles where gender segregation is evident.
7. To engage with partner bodies representing minority groups in order to overcome potential barriers to service access.

Full details of these new outcomes and how the organisation will aim to achieve and measure them can be found on pages 22 to 24 of Appendix 1. The Equalities Mainstreaming and Outcomes 2021 Report is also published on the Board's website.

4. Conclusion

- 4.1 The organisation has continued to integrate equalities as part of its business as usual operations. Whilst some progress has been made towards securing the specific outcomes identified, operational constraints and demands, particularly due to the pandemic, have impacted on what has been possible. The report in Appendix 1 identifies the priorities for the Management Team and their success in meeting these priorities will continue to be monitored and reported on.

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Grampian Assessor & Electoral Registration Officer



Equalities Mainstreaming and Outcomes 2021 Report

On behalf of the Grampian Valuation Joint Board

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30 April 2021 Version 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 approximately 80 staff distributed between offices in Aberdeen, Banff & Elgin. For the last 12 months the vast majority of staff have been working from home due to the Covid-19 pandemic.

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, we published

the first mainstreaming report in 2013 and that was followed by an update in 2015. In 2017 we introduced additional outcomes and updated on them in 2019. Our 2021 report is the fifth report since the 2012 Regulations came into force and provides an update on our progress along with the identification of new outcomes.

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 445,000 electors currently registered to vote in Grampian, which amounts to approximately 10% of the Scottish electorate and 1% of the UK electorate. As a result of the predominance of the oil and gas sector in Grampian, until recently, the area has enjoyed

high levels of employment and migration from other parts of the UK and overseas. The downturn in that industry since 2015 has however resulted in a slowdown in that industry's employment-related migration to Grampian however the extension of the franchise from 3 August 2020 to include all foreign nationals and short sentence prisoners resident in Scotland along with a streamlining of age-related registration requirements for young voters have increased alignment and integration between equalities priorities and electoral registration service priorities.

- Rating – the last rating revaluation of non-domestic properties that came into effect from 1 April 2017. That revaluation involved the assessment of rateable values for some 29,700 non-domestic properties across Grampian, with a total value that exceeds £1B. formal appeals to the independent Valuation Appeal Committees had been made against 10,102 non-domestic properties and by 31 March 2021, appeal resolution had been achieved for 90% of the properties under appeal. The advent of the Covid-19 pandemic has resulted in the service handling a high volume of business grant support related enquiries and receiving 9,295 appeals against values during 2020/21 on the basis that the pandemic had impacted on property values. Throughout the last 24 months the priority has been appeal resolution and enquiries support however the necessary preparation for the move to 3 yearly revaluations is underway and whilst the Government has postponed the next revaluation by 12 months from 1 April 2022 to 1 April 2023, modernising systems and extending them to deal with the new information gathering powers granted to Assessors has been a priority for the service.

- The Council Tax regime continues to be a stable function, with a valuation list of some 295,000 dwellings allocated to council tax bands and 2,000 new dwellings being added each year. Whilst reform of the council tax is a regular topic for government and Parliament, more immediate national priorities and the challenge of determining the precise shape of any reform has resulted in the retention of a system of taxation based on values that are now 30 years out of date. A revaluation could address this issue but successive governments have not implemented such an exercise.

Appendix 1 to this report provides the characteristics of the employees as at 31 March 2021. The Assessor & ERO service establishment comprises 84 full time posts. This includes 9 additional posts brought about by the reforms to non-domestic rating that require Assessors to carry out revaluations and the associated appeal disposal every three years from 2023, rather than the current requirement that is to carry out revaluations every five years. These posts were not filled during the pandemic although recruitment means that new members of staff commence during April 2021. As at 31 March 2021 there were 68 full and part-time employees that represented 63 full time equivalents. Staff turnover has increased over the last two years with 8 out of the 19 leavers during the period retiring or taking up family caring responsibilities.

We had anticipated that we would be able to maximise the recruitment of young people and thus address one of our published outcomes through the creation of 4 student valuer posts during 2019 as part of our preparations for the NDR reforms, however take up was limited to two post.

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 reporting on workforce composition, recruitment, development and retention of its employees with respect to protected characteristics also assists the mainstreaming process. See appendices 1 & 2.

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 2019 – see comments under Equal Pay Statement below.

The Board is committed to ensuring that recruitment and selection incorporates the principles of equality and fair treatment of all job applicants and that the workforce reflects as far as possible minority groups within the local community where this contributes to facilitating the delivery of continually improving, efficient and effective services.

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. During the last 12 months the majority of work has been carried with employees based at home and any working in operational offices has been subject to careful consideration of health and personal circumstances of employees.

6.2 Progress in mainstreaming in our services

Equalities is now a standing agenda item for Management Team meetings to help ensure that our duty to advance equality is meaningful and ongoing.

The Assessor and ERO service has had another extremely busy two year period. The original statutory appeal disposal programme anticipated all Revaluation 2017 appeals being disposed of by the independent valuation appeal committees by 31 December 2020. In autumn 2020 the government extended this deadline by 12 months to 31 December 2021 as a response to the pandemic. Prior to the onset of the pandemic revaluation appeal resolution productivity was running at 30% higher than that achieved at the same point in time relative to Revaluation 2010 with the service showing revaluation appeal adjustments that were the lowest in Scotland¹ for the third consecutive year. Despite the reduction in valuation appeal hearings actually taking place during the pandemic, appeal disposal has continued throughout the last 12 months. In addition the service has provided full registration and support services for two unscheduled national elections in 2019 and

¹ <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-g4-bulletin/non-domestic-rates-revaluation-appeals-2019-20-g4-bulletin/govscot%3Adocument/RVAPP%2B2019-20%2BQ4%2B-%2BPublication%2B-%2BBulletin.pdf>

also implemented electoral canvass reforms for 2020 and serviced two of the 8 by-elections held in Scotland during the autumn of 2020.

The actual progressing of mainstreaming initiatives has been challenging against the background of an extremely demanding operational programme; two unscheduled national elections in 2019; the necessity to continuing to provide full operational and statutory services whilst offices remained closed from March 2020 in line with government restrictions; and supporting local authorities with their implementation of the Covid business support regime. Some progress has however been achieved in regard to mainstreaming and the identified equality outcomes (see Section 7 below for detail.)

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 2019

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.

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.

There were 12,519 under 18 year olds registered to vote at the date relevant date for the May 2017 Local Government Election. The number registered at 31 March 2019 has fallen to 11,319 and this is no doubt due to the lack of electoral events over the intervening two year period.

Similarly the number of students registered in student accommodation has fallen slightly from 579 to 533 over the period.

Progress since April 2019

We have continued to pursue and monitor this outcome. Although there has been a marginal decrease in numbers since the 2017 Local Government Election we have continued to work with the local education authorities with particular emphasis on the preparations for the Scottish Parliamentary election that takes place on 6 May 2021. Our work has included the provision of an animation for use on social media that was specifically designed to engage with young voters.

Our work with universities focussed on the unanticipated election to the European parliament in May 2019 and the snap election to the UK Parliament in December 2019, as both elections essentially took place whilst students were resident at their term-time residences. Since the onset of the pandemic, students have been largely resident at their home addresses and our registration engagement activities such as the annual canvass have focussed on that and on promoting absent voting for all those who could not, or would prefer not to attend a polling station due to the pandemic during the Autumn 2020 by-elections and ahead of the 2021 Scottish Parliament election.

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 2019

Since April 2017 the service has continued to focus on students and the tenanted housing sector to deliver this outcome. However, the allocation of resources to a critical requirement to procure a new Electoral Management System to replace an existing in-house system that would be problematic to support in the future meant that the level of activity on this outcome was not as originally planned.

Nevertheless the service has continued to work with student associations and tertiary education providers in order to promote registration.

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 sought 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 led to the possibility of a national initiative in promoting registration to new tenants, but unfortunately Cabinet Office resources were directed elsewhere and this aspiration remains unfulfilled at national level.

Progress since April 2019

The online functionality of individual electoral registration provides an ideal opportunity to integrate registration with online student enrolment or information systems and a national initiative through the SAA Electoral Registration Committee to encourage tertiary education providers to link registration with student enrolment and information systems.

The operational use of additional other data sources was progressed to a limited extent by the installation of data mining functionality within our recently acquired electoral management system. Full implementation of this aspect of our work was interrupted by the necessity to re-focus resources on operational priorities following the onset of the pandemic.

Following the extension of the franchise in August 2020 we have worked with the Scottish Refugee Council in partnership with Aberdeenshire

Council and supported by the Electoral Commission to promote engagement amongst the newly enfranchised citizens resident in NE Scotland. This has included the provision of translated materials and participation in online presentations and Q&A sessions.

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 2019

Staff turnover has decreased over the 2 years to April 2019 and 7 out of the 11 leavers during that period did so as a result of reaching their chosen retirement age. The nature of the vacated posts did not provided the best opportunities to address this outcome.

Recruitment advertising was reviewed and all employment opportunities are advertised online.

Progress since April 2019

We have continued to pursue and monitor this outcome.

The Barclay Review of Non-Domestic Rates had led to Scottish Government funding that provided the opportunity to recruit and train four part-time Graduate Trainee Valuers from July 2019 leading to four full time posts from 1 April 2020. Unfortunately we had limited success in our recruitment drive with only 2 of the 4 posts filled and both students left the organisation due to unforeseen circumstances within 12 months. One left due to their necessity to prioritise studies and the other due to a desire to return to their home country immediately prior to the onset of the pandemic.

This means that we currently have these and a number of other vacancies in our establishment that have brought about by a higher level

of staff turnover in the last 24 months. During this period 19 staff left the organisation, with 42% of leavers retiring or taking up family caring duties. The remainder have moved to other employment and / or away from the Grampian area. The organisation is facing a recruitment challenge and it is anticipated that this may provide an opportunity to bring more young people into the workforce.

During the first quarter of 2021 there was a legal requirement to increase absent vote processing capacity as part of the preparations to hold the Scottish Parliament elections on 6 May 2021. To meet the requirements arrangements were made to second personnel from the sport and leisure sectors that were essentially forced to close due to the pandemic. Staff were seconded to the organisation from local authority and charity operated sport and leisure facilities and this presented an opportunity for predominately young members of that sector to gain experience in the work of the organisation.

The school pupil work experience programme has been interrupted through the changes in pupil curriculum and the pandemic that have meant that we have had no under 25s on work experience during the last 24 months.

Our objective is to re-start this programme in close cooperation with the education authorities.

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.

Progress to April 2019

The operational context described in detail at section 5 above, in particular the response to the 2017 Revaluation and the requirement to commission a new electoral registration management system, led to our

aspirations in respect of these two outcomes originally reported in 2017 being unfulfilled prior to April 2019.

Progress since April 2019

The design and issue of questionnaires to demonstrate progress in achieving equality outcomes has commenced but been interrupted by operational priorities and capacity issues during 2019 and the operational response to the pandemic during 2020. It will be a further 12 months before empirical data will be available to quantify progress towards meeting these outcomes.

8. New Equality Outcomes

Equalities outcome 6

To increase the representation of men or women in roles where gender segregation is evident

In common with many public sector employers, men and women are segregated into a range of roles within the organisation. The Equal Opportunities Committee of the Scottish Government has identified occupational segregation as a key equality issue nationally

Activities

- Work with our partners such as RICS and constituent councils to gain information on best practice to address and reduce gender segregation and to remove stereotypical views of occupations by gender.

- Develop a range of positive action measures to encourage males and females into non-traditional roles and work to identify any ways in which we can attract applications from the underrepresented gender and dispel any stereotypical views of particular roles.
- Analyse the percentages of males and females applying for and being successful for roles where occupational segregation is prevalent

Measurement

Monitor occupation segregation over time. An increase in applications from under-represented candidates and a corresponding increase in under-represented candidates being successful at interview would help reduce occupation segregation.

Equalities Outcome 7

To engage with partner bodies representing minority groups in order to overcome potential barriers to service access.

Whilst informal arrangements have been forged over time with external partners such as the Scottish Refugee Council, this outcome will drive progress towards embedding improved service delivery to minority groups in the Grampian area.

Activities

- Work with external partners to understand and overcome barriers to service delivery and access

- Develop a communication strategy and network that enables service-related messaging to be distributed across and accessible to minority groups

Measurement

Customer feedback and focussed consultation with external partners will inform progress.

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 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 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 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 2021.

GVJB has 30 male employees with an average hourly rate of pay of £24.11 and 33 female employees with an average hourly pay of £17.26.

The mean (average) gender pay gap is therefore:

$$(24.11 - 14.99) / 24.11 \times 100 = 37.82\%$$

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:

$$(21.57 - 11.29) / 21.57 \times 100 = 47.66\%$$

Full time gender pay gap (25 female and 28 male employees): 37.29%

Part time gender pay gap (13 female and 2 male employees): 4.64%

Full time men/part time women pay gap (13 female and 28 male employees): 43.83%

Permanent staff gender pay gap (36 female and 29 male employees): 37.99%

Temporary staff gender pay gap (2 female and 1 male employees): 4.38%

The gender pay gap analysis has shown very little in terms of change from the previous analysis that was carried out as at 31 March 2019 and

reflects the challenge that faces organisations that have members of the surveying profession as a significant proportion of their establishment. Further detail of this challenge is provided in section 11.

11. Equal Pay Statement

The Grampian Valuation Joint Board is committed to the principle of equal opportunities for all, in every aspect of employment. This means all employees should receive equal pay for doing the same or broadly similar work within the organisation.

As at 31 March 2021, the Board had 68 employees. 39 of these are employed in professional and technical posts and are predominantly male (66.67% compared to 65.91% in 2019). 29 employees are in clerical and administration posts and are predominantly female (86.21% compared to 87.88% in 2019). 78.79% of the administration and clerical posts are in Grades 1 & 2 whereas 97.73% 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 operational demand to employ Chartered Surveyors within the organisation. The surveying profession has traditionally been male dominated. Currently only 15% members of the surveying profession are female. The average age of our operational surveyors is 48 with 6 out of 20 (32%) female. However the proportion of female surveyors is rising as 5 out of 7 (71%) of the organisation's surveyors under 40 are female.

In relation to Technical posts, there are 5 female employees holding technical surveying posts that amount to 38% of the sector establishment.

With 32% of the organisation's RICS surveyors being female and 38% of our technical posts being held by females, the organisation is showing significant progress in challenging this element of occupational segregation, particularly when viewed in the context of a ratio of 15:85 female to male in the surveying profession as a whole.

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 continue to support the Assessor & ERO in mainstreaming equalities throughout the service and monitor progress in relation to the protected characteristics and the specific equality outcomes identified above.

The Board will publish a fresh mainstreaming report and formally report on the progress made to achieve the equality outcomes by 30 April 2023.

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**Appendix 1:
Workforce Monitoring Statistics 1 April 2019 to 31 March 2021**

	Workforce profile		Promotions		Leavers	
Total	109	100%	3	100%	19	100%
Gender						
Male	44	40%	0	0%	6	32%
Female	65	60%	3	100%	13	68%
Prefer not to Say		0%		0%		0%
Married/Civil Partnership						
Yes		0%		0%		0%
No		0%		0%		0%
Prefer not to Say		0%		0%		0%
DNA		0%	3	100%	19	100%
Sexual Orientation						
Bisexual		0%		0%		0%
Heterosexual	31	28%		0%		0%
Gay Woman/Lesbian		0%		0%		0%
Gay man		0%		0%		0%
Prefer not to say	1	1%		0%		0%
DNA	77	71%	3	100%	19	100%
Age						
20-29	7	6%	1	33%	2	11%
30-39	16	15%	1	33%	2	11%
40-49	24	22%	1	33%	0	0%
50-59	45	41%		0%	8	42%
60+	17	16%		0%	7	37%
Prefer not to say		0%		0%		0%
DNA		0%		0%		0%
Disability						
Yes		0%		0%		0%
No	9	8%		0%		0%
Prefer not to say	1	1%		0%		0%
DNA	99	91%	3	100%	19	100%
Religion						
Ch. of Scotland	2	2%		0%		0%
Roman Catholic	2	2%		0%		0%
Protestant	0	0%		0%		0%
Christian	16	15%		0%		0%
Hindu		0%		0%		0%
No Religion	13	12%		0%		0%
Other	1	1%		0%		0%
Prefer not to Say	2	2%		0%		0%
DNA	73	67%	3	100%	19	100%

Ethnicity						
White						
Scottish	29	27%		0%		0%
English	1	1%		0%		0%
British	3	3%		0%		0%
Welsh		0%		0%		0%
Irish		0%		0%		0%
Northern Irish	1	1%		0%		0%
Polish		0%		0%		0%
Scottish/ Polish		0%		0%		0%
Other		0%		0%		0%
Mixed						
		0%		0%		0%
Asian						
Indian	3	3%		0%		0%
Pakistani		0%		0%		0%
Bangladesh		0%		0%		0%
Chinese	1	1%		0%		0%
Other		0%		0%		0%
Black						
Caribbean		0%		0%		0%
African	1	1%		0%		0%
Other		0%		0%		0%
Other ethnic group						
Prefer not to Say	4	4%		0%		0%
DNA	68	62%	3	100%	19	100%

**Appendix 2:
Workforce recruitment monitoring Statistics 1 April 2019 – 30
October 2020**

	Applied		Shortlisted		Appointed	
Total	71	100%	39	100%	10	100%
Gender						
Male	28	39%	15	38%	2	20%
Female	41	58%	22	56%	7	70%
Prefer not to Say	2	3%	2	5%	1	10%
Married/Civil Partnership						
Yes	32	45%	19	49%	5	50%
No	20	28%	11	28%	3	30%
Prefer not to Say	1	1%	1	3%	1	10%
DNA	18	25%	8	21%	1	10%
Sexual Orientation						
Bisexual	1	1%	0	0%	0	0%
Heterosexual	59	83%	36	92%	9	90%
Gay Woman/Lesbian	0	0%	0	0%	0	0%
Gay man	0	0%	0	0%	0	0%
Prefer not to say	3	4%	1	3%	1	10%
DNA	8	11%	2	5%	0	0%
Age						
16-24	5	7%	2	5%	1	10%
25-29	10	14%	3	8%	1	10%
30-34	3	4%	1	3%	0	0%
35-39	6	8%	4	10%	0	0%
40-44	8	11%	3	8%	2	20%
45-49	11	15%	10	26%	3	30%
50-54	7	10%	3	8%	1	10%
55-59	6	8%	4	10%	1	10%
60-64	5	7%	5	13%	0	0%
65+	1	1%	1	3%	0	0%
Prefer not to say	2	3%	2	5%	1	10%
DNA	7	10%	1	3%	0	0%
Disability						
Yes	6	8%	3	8%	0	0%
No	57	80%	34	87%	9	90%
Prefer not to say	1	1%	1	3%	1	10%
DNA	7	10%	1	3%	0	0%

Religion						
Ch. of Scotland	0	0%	0	0%	0	0%
Roman Catholic	0	0%	0	0%	0	0%
Protestant	0	0%	0	0%	0	0%
Christian	29	41%	16	41%	6	60%
Hindu	1	1%	0	0%	0	0%
No Religion	28	39%	17	44%	2	20%
Other	2	3%	2	5%	0	0%
Prefer not to Say	4	6%	3	8%	2	20%
DNA	7	10%	1	3%	0	0%
Ethnicity						
White						
Scottish	30	42%	19	49%	4	40%
English	5	7%	4	10%	1	10%
British	12	17%	8	21%	3	30%
Welsh	0	0%	0	0%	0	0%
Irish	0	0%	0	0%	0	0%
Northern Irish	3	4%	3	8%	1	10%
Polish	0	0%	0	0%	0	0%
Scottish/ Polish	0	0%	0	0%	0	0%
Other	4	6%	2	5%	0	0%
Mixed	2	3%	0	0%	0	0%
Asian						
Indian	3	4%	1	3%	0	0%
Pakistani	0	0%	0	0%	0	0%
Bangladesh	0	0%	0	0%	0	0%
Chinese	0	0%	0	0%	0	0%
Other	1	1%	0	0%	0	0%
Black						
Caribbean	0	0%	0	0%	0	0%
African	2	3%	0	0%	0	0%
Other	0	0%	0	0%	0	0%
Other ethnic group	0	0%	0	0%	0	0%
Prefer not to Say	1	1%	1	3%	1	10%
DNA	8	11%	1	3%	0	0%



REPORT TO: Grampian Valuation Joint Board on 18 June 2021

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 **It is recommended that the Board consider and 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. Current Position

4.1 The strategic risk register that is provided as an appendix was formally reviewed by the Management Team on 8 October 2020 and reflects the position as at that date. In mid-March 2020 the formalised Management, Technical and Administrative Team meeting cycle was suspended with operational management of the organisation operating under contingency arrangements with the Covid Crisis Management Team (CCMT) meeting daily initially to focus resources on business continuity. As the organisation adapted to the new working practices, the meeting frequency of the CCMT reduced to twice weekly. It is anticipated that the formal Management, Technical and Administrative Team meeting cycle will be reinstated this month.

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

Risk Rating	2015	2016	2017	2018	2019	2020	2021
High	2	3	3	4	3	4	2
Moderate	4	3	3	3	3	3	2
Low	2	3	4	4	5	5	7
Tolerable	14	12	12	12	12	12	13
Obsolete	8	9	9	9	9	9	9
Total number of live risks	22	21	22	23	23	24	24

“High” level risks

4.3 The number of high level risks has reduced from 4 to 2 since the last report to the Board.

4.4 Risks 1g (Environmental controls for IT Server accommodation inadequate) was reported previously and mitigation in terms of monitoring has continued.

4.5 Risk 6a (Inadequate numbers of trained/skilled staff to fulfil statutory functions) remains at High, reflecting the ongoing difficulties the organisation has faced in the recruitment of surveying personnel.

“Moderate” level risks

4.6 The number of risks with a ‘moderate’ overall rating has reduced from 3 to 2 since the last report to the Board.

4.7 Risk 5i (Introduction of Registration policy changes) is still a live issue and continues to challenge the organisation.

4.8 Risk 6c (Over-reliance upon a small number of key Information Technology & Systems specialists) has remained at Moderate but additional mitigation is now in place with IT support now being provided by Aberdeenshire Council staff since April 2021.

“Low” level risks

4.9 Three risks have have been reduced to the Low level.

4.10 Risk 5e (A strategic shift in the taxation ethos), formerly assessed as a Moderate risk, has been reduced to Low, reflecting that the non-domestic taxation position has been settled with the implementation of the Non Domestic Rates (Scotland) Act 2020. The position regarding Council Tax is less certain and requires to be monitored.

4.11 Risk 5g (Board fails to make adequate requisitions), formerly assessed as a High risk, has been re-described and reduced to Low following the settlement of the 2020/21 budget and funding position.

4.12 Following the successful implementation of the Business Continuity Plan during the pandemic, Risk 5h (Inadequate business continuity planning), formerly assessed as a Moderate risk, has been reduced to Low due to a reassessment of the quality and effectiveness of the controls which are in place.

5. 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 continues to meet the challenges caused by 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.
- 5.3 The risks will be formally reviewed at the next meeting of the Management Team.

Author of Report: Mark J Adam

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. Lone working devices in use. CV19 Site visit protocol established.	good	6	TOL	GMO	Response to Audit in progress. PPE review completed. Risk assessments to be reviewed. Lone working policy required.	01/03/2021	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. Register of interests for all staff implemented December 2020.	good	4.5	TOL	IHM	Access to ER/VR/CT on operational grounds. Review procedures to account for the ongoing changes systems including IER.	01/03/2021	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.	01/02/2021	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	ok	6.4	TOL	JAB	Alternative options to be considered as part of a wider review of estate requirements	01/02/2021	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	01/11/2020	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						
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. 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. Periodic IT health checks programmed in accordance with PSNA requirements. Membership of Scottish Gov Cyber resilience network.	good	8	LOW	DGY	Staff training and testing required to raise awareness and reduce risk from ransomware. PSN and Cyber Essentials plus accreditation renewal to be progressed following upgrading	01/04/2021	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	01/03/2021	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.	01/03/2021	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 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.	01/03/2021	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	3	4	12	MOD	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)Act in place SAA Project Plan in place. Grampian NDR reform project plan in development.	OK	9.6	LOW	IHM	Monitor situation which might be subject to policy changes. Non-domestic taxation position is now settled with the NDR reforms being implemented.	01/04/2021	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	3	4	12	MOD	Board can requisition at their required level. We currently have cross discipline working practices in place.	good	6	TOL	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 adequate requisitions	100% service failure due to lack of funds resulting in default on property and equipment rentals, insurances, software licencing and salaries.	3	4	12	MOD	Workshop session for Board members August 2019. Budget scenarios presented to Board 1 November 2019. Ongoing advice of Board Officers.	ok	9.6	LOW	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 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
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; financial penalties; waste of time and essential resource through inability to control crisis situation	3	5	15	MOD	Plan approved and implemented. Breach notification procedure in place.	good	7.5	LOW	IHM	Contingency plan under constant review	01/04/2021	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 register to be standing item on Admin Group agenda. Continue to seek to strengthen degree of engagement with Cabinet Office, IER DS and Scottish Government.	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	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	01/04/2021	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	01/04/2021	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	3	5	15	MOD	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	12	MOD	DGY	Moves to broaden skill-base of IT personnel and improve support/resilience provided by third parties.	01/04/2021	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. Since implementation of remote working in March 2020 management has been focussed around broad process disciplines and demand with less emphasis on local office and divisional	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	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.	01/03/2021	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. Out of hours monitoring and support contract in place.	good	6	TOL	DGY	Regular monitoring.	01/03/2021	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		01/04/2021	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	01/04/2021	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					
								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	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 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	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.		
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
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 18 June 2021

SUBJECT: Valuation Roll and Council Tax Valuation List

BY: The Assessor & ERO

1. Reason for Report

1.1 To report on progress in appeal resolution, advise the Board of performance levels achieved during 2020/21 and make recommendations for performance targets for the next three years.

2. Recommendation

2.1 It is recommended that the Board:

- i) consider and note the appeal progress and performance information; and**
- ii) consider and note the recommendations in respect of the Valuation Roll and Council Tax Valuation List performance thresholds for the three year period 2020/21 to 2022/23.**

3. Background

3.1 Revaluation and running roll appeal resolution are 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. With the passage of three years since those reviews the performance thresholds are due for review once again.

4. Valuation Roll

4.1 Revaluation 2017 Appeals

As at 31 March 2021 the local valuation appeal committees had cited and where necessary heard appeals for 90% of the 10,102 properties under appeal following the 2017 revaluation in Grampian. Appeals against the valuation of 1,038 properties remained outstanding. The principal reasons for this relatively high number of appeals remaining unresolved at a late stage in the cycle are as follows.

4.2 The 2017 revaluation had a significant impact on ratepayers in the North East and the volume of appeals was 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. The matter came under the scrutiny of the Aberdeen City Valuation Appeal Committee (VAC) in relation to two test cases concerning offices in the West End and Prime Four Business Park localities. The March 2019 decisions of the local Committee were appealed to the Lands Valuation Appeal Court in Edinburgh and the judges published their decision, upholding the Grampian Assessor's interpretation of the law, on 2 February 2021. Around 600 properties had their appeals on hold whilst this decision was awaited. The appeals have been re-cited for hearing in September and should be capable of resolution on their facts without recourse to a hearing now that the law has been clarified.

4.3 Of the remaining 400 or so properties with outstanding Revaluation appeals the majority comprise subjects in categories where there have been recent breakthroughs in negotiations taking place at a national level i.e. Universities and Colleges, the top classes of Halls and Civic buildings, Whisky related subjects and Wind Farms.

4.4 The level of accuracy of the revaluation assessments made by the service for 1 April 2017 revaluation has been shown to be very good, with revaluation appeal losses in Grampian being the lowest in Scotland¹ for the fourth consecutive year.

Running Roll Appeals

4.5 In addition to the revaluation appeal caseload the valuation service has also resolved 1,298 running roll appeals during 2020/21.

¹ [RVAPP 2020-21 Q4 \(www.gov.scot\)](http://www.gov.scot)

- 4.6 As a result of the Covid-19 pandemic, an unprecedented number of inter-valuation appeals have been received on the grounds of material change of circumstances (MCC).
- 4.7 As previously reported, the arrival of the 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. Approximately 9,000 appeals were received prior to 31 March 2020. A further 8,700 appeals were received in the days leading up to the 31 March 2021 deadline for a 2020/21 MCC appeal.
- 4.8 Large numbers of the first tranche of appeals have been cited for hearings across Grampian but, to date, all have been continued for three principal reasons:
1. Ongoing national discussions between representatives of the Scottish Assessors' Association and the Scottish Business Ratepayers Group.
 2. The possibility of expedited test cases being heard by the Lands Tribunal for Scotland.
 3. To await the outcome of the new Scottish Government's consideration of the UK Government's decision to rule out COVID-19 appeals in England announced in March.
- 4.9 Whilst the Scottish Government is still considering its reaction to the UK Government's decision, it has just announced, in light of stakeholder concerns regarding the looming disposal deadline of 31 December 2021 for the first of these appeals, that it will legislate to change the deadline to 31 December 2022. If the Scottish Government does not follow the approach of the UK Government the resolution of these appeals will be an immense challenge even with the delay to the disposal deadline.

Running roll updates

- 4.10 Appendix 1 provides performance for running roll updates to the valuation roll during 2020/21 and the previous two years. Performance was clearly impacted by the challenges presented by the Covid-19 pandemic. Whilst the numbers of amendments are down due to the effect of the pandemic on commercial development and the construction industry, the difficulties of enabling home-working for all our staff in the initial stages of lockdown and the subsequent challenges of valuing non-domestic subjects from the desktop has resulted in only 50% of amendments being made within 6 months of completion. In all the circumstances this is considered to be a good outcome as, despite delays, the integrity of the Valuation Roll was assured by financial year end.

Review of performance thresholds

- 4.11 The 2009/10 and 2016/17 performance thresholds were lowered to account for the impact of carrying out a revaluation in the year prior to it coming into force. The former Assessor suggested in 2016, when reviewing performance in 2015/16, that with the benefit of hindsight, performance thresholds should ideally be reviewed to reflect revaluation work for the 2 years prior to a revaluation coming into force. The current 90 day threshold is 70% whilst the 90 day threshold for the 2016/17 revaluation year was 60%. In a five year revaluation cycle it might have been realistic to have three years set at the 70% threshold and the two years most impacted by revaluation at 60%. However, with the advent of three yearly revaluations from 2023 it is clear that a revaluation becomes less of an isolated event and more of an ongoing process. The transfer of the functions of valuation appeal committees to the Scottish Tribunals service comes with an expectation from the Barclay Review that appeals arising from a revaluation will be resolved before the next revaluation comes into effect. Running Roll update to value new and altered properties then becomes one of three strands of constantly ongoing non-domestic workload along with revaluations and appeal resolution. Non-domestic valuation will therefore be tackled under a revised operational model going forward. As such, it is recommended that the thresholds do not fluctuate, but are set at the same level until the next review becomes due three years later. The average achieved over the last three years was 61.5% of amendments made within 90 days. The Valuation Roll key performance indicators have always been set at a much lower level than those for Council Tax to recognise the fact that so many of the changes that are required to be made fall outwith the Assessor's control. The recommended thresholds are therefore as follows:

	0 - 90 days	91 - 180 days	Over 180 days
Existing thresholds	70%	15%	15%
Proposed thresholds	65%	20%	15%

5. Council Tax Valuation List

Updates to the List

- 5.1 Appendix 2 to this report provides the position for the year to 31 March 2021. The number of new house completions was 2,212, well down on the previous two years and no doubt entirely due to the effect of the pandemic on the construction sector and the housing market. The percentage of updates achieved with the 90 day initial performance threshold was well below target for a normal year and reflective of the challenging operational environment prevailing throughout the year. The pandemic impacted significantly on the usual information flows and the staff were therefore required to innovate whilst working from home to ensure that dwellings were entered in the List throughout a difficult year. 61.3% of dwellings were entered in the List within 90 days of occupation and 79.8% within 180 days. These results are considered to be reasonable in all the circumstances.

Proposals and Appeals

- 5.2 During the 2020/21 year there were 11 successful proposals. However, a number of others that were either unresolved at the start of lockdown or lodged during 2020/21 remain outstanding due to the inability of our surveyors to carry out physical inspections until recently. With the easing of Covid restriction levels to Level 2, quickly followed by Level 1, these appeals are now being tackled and resolved where possible.
- 5.3 If a proposal cannot be resolved through discussion between appellant and Assessor it becomes an appeal to the Valuation Appeal Committee (VAC). The Grampian VACs refrained from citing Council Tax appeals for hearings during 2020/21, but it is hoped that these can resume shortly in order to clear the backlog.

Review of performance thresholds

- 5.4 Average performance over the last three years has seen 91.6% of new dwellings entering the list within 90 days of completion. The existing target of 94% was almost achieved in 2018/19 when the figure was 93.7%. On that basis the target appears to be reasonable and it is therefore recommended that the thresholds remain unaltered for the next three years:

	0 - 90 days	91 - 180 days	Over 180 days
Existing thresholds	94%	3%	3%
Proposed thresholds	94%	3%	3%

6. Conclusion

- 6.1 The pandemic has introduced significant additional challenges to the delivery of services during 2020/21 in a number of areas, particularly the move from office based to home-based working and the inability to undertake site visits or hold face-to-face meetings. Nevertheless the valuation service has performed very well in relation to the update of both the Roll and the List and in respect of appeal resolution.**

Author of Report: Gavin M Oag

Valuation Roll Performance Indicators as at 31 March 2021

	Time period	2020/2021	2019/2020	2018/2019
Amendments within time periods	0 - 3 Months	425	1,176	1,579
The number of amendments made to the valuation roll during the year as a result of material change of circumstances and new subjects.	%	29.72%	59.3%	59.2%
	<i>Threshold %</i>	70.00%	<i>70.0%</i>	<i>70.0%</i>
	3 - 6 Months	278	358	481
	%	19.44%	18.0%	18.0%
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>	15.00%	<i>15.0%</i>	<i>15.0%</i>
	Over 6 Months	727	450	609
	%	50.84%	22.7%	22.8%
	<i>Threshold %</i>	15.00%	<i>15.0%</i>	<i>15.0%</i>
Number of amendments		1,430	1,984	2,668
Total number of entries	At 1 April	29,950	29,714	29,305
Total Rateable Value	At 1 April	£1,021.00M	£1,020.16M	£1,005.58M
Revaluation 2017 appealed assessments	Resolved in year	1,064	3,832	3,706
	Total resolved	9,064	8,000	4,168
	Total outstanding	1,038	2,102	5,930
	Loss*	2.5%	1.4%	0.4%
Revaluation 2010 appealed assessments	Resolved in year	5	8	1
	Total resolved	7,142	7,137	7,129
	Total outstanding	12	17	25
	Loss**	3.1%	3.1%	3.1%

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

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

Council Tax Valuation List Performance Indicators as at 31 March 2021

	Time Period	2020/2021	2019/2020	2018/2019
New Entries within Time Periods	0 - 3 Months	1,357	3,089	3,303
The time period is the period between the effective date of the amendment and the date the corresponding Banding Notice is issued.	%	61.35%	89.9%	93.7%
	<i>Threshold %</i>	94.00%	94.0%	94.0%
	3 - 6 Months	408	231	161
	%	18.44%	6.7%	4.6%
	<i>Threshold %</i>	3.00%	3.0%	3.0%
	Over 6 Months	447	117	60
	%	20.21%	3.4%	1.7%
	<i>Threshold %</i>	3.00%	3.0%	3.0%
Number of New Entries Added		2,212	3,437	3,524
The actual number of new dwellings added to the Valuation List during the year.				
Total Number of Entries		295,690	292,839	290,004
The actual number of properties shown in the Valuation List as at 1 April annually.				
Adjusted to Band "D" Equivalent	Original ratios	293,546	290,432	287,223
	2017 ratios	308,992	305,654	302,213
Number of proposals accepted		11	24	16



REPORT TO: Grampian Valuation Joint Board on 18 June 2021

SUBJECT: Register of Electors

BY: The Assessor & ERO

1. Reason for Report

1.1 To update the Board on developments in electoral registration

2. Recommendation

2.1 **It is recommended that the Board consider and note the content of this report.**

3. Background

3.1 Since early February the main focus in electoral registration has been preparation for and delivery of the Scottish Parliament election. Boundary changes arising from a review of polling districts and polling places within the Moray Council area were implemented with the consequential publication of a revised register for the Moray UK Parliamentary constituency on 1 March 2021.

3.2 Following the Scottish Parliamentary election, postal vote rejection notices are being issued, planning for the 2021 annual canvass has commenced and by-elections are scheduled in Aberdeenshire Ward 12 (East Garioch) on 17 June and Aberdeenshire Ward 8 (Mid Formartine) on 19 August.

3.3 Future legislative changes were introduced in the Queen's speech in relation to voter ID and registration of overseas electors as well as the proposed abolition of the fixed term parliaments Act. Following the cancellation of the implementation of the 2018 Parliamentary Boundary review, a further review is due to be implemented in 2023.

4. Electoral registration update

Scottish Parliament election 6 May 2021, contingency measures and delivery

- 4.1 Household Notification Letters were issued to 287,684 households on 8 February 2021, with the main aims being:
- To advise householders of the names of those currently registered at the address and aged over 16
 - To provide information on how to register for those not already registered
 - To provide early notification of the postal vote deadline and how to apply

In addition individual letters were sent to young registered voters not yet aged 16 but who would attain the age of 16 on or before 6 May 2021, confirming their status as postal voters or in person voters, along with details of how to apply for a postal vote. The letters prompted an immediate and significant increase in contacts, both by telephone and email. The cost of the letters has been recovered from the Scottish Government i.e. £121,250.02 excluding VAT.

- 4.2 Significant updating of our website was implemented, consisting of detailed, election focussed messaging linked to subject specific contact forms, along with the provision of absent vote type specific email return options. This allowed channelling of contacts into dedicated work streams and provided the facility to bulk upload postal vote requests.
- 4.3 Following a recruitment exercise, staffing levels were scaled up throughout February to a peak of 24 additional staff engaged in mail handling and processing. Temporary staff were primarily engaged in processing postal vote applications. The projected “worst case scenario” of an uplift to 40% postal voting with a 15% surge of applications in the final 2 weeks did not occur. The number of postal voters did increase significantly by 34,110 in the period between the revision of the register on 1 December 2020 and the election on 6 May 2021, representing an increase from 19.9% to 27.7% of electors voting by post.
- 4.4 The challenge of responding to a major election during a pandemic with a high level of voter engagement was met. This would have been difficult to achieve without the alteration to the postal vote deadline and the increase in staff resources.
- 4.5 Following the postal vote and registration deadlines, contacts from voters continued at a high level through to polling day. Under the emergency proxy provisions a total of 140 emergency proxy appointments were approved, with 63 being dealt with on polling day. The reasons for the emergency proxy requests were:
- Covid provision 92
 - Employment 35
 - Medical/disability 13

Moray Boundary Changes

- 4.6 A review of polling places and polling districts in the Moray Council area was approved at a Special Meeting of the council on 16 December 2020. This involved a major restructure of the boundaries in Lossiemouth, significant changes in both Elgin and Forres, along with a number of other minor changes. Statutory notice of intention to revise the register was published 14 days prior to publication followed by notice of publication on the date of the revised register coming into force on 1 March 2021.

Postal Voter Rejection Notices

- 4.7 Where the Returning Officer has rejected an elector’s postal vote due to the details provided on the postal voting statement failing to match the details provided on the original postal vote application, a rejection notice must be issued to the elector within 3 months of polling day. These notices are issued by the Electoral Registration Officer and are currently in the process of being issued.

- 4.8 Preparation for the 2021 annual canvass is in progress. This is the second canvass that will use the reformed canvass model and, as in 2020, the canvass will commence in first week of August. The issue of initial communications will be phased throughout August, with reminders being issued in late August to households where a response remains outstanding. While follow up of non-returns by door to door canvassing did not take place last year due to Covid 19 restrictions, it is anticipated that in person canvassing for the final reminder phase of the canvass will take place in October and November 2021.

Local Government by-elections

- 4.9 The final stages of preparation for the Ward 12 East Garioch by-election, which will take place on 17 June 2021, are currently in hand. A by-election will be held on 19 August 2021 to fill the vacancy in the Mid Formartine Ward of Aberdeenshire Council following the election of the incumbent to the Scottish Parliament. Preparation in support of this by-election is underway.

Legislative Changes

- 4.10 The frequency of legislative change continues to contribute to the complexity of electoral law, with new legislation being bolted on to decades or even century old legislation. With more new legislation proposed in the Queen's speech on 11 May, the Association of Electoral Administrators (AEA) has again called for a single Electoral Administration Act to be drafted which "would introduce logical and manageable change to deliver the elections and service electors expect and deserve".
- 4.11 The Election Integrity Bill is intended to deliver the UK government's manifesto pledges to tackle electoral fraud, prevent foreign interference and make it easier for British expatriates to participate in elections. The main elements of the Bill are:
- Improving the absent ballot process by increasing protection on postal and proxy voting, including banning postal vote 'harvesting'.
 - Strengthening the laws on intimidation and undue influence.
 - Requiring identification to vote in a polling station, as already required in Northern Ireland.
 - Improving access to voting for electors with disabilities.
 - Removing the 15 year limit on the voting rights of British expatriates and making it easier to cast their vote.
 -
- 4.12 The Dissolution and Calling of Parliament Bill seeks to repeal the Fixed-Term Parliaments Act 2011 and was introduced to the House of Commons and given its First Reading on 12 May.

Parliamentary Boundary Review

- 4.13 The 2023 review of UK Parliament Constituencies began in January 2021. Changes arising from the review would have to be implemented prior to the next UK Parliamentary election.

5. Conclusion

- 5.1 The service continues to meet all operational commitments while the majority of staff continue to work from home.**
- 5.2 Without the timetable changes and the availability of increased resources, the successful delivery of the Scottish Parliament election during the pandemic would have been extremely challenging.**
- 5.3 With more legislative changes ahead, electoral administrators face ongoing challenges in service delivery which can only be met with the ongoing commitment and dedication of staff.**

Author of Report: Linda H Smith



REPORT TO: Grampian Valuation Joint Board on 18 June 2021

SUBJECT: Complaints handling performance

BY: The Assessor & ERO

1. Reason for Report

1.1 To report on complaints handling performance.

2. Recommendation

2.1 It is recommended that the Board consider and note 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 2020/21 is the fifth 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 2020/21 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 2018/19 to 2020/21

Indicator	2018/19		2019/20		2020/21	
	%	No.	%	No.	%	No.
Total number of complaints		10		16		5
Total number of complaints/1000 population		0.02		0.03		0.01
Complaints closed at Stage 1	80%	8	100%	16	80%	4
Complaints closed at Stage 2	20%	2		0	20%	1
Resolution outcome						
Complaints upheld at Stage 1	20%	2	44%	7		0
Complaints partially upheld at Stage 1	30%	3	12%	2		0
Complaints not upheld at Stage 1	30%	3	44%	7	80%	4
Complaints upheld at Stage 2	20%	2		0		0
Complaints partially upheld at Stage 2		0		0		0
Complaints not upheld at Stage 2		0		0	20%	1
Resolution time						
Average time for a full response at Stage 1		3 days		2 days		6 days
Complaints resolved at Stage 1 against SPSO target 5 days	88%	7	100%	16	50%	2
Complaints extended at Stage 1 beyond SPSO target 5 days	12%	1		0	50%	2
Average time for a full response at Stage 2		22 days		-		10 days
Complaints resolved at Stage 2 against SPSO target 20 days	50%	1		0	100%	1
Complaints extended at Stage 2 beyond SPSO target 20 days	50%	1		0		0

- 4.3 The organisation has a high level of contact with stakeholders in the Grampian area and beyond with a canvass to over 300,000 dwellings for over 445,000 electors, over 2,000 new dwellings being added to the valuation list and 1,400 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 remained extremely low in 2020/21.
- 4.4 An analysis of the 5 complaints recorded for 2020/21 show that 4 of the complaints related to electoral registration matters and 1 related to a council tax issue. The analysis has not identified any maladministration or any significant failure in service delivery.
- 4.5 The low number of complaints makes any statistically significant analysis difficult. However, the feedback from all complaints over time, including those that have not been upheld, is utilised by the Management Team to improve communications, particularly in relation to electoral registration matters.

5. Conclusion

- 5.1 The fifth year of operation of the updated complaints handling procedure has remained effective, with ready access for stakeholders and frontline personnel seeking to resolve issues within extremely short timeframes.**
- 5.2 The low number of complaints in 2020/21 does not allow a good comparison of resolution times with previous years. In addition, no firm conclusion can be taken from the low number of complaints as the pandemic and the lack of any significant electoral event in 2020/21 may have had some effect.**

Author of Report: Mark J Adam

