MINUTE of MEETING of CENTRAL SCOTLAND VALUATION JOINT BOARD held within HILLSIDE HOUSE, STIRLING on FRIDAY 5 APRIL 2013 at 10.00 a.m.

<u>**PRESENT:**</u>	Councillors MacDonald, McChord, Murray and Nimmo.
<u>**CONVENER:**</u>	Councillor MacDonald.
<u>**ATTENDING:**</u>	Assessor and Electoral Registration Officer; Depute Assessor; Assistant to Treasurer (L Shaw); D Smith and I Burns (Internal Audit), and Assistant to Clerk (S Barton).

VJB1.   QUORUM

With reference to Standing Order 13, there not being present a quorum of Members within 15 minutes after the appointed time of the meeting, those Members present **AGREED** to continue consideration of the business to a future meeting on a date to be confirmed.

MINUTE of RECONVENED MEETING of CENTRAL SCOTLAND VALUATION JOINT BOARD held within HILLSIDE HOUSE, STIRLING on TUESDAY 16 APRIL 2013 at 2.00 p.m.

PRESENT: Councillors Holden, MacDonald, Mahoney, Murray and Nimmo,

CONVENER: Councillor MacDonald.

ATTENDING: Assessor and Electoral Registration Officer; Depute Assessor; Assistant Assessor; Assistant to Treasurer (L Shaw); Internal Audit (D Smith and I Burns), and Assistant to Clerk (S Barton).

VJB2.   APOLOGIES

Apologies for absence were intimated on behalf of Depute Provost's Balsillie and Hamilton and Councillors Benny, Brisley, Hughes, Meiklejohn, McChord, Paterson and Turner.

VJB3.   DECLARATIONS OF INTEREST

There were no declarations made.

VJB4.   MINUTE

There was submitted (circulated) and **APPROVED** Minute of Meeting of Central Scotland Valuation Joint Board held on 25 January 2013.

VJB5.   REVENUE BUDGET 2012/13 – REVIEW AS AT 28.02.13

There was submitted (circulated) Report by the Treasurer advising of the forecast outturn for the financial year ending 31 March 2013.

Discussion took place on the cost of legal fees outlined in the budget.

NOTED the contents of the Report.

VJB6. **INTERNAL AUDIT REPORT**

There was submitted (circulated) Report by Internal Audit presenting the final Internal Audit Report in relation to Valuation Roll, Valuation of Non Domestic Properties.

Discussion took place on the ongoing work with the partner authorities to enable data to be extracted and used in keeping the Roll up to date.

NOTED the contents of the Report.

VJB7. **EQUALITY OUTCOMES AND MAINSTREAMING REPORT**

There was submitted (circulated) Report by the Depute Assessor advising (a) of the proposed Equality Outcomes for the Joint Board, and (b) that a mainstreaming report will be published by 30 April 2013.

Discussion took place on the following:-

- difficulties in addressing gender balance when there is a low turnover of staff
- the possibility of offering work experience opportunities

NOTED the forthcoming publication of the mainstreaming report and equality outcomes.

VJB8. **FREEDOM OF INFORMATION PUBLICATION SCHEME**

There was submitted (circulated) Report by the Depute Assessor advising of the requirement to adopt the Freedom of Information Commissioner's Model Publication Scheme by 31 May 2013.

Discussion took place on the following:-

- how the partner Council's are linked into the Assessor and Joint Board's websites
- customer satisfaction surveys

NOTED the ongoing work to produce both the Joint Board's and the Assessor's Model Publication Scheme's together with the associated "Guide to Information" ahead of their publication prior to 31 May 2013.

VJB9.   **EXCLUSION OF PUBLIC**

AGREED in terms of Section 50A(4) of the Local Government (Scotland) Act 1973, to exclude from the meeting the press and public for the following item of business on the ground that it involves the likely disclosure of exempt information as defined in Paragraph 9 of Part 1 of Schedule 7A of the said Act.

VJB10.   **PROPERTY REVIEW BUSINESS CASE REPORT**

There was submitted (circulated) Report by the Assessor and Electoral Registration Officer (a) advising of the result of the Business case (Property Review) exercise which has been completed; (b) outlining the process for the review which took into account various factors, including the space requirements for staff and equipment, communications, location and lease terms, and (c) reporting that the firm of Graham and Sibbald, Chartered Surveyors, were employed to identify potential accommodation within the Valuation Joint Board area.

AGREED:-

(1)   the preferred option outlined at 5.11 of the business case, and

(2)   that detailed negotiations begin so that the benefit of savings can be obtained from a new lease before expiry of the current lease.

CENTRAL SCOTLAND VALUATION JOINT BOARD

Subject: INTERNAL AUDIT ANNUAL REPORT
Meeting: CENTRAL SCOTLAND VALUATION JOINT BOARD
Date: 21st JUNE 2013
Author: INTERNAL AUDIT

1. INTRODUCTION

1.1 The purpose of this report is to present to the Joint Board the annual Internal Audit opinion on the Board's internal control environment.

2. BACKGROUND

2.1 Clackmannanshire Council's Internal Audit function provide Internal Audit services on behalf of the Assessor and the Valuation Joint Board.

2.2 An annual opinion is required by Performance Standard 2450 of the Public Sector Internal Audit Standards (PSIAS). In line with best practice the report will be used by the Board to inform its Annual Governance Statement.

3. RECOMMENDATION

3.1 The Joint Board is asked to note the contents of this report.

Iain Burns

Internal Audit and Fraud Team Leader, Clackmannanshire Council

LIST OF BACKGROUND PAPERS

1. Internal Audit Annual Report

INTERNAL AUDIT

ANNUAL REPORT

APRIL 2012 TO MARCH 2013

INDEX **Page**

1. INTRODUCTION

1.1 The purpose of this report is to provide an independent assurance statement on the effectiveness of the financial and non financial internal controls operating within Central Scotland Valuation Joint Board in the period April 2012 to March 2013.

1.2 Clackmannanshire Council's Internal Audit function provide Internal Audit services on behalf of the Assessor and the Valuation Joint Board. The provision of an Annual Report by the Internal Audit and Fraud Team Leader is required by Performance Standard 2450 of the Public Sector Internal Audit Standards (PSIAS).

1.3 It is the responsibility of senior management to establish an appropriate and sound system of internal control and to monitor the continuing effectiveness of that system. PSIAS requires that the annual internal audit opinion must conclude on the overall effectiveness of the organisation's framework of governance, risk management and control in a report that incorporates;
- The opinion;
- A summary of the work that supports the opinion; and
- A statement on conformance with the PSIAS and the results of the quality assurance and improvement programme.

1.4 This report has been prepared in line with the above requirements.

2. AUDIT OPINION

2.1 To form an opinion on the Board's control environment, Internal Audit prepares an Annual Plan which incorporates the audits to be completed during the financial year. The audits in this plan are selected with a view to determining whether the risks facing the key corporate and service objectives are being adequately managed and financial and non financial controls are operating.

Basis of Assurance

2.2 In forming my opinion on the Board's control environment, I have relied on different sources, including:
- The audit work undertaken by the Internal Audit and Fraud Team during the year to 31 March 2013,
- Progress made by management in the implementation of Internal Audit recommendations,
- Reports issued by the Council's external auditors, Deloitte LLP and other review agencies,
- The Annual Governance Statement assurance process.

2.5 On this basis I am able to provide **significant** assurance upon the adequacy and effectiveness of Central Scotland Valuation Joint Board's framework of governance, risk management and control in the year to 31 March 2013.

Iain Burns   21 June 2013

_____   _____

**Internal Audit and Fraud Team   Date
Leader,**

Clackmannanshire Council

3. OVERVIEW OF 2012-13

3.1 Internal Audit and Fraud's Annual Plan for 2012/13 was approved by the Board on 16 November 2012. The Plan comprised 1 assurance audit (Valuation Roll- Non Domestic Properties) together with time allocated for follow up work and input into the Annual Governance Statement (AGS) assurance process for the 2012/13 accounts. A total of 5 weeks were included within the Annual Plan.

Assurance

3.2 Within the Annual Audit Plan for 2012-13 a review of the Valuation Roll- Valuation of Non Domestic Properties was scheduled. Internal Audit reviewed the adequacy and effectiveness of the controls and procedures in place to ensure that the records relating to current property (non-domestic) values are up to date and accurate, valuations and appeals are dealt with appropriately and timeously, and appropriate controls are in place over entries and amendments made to the Valuation Roll.

3.3 Internal Audit provided a significant level of assurance. In our opinion there is a strong control environment operating in relation to the Valuation Roll – Non Domestic Properties. This includes clear segregation of duties; appropriate supervisory and managerial authorisation checks; detailed procedural guidance and effective system access controls.

Governance

3.4 The Internal Audit and Fraud Team have contributed to the Annual Governance Statement assurance process through reviewing Governance arrangements. This included reviewing and challenging evidence provided by the Board in support of the assurance statements.

4. QUALITY ASSURANCE

4.1 All Local Authority Internal Audit teams are required to operate in accordance with the Public Sector Internal Audit Standards (PSIAS). The PSIAS formalise standards to be achieved in relation to, for example, independence, staffing and training, audit strategy and planning, reporting and performance and quality and effectiveness.

4.2   The team will undertake a self assessment against the standards during 2013/14 with the aim of identifying any development work required to move the service towards compliance.   Some early areas for development have already been identified including re-designing the audit process including moving to an electronic audit package.   This should ensure that individual audit reviews will focus more clearly on the key risks associated with the area under review.   As a result working papers and the format of our reports will be reviewed and revised to accommodate these changes.   We will also review and update as required the audit universe to ensure that all potential auditable areas are captured.

4.3   External Audit have indicated that they will undertake a formal review of the Internal Audit service against the standards as part of their 2013/14 work.

CENTRAL SCOTLAND VALUATION JOINT BOARD

Subject: BEST VALUE REPORT 2013
Meeting: CENTRAL SCOTLAND VALUATION JOINT BOARD
Date: 21st JUNE 2013
Author: PETER WILDMAN, DEPUTE ASSESSOR

1. INTRODUCTION

1.1 Reports on performance have been submitted to the Central Scotland Valuation Joint Board on a regular basis since 2000. This report covers the financial year 2012/2013, and shows performance levels on Assessor's work completed between 1st April 2012 and 31st March 2013 The Report follows the same format as previous years and the figures for the past three years are shown.

2. KEY PERFORMANCE INDICATORS

2.1 A key part of Best Value is measuring and monitoring performance. A report detailing the performance indicators was submitted to Central Scotland Valuation Joint Board on 6th October 2000. These indicators were agreed with the Scottish Executive and the Accounts Commission.

2.2 Targets Set – Valuation Roll (Non Domestic) Amending the Roll

Amendments to the Valuation Roll as a % of all changes			
Year	2010/11	2011/12	2012/13
In less than 3 months	80%	81%	82%
In less than 6 months	93%	93%	93%
In more than 6 months	7%	7%	7%

2.3 Performance Achieved

Total No. of Entries as at 31 March 2013 - 11,220   Amended Entries 759

Changes Made	Achieved 2010/2011	Achieved 2011/2012	Achieved 2012/2013
In less than 3 months	84%	84%	81%
In less than 6 months	93%	94%	93%
More than 6 months	7%	6%	7%

The target for changes in less than three months was missed by a single percentage. To have missed the target by such a narrow margin is disappointing but this should be viewed in context. We had aimed to improve upon last year's target which was always going to be a challenge in the context of the significant appeal workload. We met the other two targets

2.4   Council Tax

The key performance indicator for Council Tax is a measure of how long it takes for a new house to enter the Valuation List. It is in the taxpayer's interest that the property appears in the List as soon as possible after completion to avoid a backdated bill. It is in the Councils' interest to collect the tax as soon as possible. The number of dwellings in the List at 31 March 2013 was 135,670. In addition there are approximately 5000 domestic garages and stores that appear in the list but these are exempt from Council Tax payment.

2.5   Targets Set – Council Tax

New Entries:

New Entries on the Valuation List as a % of all new entries			
Year	2010/11	2011/12	2012/13
In less than 3 months	95%	96%	96%
In less than 6 months	99%	99%	99%
In more than 6 months	1%	1%	1%

2.6   Performance Achieved

Total new entries 2012/2013: 746

New Entries on the Valuation List as a % of all new entries			
Year	Achieved 2010/11	Achieved 2011/12	Achieved 2012/13
In less than 3 months	99%	98%	98%
In less than 6 months	100%	100%	100%
In more than 6 months	-	-	-

Working on maintaining the Council Tax List has a high priority throughout the year. It is particularly important for the Electoral Registration function that all new properties are added to the Valuation List as quickly as possible. This ensures that forms asking people to register to vote are issued promptly and all domestic properties are included in the annual canvass. If the Valuation List is up to date it will help to ensure that the Electoral Register is also up to date.

It is pleasing that such a high standard has again been achieved with 98% of all new houses in the List within three months.

2.7   Targets for 2012/13

Valuation Roll – Target 2012/13

Amendments to the Valuation Roll as % of all changes	
Year	2013/14
In less than 3 months	82%
In less than 6 months	93%
In more than 6 months	7%

Valuation List – Target 2011/12

Amendments to the Valuation Roll as % of all changes	
Year	2013/14
In less than 3 months	97%
In less than 6 months	99%
In more than 6 months	1%

The domestic targets set for this year (2013/14) have been increased as Best Value requires that we continually strive to improve performance where this is possible. In relation to non domestic, in light of the continuing appeal workload we have kept the targets unchanged at their current high levels.

3.   **PUBLIC PERFORMANCE REPORTING**

The Public Performance Report is published on the Assessors' Portal (www.saa.gov.uk), it is also available from our office.
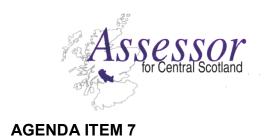

4.   **SUMMARY**

4.1   The Best Value regime has allowed the Assessor for Central Scotland to formally measure performance against indicators agreed with the Scottish Executive and Audit Scotland. The aim is to monitor and constantly improve our performance where feasible. The targets set for the non domestic Valuation Roll in 2013/14 have remained constant and we will aim to meet and if possible exceed them.

4.2   In relation to domestic properties you should also note that the targets had not been increased 2006/07 to 2010/11. But were increased in 2011/12 and I'm pleased to report were met. The targets for 2013/14 have been increased slightly to ensure that the recent high performance is maintained

4.3   Since the inception of the Best Value the Assessor's employees have embraced the scheme and generally have demonstrated consistent improvement. Performance in relation to targets set has been high, and the organisation has generally exceeded these targets. This has been achieved through hard work by many people and I believe that these high standards will continue to be achieved.

5.   RECOMMENDATION

5.1   It is recommended that the Valuation Joint Board note the continuing progress in terms of Best Value.

………………………………..
Depute Assessor

CENTRAL SCOTLAND VALUATION JOINT BOARD

Subject: **INFORMATION TECHNOLOGY STRATEGY**
Meeting: **CENTRAL SCOTLAND VALUATION JOINT BOARD**
Date: **21ˢᵗ JUNE 2013**
Author: **PETER WILDMAN, DEPUTE ASSESSOR**

1.   INTRODUCTION

1.1   This report is to advise members of the Valuation Joint Board of the new Information Technology (IT) Strategy prepared by the Assessor's Management Team in consolation with our Information Technology Team.

2.   BACKGROUND

2.2   The previous IT strategy which was presented to the Valuation Joint Board at its meeting of 21 September 2005. The strategy was intended to cover a five year period. It is therefore appropriate to review the IT Strategy to reflect current objectives.

2.3   The new IT strategy sets out the aims of the organisation for the next three years. It will provide a framework for policies and developments to ensure that the aims of the organisation are met and allow structured planning in service delivery.

3.   RECOMMENDATION

3.1   That the Valuation Joint Board approves the contents of the new IT Strategy.

…………………………….
Peter Wildman
Depute Assessor
Date: 11ᵗʰ June 2013

VALUATION JOINT BOARD FOR CENTRAL SCOTLAND

Subject: RISK ASSESSMENT REPORT
Meeting: CENTRAL SCOTLAND VALUATION JOINT BOARD
Date: 21st JUNE, 2013
Author: BRIAN BYRNE, ASSESSOR/ELECTORAL REGISTRATION
                  OFFICER

1.0   Introduction

1.1   In February 2012 the Joint Board approved the Risk Management Strategy. It is good practice to review the strategy. The strategy, in appendix 1, has been slightly amended to make it clear that the same strategy will be adopted in specific projects undertaken as well as for the general organisation risks. Changes are shown in red italic text

2.0   Review of Strategy

2.1   The main purpose of the strategy is to identify potential risks before they occur, to then establish the potential consequences and finally determine the nature of the Joint Board's response to those risks. There are very good management and operational reasons for having such a strategy. It allows the Management Team time to carefully consider and evaluate risks before they occur, make informed decisions on what resources and actions are required and the priority to be given to those actions. This ensures good strategic planning of resources resulting in financial and operational efficiency

3.0   Recent Amendments to Identified Risks

3.1   The latest Risk Analysis for all general risks with initial "Risk Score" of 4 or more are shown in the appendix 2 along, with any recent changes to "Existing Controls" or "Required Actions". The recent changes are shown in red text.

4.0   Recommendations

4.1   It is recommended that the Valuation Joint Board approve the risk strategy; and

4.2   It is recommended that the Valuation Joint Board note the current general risk assessment analysis for all functions.

……………………………..
Brian Byrne
21st June, 2013

<u>**Appendix**</u>

1.   Risk Management Strategy
2.   Extract from General Risk Analysis

RISK MANAGEMENT STRATEGY

June 2013

VJB Risk Management Strategy.

CONTENTS

1.   <u>INTRODUCTION</u>

Risk management is the process of identifying risks, evaluating their potential consequences and determining the most effective methods of controlling them. The aim is to reduce the frequency of risk events occurring (wherever this is possible) and minimise the severity of their consequences if they do occur.

Risk management offers a number of benefits. It is not simply about insurance or health and safety risks. Rather, effective risk management provides the Valuation Joint Board with a means of improving its strategic, operational and financial management. It can also help to minimise financial losses, service disruption, bad publicity, threats to public health or claims for compensation.

Risk management is a key task for managers in every organisation. In local government, identifying and evaluating the consequences of policies or actions is not always referred to as risk management. However, failure to pay proper attention to the likelihood and consequences of risks could cause the Joint Board serious problems. The effective management of risk is therefore a critical part of the Joint Board's approach to delivering the sound governance element of Best Value.

Risk management *is* integral to policy planning and operational management. Identifying, analysing, controlling and monitoring risk will help elected members and managers make informed decisions about the appropriateness of adopting policy or service delivery options.

This is Central Scotland Valuation Joint Board's Risk Management Strategy. It sets out policy in respect of business risk and provides a framework to structure the approach *taken in the analysis of risks for each project that the Assessor and ERO undertakes*

2.   POLICY CONTEXT

Central Scotland Valuation Joint Board aims to provide high quality, effective and responsive services to all of our stakeholders.

In order to achieve this the Valuation Joint Board is committed to the management of risks within its control in order to safeguard its employees and service users, protect its assets, preserve and enhance service delivery and maintain effective stewardship of its funds.

3.   AIMS AND OBJECTIVES OF THE STRATEGY

The aims and objectives of the strategy include:-

- Identification of risks
- Quantification of risks
- Control of risks
- Financing of risks

4.   SCOPE OF THE STRATEGY

All risks associated with

- services
- staff
- assets
- infrastructure
- systems
- stakeholders

will be included in the risk management process. Risk management is a continuous process that will incorporate all strategic and operational risks. Categories of strategic and operational risks are defined in Appendix 1.

5.   PROCESS AND METHODOLOGY

To manage risk effectively, the risks associated with each policy option or service delivery method needs to be systematically identified, analysed, controlled and monitored.

In line with these requirements, a four stage approach to risk management will be adopted. *This approach will also be adopted for specific projects undertaken as well as for the general organisation risks.*

5. 1   Approach

5.1.1 Risk Identification

VJB Risk Management Strategy.

For each category in Appendix 1, actual losses and failures which have occurred as well as those which might threaten the Joint Board will be identified and listed in a Risk Register.

5.1.2 Risk Analysis

Each risk identified will be systematically and accurately assessed. The process will assess
- the probability of a risk event occurring, and
- the potential severity of the consequences should such an event occur.

Using managers' experience, judgements will be made about the likelihood and severity of events occurring and these will be categorised as low, medium or high risk.

The probability and severity will then be assessed together using the formula

Risk =Likelihood of occurrence x Severity

Risks will then be prioritised for control action.

5.1.3 Risk Control

Actions will be taken or planned to minimise the likelihood of the risk occurring or the severity of the consequences should it happen. This may require the identification and implementation of projects or revisions to operating practices. The appropriate action may be to transfer risk to another body *or to accept the risk.*

5.1.4 Risk Monitoring

The effectiveness of any actions or amendments to operating practices must be monitored and reviewed and the nature of risks will be assessed for change over time.

5.2 Risk Register

- The *Assessor and ERO's* Management Team will be responsible for developing and maintaining a general risk register.

- *Each project undertaken will include a risk assessment specific to that project.*

- The *general* risk register will be reviewed by the Management Team at their regular meetings.

- Significant updates to risk registers will be reported to the Joint Board.

- The Assessor and ERO will have overall responsibility for the *general* risk register.

6. ROLES AND RESPONSIBILITIES

	Role
Elected Members	Oversee the effective management of risk by officers of the Joint Board
Assessor and ERO	Ensure that the Joint Board manages risk effectively through the development, implementation and review of a risk strategy. Overall responsibility for the development and maintenance of a risk register Report risk register to Joint Board
Management Team	Input into the development, implementation and review of a risk strategy. Input into the development and maintenance of a risk register To ensure risk is effectively managed across all areas of the Joint Board's functions Organise relevant training and raise awareness of the risk strategy. Monitor and Review success of risk control actions and procedures.
Depute Assessor	To work with Councils and outside agencies on insurance issues.
Line Managers	Assist in the implementation of the risk management strategy across relevant area of function
Employees	Make every effort to be aware of situations which place themselves, others or service delivery at risk and report hazards. Provide information on any risks or hazards to Management Team for inclusion within risk register.
Council Services	Provide assistance, advice and training on budgetary planning and control. Provide assistance and advice on insurance and risk. Assist in the handling of any litigation claims. Negotiate insurance cover.
Office Manager	Advise on any health and safety implications of the chosen or preferred arrangements for service delivery

7. **IMPLEMENTATION**

Implementation of this policy includes the following:-

- A risk assessment register will continue to be maintained

- An annual review of the risk management strategy will be carried out and presented to the Valuation Joint Board.

8. **FINANCING RISK**

Risk financing is an important element of risk management. The purpose is to reduce the total cost of risk, which includes;

- The amount of uninsured losses met by the Joint Board's funds
- Insurance premiums for the external insurance cover obtained
- Excesses applied to individual claims
- Management and administration costs associated with risk and insurance
- The cost of preventative measures taken to reduce risk.

In major initiatives and partnerships the cost of risk will be shared as far as is possible.

Revenue budgets will carry the costs relating to risk prevention and loss.

Strategic Risks are hazards and risks which need to be taken into account in judgements about the medium to long term goals and objectives of the Valuation Joint Board. These may include:-

Risk Category	Definition
Political	Those associated with failure to deliver either local/central government policy.
Economic	Those affecting the ability of the Joint Board to meet its financial commitments, including budgetary pressures, failure to purchase adequate insurance cover and changes in the economy.
Social	Those relating to the effects of changes in demographic, residential or socio-economic trends on the Joint Boards ability to deliver its services
Technological	Those associated with the Joint Board's capacity to deal with the pace/scale of technological change, its ability to use technology to address changing demands, or the consequences of failure of technologies on the Joint Board's ability to deliver its services.
Legislative	Those associated with current or potential changes in national or European law. Those associated with failure to meet statutory duties
Environmental	Those related to the environmental consequences of delivering the Joint Boards services.
Competitive	Those affecting the competitiveness of the service in terms of cost or quality
Customer/Citizen	Those associated with failure to meet the current and changing needs, expectations and aspirations of customers and services

Operational Risks are hazards and risks which managers and staff will encounter in the daily course of their work. These may include:-

Risk Category	Definition
Professional	Those associated with the particular nature of each profession
Financial	Those associated with financial planning and control and the adequacy of insurance cover
Legal	Those related to possible breaches of legislation
Physical	Those related to fire, security, accident prevention and health & safety
Contractual	Those associated with the failure of contractors to deliver services or products to the agreed specification and cost and within agreed timescale.
Technological	Those related to reliance on operational equipment (e.g. IT systems etc)
Environmental	Those related to pollution, noise or energy efficiency of ongoing service operation.

Risk No	Category	Risk Description	Existing Controls	L	S	Risk Score	Required Actions	Residual Risk	Person(s) mainly responsible	Timescale "continuous/ongoing" unless otherwise noted	Main function
8	Customer/ citizen/ legislation	Election during canvass	The "churn" caused by canvass activities is increased by political activity - e.g. poll cards will be based on out of date register but political activists wil be indentifying the same changes that the canvass forms are designed to identify potentially confusing the elector. Involvement by ERO in discussions with Scottish Government (referendum) and Cabinet Office (IER) to ensure that a referendum during IER canvass is accounted for in the processes. Now proposed by UK Government that IER implementation in Scotland is delayed until after the Referendum (starting around 1/10/14)	2	3	6	The PPE Act 2009 addresses SOME of the issues - we can now treat a canvass return as a rolling register application but canvass deletions from the register cannot be made without other sources of evidence. The EROS system is set up to not action deletions from the canvass until publication; so the register will be "inflated". This issue has been raised with the MoJ (now Cabinet Office)and Electoral Commission. It is possible to delay publication date beyond 1st December if an election is called during canvass. There is no assistance from the PPE act for a referendum during canvass. If election is called late in the canvass there will be more manual work in reinstating deletions - this has been raised with Halarose as an issue. Halarose are notified of further development request through User Forum & User Group meetings. Encourage membership of forum by senior ERO staff (and RO staff) - All of this is affected by and possibly over ruled by individual registration (effective from 2014) and will need full review by then	4	ERO	Dec-13	Electoral
8A	Customer/ citizen/ legislation	Referendum during canvass	The "churn" caused by canvass activities is increased by political activity - e.g. poll cards will be based on out of date register but political activists wil be indentifying the same changes that the canvass forms are designed to identify potentially confusing the elector. Ensure good contacts with Scottish Government, Cabinet Office, and Scotland Office at ERO level and as part of SAA and Electoral Management Board activity point out the problems and solutions for a referendum especialy during canvasss time Now proposed by UK Government that IER implementation in Scotland is delayed until after the Referendum (starting around 1/10/14) - canvass (Write out) will be completed by end of Feb 2015	2	3	6	The PPE Act 2009 addresses SOME of the issues for an election but not for a referendum . Answer to consultation on any referendum should make the point that a major referendum should be treated in law the same as an election if it happens during the canvass. Care ful consideration needed for the co-incidence of referendum, canvass, and individual registration write out all three of which could occur in autumn 2014.	6	ERO	ongoing	Electoral
9	External	Lack of experience or knowledge in Electoral Services	High possibility of serious error affecting all users- mitigated by mirroring and backups but it requires all users to report errors quickly	3	2	6	Work with Halarose to improve insulation of councils from each other and from ERO changes made November 2011. Propose full test of system during 2013 following installation of new servers in 2012	4	ERO/Depute ERO	May-13	Electoral

Risk No	Category	Risk Description	Existing Controls	L	S	Risk Score	Required Actions	Residual Risk	Person(s) mainly responsible	Timescale "continuous/ongoing" unless otherwise noted	Main function
10	External	IT Supplier not having a Business Continuity Plan in place resulting in loss of IT System		2	3	6	Check at tender stage that all critical suppliers have a BCP in place. If an existing Contractor does not have one in place, then request that they do so. If that is not possible then look to switch supplier	4	Assessor & Office Manager		all
11	Economic	Effects of new legislation (on budget, and workload)	Keep informed of potential changes in legislation through membership of SAA and AEA. Regular monthly (at least) team briefing involving all staff (via line managers). Regular monthly meeting with Accountant	2	2	4	Review and update the Service Plan (including risk register). Review training needs regularly. Plans reviewed in 2010, risks reviewed regularly	2	Management Team	ongoing but full review in March 2013	all
12	Political	Introduction of Individual Registration increasing costs of canvass	Monitor and react to proposals for individual registration - keep involved in Electoral Commission and Cabinet Office groups planning the introduction . The proposed 5 year voluntary phase starting in 2010 has been abandoned - Cabinet Office now planning on introduction in 2014 but wish to carry out data pilots before then. ERO is a member of the Project Reference Group and attends regular meetings with Cabinet Office . Awaiting report on pilots and response to consultations submitted October 2011	2	2	4	Continue involvement through SAA, AEA and directly to ensure that plans are practicable and that any additional costs are meet as far as possible directly by Cabinet Office. Received Government response to consultation proposals (Oct 2011 - Feb 2012) further meetings scheduled for February 2013 and beyond. Confirmation dry run will show if increased finance is needed	4	ERO	Legislation early 2013. Secondary legislation July 2013	Electoral
13	Technological	Misuse of data/internet	Use of computers,email, and internet policy approved by Board and explained to staff in 2005 and has been part of induction for new staff since then. All staff sign acceptance of policy before getting access to systems	2	2	4	Although encryption techniques are used and have been succesful there is a risk of data loss in dealing with legally entitled recipients who are not famililiar with such security. Investigate increased use of other technologies such as SFTP – to be discussed with Depute ERO and IS in 2010. SAA now investigating use of secure FTP - 2011 - New signature system agreed with SAA in 2012 to allow secure transfer of information between assessors. SFTP used fro registers to Political parties	4	Office manager (for new staff) Depute ERO and Assistant Assessor for external.		All
14	Technological	Loss of programming capability	In House IT Team. Ensure training is kept up to date in programming capability - IT team training in new systems carried out in 2006/07	2	2	4	Review IT workload - design job specification for new staff member. Make more use of outside suppliers of programming capability. (done from 2008/09, now continuous) New post specified and staffed in 2012	4	Depute Assessor/IT Team/CSR		All
16	Legislative	Change to method of financing Local government	Monthly meeting with accountant (office manager and/or Assessor). Awareness of and input to government policy through SAA	2	2	4		4	SAA		Valuation

Risk No	Category	Risk Description	Existing Controls	L	S	Risk Score	Required Actions	Residual Risk	Person(s) mainly responsible	Timescale "continuous/ongoing" unless otherwise noted	Main function
17	Professional	Inadequate/lack of training	Annual review of individual training needs with rolling 2-year plan. Training issues raised at monthly management team meetings	2	2	4	Encourage use of Conference room facilities for in-house training CPD. Use council supplied training to supplement the 2 year plan. Management training being sourced for 2011/12/13. Meetings of full Valuation team to review recent case law have been useful and will become more regular items	2	Depute		All
18	Political	Councils dissatisfied with the ERO function	Regular contact with 3 ROs to ensure their needs as "customers" are taken into account. Co-operation on the Eros Election management /registration system	2	2	4	Develop the Service Level Agreement. Liase with Councils and Halarose. Pervasive database upgrade carried out in 2011 and linked to agreed Service Level Agreement apportionments	4	ERO, Depute ERO		Electoral
19	Political	Review by Government and Electoral commission of electoral and registration systems	Respond to consultation documents through SAA and AEA, and direct contact with Electoral Commission, Scotland Office (& Cabinet Office), and Scottish Government. All senior electoral registration staff have been encouraged to become members of Halarose Users Group and to participate in Users Forum and help idenify problem areas and future enhancements. Involvement through SAA ER Committee (for ERO & Depute ERO) and for ERO with the Electoral Management Board for Scotland (from Late 2011).	2	2	4	ERO has accepted invitation to continue as member of EMB until 2015	4	ERO/Depute ERO		Electoral
21.5	Professional	Reliance on any one individual for particular functions	Review of working practices and manuals to eliminate bottlenecks where the skills or expertise of one person is relied on. Valuation: Assessor and all statutory Deputes are members of the SAA and influence national working practices through the SAA Committee system. Information from these Committees and groups is shared. The Assistant Assessor reviews performance and practice after each VAC hearing (currently in 2011 - monthly).	2	2	4	SAA Committee memebership reviewed in mid 2012	4	Assessor		Valuation

Risk No	Category	Risk Description	Existing Controls	L	S	Risk Score	Required Actions	Residual Risk	Person(s) mainly responsible	Timescale "continuous/ongoing" unless otherwise noted	Main function
22	Customer/ citizen	Insufficient staff/time to deal with registration applications received close to the 11 day deadline - for instance large numbers of postal vote applications delivered to the office close to the deadline by one or more political parties.	The risks of late rush are in any case mitigated by proactivity in registration and in postal voting publicity. Team Leader will keep informed of activity by parties and advise ERO accordingly.	2	2	4	There is sufficient staff available over the whole period, including late working at specific times. However, if there is a spate of illness or epidemic, we will re-allocate the workload to non electoral staff that have EROS access for scanning purposes and train them in part of the registration process. Postal Voting timing can be a particular risk because printers operate a queue system and any delay will lose a place in the queue. RO's staff have been requested to ensure realistic timetables are agreed when print contracts are agreed. Candidates and agents will be encouraged to use the Electoral Commission form from the aboutmyvote site and specifically discouraged from using photocopies of any form. All parties should be reminded (via PPP) of the EC guidance on quick return of form to the ERO . Any local party or agent thought to be breaching these rules should be referred to the ERO. (See specific election risk register)	4	Depute ERO		Electoral
23	Customer/ citizen/ legislation	timing of registers and av lists to parties can cause unnecessary work at election time which may interfere with other timetables	Parties may ask for lists and registers at any time in the run up to the election	2	2	4	We will continue to try to agree dates prior to every election with political parties re the availability of registers and AV lists at 2 or 3 set dates. this is done in conjunction with SAA, EC and EMB where possible. By ensuring candidates make arrangments to collect paper copies from only from Hillside House this has reduced the number of copies requested (which were never collected) Paper copies are only printed immediately prior to collection.Many data copies are still never "collected" as passwords never requested to access. Local Government elections for May 2012 will result in more copies of ward due to number of likely candidates. January 2012 - Dates agreed with Parties for 2012 elections - 14th March, 20th april, and 27th April. Next scheduled elections ; Euros in May or June 2014 - risk/contingency plan to begin in May/June 2013.	4	ERO	Apr-14	Electoral
24	Customer/ citizen	Local Election during canvass (including Community Council)	Staff from Information Team and Office Services have been seconded to Electoral Team during 2011 and are more aware of electoral work due to training received. ERO considers suffiecient cover to deliver a local government election and maintain canvass timetable as this was delivered in 2009.All RO's requested to supply details of all potential CC elections prior to database being updated with canvass changes & Depute ERO creates a fixed CC register for the areas requested as at 1st September.	2	2	4		4	ERO	annually September	Electoral
25	Technological	Software becomes obsolete/ inefficient	Expertise within IT Team - continuously review software capabilities and staff needs. IT training organised in line with other training/development	2	2	4	Set up intra office working groups to allow improved communication between users and IT Team. Regular review of IT Team's training needs. Software maintenance agreements kept in place for key systems	4	CSR group		Valuation

Risk No	Category	Risk Description	Existing Controls	L	S	Risk Score	Required Actions	Residual Risk	Person(s) mainly responsible	Timescale "continuous/ongoing" unless otherwise noted	Main function
26	Environmental	Inefficient use of resources	Monthly meeting with accountant and Office manager. Joint Framework agreement agreed. Use tendering where appropriate.	2	2	4		4	Assessor/Management team		All
28	Financial	Lack of funds/budget cuts	Monthly meeting with accountant and Depute Assessor. Early preparation of Budget - 3 year budgeting	2	2	4	Later overview involving Senior Accountant and Assessor	4	Depute Assessor		All
31	Legal/political	Court Action by Prisoners in run up to elections	establish "Caveats" with all local Courts and Court of Session	2	2	4		4	ERO		Electoral
32	Physical	Old roll up cabinets - risk of sudden release of catch	Review of cabinet uses carried out in 2008. Cabinets replaced. Reviewed in 2012	2	2	4	replacement with modern cabinets. Meanwhile warning notices on any remaining roll up cabinets. Establish "Clear desk policy ("Co-co" requirement)	2	Assistant Assessor/Office Manager	May-13	all
33	External	Late direction by EMB (or as in 2011 by Electoral Commission). Potential conflict if EMB requirements conflict with arrangements already agreed with printers, ERO's etc	Membership of EMB (directly or through SAA) to influence and keep in touch with possible late changes	2	2	4	ERO has accepted invitation to continue as member of EMB until 2015	4	ERO		Electoral
34	External	Out of date Corporate Address Gazetteer resulting in moving away from electoral data standards goals	Use Assessor's address and number. Ensure that new Council Tax properties are added to CT and EROS systems with reference to the Polling District	2	2	4	We will continue to assist CAGs with data from our systems to aid in their awareness of completeness of individual properties and verification of addresses	4	Assistant Assessor and Depute ERO		Electoral

Risk No	Category	Risk Description	Existing Controls	L	S	Risk Score	Required Actions	Residual Risk	Person(s) mainly responsible	Timescale "continuous/ongoing" unless otherwise noted	Main function
99	Customer/ citizen	AV list for Returning Officers/printers	This is a major pressure point and there has to be early engagement with RO staff well before the election is called. If possible be involved at an early stage of negotiation between RO and printer regarding timing, but they are ultimately the ROs' decisions. Following these early discussions arrange for sufficient staff and other resources to be available as required (including overtime and if necessary IT) but also it is important to consider emergency scenarios, and the possibility of late rearrangements resulting from national discussions (see election risk/contingency plan for any upcoming elections)	2	3	6	There are several ways to approach AV lists from an emergency scenario point of view, but the exact arrangements depend on the required final provision of the AV list. In all cases however, AV lists should be kept up to date and saved (or supplied to printers) on an incremental basis so that a system, power, or building failure even on the last day will not require a complete re-start, and any need for manual processing of pull outs and supplementary lists is minimised. As part of this a full read-in check of the standing list should be carried out well before the election as there will not be time to do this later. A supplementary check of additions can be carried out nearer the election. Occurence of an epidemic can be mitigated by re-allocating the workload to non electoral staff that have EROS access for scanning purposes and train them in appropriate parts of the registration process. Access to any part of the system which can be used (by any user) to amend the AV lists should be tightly restricted by the administrator as soon as an election is likely. (see current election risk/contingency plan;	4	Depute ERO	Review Early 2014	Electoral
		Continued from above					no current plan becuase no current scheduled election but previous plans are retained). Euro Elections 2014 will require a new system involving early issue of PVs and clear pwer to cancel if something has changed		Continued from above		
	Customer/citizen	Removal of ecanvass	If no longer an option under IER then approx 15% of households affected as at Sept 2012 which may result in a poorer response to posted forms as well as considerable increase in costs and resources required	2	2	4	Try to convince Cabinet Office on the benefits of ecanvass especially as their mantra is digital by default	2	ERO		ERO/Depute ERO

Red text indicates fairly recent new items or comments

indicates significant to Electoral (particularly affecting elections from 2009)

indicates Health and Safety

See separate documents for specific election/referendum risks and contingencies
See separate documents for specific IER risks