

Report

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	4 March 2024
Report by:	Assistant Assessor and Electoral Registration Officer

Subject:	Risk Register Update 2024
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1. Purpose of Report

1.1. The purpose of the report is to:-

- ♦ present to members of the Joint Board, for information, notice that the Board's Risk Register has been reviewed and updated for 2024

2. Recommendation(s)

2.1. The Board is asked to approve the following recommendation(s):-

- (1) that the content of the report be noted.

3. Background

- 3.1. The report is titled 'Lanarkshire Valuation Joint Board – Risk Register Update 2024' and the Risk Register is attached as Appendix 1. The Risk Scoring Matrix is also attached, as Appendix 2.
- 3.2. Lanarkshire Valuation Joint Board's (LVJB) Organisational Risk Register has been fully reviewed by LVJB's management team and updated to reflect a reassessment of risks. Each risk within the register has been allocated to members of the management team to monitor on an ongoing basis. The Risk Scoring Matrix explains how the Inherent and Residual Risks are decided.
- 3.3. LVJB's management team identifies risks which LVJB are exposed to and documents the controls in place to help mitigate each risk. At the review in January 2024, 39 risks were identified and they can be summarised as follows:-

<u>Residual Risk Score</u>	<u>Number</u>
High (7 – 9)	3
Medium (4 – 6)	19
Low (1 – 3)	17

The high risks are:-

Risk reference number	Classification	Key risk	Residual risk score
LVJB/02/24	Operational, Continuity and Performance	Inability to deal with increase in non-domestic proposals and appeals activity.	7
LVJB/22/24	People	Failure to retain or recruit staff, including those with appropriate qualifications, due to industry salaries.	7
LVJB/38/24	Financial	Insufficient funding for new duties could lead to difficulties in delivery of statutory undertakings. There is no detail on future years' funding from the Scottish Government for such duties.	9

4. Employee Implications

- 4.1. In respect of the second risk above, currently the valuation sections are extremely understaffed. The lack of qualified surveyors in both sections is impacting on productivity.

There is no short-term fix due to the dearth of qualified surveyors in the marketplace, as has been evident in several unsuccessful recruitment drives by the organisation.

The organisation is implementing a medium-term solution to alleviate the effect that staff shortages are having on productivity, and we have undertaken extensive training, to our trainee valuers, in the belief that they can assist in the disposal of proposals.

The ability to retain experienced qualified rating surveyors remains a concern, and in lieu of being able to attract qualified experienced rating surveyors, we have advertised for further trainees, with a view to development.

This lack of expertise, vacancies and workloads within our valuation sections are extremely concerning and remain a constant risk for LVJB.

5. Financial Implications

- 5.1. Financial issues in relation to the Risk Register are covered annually as part of the budgetary process and in discussions with the Treasurer to the Board.

6. Climate Change, Sustainability and Environmental Implications

- 6.1. There are no climate change, sustainability, or environmental implications in terms of the information contained in this report.

7. Other Implications

- 7.1. Failure to demonstrate that risk is actively considered and managed can not only lead to avoidable financial loss but could also adversely affect delivery of services and could affect LVJB's reputation.

8. Equality Impact Assessment and Consultation Arrangements

- 8.1. This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function, or strategy and, therefore, no impact assessment is required.
- 8.2. There is no requirement for consultation in respect of this report.

9. Privacy Impact Assessment

- 9.1. This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function, or strategy and, therefore, no impact assessment is required.

Jacqueline Dell BSc MRICS Dip Rating AEA (Cert-Scotland)
Assistant Assessor and Electoral Registration Officer

12 February 2024

Previous References

- ◆ Report to Board for 6 March 2023 meeting titled – Risk Register Update 2023

List of Background Papers

- ◆ None

Contact for Further Information

If you would like to inspect the background papers or want further information, please contact:-

Jacqueline Dell, Assistant Assessor and Electoral Registration Officer

Phone: 01698 476003

E-mail: assessor@lanarkshire-vjb.gov.uk

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
LVJB/01/24	NW/SL	Operational, Continuity and Performance	Large reductions in rating valuations.	Large reductions in rating valuations.	8	1) Ensure adequate checking and authorising procedures are in place in relation to valuations of non-domestic subjects, including for when staff are undertaking home working. 2) Actively participate within Scottish Assessors Association to ensure consistency. 3) All value reductions in excess of 10% or which relate to a reduction in a rate are passed to SMT for approval.	3
LVJB/02/24	NW/SL	Operational, Continuity and Performance	Inability to deal with increase in non-domestic proposals and appeals activity.	<p>Upsurge in non-domestic appeal activity, in particular the voluminous appeals received in connection with the coronavirus pandemic.</p> <p>Also, dealing with voluminous levels of proposals against the 2023 non-domestic revaluation in a three yearly revaluation cycle. This leads to greater time spent by LVJB staff on handling appeals.</p>	9	<p>1) Structured non-domestic proposal disposal programme.</p> <p>2) Regular case review meetings as required.</p> <p>3) Follow agreed disposal strategy of non-domestic proposals with Scottish Assessors Association's (SAA) where appropriate.</p> <p>4) Monitored by all Valuation Managers.</p> <p>5) Liaising with the Scottish Courts and Tribunals Service in respect of facilitating hearings to deal with the increased workload.</p> <p>6) Liaising with the Scottish Government and the Tribunal set-up via the Scottish Assessors Association, on proposal and appeal volumes</p>	7

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
						and statutory disposal deadlines. 7) Liaising with agents regards appeal volumes and the prospect of settlement without the need for a hearing.	
LVJB/03/24	CM	Operational, Continuity and Performance	Lack of central IT support.	Lack of central IT support for LVJB provided by constituent authorities.	9	1) Service Level Agreement (SLA) with constituent authority in place. 2) IT Business Systems Manager and an IT Team Leader attend relevant part of LVJB monthly Management Team meetings.	4
LVJB/04/24	CM	Operational, Continuity and Performance	Lack of comprehensive business continuity programme includes loss of services (gas, water, electricity).	Lack of comprehensive business continuity programme, includes damage to building, loss of services (gas, water, electricity).	4	1) Business Continuity Plan in place and reviewed annually. 2) SLA with SLC IT in place.	2
LVJB/05/24	RP	Operational, Continuity and Performance	Failure to revise/maintain/update service plan.	Failure to revise/maintain/update service plan on an annual basis.	4	1) Service plan reviewed annually and reported to Board.	2
LVJB/06/24	MW	Operational, Continuity and Performance	SLC payroll staff make changes.	SLC payroll staff make changes to salaries or deductions without prior LVJB authorisation.	3	1) Use of the monthly payroll and establishment list. 2) Budget Monitoring Process: - - check of monthly salaries to estimates. - check of monthly salaries to PDR rises/incremental rises.	1

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
LVJB/07/24	CM/JD/AB	Operational, Continuity and Performance	Comply with boundary reviews as determined by the Boundary Commission.	Properties/electors in wrong wards and/or polling stations; non-domestic properties and properties subject to Council Tax in wrong wards.	8	1) Any boundary reviews to be managed via specific project, consisting of Project Manager and Project Team. 2) Project leader to report directly to LVJB Management Team. 3) Working in conjunction with constituent authority GIS teams to identify mismatches on a regular basis.	2
LVJB/08/24	RP	Operational, Continuity and Performance, Political, Financial	Insufficient funding from constituent authorities to undertake electoral registration duties.	Failure to obtain adequate funding for delivery of electoral registration duties.	7	1) Continue to make representations to the Treasurer to the Joint Board where it is felt that funding is inadequate to deal with electoral registration. 2) Make justification led bid in respect of Elections Act 2022 new burdens.	3
LVJB/09/24	CM	Operational, Continuity and Performance, Political, Financial	Failure to comply with Public Service Network (PSN) criteria and effect on ability of LVJB staff to carry out their duties.	Failure to comply with PSN requirements and thus losing accreditation.	2	1) Ongoing dialogue with SLC IT Business Systems Manager. 2) Continuous monitoring of PSN compliance for LVJB. 3) South Lanarkshire Council are PSN certified through to 21st February 2024 and are working in line with Cyber Essentials guidelines towards recertification.	1
LVJB/10/24	JD	Operational, Continuity and Performance, Political, Financial	Failure to fully comply with Disclosure Scotland and effect on ability of LVJB staff to	Complying with Disclosure Scotland requirements.	9	1) All existing staff disclosed in 2014. 2) Disclosure for new staff part of recruitment process. 3) LVJB staff are required to	3

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
			carry out their duties.			notify senior management of any criminal charges or convictions per section 3 of the Code of Conduct for Employees which is issued by South Lanarkshire Council prior to commencement of employment.	
LVJB/11/24	JD	Operational, Continuity and Performance, Political, Financial	Failure to comply with the Public Service Network (PSN) requirement that canvassers fully comply with Disclosure Scotland and the subsequent effect on ability of LVJB to recruit sufficient canvassers to carry out their duties.	Complying with Disclosure Scotland requirements.	9	1) All new canvass staff disclosed. 2) Re-employed canvassers required to supply a completed criminal convictions form.	3
LVJB/12/24	RP	Operational, Continuity and Performance, Political, Financial	Failure to deliver Registers and data exports in time for elections.	Inability to deliver Registers to ROs in connection with elections and other data extracts such as for Absent Vote and Poll Card files.	9	1) Election plan, including a specific risk register, in place for each election. 2) Meeting with RO staff in run-up to elections. 3) Attendance at ERCOM, AEA and EC meetings. 4) Rigorous software testing. 5) Staff training. 6) Continuing reviews with SLC IT and Idox support service to ensure optimal efficiency in processing and file production.	6

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
LVJB/13/24	RP	Operational, Continuity and Performance, Political, Financial	<p>Inability to process registration applications due to voluminous levels received in the run up to an election.</p> <p>Inability to process voluminous postal vote applications.</p> <p>Inability to process Voter Authority Certificate applications due to voluminous levels received in the run up to a UK Parliamentary Election.</p>	<p>Receipt of voluminous registration and postal vote applications, in the run-up to a major or snap election/referendum, leading to difficulties in timeously processing these. Exacerbated by the inability of the Digital Service to provide a registration look-up service which can lead to a significant increase in duplicate applications.</p> <p>Receipt of voluminous Voter Authority Certificate applications in the run up to a UK election or snap election, leading to difficulties in timeously processing these. Applications are submitted via a Government portal called the ERO Portal which EROs are required to access in order to process such applications.</p>	9	<p>1) LVJB's Management Team will consider the use of other staff, out with electoral registration staff, to deal with any spike in registration applications.</p> <p>2) Election plan, including a specific risk register, in place for each election.</p> <p>3) Facilitate extra hours working for staff at an early stage in the election process.</p> <p>4) Continuous workload monitoring meetings.</p> <p>5) Increase in frequency of send and fetch to DWP.</p> <p>6) Improved e-communication including web, telephone and emails, including FAQs.</p> <p>7) Continuing reviews with SLC IT and Idox support service to ensure optimal efficiency in processing and file production.</p> <p>8) Recruitment of additional staff to assist with spike in workload.</p> <p>9) Training of valuation staff to assist with electoral duties.</p> <p>10) Use of printing/posting/mail opening contractor to assist in workload distribution.</p> <p>11) Issuing of Household Notification Letter to each household in relation to postal voting where funding provided by central government.</p>	6

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
						12) Training in connection with the ERO Portal and increase in IT support surrounding it.	
LVJB/14/24	JD	Operational, Continuity and Performance, Political, Financial	Failure to comply with statutory duties as a result of inability to source adequate bulk mailing, printing and scanning supplier.	Unable to source supplier for printing, mailing and scanning.	7	1) New bulk printing/ mailing contract in place from 1 May 2023	4
LVJB/15/24	RP	Financial	Insufficient budget from SLC/NLC.	Insufficient budget from SLC/NLC could lead to statutory duties not being undertaken.	9	1) Realignment of budgets. 2) Quarterly meeting with Treasurer to the Board to discuss budgetary matters. 3) Notification to Clerk as part of budget planning. 4) Notification to the board as part of budget planning. 5) Monitor Revenue budget at monthly management meetings. 6) Three-year budgetary planning. 7) Guarantee of Barclay funding until the end of 2024/25	4
LVJB/16/24	RP	Financial	Lack of control over non-controllable costs.	Lack of control over costs - Scottish Courts and Tribunal Service, Central Recharges, Print Contracts, Property and additional workload due to legislative changes. Refer also risk 38.	9	1) Realignment of budgets. 2) Quarterly meeting with Treasurer to the Board to discuss budgetary matters. 3) Notification to the board as part of budget planning. 4) Monitor Revenue budget at monthly management meetings. 5) Three-year budgetary planning.	5

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
						6) Continued representations made to Scottish Government officials through the SAA Executive re adequate funding aligned to Barclay recommendations.	
LVJB/17/24	RP	Financial	Lack of funding for dealing with appeals relating to electricity subjects.	Current LVJB budget does not include funding for appeal cases which proceed to the Scottish Courts and Tribunal Services in relation to electricity subjects. Refer also risk 38.	9	1) Regular meetings of LVJB's in house Utilities Team to ensure values are robust. 2) Continue dialogue with relevant agents and companies in relation to the valuation of electricity subjects. 3) A fee structure has been agreed with various chambers for representation by counsel. 4) Discussions with industry representatives prior to the issue of the 2023 Non-Domestic Revaluation notices for these subjects were undertaken. 5) Dialogue with the SAA Utilities Committee. 6) Barclay funding to reflect workload associated with electricity related duties. 7) Pre-agreements with agents representing utility subjects with agents representing high value electricity subjects.	5
LVJB/18/24	RP	Financial	Lack of funding for valuation of electricity subjects.	Lack of funding for valuation of electricity subjects which fall under the non-domestic ratings (Valuation of Utilities) (Scotland) Order 2005. Failure to comply with the	9	1) Funding received from the Scottish Government for anticipated work linked to the Barclay recommendations.	5

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
				statutory duty could lead to a potential loss of income for the Scottish Government. Refer also risk 38.			
LVJB/19/24	MW	Financial	Lack of adequate insurance cover in place for LVJB.	Lack of adequate insurance cover in place for LVJB.	8	1) Annually review levels of insurance cover. 2) Insurance policies subject to tender process. Five-year agreement currently in place. 3) LVJB consults with SLC Insurance Risk Section to obtain professional advice on level of cover. 4) Annual check to ensure cover is continued and premiums paid on time.	2
LVJB/20/24	RP	People	Industrial action.	Industrial action by staff as a result of Government budget savings, pension changes, tax rises, pay freezes etc.	8	1) Partnership working with stakeholders. 2) Grievance procedures in place. 3) Joint Trades Union Committee participation. 4) Joint Consultative Committee Structures.	4
LVJB/21/24	AB	People	Difficulty in recruiting canvassers (temporary staff).	Difficulty in recruiting canvassers. The fees paid insufficient to attract temporary canvassers.	7	1) Ensure payment structure is adequate. 2) Regular meetings with SLC/NLC to contact all Council employees if additional canvassers required. 3) Contact Returning Officers' staff if additional canvassers required.	4

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
						4) Regular meetings with Personnel Services about recruitment policies. 5) Canvasser assessment framework ensures effective canvassers re-employed.	
LVJB/22/24	JD	People	Failure to recruit and/or retain valuation staff.	Failure to retain or recruit staff, including those with appropriate qualifications, due to industry salaries.	9	1) Work life balance/conditions of service/personnel policies/job families. 2) PDR process. 3) Recruitment of trainee valuers employed when appropriate, with structured training scheme in place. 4) Offer to existing staff of training/professional qualifications where deemed appropriate. 5) Ongoing monitoring of grading matrix alongside key duties to ensure fair and equal pay with constituent authorities to retain staff.	7
LVJB/23/24	JD	People	Health pandemic/epidemic.	Health pandemic/epidemic could lead to staff shortages and reduction in service provided.	9	1) Personnel Circulars monitored and reported to management team meetings and bulleted to staff. 2) Provision of controls as advised by Scottish Government/HSE (e.g. personal protective equipment). 3) Information via email/MTM bullet points. 4) Promotion by SLC of healthy living.	5

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
						5) Availability of appropriate vaccines. 6) Use of laptops to facilitate working from home. 7) Development of Risk Assessments and Safe Systems of Work. 8) Use of printing/posting/mail opening contractor to assist in workload and risk management.	
LVJB/24/24	NW/SL	People	Injury/death/ physical or verbal assault of Valuation/ERO staff or service users.	Injury/death/assault of Valuation/ERO staff whilst undertaking duties, or service users.	6	1) Risk Assessments carried out. 2) Personal Safety Policy in place. 3) Occupational Health and Safety Management System in operation. 4) Training and instruction provided to staff. 5) Communication with SLC in relation to common areas. 6) Implementation of Traffic Management Plan. 7) Surveying Safely Guidance Note has been reviewed and issued to staff.	3
LVJB/25/24	JD	People	Changes to conditions of service.	Changes to conditions of service, pensions, holidays, etc. could cause general staffing issues.	7	1) Maintain contact with SLC Personnel in relation to any changes. Regular, at a minimum monthly meetings with SLC Personnel representative. 2) Maintain awareness of such issues across industry in general. 3) Maintain effective communication with staff and	5

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
						staff representatives (industrial relations). 4) Allow staff time to attend briefings on legislative changes likely to impact conditions of service (e.g. pension changes). 5) Personnel Bulletins/Team briefing notes provided to all employees.	
LVJB/26/24	JD	People	Lack of adequate skills/qualifications/training	Lack of adequate skills/qualifications/training in existing workforce.	7	1) Personal Development Review Process. 2) RICS Diploma in Rating training. 3) APC/RICS training. 4) Continual appraisal of organisational structure. 5) AEA training. 6) Training guide for both trainee technicians and trainee valuers in place 7) Participation in staff secondment programmes where deemed appropriate to meet RICS competencies. 8) Identification of suitable training. 9) Structured regular in house training for both valuation and electoral procedures.	4
LVJB/27/24	MW	Regulatory/ Legislative	Failure to comply with FOI and Data Protection legislation.	Failure to comply with legislation – leading to consequential failure to achieve statutory duties.	6	1) FOI Policy and Procedures in place. 2) Monitor via LVJB Management Team Meetings. 3) Staff training and employee guide on GDPR issues.	3

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
				Data protection concerns linked to increase in home working.		<p>4) Data Protection Policy and procedures in place and reviewed and updated to ensure compliance with GDPR and the UK Data Protection Act 2018. Additional Breach Notification procedures, Special Category Data Policy document and an Employee Guide on the Right of Access have been put in place. Following the EU Exit the UK GDPR came into effect on 1 January 2021, this currently mirrors the GDPR with some minor changes for a UK context. DP Policies are currently being updated to reference UK GDPR.</p> <p>5) Information retention schedules in place.</p> <p>6) Privacy Impact Assessments procedure in place.</p> <p>7) Adhere to SLC's Information Security Policy. Disclosure Scotland procedure in place. Conditions of Service require that staff notify management of any criminal convictions.</p> <p>8) Office wide clear desk procedure implemented.</p> <p>9) Data sharing staff guidelines in place</p> <p>10) Manager to be qualified as a Certified Data Protection Practitioner.</p> <p>11) Data protection privacy statement on LVJB website.</p>	

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
						12) Appointment of a Data Protection Officer.	
LVJB/28/24	CM	Regulatory/ Legislative	Failure to comply with Part 1 of the Public Records (Scotland) Act 2011 to prepare and submit a records management plan for approval by the Keeper of Records and to ensure that LVJB's public records are managed in accordance with the agreed plan.	Failure to prepare a Plan that is agreed by the Keeper of Records and ensuring that LVJB's public records are managed in accordance with the agreed plan. Plan approved by Keeper of Records.	6	1) Dedicated Records Manager. 2) Business classification scheme and retention schedules in place. 3) Approved records management policy and plan in place. 4) Records management issues monitored via monthly management team meetings. 5) Manager to be qualified as a Certified Data Protection Practitioner. 6) Adhere to SLC's Information Security Policy. All staff subject to Disclosure Scotland checks. 7) Business Continuity Plan. 8) Data Protection Policy. 9) Office wide clear desk procedure implemented. 10) Comply with Progress Update Review requests. 11) Progress Update Report to be submitted to the Keeper of Records by 30 November 2023.	3
LVJB/29/24	AB	Information and Technology	Failure of Eros Software during canvass/election. Failure of ERO Portal in the lead up to a UK Parliamentary election or by-	Failure of Eros Software during canvass/election. Failure of ERO Portal in the lead up to a UK Parliamentary election or by-election.	9	1) Attend software provider workshops. 2) Software support and maintenance agreement in place. 3) Regular back-ups of system data taken. 4) Testing prior to elections/canvass to ensure system	6

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
			election to process Voter Authority Certificate applications, Absent Vote applications and Overseas Elector's applications			resilience. 5) Regular dialogue with software suppliers and attendance at supplier run events. 6) Regular software updates. 7) IT support in place for elections. 8) SLC IT involvement with testing performance issues. 9) Regular communications with Cabinet Office to ensure ERO Portal system resilience. 10) Workload monitoring by electoral managers.	
LVJB/30/24	CM	Information and Technology	Total computer/communications failure.	Total computer/communications failure could cause disruption to the services provided.	9	1) Disaster recovery in place for servers – an additional backup copy of data is retained off-site as backups taken at the main SLC datacentre in DataVita are also copied to the standby datacentre located in Edinburgh. Backup servers have been tested to work in the event of a failure at the main datacentre, or loss of specific IT infrastructure, and meet the requirements of the Business Continuity Plan. All SLC servers were successfully migrated to Data Vita. 2) SLA with constituent authority was reviewed February 2023 and remains in place till 31 March 2024.	4

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
LVJB/31/24	CM	Information and Technology	Failure of the Scottish Assessors' Association portal web site.	Failure of the Scottish Assessors' Association portal web site could lead to a significant increase in enquiries from service users to LVJB.	5	1) Portal suppliers have documented procedures for dealing with such situations. 2) Participate in SAA Portal Management Committee meetings to keep abreast of security development issues.	3
LVJB/32/24	MW	Reputation	Claims submitted against LVJB.	Claims submitted against LVJB for negligence or failure to comply with legislation.	7	1) Service Plan identifies responsible officers for key undertakings to ensure ownership. 2) Monitor via LVJB team meetings. 3) Provision of Training Guidance to Employees/Managers on appropriate legislative matters such as Equality and Diversity legislation, FOI and Data Protection. 4) Compliance with statutory duties as determined by relevant legislation. 5) Ensure adequate Public Liability insurance is in place.	4
LVJB/33/24	JD	Environmental	Severe weather.	Severe weather could result in surveys and canvassing etc. being unable to be carried out due to unsafe conditions or staff unable to travel to work place.	5	1) Skeleton staff availability. 2) Comply with Occupational Health and Safety Management System (OHSMS). 3) Winter Awareness/Adverse Weather Statement in place. 4) Surveying Safely Guidance Note reviewed and issued to staff. 5) Ability for staff to undertake home working.	3

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
LVJB/34/24	LVJB Mgt Team	Operational, Continuity and Performance, Political, Financial	Implementation of recommendations set out in Barclay Review, and in turn the Non Domestic Rates (Scotland) Act 2020.	<p>Implementation of 3 yearly Revaluations, with a one year tone date, in conjunction with the publication of draft roll and ratepayer representations.</p> <p>Requirement to achieve consistency between Assessors.</p> <p>Requirement to enter subjects in the Valuation Roll that are currently excluded by legislation.</p> <p>Requirement to publish property rented lists and more detailed valuations in connection with 3 yearly non-domestic revaluations.</p> <p>Refer also risk 38.</p>	9	<p>1) SAA Action Plan developed.</p> <p>2) SAA Issues log in place to promote consistency.</p> <p>3) SAA Executive meet with Scottish Government officials and are involved in various forums formed as a result of the Barclay Review.</p> <p>4) Funding bids made to the Scottish Government for the additional workload.</p> <p>5) Three year budgetary planning.</p> <p>6) Meetings of LVJB's Utilities Group.</p> <p>7) Meetings of LVJB's Revaluation Strategy Group.</p> <p>8) Meetings of Valuation Managers.</p> <p>9) Ongoing Project Plan developed by the SAA for each Revaluation and monitored at regular SAA meetings.</p> <p>10) Availability of resources to allow overtime to enable completion of each revaluation.</p>	5
LVJB/35/24	LVJB Mgt Team	Operational, Continuity and Performance, Political, Financial	Inadequate staff numbers to undertake all statutory duties.	<p>Statutory functions not undertaken.</p> <p>Change to pension regulations which now allow staff to have access to their pensions at 55 years old, and in turn potentially retire from the service.</p>	8	<p>1) Workforce Plan implemented and reviewed annually.</p> <p>2) Flexible Retirement Policy and Flexible Working Policy available and utilised to retain experienced staff.</p>	5

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
LVJB/36/24	LVJB Mgt Team	Operational, Continuity and Performance, Political, Financial	Vulnerability of LVJB assets to attack by third parties.	Possibility of cyber or/and physical attack on LVJB assets.	7	1) South Lanarkshire Council are PSN certified through to 21st February 2024 and are working in line with Cyber Essentials guidelines towards recertification. 2) "Run, hide, tell" guidance must be undertaken as a mandatory training course. 3) Responding to Suspect Items and Threatening and Suspicious Behaviour" guidance issued to staff. 4) Business Continuity Plan in place. 5) Buildings have secure access.	4
LVJB/37/24	LVJB Mgt Team	Operational, Continuity and Performance, Political, Financial	Fraudulent actions within LVJB.	Fraudulent actions being undertaken by LVJB staff.	4	1) Review and implementation of fraud policies:- <ul style="list-style-type: none"> • Fraud Response Plan and Procedures • Fraud whistleblowing for third parties • Confidential reporting procedures • Counter Fraud, Bribery and Corruption Policy Statement and Strategy • Conflict of Interest Declaration Completed by all staff annually. 	2
LVJB/38/24	RP/JD/CM	Financial	Lack of funding for new duties associated with the Barclay review into non-domestic rates.	Insufficient funding for new duties could lead to difficulties in delivery of statutory undertakings. There is no detail on future years'	9	1) Risk to the new statutory duties has been raised with Scottish Government officials, and directly with the Minister for	9

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
				funding from the Scottish Government for such duties.		Public Finance, Planning and Community Wealth. 2) Three yearly budget planning assists with the identification of when funding levels become critical to service delivery.	
LVJB/39/24	LVJB Mgt Team	Operational, Continuity and Performance, Political, Financial	Implementation of new measures introduced by the Election Act 2022	Implementation of 3 yearly absent vote process and overseas electors applications. Requirement to achieve consistency between EROs. Requirement to enter electors in the electoral register that are currently excluded by legislation. Requirement to process all changes via the ERO Portal and download into Eros EMS system for UK election applications only.	5	1) SAA Ercom monthly meetings to promote consistency. 2) SAA Executive meet with Scottish Government officials and are involved in various forums formed as a result of the Elections Act. 3) Funding bids made to the Scottish Government for the additional workload. 4) Three yearly budgetary planning. 5) Meetings of LVJB management team. 6) Meetings of Electoral Managers. 7) Guidance produced by the Electoral Commission and AEA.	3

Risk Scoring

Impact 1 to 3

1. Will cause some problems but could be managed.
2. Will cause significant delay or interruption to our service.
3. Could cause our service to fail.

Likelihood 1 to 3

1. Unlikely but could happen.
2. Likely to happen.
3. Very likely or already happening.

Scoring matrix

I M P A C T	3. Could cause our service to fail	4	7	9
	2. Will cause significant delay or interruption to our service	2	5	8
	1. Will cause some problems but could be managed	1	3	6
		1. Unlikely but could happen	2. Likely to happen	3. Very likely or already happening
	likelihood			

Initial scoring is without controls or mitigation.

Residual score reflects outcome after controls are in place and tested.

For new risks controls/mitigation is normally being put in place.

Residual scores should therefore still be high until these are fully in place and tested.