

# Report

Report to:	<b>Lanarkshire Valuation Joint Board</b>
Date of Meeting:	<b>1 March 2021</b>
Report by:	<b>Assessor and Electoral Registration Officer</b>

Subject:	<b>Risk Register Update 2021</b>
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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 2021

## 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 2021' 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 existing risks on the register and to document new risks which have emerged over the recent period. Each risk within the register has been allocated to individual 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 is exposed to, and documents the controls in place to help mitigate each risk. At the review in January 2021, 41 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)	21
Low (1 – 3)	17

The high risks are:-

<b>Risk reference number</b>	<b>Classification</b>	<b>Key risk</b>	<b>Residual risk score</b>
LVJB/02/21	Operational, Continuity and Performance	Inability to deal with increase in non-domestic appeals activity.	9
LVJB/13/21	Operational, Continuity and Performance, Political, Financial	Failure to deliver Registers and data exports in time for elections.	9
LVJB/14/21	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 in connection with, in particular, the Scottish Parliamentary election scheduled for May 2021.</p>	9

#### **4. Employee Implications**

4.1 None.

#### **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.

**Gary Bennett BSc MSc AEA (Cert-Scotland) MRICS IRRV (Hons)**  
**Assessor and Electoral Registration Officer**

11 February 2021

### **Previous References**

- ◆ Report to Board - 2 March 2020 – Risk Register Update 2020

### **List of Background Papers**

- ◆ None

### **Contact for Further Information**

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

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Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
LVJB/01/21	<b>IN/SL</b>	Operational, Continuity and Performance	Large reductions in rating valuations.	Large reductions in rating valuations.	<b>8</b>	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.	<b>3</b>
LVJB/02/21	<b>IN/SL</b>	Operational, Continuity and Performance	Inability to deal with increase in non-domestic appeals activity.	Upsurge in non-domestic appeal activity, in particular the voluminous appeals received in connection with the coronavirus pandemic. This leads to greater time spent by LVJB staff on handling appeals.	<b>9</b>	1) Structured non-domestic appeal disposal programme. 2) Regular case review meetings. 3) Follow agreed disposal strategy of non-domestic appeals with SAA where appropriate. 4) Monitored by Valuation Managers and Utilities Group Meetings. 5) Liaising with Lanarkshire Valuation Appeal Panel in respect of both adequate number of hearings to deal with the increased workload, and the ability of valuation appeal committees to hold hearings during the pandemic.	<b>9</b>
LVJB/03/21	<b>JN</b>	Operational, Continuity and Performance	Lack of central IT support.	Lack of central IT support for LVJB provided by constituent authorities.	<b>9</b>	1) Service Level Agreement with constituent authority continues to be reviewed. 2) IT Business Systems Manager attends relevant part	<b>4</b>

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
						of LVJB Management Team meetings.	
LVJB/04/21	<b>JN</b>	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).	<b>4</b>	1) Business Continuity Plan developed in 2012 & reviewed annually. 2) SLA with SLC IT continues to be reviewed.	<b>2</b>
LVJB/05/21	<b>GB</b>	Operational, Continuity and Performance	Failure to revise/maintain/update service plan.	Failure to revise/maintain/update service plan on an annual basis.	<b>4</b>	1) Service plan reviewed annually and reported to Board. The current service plan cover the period April 2019 to April 2022.	<b>2</b>
LVJB/06/21	<b>TR</b>	Operational, Continuity and Performance	SLC payroll staff make changes.	SLC payroll staff make changes to salaries or deductions without prior LVJB authorisation.	<b>3</b>	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.	<b>1</b>
LVJB/07/20	<b>JN/RP</b>	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.	<b>8</b>	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.	<b>2</b>
LVJB/08/21	<b>GB</b>	Operational, Continuity and Performance, Political, Financial	Insufficient funding from Cabinet Office for Individual Electoral Registration leading	Failure to obtain adequate funding for Individual Electoral Registration could lead to failure to meet additional duties as a result of the introduction of IER.	<b>9</b>	1) Continue to make representations to the Cabinet Office where additional funding for IER is required. 2) Submission of Joint Led Bids to Cabinet Office where	<b>5</b>

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
			to failure to achieve statutory duties.			appropriate.	
LVJB/09/21	<b>GB</b>	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.	<b>7</b>	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.	<b>3</b>
LVJB/10/21	<b>JN</b>	Operational, Continuity and Performance, Political, Financial	Failure to comply with Public Service Network criteria and effect on ability of LVJB staff to carry out their duties.	Failure to comply with PSN requirements and thus losing accreditation.	<b>2</b>	1) Ongoing dialogue with SLC IT Business Systems Manager. 2) Continuous monitoring of PSN compliance for LVJB. 3) SLC, and therefore LVJB, was re-accredited with PSN compliance until August 2021. 4) Accreditation is renewed annually.	<b>1</b>
LVJB/11/21	<b>RP</b>	Operational, Continuity and Performance, Political, Financial	Failure to fully comply with Disclosure Scotland and effect on ability of LVJB staff to carry out their duties.	Complying with Disclosure Scotland requirements.	<b>9</b>	1) All existing staff Disclosed in 2014. 2) Disclosure for new staff part of recruitment process. 3) LVJB staff are required to notify senior management of any criminal charges or convictions.	<b>3</b>
LVJB/12/21	<b>RP</b>	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	Complying with Disclosure Scotland requirements.	<b>9</b>	1) All new canvass staff Disclosed. 2) Re-employed canvassers required to supply a completed criminal convictions form.	<b>3</b>

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
			LVJB to recruit sufficient canvassers to carry out their duties.				
LVJB/13/21	<b>GB</b>	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.	<b>9</b>	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 & 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.	<b>9</b>
LVJB/14/21	<b>GB</b>	Operational, Continuity and Performance, Political, Financial	Inability to process registration applications due to voluminous levels received in the run up to an election.  Inability to process voluminous postal vote applications in connection with, in particular, the Scottish Parliamentary election scheduled for May 2021.	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 leads to a significant increase in duplicate applications. Also exacerbated by performance issues with current electoral registration software application.	<b>9</b>	1) LVJB's Management Team will consider the use of other staff, outwith electoral registration staff, to deal with any spike in registration applications. 2) Election plan, including a specific risk register, in place for each election. 3) Facilitate extra hours working for staff at an early stage in the election process. 4) Continuous workload monitoring meetings. 5) Increase in frequency of send and fetch to DWP. 6) Improved e-communication including web, telephone and emails, including FAQs.	<b>9</b>

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
						7) Continuing reviews with SLC IT and Idox support service to ensure optimal efficiency in processing and file production. 8) Recruitment of additional staff to assist with spike in workload. 9) Training of valuation staff to assist with electoral duties. 10) Use of printing/posting/mail opening contractor to assist in workload distribution. 11) Issuing of Household Notification Letter to each household in relation to postal voting.	
LVJB/15/21	<b>RP</b>	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.	<b>7</b>	1) New bulk printing, mailing and scanning contract in place from 1/4/19. 2) Liaison with SLC procurement. 3) Project team to be put in place to ensure business continuity beyond contract end date of April 2023.	<b>4</b>
LVJB/16/21	<b>GB</b>	Financial	Insufficient budget from SLC/NLC.	Insufficient budget from SLC/NLC could lead to statutory duties not being undertaken.	<b>9</b>	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.	<b>4</b>



Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
						6) Three year budgetary planning.	
LVJB/17/21	<b>GB</b>	Financial	Lack of control over non-controllable costs.	Lack of control over costs - Valuation Appeal Panel, Central Recharges, Print Contracts, Property & additional workload due to legislative changes.	<b>9</b>	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.	<b>6</b>
LVJB/18/21	<b>GB</b>	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 Lands Tribunal in relation to electricity subjects.	<b>9</b>	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) Extensive discussions with industry representatives for the 2017 Revaluation for these subjects, resulting in agreements reached for certain Valuation Roll entries. 5) Dialogue with the SAA Utilities Committee. 6) Barclay funding to reflect workload associated with Electricity duties.	<b>5</b>

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
LVJB/19/21	<b>GB</b>	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 statutory duty could lead to a potential loss of income for the Scottish Government.	<b>9</b>	1) Funding received from the Scottish Government for anticipated work linked to the Barclay recommendations. Further funding bids for future years have been made.	<b>5</b>
LVJB/20/21	<b>TR</b>	Financial	Lack of adequate insurance cover in place for LVJB.	Lack of adequate insurance cover in place for LVJB.	<b>8</b>	1) Annually review levels of insurance cover. 2) Insurance policies subject to tender process. Five year agreement currently in place and due for renewal in 2021. 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. Current five year term agreement ends on 31 March 2021 and the insurance renewal process is currently underway for April 2021 onwards.	<b>2</b>
LVJB/21/21	<b>GB</b>	People	Industrial action.	Industrial action by staff as a result of Government budget savings, pension changes, tax rises, pay freezes etc.	<b>8</b>	1) Partnership working with stakeholders. 2) Grievance procedures in place. 3) Joint Trades Union Congress participation. 4) Joint Consultative Committee Structures.	<b>4</b>

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
LVJB/22/21	<b>GH/AB</b>	People	Difficulty in recruiting canvassers (temporary staff).	Difficulty in recruiting canvassers. The fees paid insufficient to attract temporary canvassers.	<b>7</b>	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) Regular meetings with Personnel Services about recruitment policies. 5) Canvasser assessment framework ensures effective canvassers re-employed.	<b>4</b>
LVJB/23/21	<b>RP</b>	People	Failure to recruit and/or retain qualified valuation staff.	Failure to retain or recruit staff including those with appropriate qualifications.	<b>9</b>	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) Market slowdown due to current pandemic.	<b>6</b>
LVJB/24/21	<b>RP</b>	People	Health pandemic/epidemic.	Health pandemic/epidemic could lead to staff shortages and reduction in service provided.	<b>9</b>	1) Personnel Circulars monitored and reported to management team meetings and bulleted to staff. 2) Provision of controls as advised by HSE (e.g. antiseptic hand gel).	<b>6</b>

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
						3) Information via email/MTM bullet points. 4) Promotion by SLC of healthy living. 5) Availability of flu vaccine. 6) The procurement of laptops to facilitate working from home. 7) Development of Risk Assessments and Safe Systems of Work, and the purchase of Personal Protective Equipment, to facilitate a safe office based working environment. 8) Use of printing/posting/mail opening contractor to assist in workload management.	
LVJB/25/21	<b>IN/SL</b>	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.	<b>6</b>	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.	<b>3</b>
LVJB/26/21	<b>RP</b>	People	Changes to conditions of service.	Changes to conditions of service, pensions, holidays,	<b>7</b>	1) Maintain contact with Personnel in relation to any	<b>5</b>

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
				<p>etc. could cause general staffing issues.</p> <p>The carrying forward of annual leave days due to the pandemic may result in added pressures to service delivery during 2021.</p>		<p>changes. Monthly meetings with SLC Personnel representative.</p> <p>2) Maintain awareness of such issues across industry in general.</p> <p>3) Maintain effective communication with staff and staff representatives (industrial relations).</p> <p>4) Allow staff time to attend briefings on legislative changes likely to impact conditions of service (e.g. pension changes).</p> <p>5) Personnel Bulletins/Team briefing notes provided to all employees.</p> <p>6) Some public holidays transferred to floating days for all LVJB staff to allow for added flexibility in relation to managing workload more effectively at peak times (which can occur around public holidays).</p>	
LVJB/27/21	<b>RP</b>	People	Lack of adequate skills/qualifications/ training	<p>Lack of adequate skills/qualifications/training in existing workforce.</p> <p>On the job training compromised due to homeworking as a result of the pandemic.</p>	<b>7</b>	<p>1) Personal Development Review Process.</p> <p>2) Training strategy (three year plan).</p> <p>3) APC/RICS Training.</p> <p>4) Continual appraisal of organisational structure.</p> <p>5) AEA training.</p> <p>6) Training guide for both trainee technicians and trainee valuers updated in autumn 2019.</p> <p>7) Participation in staff secondment programmes</p>	<b>4</b>

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
						where deemed appropriate to meet RICS competencies. 8) Identification of suitable online training events.	
LVJB/28/21	TR	Regulatory/ Legislative	Failure to comply with FOI & Data Protection legislation.	<p>Failure to comply with legislation – leading to consequent failure to achieve statutory duties.</p> <p>Data protection concerns linked to increase in home working.</p>	6	<p>1) FOI Policy &amp; Procedures in place.</p> <p>2) Monitor via LVJB Management Team Meetings.</p> <p>3) Staff training and employee guide on GDPR issues.</p> <p>4) Data Protection Policy &amp; 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 and have been reviewed and updated for GDPR and UK Data Protection Act 2018. This will be updated to reference UK GDPR.</p>	3

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
						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. 8) Office wide clear desk procedure implemented. 9) New data sharing staff guidelines developed in January 2018. 10) Manager qualified as a Certified Data Protection Practitioner. 11) Data protection privacy statement on LVJB website reviewed and updated for GDPR and UK Data Protection Act 2018. This will be updated to reference UK GDPR. 12) Appointment of a Data Protection Officer.	
LVJB/29/21	<b>JN</b>	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.	<b>6</b>	1) Dedicated Records Manager. 2) Prepare approved retention schedules replace with "Business classification scheme, retention schedule and disposal arrangements". 3) Approved records management policy and plan in place. 4) Records management issues monitored via monthly management team meetings. 5) Manager qualified as a Certified Data Protection Practitioner.	<b>3</b>

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
						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 submitted to the Keeper of Records in November 2020.	
LVJB/30/21	<b>GH/AB</b>	Information & Technology	Failure of Eros Software during canvass/election.	Failure of Eros Software during canvass/election.	<b>9</b>	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 resilience. 5) Regular dialogue with software suppliers and attendance at supplier run events. 6) Regular software updates. 7) IT support in place for elections.	<b>6</b>
LVJB/31/21	<b>JN</b>	Information & Technology	Total computer/communications failure.	Total computer/communications failure could cause disruption to the services provided.	<b>9</b>	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 Caird are also copied to the standby datacentre located in Council	<b>4</b>



Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
						HQ. The reverse is also in place, i.e. backups taken at Council HQ are duplicated to the Caird datacentre. 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. Back-up servers relocation plan scheduled for summer 2021. 2) SLA with constituent authority in place and currently being reviewed.	
LVJB/32/21	<b>JN</b>	Information & 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.	<b>4</b>	1) Portal suppliers have documented procedures for dealing with such situations.	<b>2</b>
LVJB/33/21	<b>TR</b>	Reputation	Claims submitted against LVJB.	Claims submitted against LVJB for negligence or failure to comply with legislation.	<b>7</b>	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.	<b>4</b>

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
						4) Compliance with statutory duties as determined by relevant legislation. 5) Ensure adequate Public Liability insurance is in place. The five year long term agreement ends on 31 March 2021 and the insurance renewal process is currently underway for April 2021 onwards.	
LVJB/34/21	<b>RP</b>	Environmental	Severe weather.	Severe weather could result in surveys & canvassing etc. being unable to be carried out due to unsafe conditions or staff unable to travel to work place.	<b>5</b>	1) Skeleton staff availability. 2) Reduced hours working. 3) Alternative working arrangements sought with SLC Personnel in such circumstances. 4) Comply with OHSMS. 5) Winter Awareness/Adverse Weather Statement in place. 6) Surveying Safely Guidance Note reviewed and issued to staff. 7) Ability for staff to undertake home working due to roll out of laptop computers during pandemic.	<b>3</b>
LVJB/35/21	<b>LVJB Mgt Team</b>	Operational, Continuity and Performance, Political, Financial	Implementation of recommendations set out in Barclay Review, and in turn the Non Domestic Rates (Scotland) Act 2020.	Implementation of three yearly Revaluations, with a one year tone date. Requirement to achieve consistency between Assessors. Review of Plant and Machinery regulations with a focus on renewable energy sector valuations.	<b>9</b>	1) SAA Action Plan developed. 2) SAA Issues log in place to promote consistency. 3) SAA Executive meet with Scottish Government officials and are involved in various forums formed as a result of the Barclay Review.	<b>5</b>

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
				Requirement to enter subjects in the Valuation Roll that are currently excluded by legislation.		4) Funding bids made to the Scottish Government for the additional workload. 5) Three year budgetary planning. 6) Meetings of LVJB's Utilities Group. 7) Meetings of LVJB's Revaluation Strategy Group. 8) Meetings of Valuation Managers. 9) Project Plan developed by the SAA for the 2023 Revaluation.	
LVJB/36/21	<b>LVJBSMT</b>	Operational, Continuity and Performance, Political, Financial	Lease of current office expires in May 2021.	Ensuring adequate office accommodation available for LVJB staff.  Moving office may lead to service disruption.	<b>9</b>	1) New office accommodation sourced with Board approval. 2) Project team formed to facilitate office move.	<b>5</b>
LVJB/37/21	<b>LVJB Mgt Team</b>	Operational, Continuity and Performance, Political, Financial	Inadequate staff numbers to undertake all statutory duties.	Statutory functions not undertaken.  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	<b>7</b>	1) Workforce Plan implemented and reviewed late 2020/early 2021. 2) Flexible Retirement Policy & Flexible Working Policy available and utilised to retain experienced staff.	<b>4</b>
LVJB/38/21	<b>LVJB Mgt Team</b>	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.	<b>7</b>	1) SLC is PSN compliant and has also achieved the Scottish Government's Cyber Essentials Plus certification up until November 2021. 2) "Run, hide, tell" guidance issued to staff.	<b>4</b>

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
						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.	
LVJB/39/21	<b>LVJB Mgt Team</b>	Operational, Continuity and Performance, Political, Financial	Effect on LVJB of Electoral Reform.	Inability of LVJB to implement legislative Electoral Reform measures.	<b>7</b>	1) Participation in SAA meetings. 2) Reviewing of Legislation 3) Adherence to Cabinet Office and Electoral Commission guidance. 4) Participation in Electoral Commission and other relevant events. 5) Project team formed in relation to the reform of the annual canvass, with the 2020 canvass being carried out and the electoral registers published 1 December 2020 (note – door to door canvass element of annual canvass project did not proceed due to the on-going pandemic).	<b>3</b>
LVJB/40/21	<b>LVJB Mgt Team</b>	Operational, Continuity and Performance, Political, Financial	Failure to deliver services as a result of UK withdrawal from the European Union.	UK exit from the EU leads to the inability of LVJB to deliver its statutory duties.	<b>7</b>	1) LVJB Management Team have carried out a risk assessment in accordance with the guidelines issued by Audit Scotland, which also covers issues as raised by the Audit Scotland Briefing paper of December 2019 titled	<b>4</b>

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
						"Preparing for withdrawal from the European Union".	
LVJB/41/21	<b>LVJB Mgt Team</b>	Operational, Continuity and Performance, Political, Financial	Fraudulent actions within LVJB.	Fraudulent actions being undertaken by LVJB staff.	<b>4</b>	1) Review and implementation of fraud policies: <ul style="list-style-type: none"> <li>• Fraud Response Plan and Procedures</li> <li>• Fraud whistleblowing for third parties</li> <li>• Confidential reporting procedures</li> <li>• Counter Fraud, Bribery and Corruption Policy Statement and Strategy</li> </ul>	<b>2</b>

## 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

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

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.