

Report

Report to:	Lanarkshire Valuation Joint Board
Date of Meeting:	6 March 2023
Report by:	Assessor and Electoral Registration Officer

Subject:	Risk Register Update 2023
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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 2023

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 'Risk Register Update 2023' 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 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 2023, 38 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)	16

The high risks are:-

Risk reference number	Classification	Key risk	Residual risk score
LVJB/02/23	Operational, Continuity and Performance	Inability to deal with increase in non-domestic appeals activity.	9
LVJB/22/23	People	Failure to recruit and/or retain qualified valuation staff.	7
LVJB/38/23	Financial	Lack of funding for new duties associated with the Barclay review into non-domestic rates.	9

It should be noted that the residual risk scores for the Operational, Continuity and Performance Risk and the Financial Risk remain the same as the inherent risk scores, as the controls that are in place do not fully mitigate the risks.

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.

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Assessor and Electoral Registration Officer

16 February 2023

Previous References

- ◆ Report to Board for 7 March 2022 meeting titled 'Risk Register Update 2022'

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/01/23	IN/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
LVJB/02/23	IN/SL	Operational, Continuity and Performance	Inability to deal with increase in non-domestic 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 appeal disposal programme.</p> <p>2) Regular case review meetings.</p> <p>3) Follow agreed disposal strategy of non-domestic appeals with SAA where appropriate.</p> <p>4) Monitored by Valuation Managers and Utilities Group Meetings.</p> <p>5) Liaising with Lanarkshire Valuation Appeal Panel and 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 new Tribunal set-up via the Scottish Assessors Association, on appeal volumes and statutory disposal deadlines.</p>	9

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
LVJB/03/23	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 with constituent authority in place. 2) IT Business Systems Manager & an IT Team Leader attend relevant part of LVJB monthly Management Team meetings.	4
LVJB/04/23	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/05/23	GB	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/06/23	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
LVJB/07/23	CM/RP	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.	2

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
LVJB/08/23	GB	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.	3
LVJB/9/23	CM	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.	2	1) Ongoing dialogue with SLC IT Business Systems Manager. 2) Continuous monitoring of PSN compliance for LVJB. 3) SLC, and therefore LVJB, are currently in the remediation stage prior to achieving PSN recertification.	1
LVJB/10/23	RP	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.	9	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 per section 3 of the Code of Conduct for Employees which is issued by South Lanarkshire Council prior to commencement of employment.	3
LVJB/11/23	RP	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.	9	1) All new canvass staff Disclosed. 2) Re-employed canvassers required to supply a completed criminal convictions form.	3

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/12/23	GB	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	<ol style="list-style-type: none"> 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. 	6
LVJB/13/23	GB	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</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.</p> <p>Exacerbated by the inability of the Digital Service to provide a registration look-up service which leads to a significant increase in duplicate applications.</p> <p>Also exacerbated by performance issues with current electoral registration software application.</p>	9	<ol style="list-style-type: none"> 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. 	6

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
			Parliamentary Election.	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 new Government portal called the ERO Portal which EROs are required to access in order to process such applications.		<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> <p>12) Additional training in connection with the new ERO Portal and increase in IT support surrounding it.</p>	
LVJB/14/23	RP	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	<p>1) New bulk printing, mailing and scanning contract in place from 1/4/19.</p> <p>2) With the 4-year bulk printing, mailing & scanning contract due to expire on 30 April 2023, LVJB are in regular dialogue with SLC Procurement. Assurances have been provided that a new contract will be in place in advance of 30 April 2023 thereby providing business continuity.</p>	4

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
LVJB/15/23	GB	Financial	Insufficient budget from SLC/NLC.	Insufficient budget from SLC/NLC could lead to statutory duties not being undertaken.	9	<ul style="list-style-type: none"> 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. 	4
LVJB/16/23	GB	Financial	Lack of control over non-controllable costs.	<p>Lack of control over costs - Valuation Appeal Panel, Central Recharges, Print Contracts, Property & additional workload due to legislative changes.</p> <p>Refer also risk 38.</p>	9	<ul style="list-style-type: none"> 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. 6) Representations made to Scottish Government officials re adequate funding aligned to Barclay recommendations. 7) Valuation Appeal Panel central recharges will cease once the new appeal system, involving the Scottish Courts and Tribunals Service, is implemented. 	5
LVJB/17/23	GB	Financial	Lack of funding for dealing with appeals relating to electricity subjects.	Current LVJB budget does not include funding for appeal cases which proceed	9	<ul style="list-style-type: none"> 1) Regular meetings of LVJB's in house Utilities Team to ensure values are robust. 	5

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
				to the Lands Tribunal in relation to electricity subjects. Refer also risk 38.		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 for the 2023 Non-Domestic Revaluation for these subjects. 5) Dialogue with the SAA Utilities Committee. 6) Barclay funding to reflect workload associated with electricity related duties.	
LVJB/18/23	GB	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. Refer also risk 38.	9	1) Funding received from the Scottish Government for anticipated work linked to the Barclay recommendations.	5
LVJB/19/23	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	2

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
						obtain professional advice on level of cover. 4) Annual check to ensure cover is continued and premiums paid on time.	
LVJB/20/23	GB	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 Congress participation. 4) Joint Consultative Committee Structures.	4
LVJB/21/23	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) Regular meetings with Personnel Services about recruitment policies. 5) Canvasser assessment framework ensures effective canvassers re-employed.	4
LVJB/22/23	RP	People	Failure to recruit and/or retain qualified valuation staff.	Failure to retain or recruit staff including those with appropriate qualifications.	9	1) Work life balance/conditions of service/personnel policies/job families. 2) PDR process. 3) Recruitment of trainee valuers, employed when	7

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
						appropriate, with structured training scheme in place. 4) Offer to existing staff of training/professional qualifications where deemed appropriate.	
LVJB/23/23	RP	People	Health pandemic/epidemic.	Health pandemic/epidemic could lead to staff shortages and reduction in service provided.	9	<ul style="list-style-type: none"> 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) Availability of appropriate vaccines. 6) Use 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 and risk management. 	5
LVJB/24/23	IN/SL	People	Injury/death/physical or verbal assault of	Injury/death/assault of Valuation/ERO staff whilst undertaking duties, or service users.	6	<ul style="list-style-type: none"> 1) Risk Assessments carried out. 2) Personal Safety Policy in place. 	3

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
			Valuation/ERO staff or service users.			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.	
LVJB/25/23	RP	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. Monthly meetings with SLC Personnel representative. 2) Maintain awareness of such issues across industry in general. 3) Maintain effective communication with staff and 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. 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).	5

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
						<p>7) An additional annual leave day (pro rata) has been allocated to all staff as part of a change to terms & conditions for local government employees.</p> <p>8) Following a staff consultation exercise, hybrid working arrangements have been implemented across the organisation.</p>	
LVJB/26/23	RP	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 introduced following the pandemic.</p>	7	<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 in place</p> <p>7) Participation in staff secondment programmes where deemed appropriate to meet RICS competencies.</p> <p>8) Identification of suitable online training events.</p>	4
LVJB/27/23	MW	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 & 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 & procedures in place and</p>	3

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
						<p>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> <p>12) Appointment of a Data Protection Officer.</p>	

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
LVJB/28/23	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	<ol style="list-style-type: none"> 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 submitted to the Keeper of Records on 20th September 2022 and final report received back on 31st January 2023. 	3
LVJB/29/23	AB	Information & Technology	<p>Failure of Eros Software during canvass/election.</p> <p>Failure of ERO Portal in the lead up to a UK Parliamentary election or by-election to process</p>	<p>Failure of Eros Software during canvass/election.</p> <p>Failure of ERO Portal in the lead up to a UK Parliamentary election or by-election.</p>	9	<ol style="list-style-type: none"> 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. 	6

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
			Voter Authority Certificate applications.			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.	
LVJB/30/23	CM	Information & 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. Back-up servers relocation plan scheduled for summer 2021 was completed successfully, all servers are now at DataVita. 2) SLA with constituent authority in place. This SLA remains valid, as of the date of approval, June 2021, until superseded by a revised agreement mutually endorsed by the stakeholders.	4

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
LVJB/31/23	CM	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.	4	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.	2
LVJB/32/23	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/33/23	RP	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.	5	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.	3

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
						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.	
LVJB/34/23	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.	Implementation of three yearly Revaluations, with a one year tone date. Requirement to achieve consistency between Assessors. Requirement to enter subjects in the Valuation Roll that are currently excluded by legislation. Requirement to publish property rented lists and more detailed valuations in connection with the 2023 non-domestic revaluation. Refer also risk 38.	9	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. 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 and monitored at regular SAA meetings.	5
LVJB/35/23	LVJB Mgt Team	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	8	1) Workforce Plan implemented and reviewed annually. 2) Flexible Retirement Policy & Flexible Working Policy available and utilised to retain experienced staff.	5

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
				pensions at 55 years old, and in turn potentially retire from the service. A review of LVJB's Workforce Plan in January 2023 has identified an increase in staff taking up this option.			
LVJB/36/23	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) SLC is in the remediation stage prior to PSN recertification and are currently working towards Cyber Essentials Plus recertification in 2023. 2) "Run, hide, tell" guidance issued to staff. 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/37/23	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 	2

Risk reference number	Allocated to	Classification	Key risk	Description of risk	Inherent risk score	Controls in place	Residual risk Score
LVJB/38/23	GB/RP/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' funding from the Scottish Government for such duties.	9	1) Risk to the new statutory duties has been raised with Scottish Government officials, and directly with the Minister for Public Finance, Planning and Community Wealth 2) Three yearly budget planning assists with the identification of when funding levels become critical to service delivery.	9

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.