

Renfrewshire Valuation Joint Board

2017/18 Annual Audit Report



 AUDIT SCOTLAND

Prepared for the Members of Renfrewshire Valuation Joint Board and the Controller of Audit
18 September 2018

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The Auditor General, the Accounts Commission and Audit Scotland work together to deliver public audit in Scotland:

- The Auditor General is an independent crown appointment, made on the recommendation of the Scottish Parliament, to audit the Scottish Government, NHS and other bodies and report to Parliament on their financial health and performance.
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Our vision is to be a world-class audit organisation that improves the use of public money.

Through our work for the Auditor General and the Accounts Commission, we provide independent assurance to the people of Scotland that public money is spent properly and provides value. We aim to achieve this by:

- carrying out relevant and timely audits of the way the public sector manages and spends money
- reporting our findings and conclusions in public
- identifying risks, making clear and relevant recommendations.

Contents

Key messages	4
Introduction	5
Part 1	7
Audit of 2017/18 annual report and accounts	
Part 2	10
Financial sustainability and Governance Statement	
Appendix 1	14
Action plan 2017/18	
Appendix 2	16
Significant audit risks identified during planning	

Key messages

2017/18 annual report and accounts

- 1** In our opinion the Joint Board's financial statements give a true and fair view and were properly prepared and, expenditure and income was in accordance with applicable enactments and guidance.
- 2** The audited part of the Remuneration Report, Management Commentary and the Governance Statement were all consistent with the financial statements.
- 3** The pension fund liability on the balance sheet was overstated. This was due to asset return assumptions in the actuary's report being significantly different to actual returns.
- 4** Management should continue to review how capital expenditure and reserves are disclosed within the financial statements.

Financial sustainability and Governance Statement

- 5** A deficit of £0.125 million was generated in 2017/18 which was slightly higher than budgeted. The deficit was managed through the planned use of reserves.
- 6** We concluded that the information in the Governance Statement is consistent with the financial statements and complies with the guidance issued by the Scottish Ministers.
- 7** The Corporate Risk Register has not been reported to the Joint Board since August 2016. This should be updated and reported to the Joint Board in line with the Risk Management Strategy.

Introduction

- 1.** This report summarises the findings from our 2017/18 audit of Renfrewshire Valuation Joint Board (RVJB).
- 2.** The scope of our audit was set out in our Annual Audit Plan presented to the 19 January 2018 meeting of the Joint Board. This report comprises the findings from:
 - an audit of the RVJB annual report and accounts
 - consideration of the financial sustainability and Governance Statement
- 3.** Our standard audits are based on four audit dimensions that frame the wider scope of public sector audit requirements. These are:
 - financial sustainability
 - financial management
 - governance and transparency
 - value for money.
- 4.** The [Code of Audit Practice 2016](#) (the Code) includes provisions relating to the audit of small bodies. Where the application of the full wider audit scope is judged by auditors not to be appropriate to an audited body then the annual audit work can focus on the appropriateness of the disclosures in the Governance Statement and the financial sustainability of the body and its services.
- 5.** As highlighted in our [2017/18 Annual Audit Plan](#) (paragraph 21), due to the volume and lack of complexity of the financial transactions, and nature and size of RVJB, we applied the small body provisions of the Code to the 2017/18 audit of RVJB.
- 6.** RVJB has primary responsibility for ensuring the proper financial stewardship of public funds. This includes preparing an annual report and accounts that are in accordance with the accounts direction from Scottish Ministers. RVJB is also responsible for compliance with legislation putting arrangements in place for governance, propriety and regularity that enable it to successfully deliver its objectives.
- 7.** Our responsibilities as independent auditor are established by the Local Government (Scotland) Act 1973 and the [Code of Audit Practice 2016](#), and guided by the auditing profession's ethical guidance.
- 8.** As public sector auditors we give independent opinions on the annual report and accounts and conclusions on securing financial sustainability and appropriateness of the Governance Statement disclosures. In doing this, we aim to support improvement and accountability.
- 9.** The weaknesses or risks identified are only those which have come to our attention during our normal audit work and may not be all that exist. Communicating these does not absolve management from its responsibility to address the issues we raise and to maintain adequate systems of control.

10. Our Annual Audit Report contains an agreed action plan at [Appendix 1](#) setting out specific recommendations, responsible officers and dates for implementation. It also includes actions from last year and progress against these.

11. We confirm that we comply with the Financial Reporting Council's Ethical Standard. We have not undertaken any non-audit related services and therefore the 2017/18 audit fee of £7,080 as set out in our Annual Audit Plan, remains unchanged. We are not aware of any relationships that could compromise our objectivity and independence.

Adding value through the audit

12. Our aim is to add value to RVJB by providing insight on financial sustainability and by identifying areas of improvement and recommending good practice. In so doing, we aim to help RVJB promote improved standards of financial planning, better management and decision making.

13. This report is addressed to members of the Joint Board and the Controller of Audit and will be published on Audit Scotland's website www.audit-scotland.gov.uk in due course.

14. We would like to thank the management and staff who have been involved in our work for their cooperation and assistance during the audit.

Part 1

Audit of 2017/18 annual report and accounts



Main judgements

In our opinion RVJB's financial statements give a true and fair view and were properly prepared, and expenditure and income was in accordance with applicable enactments and guidance.

The audited part of Remuneration Report, Management Commentary and the Governance Statement were all consistent with the financial statements.

The pension fund liability on the balance sheet was overstated. This was due to asset return assumptions in the actuary's report being significantly different to actual returns.

Management should continue to review how capital expenditure and reserves are disclosed within the financial statements.

Audit opinions on the annual report and accounts

15. The annual report and accounts for the year ended 31 March 2018 were approved by the Joint Board on board on 17 August 2018. We reported, within our independent auditor's report:

- an unqualified opinion on the financial statements
- the audited part of the Remuneration Report, Management Commentary and Governance Statement were all consistent with the financial statements and properly prepared in accordance with the accounts direction
- we have nothing to report in respect of those matters which we are required by the Accounts Commission to report by exception.

The annual report and accounts are the principal means of accounting for the stewardship of its resources and its performance in the use of those resources.

Submission of annual report and accounts for audit

16. We received the unaudited annual report and accounts on 18 May 2018 which was earlier than our agreed audit timetable.

17. The unaudited annual report and accounts provided for audit were complete and of a good standard and finance staff provided good support to the audit team which helped ensure the final accounts audit process ran smoothly.

Risks of material misstatement

18. [Appendix 2](#) provides a description of areas we assessed as being at risk of material misstatement at the planning stage, how we addressed them and our conclusions thereon. These risks influenced our overall audit strategy, the allocation of staff resources to the audit and how the efforts of the audit team were directed.

Materiality

19. Misstatements are material if they could reasonably be expected to influence the economic decisions of users taken based on the financial statements. When deciding on what is material we consider both the amount and nature of the misstatement.

20. We carried out our initial assessment of materiality for the annual report and accounts during the planning phase of the audit. On receipt of the unaudited annual report and accounts we reviewed our planning materiality calculations and concluded that, while the values changed slightly, they remained appropriate and these are summarised in [Exhibit 1](#).

Exhibit 1

Materiality values

Materiality level	Annual Audit Plan	Unaudited annual report and accounts
Overall materiality – This is the calculated figure we use in assessing the overall impact of audit adjustments on the financial statements. It has been set at 1% of gross expenditure for the year ended 31 March 2018.	£27,300	£28,100
Performance materiality – This acts as a trigger point. If the aggregate of errors identified during the financial statements audit exceeds performance materiality this would indicate that further audit procedures should be considered. Using our professional judgement we have calculated performance materiality at 75% of overall materiality.	£20,400	£21,000
Reporting threshold (i.e. clearly trivial) – We are required to report to those charged with governance on all unadjusted misstatements in excess of the 'reporting threshold' amount.	£1,000	£1,000

Source: Annual Audit Plan 2017/18

How we evaluate misstatements

21. It is our responsibility to request that all misstatements, other than those below the reporting threshold, are corrected. The final decision on this lies with those charged with governance considering advice from senior officers and materiality. There was one material adjustment to the unaudited financial statements which is outlined in [Exhibit 2](#). There were no other errors above the reporting threshold.

Significant findings from the audit (ISA 260)

22. International Standard on Auditing (UK) 260 requires us to communicate significant findings from the audit to those charged with governance. These are summarised in [Exhibit 2](#).

Exhibit 2

Significant findings from the audit of RVJB

Issue	Resolution
<p>1. Pension scheme valuation</p> <p>RVJB accounts for its share of Strathclyde Pension Fund in accordance with International Accounting Standard 19 Employee Benefits (IAS 19). This relies on valuations of pension fund assets and liabilities by the actuary. The timing of actuarial reports means that actuaries produce their IAS 19 reports using estimated data for the final part of the year. Asset returns estimated by the actuary for the final part of the year were significantly lower than actual returns. This resulted in pension fund assets reported in RVJB's balance sheet being understated by £275,000.</p>	<p>This was corrected by management. An adjustment was processed to reflect RVJB's share of the pension fund assets based on the latest valuation at 31 March 2018. This had the impact of reducing the pension fund liability and increasing the pension reserve by £275,000. As local government accounting regulations require the general fund to be charged with amounts payable to the pension fund or directly to pensioners during the year rather than amounts calculated according to IAS 19, this adjustment does not impact the outturn for the year or the general fund balance</p>

Other issues

23. The Code of Practice on Local Authority Accounting in the United Kingdom 2017/18 (the Accounting Code) outlines that for financial statements to be useful, they must provide a faithful representation of financial information with the substance of a transaction/process being reported as opposed to its legal form.

24. During the audit, we noted RVJB had incurred capital expenditure but this had been accounted for as revenue expenditure. The financial statements disclose that RVJB does not have the power to hold assets therefore any capital expenditure is treated as revenue expenditure.

25. A similar disclosure issue was identified with RVJB's reserves. The financial statements outline Joint Boards have no specific powers to hold reserves therefore reserves are transferred to creditors. Any reserves that have been built up will ultimately be returned to the member councils upon the cessation of RVJB or when the Joint Board decides to reimburse the reserves to member councils.

26. Discussions with management are ongoing to conclude whether the current treatment of capital expenditure and reserves is appropriate or needs to be revised going forward.



Recommendation 1

Management should continue to review how capital expenditure and reserves are disclosed within the financial statements.

Follow up of prior year recommendations

27. We have followed up actions previously reported and assessed progress. Two agreed actions were raised in 2016/17 and both have been fully actioned as outlined in [Appendix 1](#).

Part 2

Financial sustainability and Governance Statement



Main judgements

A deficit of £0.125 million was generated in 2017/18 which was slightly higher than budgeted. The deficit was managed through the planned use of reserves.

We concluded that the information in the Governance Statement is consistent with the financial statements and complies with the guidance issued by the Scottish Ministers.

The Corporate Risk Register has not been reported to the Joint Board since August 2016. This should be updated and reported to the Joint Board in line with the Risk Management Strategy.

Financial performance in 2017/18

28. The Joint Board approved the 2017/18 budget in January 2017. Total budgeted expenditure was £2.372 million and total budgeted income was £2.254 million. This resulted in a budget gap of £0.118 million that management planned to meet through the use of reserves.

29. Actual outturn in 2017/18 was total expenditure of £2.472 million and total income of £2.347 million. This resulted in a deficit of £0.125 million for the year which was £0.007 million higher than the budgeted figure.

Short term financial planning

30. The largest source of income for RVJB is requisitions from members of the Joint Board. Other sources of income include funding from the Cabinet Office for Individual Electoral Registration (IER) and income from sales, fees and charges. From 2018/19 onwards, RVJB is also looking to generate income from leasing out part of the Robertson Centre.

31. The Joint Board approved the 2018/19 budget in January 2018. Total budgeted expenditure was £2.396 million and total budgeted income was £2.330 million. This resulted in a budget gap of £0.066 million that management planned to meet through the use of reserves. Requisition income for 2018/19 has increased by 3% to £2.223 million.

32. The 2018/19 budget also proposed requisitions from members increases by 1% in 2019/20 and 2020/21. However, these increases will need to be approved by the Joint Board at each year's budget setting meeting. Lease income of £0.010 million is forecast in the 2018/19 budget and this increases to £0.040 million in subsequent years.

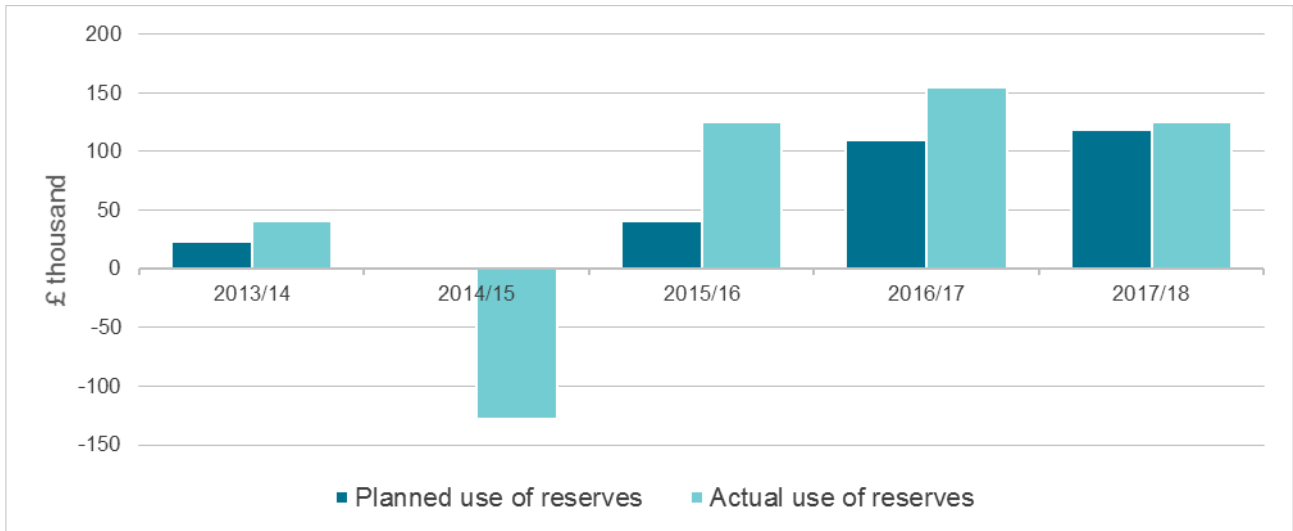
33. The 2018/19 budget highlights the need to use reserves to deliver services. This has been a common occurrence over the past 5 years ([Exhibit 2](#)). With the level of reserves expected to reduce to £0.121 million at the end of 2018/19; there is a risk there will be less flexibility for management to address adverse or uncertain events such as guarantees of funding for IER ([Exhibit 3](#)).

Financial sustainability looks forward to the medium and longer term to consider whether the body is planning effectively to continue to deliver its services or the way in which they should be delivered.

34. The Treasurer has considered the current level of reserves to be prudent to protect against unforeseen costs and the reserves balance is monitored at each Joint Board meeting through the revenue monitoring report.

Exhibit 2

Analysis of planned use of reserves against actual use of reserves

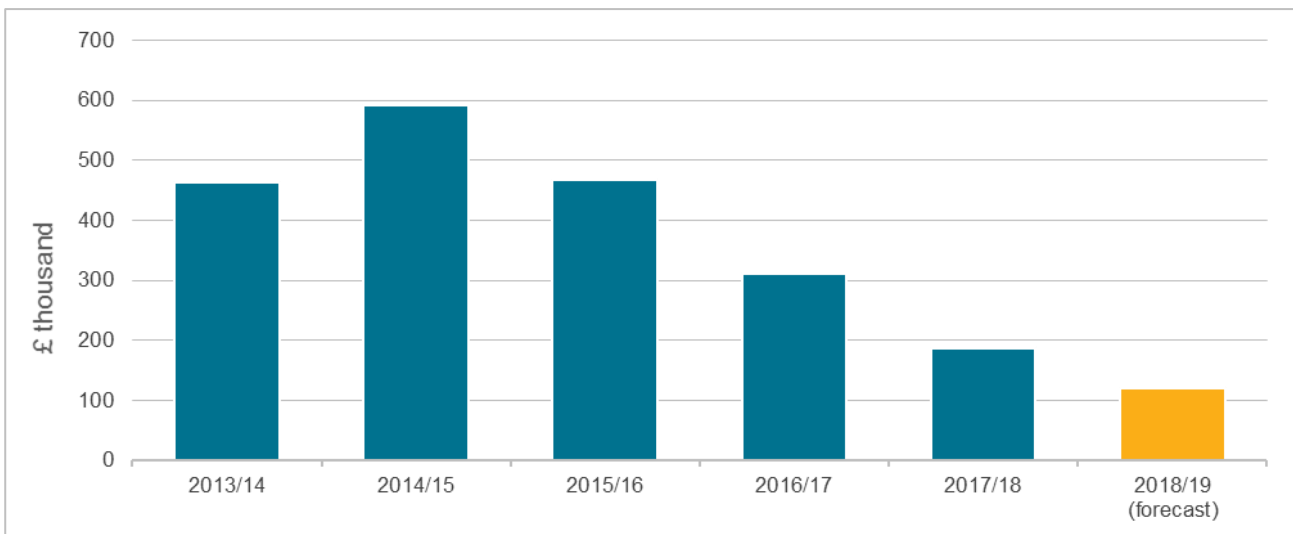


Note: A surplus was generated in 2014/15 which resulted in an increase to reserves. The significant difference between actual and planned in 2015/16 was due to the use of reserves to fund two voluntary exit packages which were approved by the Joint Board.

Source: RVJB annual report and accounts 2013/14 – 2017/18

Exhibit 3

Analysis of useable reserves



Source: RVJB annual report and accounts 2013/14 – 2017/18 and RVJB budget 2018/19

Medium to long term financial planning

35. We reviewed the financial planning systems and assessed how effective they are in identifying and addressing risks to financial sustainability across the medium and long term.

36. As part of the budget setting process, revenue estimates are prepared for a 3 year period. This allows management and members to identify pressures and take early actions to mitigate against these pressures.

37. In addition to 3 year revenue estimates, there are financial outlook papers presented to the Joint Board. These are reported on an ad-hoc basis but include details of significant issues or pressures on RVJB, actions being taken to address the issues, and incorporate scenario planning where applicable which outlines the impact of various situations that could arise.

38. The Joint Board approved RVJB's Strategic Service Plan 2018-2021 in June 2018. The plan outlines RVJB's statutory requirements and services, objectives, and outlines details of key activities and outcomes which will allow the objectives of the plan to be achieved over the 3 year period. The plan includes activities and outcomes in relation to financial planning, budgeting, and monitoring.

39. From the work carried out we have concluded that RVJB has adequate financial planning arrangements in place. There are pressures that could impact on RVJB's financial sustainability and ability to deliver services. However, the financial planning arrangements has allowed management to take mitigating actions against these pressures.

Efficiency savings

40. In recent years, RVJB has been required to deliver efficiency savings to address budget pressures and reductions in requisition income. These have been achieved through renegotiation of contracts on more favourable terms, closure of RVJB's Greenock office, and the deletion of various posts when they become vacant and voluntary exits.

41. This has allowed RVJB to be financially sustainable, however there will be less opportunity to use these options going forward to achieve future savings. As reported in our [2016/17 Annual Audit Report](#), staffing levels had reached minimal levels and as a result future savings would need to be delivered through options other than voluntary exits.

42. A Service Review was carried out in early 2018 and results of this were reported to the Joint Board in June 2018. Part of the Service Review looked at how potential savings could be delivered. Several options were identified which included the update and replacement of various IT systems. Work is being done by management to assess the viability of these options and these are at various stages of development. This Service Review highlights management's awareness of the need for more significant changes to service delivery to achieve future savings.

Governance Statement

43. Our review of the Governance Statement assessed the assurances which are provided to the Assessor and Electoral Registration Officer regarding the adequacy and effectiveness of the board's system of internal control which operated in the financial year. The statement also summarises internal audit findings with the Chief Internal Auditor's annual assurance statement concluding 'that a reasonable level of assurance can be placed upon the adequacy and effectiveness of the Board's internal control system'.

44. We concluded that the information in the Governance Statement is consistent with the financial statements and complies with the guidance issued by the Scottish Ministers.

45. The Risk Management Strategy and Corporate Risk Register (CRR) are key elements supporting the governance framework. Our audit work noted that the CRR had not been reported to the Joint Board since August 2016. This is not in line with the Risk Management Strategy which requires the CRR to be reported to the Joint Board on at least an annual basis. Furthermore, the May 2017 election resulted in changes to the membership of the Joint Board and the CRR has not been reported to the new membership. Therefore, members may not be fully aware of the risks that affect RVJB and the actions being taken to mitigate against these risks.



Recommendation 2

The Corporate Risk Register should be updated and reported to the Joint Board in line with the Risk Management Strategy.

Other matters

46. The General Data Protection Regulation (GDPR) become enforceable on 25 May 2018. The regulation made changes to data protection laws and the ways in which entities address data protection compliance. Failure to comply with the regulation could result in significant sanctions.

47. Renfrewshire Council has been providing support to RVJB in preparation for GDPR. GDPR requires organisations to appoint a designated Data Protection Officer (DPO). As RVJB does not have an in-house DPO they have negotiated that a dedicated DPO solicitor from Renfrewshire Council is appointed to this post costing around £0.013 million per annum. In addition, one of the Divisional Assessors and Assistant Electoral Registration Officers undertook bespoke training to improve inhouse knowledge.

Appendix 1

Action plan 2017/18

2017/18 recommendations for improvement



No.	Issue/risk	Recommendation	Agreed management action/timing
1	<p>Capital expenditure and reserves</p> <p>The financial statements disclose RVJB does not have the power to hold assets or reserves therefore capital expenditure and reserves are not reflected within the financial statements.</p> <p>Risk</p> <p>There is a risk the financial statements do not fully reflect the substance of RVJB's transactions.</p>	<p>It is recommended that management continue to review how capital expenditure and reserves are reported in the financial statements.</p> <p>Paragraph 23 – 26</p>	<p>This will be reviewed and updated as appropriate.</p> <p>Responsible officer: Treasurer</p> <p>Target Date: 31 March 2019</p>
2	<p>Corporate Risk Register</p> <p>The Corporate Risk Register (CRR) was last reported to the Joint Board in August 2016. The Risk Management Strategy requires the CRR to be reported to the Joint Board on at least an annual basis. The May 2017 election resulted in changes to the membership of the Joint Board.</p> <p>Risk</p> <p>There is a risk the Joint Board is not sighted on the risks that could affect RVJB and its services or the mitigating actions being taken to address the risks.</p>	<p>The CRR should be updated and reported to the Joint Board on in line with the Risk Management Strategy.</p> <p>Paragraph 44</p>	<p>The Corporate Risk Register will be updated and reported to the Joint Board on a biannual basis.</p> <p>Responsible officer: Assessor & ERO</p> <p>Target date: 31 March 2019</p>

Follow up of prior year recommendations

1	<p>Governance policies and procedures</p> <p>A review of governance policies and procedures was</p>	<p>It is recommended that these policies and procedures are reviewed and updated to</p>	<p>Scheme of delegation:</p> <p>The scheme of delegation was updated and approved by the Joint Board on 1 June 2018.</p>
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No.	Issue/risk	Recommendation	Agreed management action/timing
	<p>carried out and a number of policies require to be updated. These include the:</p> <ul style="list-style-type: none"> • scheme of delegation • contract standing orders • financial regulations and financial codes • employee code of conduct. <p>Without up to date policies and procedures there is a risk that functions are not delivered effectively and failures in governance could occur.</p>	<p>reflect the current situation of RVJB.</p>	<p>Responsible officer: Assessor and ERO</p> <p>Target date: 31 March 2018</p> <p>Actual date: 1 June 2018</p> <p>Contract standing orders:</p> <p>The contract standing orders were updated and approved by the Joint Board on 19 January 2018.</p> <p>Responsible officer: Head of Corporate Governance</p> <p>Target date: 31 March 2018</p> <p>Actual date: 19 January 2018</p> <p>Financial regulations:</p> <p>The financial regulations were updated and approved by the Joint Board on 1 June 2018.</p> <p>Responsible officer: Chief Auditor</p> <p>Target date: 31 March 2018</p> <p>Actual date: 1 June 2018</p> <p>Employee code of conduct:</p> <p>The employee code of conduct was updated and approved by the Joint Board on 19 January 2018.</p> <p>Responsible officer: Head of HR and OD</p> <p>Target date: 31 March 2018</p> <p>Actual date: 19 January 2018</p>
2	<p>Internal Audit reporting</p> <p>A review of minutes identified that internal audit reports are not provided to members of the Joint Board. As a result, there is a risk that members are not aware of any weaknesses that have been identified and may not be able to make informed decisions.</p>	<p>It is recommended that management take internal audit reports to meeting of the Joint Board meetings to allow members to understand the findings of the work carried out.</p>	<p>Internal audit reports have been taken to the Joint Board since the recommendation was made.</p> <p>Responsible officer: Assessor and ERO</p> <p>Target date: 31 March 2018</p> <p>Actual Date: 19 January 2018</p>

Appendix 2

Significant audit risks identified during planning

The table below sets out the audit risks we identified during our planning of the audit and how we addressed each risk in arriving at our conclusion. The risks are categorised between those where there is a risk of material misstatement in the annual report and accounts and those relating our wider responsibility under the [Code of Audit Practice 2016](#).

Audit risk	Assurance procedure	Results and conclusions
Risks of material misstatement in the financial statements		
<p>1 Risk of management override of controls</p> <p>ISA 240 requires that audit work is planned to consider the risk of fraud, which is presumed to be a significant risk in any audit. This includes consideration of the risk of management override of controls in order to change the position disclosed in the financial statements.</p>	<p>Detailed testing of journal entries.</p> <p>Review of accounting estimates.</p> <p>Focused testing of accruals and prepayments.</p> <p>Evaluation of significant transactions that are outside the normal course of business.</p>	<p>No unusual or inappropriate transactions were identified as part of our detailed journal testing.</p> <p>A review of accounting estimates did not show any evidence of bias.</p> <p>Focused testing of accruals and prepayments did not identify any balances that were incorrectly held on the balance sheet.</p> <p>Focused testing on a sample of transactions outside the normal course of business did not show any evidence of management override of controls.</p> <p>Conclusion: no evidence of management override of controls.</p>
<p>2 Risk of fraud over income</p> <p>RVJB has a number of funding sources which includes income generation. The extent of income means that, in accordance with ISA 240, there is an inherent risk of fraud that requires an audit response.</p>	<p>Analytical procedures on income streams.</p> <p>Detailed testing of revenue transactions focusing on the areas of greatest risk.</p>	<p>Analytical procedures were carried out over all income streams and satisfactory responses were provided for all significant variances.</p> <p>Detailed testing of revenue transactions confirmed these were normal business transactions and had been accounted for in the correct year.</p> <p>Conclusion: no evidence of fraud over income.</p>
<p>3 Risk of fraud over expenditure</p> <p>ISA 240 presumes a risk of fraud over income which is expanded to include fraud over expenditure in the public sector by the Code of Audit Practice</p>	<p>Analytical procedures on expenditure streams.</p> <p>Detailed testing of expenditure transactions focusing on the areas of greatest risk.</p>	<p>Analytical procedures were carried out over all expenditure streams and satisfactory responses were provided for all significant variances.</p> <p>Detailed testing of expenditure transactions confirmed these were normal business</p>

Audit risk	Assurance procedure	Results and conclusions
<p>The risk of fraud over expenditure applies due to the variety and extent of expenditure incurred by RVJB in delivering services.</p>		<p>transactions and had been accounted for in the correct year.</p> <p>Conclusion: no evidence of fraud over income.</p>

Risks identified from the auditor's wider responsibility under the Code of Audit Practice

<p>4 Financial sustainability</p> <p>Financial reports to members highlight uncertainties around future funding and increased pressure on available resources. It is likely future savings will need to be made to achieve a breakeven position and maintain reserves at an appropriate level.</p>	<p>Review of budget monitoring reports during the year and comment on the financial position within the annual audit report.</p>	<p>A review of budget monitoring reports and the financial statements highlight that slightly higher than planned reserves were used in 2017/18. Further use of reserves is also expected in 2018/19. As a result, savings will likely be required in future to ensure services are delivered within budget and to ensure an adequate level of reserves is maintained. A Service Review has been carried out to identify ways in which savings can be delivered going forward.</p> <p>Conclusion: RVJB continues to operate in a challenging financial climate, with difficulties in delivering existing services with the current levels of resources. Management continues to review future savings options.</p>
<p>5 General Data Protection Regulation</p> <p>The General Data Protection Regulation (GDPR) becomes enforceable from May 2018. The regulation makes changes to data protection laws and the ways in which entities address data protection compliance. Failure to comply with the regulation can result in significant sanctions.</p> <p>Ensuring compliance with the regulation is resource intensive and will require RVJB to designate a Data Protection Officer (DPO). Work is ongoing to ensure RVJB is prepared for GDPR and has the necessary arrangements in place for the enforcement date.</p>	<p>Attendance at Joint Board meetings and review of Joint Board meeting papers.</p> <p>Discussions with management to monitor and discuss developments.</p>	<p>A solicitor from Renfrewshire Council has been appointed as the DPO. In addition, one of the Divisional Assessors and Assistant Electoral Registration Officers has undertaken training to ensure there is inhouse knowledge on GDPR requirements.</p> <p>Conclusion: GDPR has only been enforceable for a short period of time. However, RVJB has been planning for implementation of GDPR over the past year with the support of Renfrewshire Council. Steps have been taken to ensure the statutory requirements of GDPR have been met. Compliance with GDPR will be assessed as part of our audit work over the remainder of the audit engagement.</p>

Renfrewshire Valuation Joint Board

2017/18 Annual Audit Report

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