



Renfrewshire Valuation Joint Board

Annual audit report to
Members and the
Controller of Audit

August 2015

The Accounts Commission is a statutory body which appoints external auditors to Scottish local government bodies. (www.audit-scotland.gov.uk/about/ac)

Audit Scotland is a statutory body which provides audit services to the Accounts Commission and the Auditor General. (www.audit-scotland.gov.uk)

The Accounts Commission has appointed Anne McGregor as the external auditor of Renfrewshire Valuation Joint Board (RVJB) for the period 2011/12 to 2015/16.

This report has been prepared for the use of RVJB and no responsibility to any member or officer in their individual capacity or any third party is accepted.

This report will be published on our website after it has been considered by RVJB. The information in this report may be used for the Accounts Commission's annual overview report on local authority audits published on its website and presented to the Local Government and Regeneration Committee of the Scottish Parliament.

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Key messages

 <p>Audit of financial statements</p>	<ul style="list-style-type: none"> • Unqualified independent auditor's report on the 2014/15 financial statements.
 <p>Financial management and sustainability</p>	<ul style="list-style-type: none"> • RVJB operating within annual budgets and recovering costs on significant projects. • Level of balances due to local authorities increased to £0.6m at 31 March 2015, which is high at 24% of 2015-16 expenditure but there are plans to use £0.2m of that to fund voluntary/severance scheme in 2015-16.
 <p>Governance and transparency</p>	<ul style="list-style-type: none"> • Systems of internal control operated effectively. • Internal audit concluded satisfactory assurance over systems of internal control but work still required on disaster recovery arrangements. • Meetings and papers are open to the public but an on-line register of interest would improve transparency.
 <p>Outlook</p>	<ul style="list-style-type: none"> • RVJB met the significant challenge of implementing Individual Electoral Registration and in 2015/16 is planning for the next significant project; the revaluation of all non domestic properties due for 2017. Good financial management remains a priority as requisitions level remain at £2.291m for 2015-16, the same level for a third year in a row.

Introduction

1. This report is a summary of our findings arising from the 2014/15 audit of the Renfrewshire Valuation Joint Board (RVJB). The report is divided into sections which reflect our public sector audit model.
2. The management of RVJB is responsible for:
 - preparing financial statements which give a true and fair view
 - implementing appropriate internal control systems
 - putting in place proper arrangements for the conduct of its affairs
 - ensuring that the financial position is soundly based.
3. Our responsibility, as the external auditor of RVJB, is to undertake our audit in accordance with International Standards on Auditing, the principles contained in the Code of Audit Practice issued by Audit Scotland in May 2011 and the ethical standards issued by the Auditing Practices Board.
4. An audit of financial statements is not designed to identify all matters that may be relevant to those charged with governance. It is the auditor's responsibility to form and express an opinion on the financial statements; this does not relieve management of their responsibility for the preparation of financial statements which give a true and fair view.
5. A number of reports, both local and national, have been issued by Audit Scotland during the course of the year. These reports, summarised at **appendices II and III**, include recommendations for improvements.
6. **Appendix IV** is an action plan setting out our recommendations to address the high level risks we have identified during the course of the audit. Officers have considered the issues and agreed to take the specific steps in the column headed "Management action/response". We recognise that not all risks can be eliminated or even minimised. What is important is that RVJB understands its risks and has arrangements in place to manage these risks. Members and executive officers group should ensure that they are satisfied with proposed action and have a mechanism in place to assess progress and monitor outcomes.
7. We have included in this report only those matters that have come to our attention as a result of our normal audit procedures; consequently, our comments should not be regarded as a comprehensive record of all deficiencies that may exist or improvements that could be made.
8. The cooperation and assistance afforded to the audit team during the course of the audit is gratefully acknowledged.

Audit of the 2014/15 financial statements

Audit opinion	<ul style="list-style-type: none"> • We have completed our audit and issued an unqualified independent auditor’s report.
Going concern	<ul style="list-style-type: none"> • The financial statements have been prepared on the going concern basis. We are unaware of any events or conditions that may cast significant doubt on RVJB to continue as a going concern.
Other information	<ul style="list-style-type: none"> • We review and report on other information published with the financial statements, including the management commentary, annual governance statement and the remuneration report. We have nothing to report in respect of these statements.

Submission of financial statements for audit

9. We received the unaudited financial statements on 3 June 2015, in accordance with the agreed timetable. The working papers were of a high standard and staff provided good support to the audit team.

Overview of the scope of the audit of the financial statements

10. Information on the integrity and objectivity of the appointed auditor and audit staff, and the nature and scope of the audit, were outlined in our Annual Audit Plan provided to management in March 2015.
11. As part of the requirement to provide full and fair disclosure of matters relating to our independence, we can confirm that we have not undertaken non-audit related services. The 2014/15 agreed fee

for the audit was set out in the Annual Audit Plan and, as we did not carry out any work additional to our planned audit activity, the fee remains unchanged.

12. The concept of audit risk is of central importance to our audit approach. During the planning stage of our audit we identified a number of key audit risks which involved the highest level of judgement and impact on the financial statements and consequently had the greatest effect on the audit strategy, resources and effort. We set out in our Annual Audit Plan the audit work we proposed to undertake to secure appropriate levels of assurance. **Appendix I** sets out the significant audit risks identified during the course of the audit and how we addressed each risk in arriving at our opinion on the financial statements.

13. Our audit involved obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error.

Materiality

14. Materiality can be defined as the maximum amount by which auditors believe the financial statements could be misstated and still not be expected to affect the decisions of users of financial statements. A misstatement or omission, which would not normally be regarded as material by amount, may be important for other reasons (for example, an item contrary to law).
15. We consider materiality and its relationship with audit risk when planning the nature, timing and extent of our audit and conducting our audit programme. Specifically with regard to the financial statements, we assess the materiality of uncorrected misstatements, both individually and collectively.
16. We summarised our approach to materiality in our Annual Audit Plan. Based on our knowledge and understanding of RVJB we set our planning materiality for 2014/15 at £27,346 (1% of gross expenditure). We report all misstatements greater than £1,000. Performance materiality was calculated at £13,673 to reduce to an acceptable level the probability of uncorrected and undetected audit differences exceeding our planning materiality level.
17. On receipt of the financial statements we reviewed our materiality levels. Materiality remained at 1% but all pension costs were now included and materiality increased to £28,416 and performance materiality to £14,208.

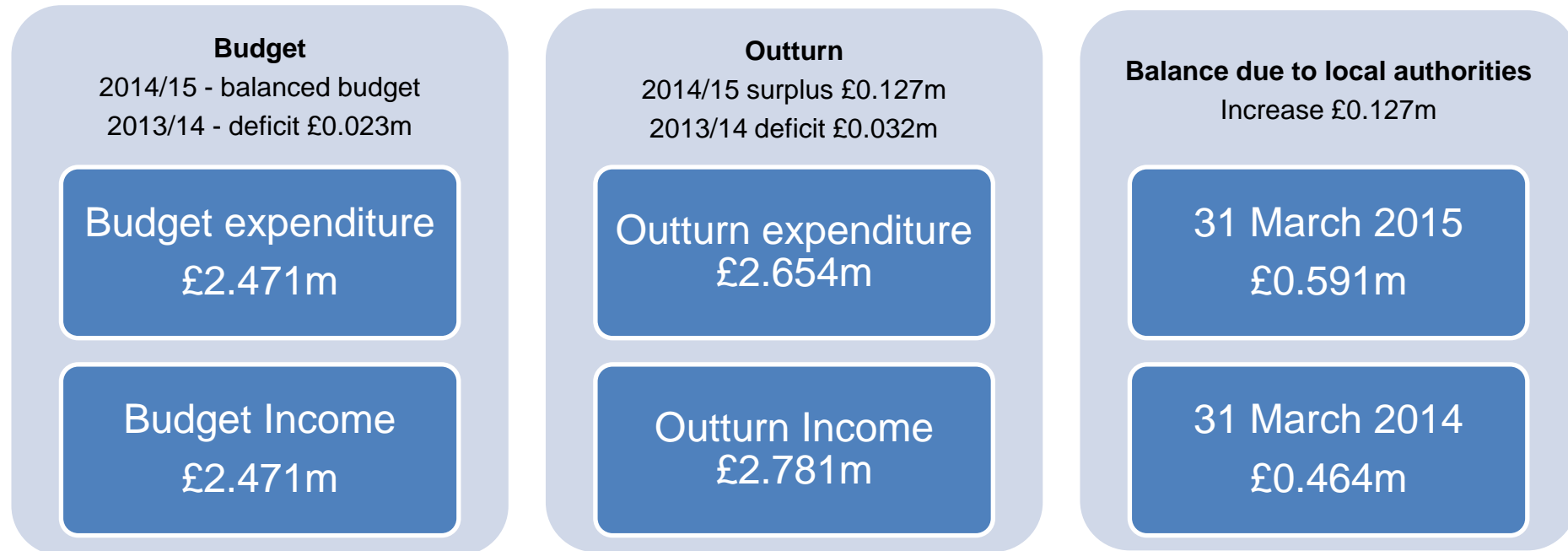
Evaluation of misstatements

18. A number of presentational adjustments were identified within the financial statements during the course of our audit. These were discussed with relevant officers who agreed to amend the unaudited financial statements. We have no unadjusted misstatements to bring to your attention.

Significant findings from the audit

19. International Standard on Auditing 260 requires us to communicate to you significant findings from the audit, including:
- The auditor's views about significant qualitative aspects of the entity's accounting practices, including accounting policies, accounting estimates and financial statement disclosures.
 - Significant difficulties encountered during the audit.
 - Significant matters arising from the audit that were discussed, or subject to correspondence with management.
 - Written representations requested by the auditor.
 - Other matters which in the auditor's professional judgment, are significant to the oversight of the financial reporting process.
20. There are no matters, others than those set out elsewhere in this report, to which we wish to draw your attention.

Financial management and sustainability



Financial management

21. RVJB sets an annual budget to meet its commitments for the forthcoming financial year. Regular monitoring of expenditure and income against agreed budgets is central to effective financial management.

Financial outcomes

22. RVJB incurred an accounting deficit on the provision of services of £0.061m, as shown in the Comprehensive Income and Expenditure Statement (CIES). In the CIES, cost of services increased from £2.591m to £2.735m, a 5.6% increase. The main increases from 2013/14 are on supplies and services which are for IT costs related to Public Sector Network (PSN) accreditation. The majority of costs

were recovered and included in other Income which increased from £0.175m to £0.476m.

23. The surplus as presented in the management commentary (and in the table above), of £0.127m is different because it is prior to items such as pension adjustments and employee leave accrual. As the budget is prepared and monitored against in this way, it is appropriate for the management commentary details to be presented as such.
24. When compared to budget, both outturn income and expenditure were higher than expected resulting in the year end surplus position of £0.127m. Overspends recorded against employee costs, supplies and services were offset by an over recovery in other income.
25. The overspend in employee costs of £0.078m was due to additional canvassing work relating to the roll out of the Independent Electoral Registration Scheme (IER) and staff overtime leading up to the Scottish Referendum. The higher employee costs were partially offset by vacancies in the valuations department and staff on maternity leave. The costs relating to IER and the Scottish Referendum were fully recovered from the Cabinet Office and the Scottish Government and have been included in Other Income.

Financial management arrangements

26. As auditors, we need to consider whether public sector organisations have established adequate financial management arrangements. We do this by considering a number of factors, including whether:
 - financial regulations are comprehensive, current and promoted within RVJB
 - reports monitoring performance against budgets are accurate and provided regularly to budget holders
 - monitoring reports do not just contain financial data but are linked to information about performance.
27. Internal audit confirmed that a review and update of RVJB's financial regulations and codes was undertaken during 2014/15, to ensure that any revisions made to the Renfrewshire Council financial regulations and codes are incorporated as appropriate.
28. Revenue budget monitoring reports are submitted to the Joint Board on a quarterly basis. As well as providing comments on income and expenditure to date, the reports forecast the year-end outturn.

Financial sustainability

29. Financial sustainability means that RVJB has the capacity to meet the current and future needs of its users. In assessing financial sustainability we are concerned with whether:
 - there is an adequate level of reserves
 - spending is being balanced with income in the short term
 - long term financial pressures are understood and planned for
 - investments in services are effective.

Effective long-term financial planning, asset management and workforce planning are crucial to sustainability.

Pension liability

30. The net liability on RVJB's balance sheet increased by £1.506m, from £2.500m in 2013/14 to £4.006m in 2014/15. The main reason for this increase is the pension liability rise from £2.443m to £3.966m. This 64% increase is driven by changes in pension actuary's assumptions, mainly by the reduction in the net discount rate over this period.
31. The pension liability represents the difference between expected future pension payments and the underlying value of pension fund assets available to meet this cost.
32. A material net liability can highlight a potential going concern issue however we recognise that the appointed actuary is of the view that the asset holdings and contributions from employees and employers together with increases in contributions provide security over future liabilities. In light of these factors, it is reasonable that the accounts are prepared on a going concern basis.

Balances due to local authorities

33. Like all joint boards, RVJB has no specific powers to retain reserves to meet future requirements and technically the amounts are due to local authorities. These balances are used to support medium term financial planning and address any unforeseen costs.
34. The overall level of unallocated reserves held by RVJB increased by £0.127m. When the 2015/16 budget was prepared in January 2015, it was anticipated £0.017m would be drawn from working balances

but due to the level of income from recovery of costs that changed to adding £0.127m to working balances.

35. In previous years we have noted the growing balance and that while some of level of contingency is desirable to cover unexpected costs RVJB had not earmarked any reserves. The closing balance represents 24% of 2015/16 expenditure budget but we can see plans for using some of the balances for voluntary exit packages.

Table 1: Reserves/ balances due to local authorities

As at 31 March	2016 projected	2015	2014	2013
Balances due to local authorities	£206,391	£591,440	£463,991	£496,334

Source: Renfrewshire Valuation Joint Board Annual Accounts 2012/13-2014/15

Financial planning

36. RVJB approved its 2015/16 budget in January 2015. The 2015/16 budget of total expenditure was set at £2.428m, a decrease of £0.043m from 2014/15. The main alterations from the previous year is budgeting for an increase in employee costs of £0.058 million, assuming a pay increase of 1.5%, and reducing budgeted administration costs by £0.116 million from 2014/15 levels.
37. In their revenue budget report for 2015/16, RVJB reported that they would undertake a staffing review to assess whether any employees

would be interested in voluntary redundancy (VR) /voluntary early retirement (VER). It is anticipated that costs, up to a maximum of £0.200m, can affordably be met from existing reserve balances.

Conclusion

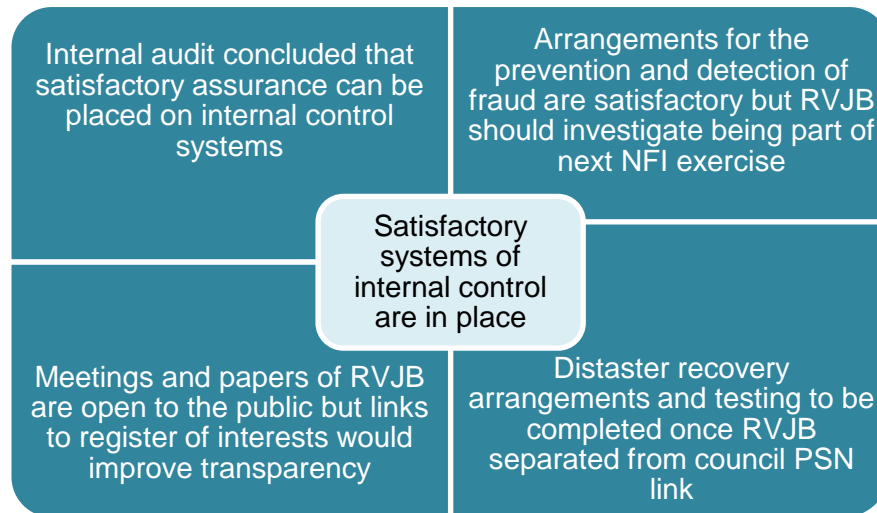
38. Over the past two years RVJB has been able to recover costs on large projects like PSN and IER however, Other Income has been significantly different from that budgeted and the level of balances due to local authorities has been growing but there had been no plans to use the balances. With VR/VER plans in place for 2015-16, balance should reduce.

Appendix IV – action plan point 1

Outlook

39. An indicative budget has also been prepared for 2016/17 although the funding settlement for that year and beyond is uncertain. It is recognised that over the medium term the funding position of local government across Scotland is likely to involve a further period of contraction in available resources. The level of any contraction has yet to be established and is unlikely to emerge until December 2015. It is currently forecast that RVJB will be required to find recurrent savings in the region of £0.100m to £0.200m by 2016/17, depending on local government settlement levels.

Governance and transparency



- 40. Members and management of RVJB are responsible for establishing arrangements to ensure that its business is conducted in accordance with the law and proper standards, that public money is safeguarded and for monitoring the adequacy and effectiveness of these arrangements. We concluded that the RVJB has effective overarching and supporting governance arrangements which provide an appropriate framework for organisational decision making.
- 41. Citizens should be able to hold RVJB to account about the services it provides. Transparency means that citizens have access to

understandable, relevant and timely information about how RVJB is taking decisions and how it is using its resources. Overall we concluded that RVJB is open and transparent.

Corporate governance

- 42. The Code of Audit Practice gives auditors a responsibility to review and report on audited bodies' corporate governance arrangements and we found that RVJB has satisfactory governance arrangements in place. In 2014 a number of policies and procedures were reviewed, in line with the phased programme. These include the Code of Conduct for RVJB employees, the whistleblowing policy and the introduction of a Declaration of Interest form for both senior officers and staff.

Internal control

- 43. While auditors concentrate on significant systems and key controls in support of the opinion on the financial statements, their wider responsibilities require them to consider the financial systems and controls of audited bodies as a whole. However, the extent of this work should also be informed by their assessment of risk and the activities of internal audit.
- 44. With Renfrewshire Council (the council) being the host for RVJB, all financial transactions of RVJB are processed through the financial systems of the council and are subject to the same controls and scrutiny of the council including regular reviews of internal audit.

45. In the Internal Audit Annual Report 2014/15 on RVJB, the Chief Auditor concluded that satisfactory assurance can be placed upon the adequacy and effectiveness of RVJB's internal control, risk management and governance arrangements.

Internal audit

46. Internal audit provides members and management of RVJB with independent assurance on risk management, internal control and corporate governance processes. We are required by international auditing standards to make an assessment of internal audit to determine the extent to which we can place reliance on its work. To avoid duplication, we place reliance on internal audit work where possible.
47. Our review of internal audit concluded that they operate in accordance with the Public Sector Internal Audit Standards and have sound documentation standards and reporting procedures in place. We placed reliance on their work on treasury management and payroll systems.

Public service network and ICT

48. Last year we reported that after discussion with the Cabinet Office and Renfrewshire Council, who have been hosting /managing the majority of the IT services, RVJB chose to provide their own IT capability internally and to become PSN compliant in their own right. They were looking to implement their own connection to the PSN

network as opposed to connecting via the Renfrewshire Council system.

49. RVJB achieved PSN accreditation in October 2014 and recently completed a separate connection. The final stage is for Renfrewshire Council to separate RVJB from the council PSN connection but this work has still to take place.

Appendix IV – action plan point 2

50. Last year we noted that internal audit had reported that areas of the disaster recovery arrangements needed to be improved upon as a matter of urgency to ensure the organisation can continue to provide their services during a period of interruption. The senior management team are rewriting the disaster recovery plan under PSN guidelines and then testing will take place.

Appendix IV – action plan point 3

Arrangements for the prevention and detection of fraud

51. In our Annual Audit Plan we highlighted the responsibility audited bodies have for establishing arrangements to prevent and detect fraud and other irregularities. In our opinion the overall arrangements for the prevention of fraud within RVJB are satisfactory, although it should be noted that no system can eliminate the risk of fraud entirely.
52. RVJB is not part of this year's National Fraud Initiative (NFI). NFI is a counter-fraud exercise led by Audit Scotland, overseen by the Cabinet Office for the UK as a whole. It uses computerised

techniques to compare information about individuals held by different public bodies, and on different financial systems, to identify circumstances (matches) that might suggest the existence of fraud or error. These exercises are undertaken every two years. <http://www.audit-scotland.gov.uk/work/nfi.phpf>. We would encourage RVJB to consider being involved in the next exercise in 2016/17.

Arrangements for maintaining standards of conduct and the prevention and detection of corruption

53. The arrangements for the prevention and detection of corruption in RVJB are satisfactory and we are not aware of any specific issues that we need to record in this report.

Transparency

54. When assessing transparency we consider questions such as:
- Are meetings held in public?
 - Are papers and corporate documents available online and there is only limited use of taking papers in private?
 - Are financial statements clearly presented and budget monitoring papers concise and clear?
 - Is a register of interests available on the website?
55. Meetings of RVJB are held in public and papers available from the Renfrewshire Council website. RVJB website also publishes

information on corporate policies, targets and performance. We concluded that the financial statements are clear and actual expenditure and income clearly linked to budgeted figures, as described in the commentary. However, there is no link to registers of interest for members or senior officers.

Appendix IV – action plan point 4

Best Value and performance

56. Best value is a key factor to consider when planning policies, programmes and projects and when taking any spending decisions. The council should have systems and processes to ensure that it can demonstrate that it is delivering best value by assessing and reporting on the economy, efficiency, effectiveness and equality in service provision.

Performance management

57. Over the past five years RVJB has been working on significant projects including individual electoral registration and working towards the independence referendum in 2014. Access to IER funding ends on 31 December 2015 and challenge is now to move the IER project into standard part of RVJB's work.
58. 2015 is the final year of the five year Service Statement 2010/2015 by the Assessor and Electoral Registration Officer.
59. Each year the Assessor and Electoral Registration Officer prepare performance reports which are provided to members and available on RVJB website. Examples of performance are included below.

Overview of performance targets in 2014/15

60. A key task for RVJB is to encourage electoral participation. As at 31 March 2015, the Electoral Registration officer concluded that legally satisfactory information is held for 96.75% (97.5% for 2013/14 and 2012/13) of residential properties across the joint board area.
61. RVJB maintains an up to date valuation list by adding new houses and the deletion of demolished houses. The Table below shows the performance figures for 2014/15.

Table 2: Time taken to enter new houses onto CT list

Time taken to enter new houses into the Valuation (Council Tax) List – Period 1st April 2014 to 31st March 2015				
Council Area	No. Added	Within 3 months	Between 3 & 6 months	More than 6 months
Renfrewshire	565	560	5	0
East Renfrewshire	252	239	10	3
Inverclyde	130	128	2	0
Total	947	927	17	3

62. The performance exceeded targets of 95% within three months but the target of 99.5% within 6 months was not achieved as the final performance was 98.21%. The 947 houses added in the year was down on previous years figures (1,019 in 2013/14, 1,171 in 2012/13)

and the average number of days taken to add a house to the valuation list was 24.90 days, within the 38 day target.

requisitions level remain at £2.291m for 2015-16, the same level for a third year in a row.

National performance audit reports

63. Audit Scotland carries out a national performance audit programme on behalf of the Accounts Commission and the Auditor General for Scotland. During 2014/15, a number of reports were issued specifically covering local government topics. These are outlined in appendix III. While these reports might not directly cover the work of RVJB, there may be lessons learned or helpful information on wider issues in local government. However, there are no formal processes in place to update members on these reports and disseminate the impact for RVJB.

Appendix IV – action plan point 5

Outlook

64. RVJB met the significant challenge of implementing Individual Electoral Registration and in 2015/16 is planning for the next significant project; the revaluation of all non domestic properties due for 2017. Good financial management remains a priority as

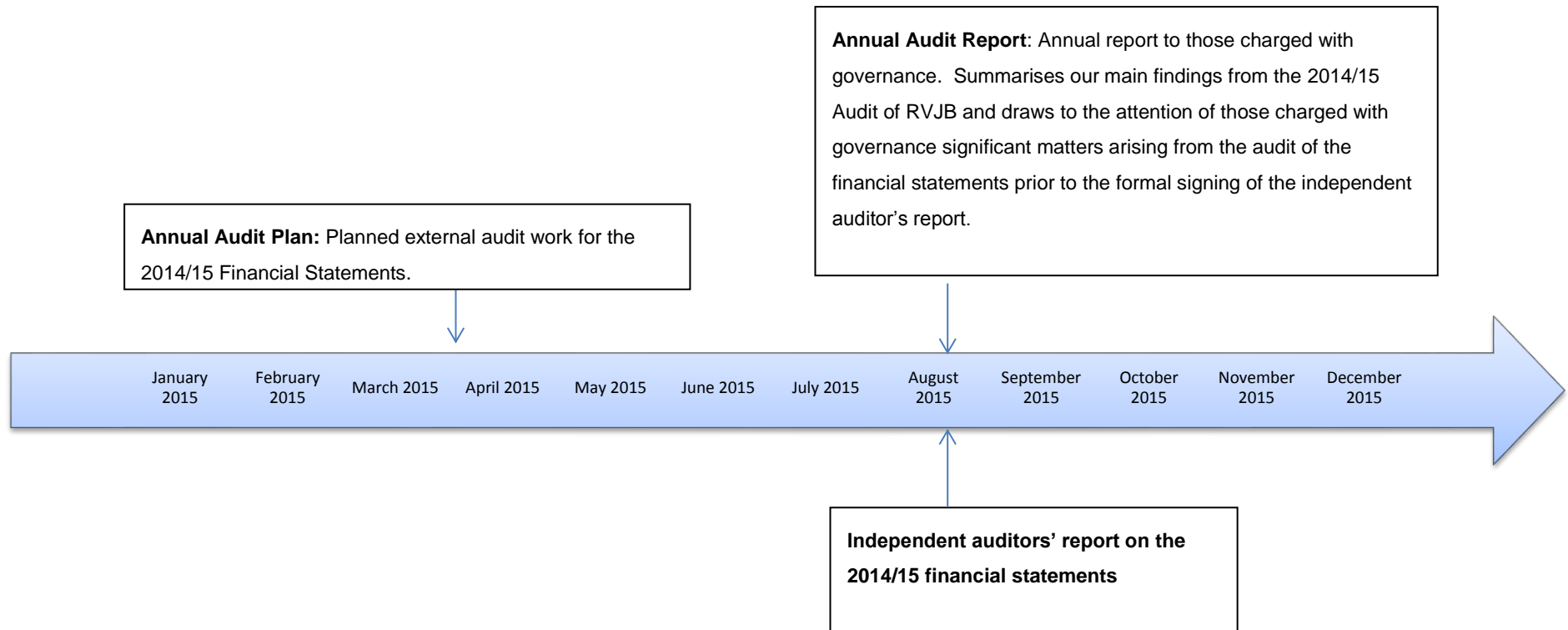
Appendix I – Significant audit risks

The table below sets out the financial statement audit risks we identified during the course of the audit and how we addressed each risk in arriving at our opinion on the financial statements.

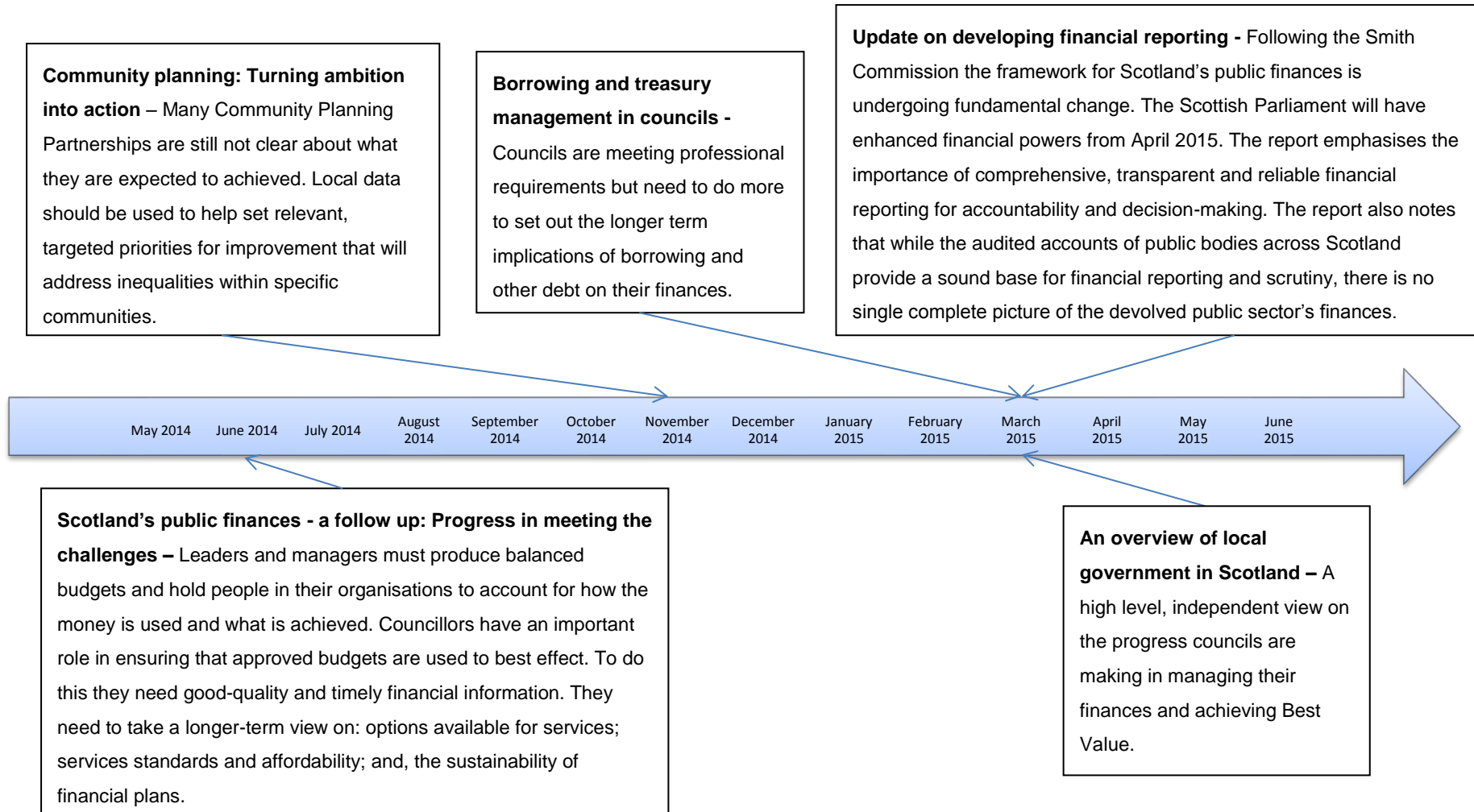
Audit Risk	Assurance procedure	Results and conclusions
Risk of material misstatement		
<p>Management override of controls</p> <p>As stated in ISA 240, management is in a unique position to perpetrate fraud because of management’s ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively.</p>	<ul style="list-style-type: none"> • Detailed testing of journal entries. • Review of accounting estimates for bias. • Evaluating significant transactions that are outside the normal course of business. 	<p>No issues have arisen as part of our audit work that would indicate management override of controls affecting the outturn or year-end position.</p>
<p>Income Recognition</p> <p>In previous years income from the Cabinet Office was sometimes received in advance of work while other income was received for work which had already taken place. There is a risk that income is accounted for in the wrong accounting period.</p>	<ul style="list-style-type: none"> • Review of the project costs as part of the financial statements audit to ensure that income and expenditure has been accurately matched. • Cut-off testing will be undertaken on this account area to ensure income is accounted for in the correct financial year. 	<p>No issues were identified with the recognition of income from the Cabinet Office. Officers had introduced improved monitoring and recording of income and related expenditure.</p>

Audit Risk	Assurance procedure	Results and conclusions
<p>Annual Governance Statement</p> <p>The Annual Governance Statement is replacing the System of Internal Financial Control in 2014/15. The AGS requires greater detail in it and management may not include sufficient information to satisfy the Regulations.</p>	<ul style="list-style-type: none"> Review of disclosures in the annual governance statement against the <i>Delivering good governance in local government</i>: framework. Ensure disclosures are consistent with the information in the financial statements. 	<p>The annual governance statement followed the guidelines and was consistent with information on the audit. There was only a minor presentation change to wording.</p>
<p>Review of policies</p> <p>The Joint Board are to revisit their policy database in 2015 to review existing policies and all new ICT policies. A number of new ICT policies were required as part of the PSN compliance work in 2014.</p> <p>There is a risk the annual governance statement does not reflect the position with review of the policy database.</p>	<ul style="list-style-type: none"> We will follow up progress on the review of the policies to be provided in our final report on the audit. We will review the annual governance statement disclosures. 	<p>This is an on-going process with three policies going to the September meeting of the Board.</p> <p>No additional disclosures needed for the governance statement.</p>
<p>Management Commentary</p> <p>The 2014 regulations require the annual accounts to include a management commentary. The Commentary will include a number of additional disclosures in comparison to the current explanatory foreword.</p>	<ul style="list-style-type: none"> Ensure information in management commentary is consistent with that contained in the financial statement. 	<p>We compared the management commentary to the Scottish Government guidance issued. In general the commentary met the guidance.</p>

Appendix II - Summary of local audit reports 2014/15



Appendix III - Summary of national reports 2014/15



Appendix IV - Action plan

No. Page/para	Issue/risk/Recommendation	Management action/response	Responsible officer	Target date
1 11/38	<p>Balances due to local authorities</p> <p>The level of reserves at 31 March 2016 represents 24% of gross expenditure for 2015/16.</p> <p>Risk</p> <p>RVJB might not be making best use of accumulated balances. Staff may not express interest in the VER scheme, leaving again a high level of reserves balances at the year end.</p> <p>Recommendation</p> <p>Level of reserves should be reviewed for 2016/17 budget setting and plans implemented to use part of reserves in 2015/16.</p>	<p>In 2015/16, RVJB will be undertaking a staffing review and have earmarked £200k of reserve balances for VER.</p> <p>Treasurer and Assessor continue to monitor level of balances and should there be delays with VER, they update members with progress on utilising balances.</p>	Treasurer and Assessor	30 November 2015

No. Page/para	Issue/risk/Recommendation	Management action/response	Responsible officer	Target date
<p>2 13/49</p>	<p>PSN connection RVJB achieved PSN accreditation in October 2014 and recently completed a separate connection. The final stage is for Renfrewshire Council to separate RVJB from the council PSN connection but this work has still to take place.</p> <p>Risk There is a risk RVJB incur additional costs and confusion over who has responsibility over security of connections.</p> <p>Recommendation RVJB work with Renfrewshire Council officers and agree a timetable for RVJB to be disconnected from council PSN.</p>	<p>Assessor and Deputy assessor will liaise with Treasurer to agree a timetable for RVJB to be separated from the Renfrewshire Council PSN.</p>	<p>Treasurer and Assessor</p>	<p>31 September 2015</p>

No. Page/para	Issue/risk/Recommendation	Management action/response	Responsible officer	Target date
<p>3 13/50</p>	<p>Disaster Recovery</p> <p>RVJB achieved PSN accreditation in October 2014 and recently completed a separate connection. The final stage is for Renfrewshire Council to separate RVJB from the council PSN connection but this work has still to take place.</p> <p>Risk</p> <p>There is a risk that RVJB would not be able to provide services during a period of interruption, or quickly get services up and running after a period of interruption.</p> <p>Recommendation</p> <p>Implementation plans are prepared which include timetable for testing disaster recovery plans.</p>	<p>The senior management team are rewriting the disaster recovery plan under PSN guidelines and then testing will take place.</p>	<p>Deputy Assessor</p>	<p>31 September 2015</p>
<p>4 14/55</p>	<p>Register of interests</p> <p>The register of interests is not available on-line.</p> <p>Risk</p> <p>There is a risk that RVJB is not demonstrating that there are no conflicts of interests in its decision making.</p> <p>Recommendation</p> <p>The register of interests is put onto RVJB website.</p>	<p>Members' registers are available of their own council websites and we will look at putting links from our own website to these sites.</p> <p>Register of interests for senior officers will be put onto the RVJB website.</p>	<p>Deputy Assessor</p>	<p>30 September 2015</p>

No. Page/para	Issue/risk/Recommendation	Management action/response	Responsible officer	Target date
5 16/63	<p>Audit Scotland National Reports</p> <p>There is no formal process in place to review Audit Scotland national reports pertinent to RVJB.</p> <p>Risk</p> <p>There is a risk that RVJB miss out on lessons learned from other audits across local government.</p> <p>Recommendation</p> <p>Audit Scotland reports are reviewed by officers and summary information or lessons learned disseminated to members.</p>	<p>Deputy assessor will put in place arrangements for reports to be reviewed and decide which should be summarised for members.</p>	<p>Deputy Assessor</p>	<p>30 November 2015</p>