



Renfrewshire Valuation Joint Board

Report to : Renfrewshire Valuation Joint Board

Meeting on : 19th January 2018

Subject : Internal Audit Report

Author : Assessor & Electoral Registration Officer / Internal Audit

1.0 Introduction

At the January meeting of the Board in 2017 it was suggested by Audit Scotland (the Board's external auditors) that it would be good practice to bring the Internal Audit report to the Board each year. To meet this recommendation please find attached this year's report which audited our Council Tax procedures.

I am delighted to report that we have no outstanding actions recommended by the internal auditors.

I would like to take this opportunity to thank all the staff who helped the internal audit team by giving both their time and expertise to allow the audit team to complete this project.

Recommendations

- i. The Board notes the contents of the attached report.

Kate A Crawford - 4th January 2018

For further information please contact Kate Crawford on 0141-618-5903
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Internal Audit Report

RENFREWSHIRE VALUATION JOINT BOARD

Valuation System – Council Tax (A0012/2018/001)

Recipients

Issued to:	Kate Crawford, Assessor and Electoral Registration Officer
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Key Dates

Draft Report Issued	N/A
Management Response Due	N/A
Management Response Received	N/A
Final Report Issued	11/12/2017

Index and Report Distribution List

- Section 1 - Executive Summary
- Section 2 - Detailed Report including planned Management Actions

Overall Assurance Rating	Recommendation Risk Ratings			
Substantial	Critical	Important	Good Practice	Service Improvement
	0	0	0	0

Internal Audit Report

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Valuation System – Council Tax (A0012/2018/001)

A0012/2018/001

Date: December 2017

EXECUTIVE SUMMARY

Audit Objectives

The objectives of the audit were to ensure that:

- There are adequate documented procedures in place which are up to date and comply with current legislation;
- Valuation visits are undertaken promptly in relation to new and amended properties;
- The valuation system is updated accurately and within a reasonable time period;
- Council Tax teams receive regular updates in relation to amendments made;
- The valuation system is regularly reconciled to the council tax system and discrepancies are promptly investigated;
- Data is held securely in compliance with the relevant legislation

Audit Scope

1. Interviewed the appropriate staff, evaluated the controls in place for the council tax valuation system and identified any possible improvements to the system.
2. Prepared and undertook a series of tests to ensure the council tax valuation system is operating effectively and as described. Reconciliation of the valuation system to the council tax system was tested for Renfrewshire only. It was not tested for East Renfrewshire and Inverclyde.

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A0012/2018/001

Date: December 2017

Key Audit Assurances

1. There are adequate documented procedures in place which comply with legislation.
2. Valuation visits are undertaken promptly and the valuation system is updated accurately and timeously.
3. Renfrewshire's Council Tax team receives regular updates in relation to amendments made.
4. The valuation system for Renfrewshire properties is regularly reconciled to the council tax system and discrepancies are promptly investigated.
5. Data is held securely in compliance with Data Protection legislation.

Key Risks

There were no key risks identified during the audit.

Overall Audit Opinion

The audit has identified that satisfactory arrangements are in place for managing the RVJB council tax valuation system.

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A0012/2018/001

Date: December 2017

Detailed Report

No Findings

In arriving at our opinion we comply with the Public Sector Internal Audit Standards. We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance.

For the area under review we consider the overall adequacy and effectiveness of risk management, control, and governance processes. Collectively we refer to these activities as “the system of internal control”.

The audit was based on sampling and therefore errors and/or omissions may exist which have not been identified.