

Internal Audit Report

Renfrewshire Valuation Joint Board

Valuation System – Non Domestic Rates (A0012/2019/001)

A0012/2019/001

Date: November 2018

COMMITTEE SUMMARY

Audit Objectives

The objectives of the audit were to ensure that:

1. There are adequate documented procedures in place which are up to date and comply with current legislation;
2. The valuation system is updated accurately and within a reasonable time period;
3. Non-Domestic Rates teams receive regular updates in relation to amendments made;
4. The valuation system is regularly reconciled to the non-domestic rates system and discrepancies are promptly investigated
5. Data is held securely in compliance with the relevant legislation.

Audit Scope

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

Key Audit Assurances

1. There are adequate documented procedures in place which comply with legislation.
2. Renfrewshire's Non-Domestic Rates team receives regular updates in relation to amendments made.
3. The valuation system for Renfrewshire and East Renfrewshire properties is regularly reconciled to the non-domestic rates and discrepancies are promptly investigated.
4. Data is held securely in compliance with the General Data Protection Regulation directive.

Key Risks

There were no key risks identified during the audit.

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Overall Audit Opinion
The audit has identified that satisfactory arrangements are in place for managing the RVJB non-domestic rates valuation system. It was identified that during 2017/18 some performance targets were not met and that has been rectified during the first quarter of 2018/19.

Management Commentary
Management are continuing to monitor performance closely.