



## **AGENDA ITEM 5**

### **CENTRAL SCOTLAND VALUATION JOINT BOARD**

**Subject: INTERNAL AUDIT ANNUAL PLAN 2014-15**  
**Meeting: CENTRAL SCOTLAND VALUATION JOINT BOARD**  
**Date: 21st MARCH 2014**  
**Author: DOUGLAS SMITH, CLACKMANNANSHIRE COUNCIL**

#### **1. INTRODUCTION**

- 1.1 The purpose of this report is to present the Annual Internal Audit Plan for 2014-15 on the Valuation Joint Board's internal control environment.

#### **2. BACKGROUND**

- 2.1 Clackmannanshire Council's Internal Audit and Fraud Team provide Internal Audit services on behalf of the Assessor and the Valuation Joint Board.
- 2.2 In undertaking the reviews included within the Annual Plan, the Internal Audit and Fraud Team will be able to form and provide an objective opinion on the Valuation Joint Board's control environment

#### **3. RECOMMENDATION**

- 3.1 The Joint Board is asked to approve the Annual Internal Audit Plan for 2014-15.

Iain Burns

Internal Audit and Fraud Team Leader, Clackmannanshire Council

#### **Appendix**

1. Annual Internal Audit Plan 2014-15