



AGENDA ITEM

CENTRAL SCOTLAND VALUATION JOINT BOARD

Subject: Domestic Properties Audit Report
Meeting: Central Scotland Valuation Joint Board
Date: 18th June 2008
Author: Brian Byrne, Assessor

1.0 INTRODUCTION

- 1.1 This report is to inform the Valuation Joint Board that Clackmannanshire Council Internal Audit has carried out a review of the Assessor's Domestic Properties system. The review covered the controls in place to ensure that domestic properties are correctly entered in the Valuation List.
- 1.2 The review highlighted several areas of good practice. In particular, the procedures for ensuring new and amended properties are correctly identified and included in the Valuation List as well as those procedures for ensuring there is appropriate back-up information to support the valuation.

2.0 RESULTS FROM REVIEW

- 2.1 There were four recommendations resulting from the review, two of which were rated as Priority 1 and a further two as Priority 2. Only one of the recommendations is under the control of the Assessor.
- 2.2 The two Priority 1 recommendations related to differences which had been identified by the Assessor between the valuation system and Clackmannanshire Council's Council Tax system which had not been investigated by the Council and resolved. It was recommended that all differences between the valuation and Council Tax systems be investigated and resolved as soon as possible after being identified.
- 2.3 One Priority 2 recommendation is similarly a matter for all three Councils and each has agreed to feedback to the Assessor on the results of annual reconciliation of Council Tax records.

- 2.4 The other Priority 2 recommendation is the only one that relates directly to the Assessor and concerns the risk that there could be residual accounts on systems after someone leaves or changes their role within the Assessor's organisation. The recommendation that annual user verifications (rather than ad hoc checks) are undertaken has been accepted and actioned.

3.0 RECOMMENDATION

- 3.1 The Valuation Joint Board is asked to note this report.

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B Byrne
Assessor/Electoral Registration Officer
Date : 5th June, 2008

LIST OF BACKGROUND PAPER :

1. Internal Audit Report Valuation of Domestic Property