

## **AGENDA ITEM 4**

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

**Subject: Internal Audit Report - Purchases & Payments**  
**Meeting: Central Scotland Valuation Joint Board**  
**Date: 4th March 2011**  
**Author: Revenues and Payments Manager**

#### **1. INTRODUCTION**

- 1.1 The purpose of this report is to present to the Joint Board the final Internal Audit Report in relation to Purchases & Payments attached as an Appendix to this Report.

#### **2. BACKGROUND**

- 2.1 Internal Audit based within Clackmannanshire Council provide Internal Audit services to the Valuation Joint Board and the Assessors. Within their Annual Plan for 2010-11 an audit of the purchases and payments arrangements was scheduled.
- 2.2 This report summarises the Internal Audit findings. An Action Plan to address the areas for improvement has been agreed and progress against this Action Plan is monitored quarterly.

#### **3. RECOMMENDATION**

- 3.1 **The Joint Board is asked to note the contents of this report.**

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Revenues and Payments Manager

#### **APPENDIX**

1. Final Internal Audit Report - Purchases & Payments

#### **LIST OF BACKGROUND PAPERS**

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