

Central Scotland Valuation Joint Board Annual Plan 2012-13**Audit and Fraud Annual Plan 2012-13****Appendix A**

Audit Area	Valuation Joint Board	Weeks	Risk	Quarter	Scope
Annual Assurance Report	Valuation Joint Board	3	H	Q1, 2 & 4	This includes preparing an annual report for the Board and input into the Annual Governance Statement (AGS) assurance process for the 2011-12 and 2012-13 accounts. The work on the 2011-12 AGS was completed in quarters 1 and 2.
Valuation Roll - Non Domestic Properties	Valuation Joint Board	2	M	Q4	This will review the adequacy and effectiveness of the controls and procedures in place to ensure that the records relating to current property (non-domestic) values are up to date and accurate, valuations and appeals are dealt with appropriately and timeously, and appropriate controls are in place over entries and amendments made to the Valuation Roll.
Total Time Allocated to VJB Annual Plan		5			