



## **AGENDA ITEM 5**

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

**Subject: INTERNAL AUDIT REPORT**  
**Meeting: CENTRAL SCOTLAND VALUATION JOINT BOARD**  
**Date: 5th APRIL 2013**  
**Author: INTERNAL AUDIT**

#### **1. INTRODUCTION**

- 1.1 The purpose of this report is to present to the Joint Board the final Internal Audit Report in relation to Valuation Roll, Valuation of Non Domestic Properties.

#### **2. BACKGROUND**

- 2.1 Clackmannanshire Council's Internal Audit function provide Internal Audit services on behalf of the Assessor and the Valuation Joint Board. Within their Annual Audit Plan for 2012-13 a review of the Valuation Roll, Valuation of Non Domestic Properties was scheduled.
- 2.2 This report summarises our audit findings. An Action Plan to address the areas for improvement has been agreed and progress against this Action Plan is monitored quarterly.

#### **3. RECOMMENDATIONS**

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

Iain Burns

Internal Audit and Fraud Team Leader, Clackmannanshire Council

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

1. Final Internal Audit Report – Valuation Roll, Valuation of Non Domestic Properties