

## **VJB16. Internal Audit Plan 2020/21**

The Board considered a report by the Internal Audit Manager presenting the Internal Audit Plan for 2020/21

This report provided details of the development of the 2020/21 Internal Audit Plan, summarised planned work, and set out the mechanism for reporting on findings arising from that work.

The Plan must also be considered within the context of the impact of the COVID-19 pandemic. Priorities, resource, and capacity will fluctuate and change over the course of 2020/21, and so this Plan should be considered indicative and flexible.

It was intended that the focus of Internal Audit's work during 2020/21 would be on:

**Valuation Process:** Internal Audit will review the process for ensuring that, on receipt of relevant information (e.g. a Planning or Building Warrant), a survey was created on the core system to assess whether there was any impact on the Rateable Value (RV) or Council Tax (CT) Band, or if a new entry needed to be created. They would check whether the survey was subsequently cancelled if there was no impact on RV or CT Band, or that it was monitored and updated as work progressed, then completed once the work was finished.

The focus would be on verifying whether all information relating to potential changes was recorded, that decisions were documented, and that procedures were being followed. Finally, they would review how access to the system was controlled, to ensure that only valid changes were made to data.

**Governance:** Internal Audit would review and challenge the conclusions reached by the Assessor in his completion of the Annual Governance Statement Assurance Questionnaire.

Time would, as normal, be allocated to the provision of ad hoc consultancy and advice. This would allow Internal Audit to provide advice on guidance and controls and input to short term assignments requested by the Assessor.

### **Decision**

**The Board agreed the planned Internal Audit coverage for 2020/21.**