

## **AGENDA ITEM**

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

**Subject:** CENTRAL SCOTLAND VALUATION JOINT BOARD  
ANNUAL AUDIT AND FRAUD PLAN 2012-13  
**Meeting:** CENTRAL SCOTLAND VALUATION JOINT BOARD  
**Date:** 16th November 2012  
**Author:** TREASURER

#### **1. INTRODUCTION**

- 1.1 The purpose of this report is to present the Annual Audit and Fraud Plan for 2012-13 on the Valuation Joint Board's internal control environment.

#### **2. BACKGROUND**

- 2.1 Internal Audit based within Clackmannanshire Council provide Internal Audit services to the Valuation Joint Board and the Assessor.
- 2.2 In undertaking the reviews included within the Annual Plan, the Audit and Fraud Team will be able to form and provide an objective opinion on the Valuation Joint Board's control environment.

#### **3. RECOMMENDATIONS**

- 3.1 The Joint Board is asked to approve the Annual Audit and Fraud Plan for 2012-13.

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Treasurer

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

1. None.

#### **Appendices**

Appendix A - Central Scotland Valuation Joint Board Internal Audit and Fraud Plan for 2012-13.