



Grampian Valuation Joint Board

Friday, 21 August 2020

SUPPLEMENTARY AGENDA

The undernoted reports have been added to the Agenda for the meeting of **Grampian Valuation Joint Board** on **Friday, 21 August 2020** at **10:30**.

BUSINESS

7. Internal Audit Annual Report

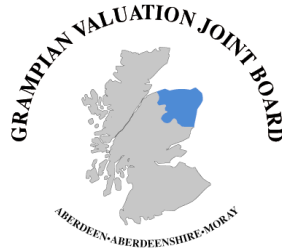
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GUIDANCE NOTES

- * **Declaration of Group Decisions and Members Interests** - At the beginning of the meeting, immediately following the Sederunt, the Convener will, in terms of Standing Order 25, seek declarations from individuals on any financial or other interests.

- ** **Written Questions** - Any member can put one question to the Convener about relevant and competent business not already on the Agenda for a meeting of the Board. No member can put more than one question at any meeting. The member must give notice in writing of their question to the Clerk 4 working days prior to the meeting. A copy of any written answer provided by the Convener will be tabled at the start of the relevant meeting. The member who has put the question may, after the answer has been given, ask one supplementary question directly related to the subject matter but no discussion will be allowed.

- *** **Question Time** - At each ordinary meeting of the Board, 10 minutes will be allowed for question time when any member can put one question to the Convener regarding any matter within the remit of the Board. The Member who has put the question may, after the answer has been given, ask one supplementary question directly related to the subject matter, but no discussion will be allowed. In the event of further information/investigation being required in order to answer the question, the Clerk will arrange for a written answer to be provided within 7 working days.



Grampian Valuation Joint Board

SEDERUNT

Councillor Graham Leadbitter (Chair)
Councillor Bill Cormie (Depute Chair)
Councillor Charles Buchan (Member)
Councillor Marion Buchan (Member)
Councillor Neil Copland (Member)
Councillor Gordon Graham (Member)
Councillor Andy Kille (Member)
Councillor Neil MacGregor (Member)
Councillor Avril Mackenzie (Member)
Councillor Ron McKail (Member)
Councillor John Reynolds (Member)
Councillor Brian Topping (Member)
Councillor Judy Whyte (Member)
Councillor Frank Brown (Member)
Councillor Theresa Coull (Member)

Clerk Name: Tracey Sutherland
Clerk Telephone: 01343 563014
Clerk Email: tracey.sutherland@moray.gov.uk



REPORT TO: GRAMPIAN VALUATION JOINT BOARD ON 21 AUGUST 2020

SUBJECT: INTERNAL AUDIT ANNUAL REPORT - 2019/20

BY: TREASURER TO THE BOARD

1. REASON FOR REPORT

- 1.1 This report advises the Board of the internal audit work completed on the Assessor's Service for the financial year ended 31st March 2020, and provides an opinion on the adequacy of the control systems reviewed.

2. RECOMMENDATION

- 2.1 **That the Board considers this report for 2019/20 and notes the satisfactory audit opinion derived from audit work completed.**

3. BACKGROUND

- 3.1 In terms of the Public Sector Internal Audit Standards (PSIAS) applicable to Local Government, it is good practice to develop an internal audit plan for each financial year. The plan is agreed with senior management and is presented to the Board to enable it to consider and comment on the proposed audit coverage. The planned work for 2019/20 as reported to the meeting of the Board in February has been completed and informs the internal audit opinion.
- 3.2 As the Board will be aware, the main financial systems of the Assessor's Service replicate those of the Moray Council, hence audit assurances provided in terms of the controls within the Council systems can be relied upon as being applicable to financial systems relating to the Service. There remains a need, however, to test transactions specific to the Assessor's Service annually to provide the Treasurer with an opinion on the adequacy and effectiveness of the internal control systems and procedures. This work includes confirming the administrative processes for reporting revisions to the council tax and non domestic rating lists by the Assessor to the constituent Authorities.
- 3.3 Audit testing reviewed budget setting and monitoring, payroll costs which utilise a major element of the budget, non payroll expenditure covering issues including office rentals and ICT costs, and assessment of income received (namely Cabinet Office contributions to meet additional burdens relative to electoral registration, principally involving the canvass exercise). There are no matters to report to the Board in relation to this testing.

- 3.4 Separately the audit considered the latest version of the risk register the Assessor and his Senior Management Team had developed. It was noted that a comprehensive suite of risks had been considered with a confidence expressed that these were being effectively managed.
- 3.5 The audit opinion informs the Annual Governance Statement which is certified by the Board's Convener and the Assessor and is published within the Board's annual accounts.
- 3.6 The audit was carried out in accordance with Public Sector Internal Audit Standards (PSIAS).

4. CONSULTATIONS

- 4.1 The Assessor has been consulted during the audit review process.

5. CONCLUSION

- 5.1 **The Internal Audit Manager is of the opinion, based on audit work completed, that reasonable assurance can be placed on the adequacy of and effectiveness of the system of internal financial control established within the Assessor's Service.**

Author of Report: Atholl Scott, Internal Audit Manager
Background Papers: Internal Audit working paper file
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