

Moray Council

Internal Audit Section

DEPARTMENT: Economy, Environment & Finance

SUBJECT: Council Tax

REPORT REF: 22'009

Follow Up Audit Review

| Risk Ratings for Recommendations | | | | | |
|--|--|----------|---|--------------------|--|
| High | Key controls absent, not being operated as designed or could be improved. Urgent attention required. | Medium | Less critically important controls absent, not being operated as designed or could be improved. | Low | Lower level controls absent, not being operated as designed or could be improved. |
| No. | Audit Recommendation | Priority | Accepted (Yes/ No) | Date of Completion | Status / Explanation |
| Key Control: Billing is carried out in accordance with regulations and on an accurate and prompt basis. | | | | | |
| 5.01 | Procedures to be followed in administering the Council Tax system should be formally documented to provide a comprehensive point of reference for staff. | Medium | Yes | Ongoing | Part-Implemented. The follow-up review found that a number of written procedures have now been developed within the Council Tax Service. However, the documentation of all systems and practices will be an ongoing requirement, but progress is constrained by limited staff resources. |

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| No. | Audit Recommendation | Priority | Accepted (Yes/ No) | Date of Completion | Status / Explanation | |
| Key Control: Collection of Council Tax is carried out in accordance with statutory and Authority regulations, is fully evidenced in terms of documentation of all payment sources and transactions and refunds are appropriately controlled. | | | | | | |
| 5.02 | A regular Review of credit balances should be undertaken to identify any processing errors or irregular account activity. The review will ensure monies collected are applied correctly and promptly returned to tax payers where appropriate. | Low | Yes | 31/01/2023 | Implemented. A process of regularly reviewing credit balances, with a view to reducing returning these balances to taxpayers, has been implemented. A procedure document has been developed to provide staff with guidance. | |