

**AGENDA ITEM 9
REPORT NO. VAL/7/17**

HIGHLAND AND WESTERN ISLES VALUATION JOINT BOARD

Date: 27th June 2017

Report Title: Annual Audit Plan 2017/18

Report By: Corporate Audit Manager, The Highland Council

1. Purpose/Executive Summary

1.1 Details are provided of the audits contained in the 2017/18 Internal Audit Plan.

2. Recommendations

2.1 The Board is asked to approve the 2017/18 Plan.

3. 2017/18 Audit Plan

3.1 The Assessor's audit universe has been reviewed to identify the main risk areas and what work has previously been undertaken. In addition, a meeting was held with the Assessor to identify any areas that he would like to be audited. This has resulted in the following planned areas of work:

- Review of the systems of internal control which is necessary to inform the Board's Annual Governance Statement and the Internal Audit Annual Report 2016/17 which has been considered in the previous agenda item.
- A review of the Individual Electoral Registration process to ensure that this is accords with the legislative requirements and that this operates as effectively as possible. This process came into effect in September 2014 and has not yet been audited.
- A review of the authorisation process for the Council Tax List and Valuation Roll. This exercise was requested by the Assessor which will review the current manual and IT processes to identify any areas of duplication which can be removed and to ensure that the most effective use is made of staff time and the IT system.

Designation: Corporate Audit Manager

Date: 16th June 2017

Author: Donna Sutherland

Background Papers: