

# HIGHLAND AND WESTERN ISLES VALUATION JOINT BOARD

22 September 2023

Agenda Item	9b
Report No	VAL/24/23

## Internal Audit Annual Plan 2023/24

### Report by Strategic Lead (Corporate Audit & Performance), Highland Council

#### **Summary**

The Highland Council's Internal Audit Team undertakes a programme of audit reviews each year for the Valuation Joint Board. Details are provided below of the planned work to be undertaken during 2023/24.

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 and ERO, and the Depute ERO/ Business Manager to identify any areas that should 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 2022/23 which has been considered in the previous agenda item.
- A review of the Individual Electoral Registration process to ensure that this accords with the legislative requirements and operates as effectively as possible. This audit has been carried over from the previous year's plan and is now in progress.
- Review of information management arrangements, including personal/ sensitive data to ensure these are effective, applied consistently and comply with statutory obligations.

#### **Recommendation**

The Board is asked to approve the 2023/24 Internal Audit Plan.

Designation: Strategic Lead (Corporate Audit & Performance)

Date: 5<sup>th</sup> September 2023

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