

# HIGHLAND AND WESTERN ISLES VALUATION JOINT BOARD

20 June 2024

Agenda Item	8c
Report No	VAL/10/24

## Internal Audit Annual Plan 2024/25

### 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 2024/25.

The following work has been agreed with the Assessor and ERO:

- 1) An audit of the Individual Electoral Registration process has been carried forward from last year. Fieldwork is in progress but has been paused due to the forthcoming General Election to allow staff to concentrate upon the associated work.
- 2) Maintenance of self-catering units on the valuation roll. This audit was requested by the Assessor and ERO due to a new legislative change which requires all self-catering units to be checked to establish if these meet the criteria to remain on the valuation roll or if these should be moved to the Council tax list. This audit will examine and evaluate whether the new processes in place effectively meet the legislative requirements.
- 3) Review of use of CiA financials. This audit will examine the use of the new financial management system implemented in April 2024 and will review the process for ordering, payment of invoices and budgetary control.

#### **Recommendation**

The Board is asked to approve the 2024/25 Internal Audit Plan

Designation: Strategic Lead (Corporate Audit & Performance)

Date: 7<sup>th</sup> June 2024

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