

**REPORT TO: TAYSIDE VALUATION JOINT BOARD – 23 JANUARY 2017**

**REPORT ON: INTERNAL AUDIT**

**REPORT BY: ASSESSOR**

**REPORT NO: TVJB 4-2017**

## **1 PURPOSE OF REPORT**

- 1.1 To present to the Board the following Internal Audit Reports which are attached as appendices to this report:-

Internal Audit Report 2017/03 - Asset Management  
Internal Audit Report 2017/04 – Performance Reporting

## **2 RECOMMENDATIONS**

- 2.1 The Board is asked to note the contents of the two Audit Reports.

## **3 FINANCIAL IMPLICATIONS**

- 3.1 The cost of Internal Audit Services is provided for in the Assessor's Revenue Budget.

## **4 POLICY IMPLICATIONS**

- 4.1 This report has been screened for any policy implications in respect of Sustainability, Strategic Environmental Assessment, Anti Poverty, Equality Impact Assessment and Risk Management. There are no major issues.

## **5 BACKGROUND**

- 5.1 Henderson Loggie were appointed to provide an Internal Audit Service in respect of the financial years 2013/14 to 2015/16 and have subsequently been re-appointed for the period from 1 April 2016 to 31 March 2019. Audit work has proceeded in accordance with the Audit Needs Assessment and Strategic Plan for the period 2016 to 2019 as approved by the Board on 22 August 2016.

- 5.2 Internal Audit Report 2017/03 - Asset Management is attached as Appendix 1 to this report. It has been prepared by Internal Audit following discussion with the Assessor and the Treasurer. The overall conclusion of the report is that the level of assurance is good and that the system meets the control objectives. One minor recommended action has been identified which is that although the Assessor approves all asset disposals, a detailed breakdown of the IT equipment being disposed of should be presented to the Assessor for review as part of the authorisation process. This recommendation has been agreed and will be implemented in future disposals.

- 5.3 Internal Audit Report 2017/04 – Performance Reporting is attached as Appendix 2 to this report. It has been prepared by Internal Audit following discussion with the Assessor. The overall conclusion of the report is that the level of assurance is good and that the system meets the control objectives. No recommended actions are identified.

## **6 CONSULTATIONS**

- 6.1 The Clerk and Treasurer to the Board have been consulted on this report.

**7 BACKGROUND PAPERS**

7.1 None.

**ALASTAIR KIRKWOOD**  
Assessor

**23 January 2017**