

**REPORT TO: TAYSIDE VALUATION JOINT BOARD – 24 AUGUST 2015**

**REPORT ON: INTERNAL AUDIT**

**REPORT BY: ASSESSOR**

**REPORT NO: TVJB 19-2015**

## **1 PURPOSE OF REPORT**

1.1 To present to the Board the Internal Audit Annual Plan for 2015/16 (No 2016/01) which is attached as an Appendix to this report.

## **2 RECOMMENDATIONS**

2.1 The Board is asked to note the Internal Audit Annual Plan for 2015/16.

## **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. Audit work has proceeded in accordance with the Audit Needs Assessment and Strategic Plan approved by the Board on 26 August 2013.

5.2 The Internal Audit Annual Plan 2015/16 (No 2016/01) is attached as an Appendix to this report. It sets out the scope and objectives for assignments which will be carried out by Internal Audit during the year 2015/16. At the conclusion of each assignment a detailed report will be made to the Board. The assignments include:

- Health & Safety
- Council Tax
- Electoral Register
- Budget Setting and Budgetary Controls
- Corporate Planning
- Data Protection/Freedom of Information
- Follow-Up Reviews

## **6 CONSULTATIONS**

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

## **7 BACKGROUND PAPERS**

7.1 None.

**Tayside Valuation Joint Board**

**Internal Audit Annual Plan 2015/16**

**Internal Audit Report No: 2016/01**

**Draft Issued: 30 July 2015**

**Final Issued: 5 August 2015**

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## I. Introduction

- I.1 The purpose of this document is to present to the members of Tayside Valuation Joint Board ('the Board') the annual internal audit operating plan for the year ended 31 March 2016. The plan is based on the proposed allocation of audit days for 2015/16 set out in the Audit Needs Assessment and Strategic Plan 2013 to 2016, amended to reduce the time allocated to projects in light of experience to date. This has resulted in an allocation to contingency of three days. The preparation of the Strategic Plan involved dialogue with management and with the Treasurer.
- I.2 At Section 3 of this report we have set out the outline scope and objectives for each audit assignment to be undertaken during 2015/16, together with the audit approach. These were arrived at following discussion with the Assessor and input from the Treasurer and External Auditor.
- I.3 Separate reports will be issued for each assignment. Recommendations are graded in each report to reflect the significance of the issues raised.
- I.4 Our audit service complies with the Public Sector Internal Audit Standards (PSIAS).

## 2. Strategic Plan 2013 to 2016

### Proposed Allocation of Audit Days

	Priority	Actual 13/14 Days	Actual 14/15 Days	Planned 15/16 Days
<b>Reputation</b>				
Performance Reporting	Medium	4		
Health and Safety	Medium			3
<b>Council Tax</b>	Medium			6
<b>Non Domestic Rates</b>	Medium		6	
<b>Electoral Register</b>				
Accuracy of register / Data security	Medium			4
<b>Staffing Issues</b>				
Payroll	Low			
HR / Staff training and development	Medium/Low	4		
<b>Estates and Facilities</b>				
Asset management	Medium	3		
<b>Financial Issues</b>				
Budget setting / budgetary control	Medium			3
General ledger	Low	3		
Procurement and creditors / purchasing	Medium		4	
Debtors / income	Low			
Cash & bank / Treasury management	Low			
<b>Organisational Issues</b>				
Risk management / Business continuity	Medium		5	
Corporate governance and control environment	Medium	3		
Corporate planning	Medium			2
<b>Information and IT</b>				
IT network arrangements / Data security	Medium		4	
Data protection / FOI	Low			3
<b>Other Audit Activities</b>				
Management and Planning		4	4	4
External audit				
Attendance at Board meetings				
Follow-up reviews		2	2	2
ANA		4		
Contingency				3
<b>Total</b>		27	25	30
		=====	=====	=====

The priority was originally assessed as part of the Audit Needs Assessment (Report 2014/01 August 2013), considering risk impact and likelihood and the controls in each area. This has been reconsidered as part of the planning process for 2014/15 and no changes made.

### 3. Outline Scope and Objectives

<b>Audit Assignment:</b>	Health and Safety
<b>Priority:</b>	Medium
<b>Joint Board Meeting:</b>	November 2015
<b>Days:</b>	3

#### Scope

This audit will review the arrangements in place within the Board to deal with Health and Safety (H&S) corporately and across all locations.

#### Objectives of the Audit

The main objective of this audit is to review the Board's overall arrangements for dealing with H&S issues and to consider whether these are adequate.

The specific objectives are to obtain reasonable assurance that the Board has:

- a H&S policy and documented procedures which are communicated to all staff;
- a formal risk identification and assessment process;
- a H&S training programme which includes induction training, refresher training and training for new equipment or legislation;
- regular monitoring of H&S systems to ensure that they are functioning effectively including H&S audits, carried out either internally or by external agencies such as the Health and Safety Executive (HSE);
- an incident and accident recording system with follow-up and implementation of new controls where required; and
- regular reporting of H&S to management and to the Board.

#### Audit Approach

From discussion with appropriate staff in the Dundee, Perth and Forfar offices, and review of procedural documentation, we will identify the internal controls in place and compare these with expected controls and good practice. A walkthrough of key systems will be undertaken to confirm our understanding and this will be followed up with compliance testing where considered necessary. We will report on areas where expected controls are found to be absent or where controls could be further strengthened.

## Tayside Valuation Joint Board Draft Internal Audit Annual Plan 2015/16

<b>Audit Assignment:</b>	Council Tax
<b>Priority:</b>	Medium
<b>Joint Board Meeting:</b>	November 2015
<b>Days:</b>	6

### Scope

This audit will review the adequacy and effectiveness of the controls and procedures in place to ensure the accuracy of records relating to all domestic properties within the Board's area and that all property bandings are appropriate and only approved changes, new entries, deletions and amendments, proposals and appeals are made to the Valuation List.

### Objectives

The specific objectives of the review will be to seek reasonable assurance that:

- there are appropriate procedures in place to ensure that all domestic properties in the area are on the Valuation List and that the entries are accurate and agree with the assessed property bandings;
- any changes; new entries and amendments to properties on the Valuation List are properly authorised and approved by suitably qualified professional and technical staff;
- all proposals and appeals of council tax bandings are addressed and cleared by appropriately qualified professional and technical staff in accordance with the statutory timetable;
- checks are in place to ensure that the Valuation List is accurately and timeously amended to record the outcome of an appeal;
- controls are in place to ensure that late amendments to the current List are picked up and reflected in the new List;
- only authorised staff can input amendments and all new entries are checked independently and evidenced;
- authorised staff change their passwords in line with pre-determined password policies and where staff leave their access is suspended;
- all deletions are properly authorised by a Valuer or Senior Valuer and there are procedures in place to ensure that staff do not make alterations to any properties on the List in which they have an interest; and
- all changes to the Valuation List are reported timeously to the Local Authorities and appropriate notices are issued to taxpayers.

### Our audit approach will be:

From discussion with relevant staff, and review of procedural documentation, we will identify the key internal controls in place within the council tax valuation and appeals systems and compare these with expected controls. Audit testing will then be carried out to ensure that the controls in place are operating effectively. Three recommendations from our previous Council Tax report that were assessed as partially implemented in June 2015 will also be followed up.

## Tayside Valuation Joint Board Draft Internal Audit Annual Plan 2015/16

**Audit Assignment:** Electoral Register

**Priority:** Medium

**Joint Board Meeting:** January 2016

**Days:** 4

### Scope

This audit will review the adequacy and effectiveness of the controls and procedures in place to ensure that the Registers of Electors published annually for the Angus and Perth and Kinross council areas are up to date and accurate.

### Objectives

The specific objectives of the review will be to seek reasonable assurance that:

- there are appropriate procedures and checks in place to ensure that all relevant households in the Angus and Perth & Kinross council areas are on the registers and are included in the annual canvass;
- checks are in place for recording all registration applications received, including those made via the UK Government's digital service, by telephone and in writing;
- adequate procedures are in place to ensure accurate processing and updating of the system for all changes, including those arising from the annual canvass;
- adequate procedures are in place to ensure those who elect to be excluded from the open register are;
- appropriate procedures are in place for postal and proxy votes and they are properly controlled;
- adequate procedures and checks are in place to ensure that the information in the electoral register and the open register are accurate;
- adequate controls are in place to ensure that requests for information from external parties are dealt with appropriately; and
- only authorised staff can input amendments and they change their passwords in line with pre-determined password policies. Where staff leave their access is suspended.

### Our audit approach will be:

From discussion with relevant staff, and review of procedural documentation, we will identify the key internal controls in place within the electoral registration system and compare these with expected controls. Audit testing will then be carried out to ensure that the controls in place are operating effectively. Changes made to systems and controls as a result of the introduction of the Electoral Registration and Administration Act 2013 will also be considered.

## Tayside Valuation Joint Board Draft Internal Audit Annual Plan 2015/16

<b>Audit Assignment:</b>	Budget Setting and Budgetary Controls
<b>Priority:</b>	Medium
<b>Joint Board Meeting:</b>	January 2016
<b>Days:</b>	3

### Scope

This review will cover the processes and controls in place for budget setting and budgetary control within the Tayside Valuation Joint Board.

### Objectives

The overall objective of our audit will be to obtain reasonable assurance that adequate systems are in place covering budget setting and budgetary control.

Specific objectives will be to obtain assurance that:

- budgets are set and approved in accordance with the Financial Regulations and Procedures;
- budgets are controlled and monitored in accordance with the Financial Regulations and Procedures;
- budget information is available to management which is up-to-date and in a format that can be easily understood;
- budget holders have the necessary skills for managing budgets;
- budget variations are reported and acted upon; and
- senior management and the Board regularly review the overall financial position.

### *Our audit approach will be:*

We will assess whether the above objectives have been met by documenting the systems and controls through interviews with the Assessor, the Treasurer, Finance staff at both the Board and Dundee City Council, if appropriate, and a sample of budget holders within the Board and by review of regulations, procedures and guidance issued to budget setters and holders. We will review the information provided to budget holders and the budget reports used internally and submitted to the Board. We will also seek to establish whether the expected key controls are in place by reference to good practice as set out in the standard control risk assessment templates and completion of a budgetary control assessment 'pro-forma'.

Finally, we will perform compliance testing where necessary to determine whether these controls are working effectively

## Tayside Valuation Joint Board Draft Internal Audit Annual Plan 2015/16

<b>Audit Assignment:</b>	Corporate Planning
<b>Priority:</b>	Medium
<b>Joint Board Meeting:</b>	January 2016
<b>Days:</b>	2

### Scope

We will review the overall corporate planning processes within the Board, including detailed operational planning for each office and area of business.

### Objectives

The overall objective of the audit will be to obtain reasonable assurance that the Board's planning process accords with good practice.

Specific objectives will be to obtain reasonable assurance that:

- linkages between the Corporate Plan and the operational and detailed plans for each of the three offices and business areas are clearly defined and communicated;
- all of the plans are consistent with each other and commitments in the Corporate Plan are systematically translated into clear responsibilities for implementation within the operational plans;
- there is a systematic approach for ensuring stakeholders views and key risks are taken into account;
- the plans are being appropriately monitored and controlled; and
- there is effective linkage between planning and budgeting at all levels.

### *Our audit approach will be:*

Through discussions with key officers with responsibility for planning across the Board we will document the planning processes covering the setting of key strategic objectives and the delivery framework within the Corporate Plan and developing operational plans for individual offices and business areas. Operational and detailed plans will be obtained and reviewed to ensure that there are clear linkages with the Corporate Plan and that the plans are consistent with each other. We will also review these plans to assess how the strategic objectives are translated into clear responsibilities for implementation and how budget information is used to inform planning. We will also review the monitoring and reporting arrangements in place. A good practice template will be used as a method for assessing these processes.

## Tayside Valuation Joint Board Draft Internal Audit Annual Plan 2015/16

**Audit Assignment:** Data Protection / Freedom of Information

**Priority:** Low

**Joint Committee Meeting:** June 2016

**Days:** 3

### Scope

The audit will focus on the arrangements in place within the Board to ensure compliance with the Data Protection Act 1998 and the Freedom of Information (Scotland) Act 2002.

### Objectives

The main objective of this audit will be to ensure that:

- members of staff have been formally appointed with overall responsibility for implementation of the Data Protection Act 1998 and the FoI(S) Act 2002;
- responsibilities for these members of staff have been clearly documented and communicated to all staff;
- sufficient time has been made available for key individuals to meet their responsibilities;
- Data Protection and Freedom of Information policies and procedures exist within the Board, that they comply with legislation, are revisited and revised regularly and are effectively communicated to all staff;
- the Board has developed an awareness and training programme for all staff, including sufficient awareness training during the induction process and that all staff have received this training; and
- systems are in place to capture, record and monitor the number and types of Freedom of Information requests received, including the number of exempt requests and the number of requests responded to within / out with 20 working days.

### Our audit approach will be:

The Data Protection / Freedom of Information Officer will be interviewed to determine current working practices, and systems in place within the Board in relation to Data Protection and Freedom of Information will be documented.

Data Protection and Freedom of Information policies and procedures will be reviewed to ensure compliance with legislation. We will also establish through discussions with the Data Protection / Freedom of Information Officer and documentary review, whether there is an adequate system in place to ensure policies and procedures are revisited and revised regularly and effectively communicated to staff.

The current training programme, including induction training for new starts, will be reviewed to ensure adequate coverage of Data Protection and Freedom of Information.

The systems in place to capture, record, and monitor the numbers and types of Freedom of Information requests received will also be reviewed.

## Tayside Valuation Joint Board Draft Internal Audit Annual Plan 2015/16

<b>Audit Assignment:</b>	Follow-Up Reviews
<b>Priority:</b>	Various
<b>Joint Board Meeting:</b>	June 2016
<b>Days:</b>	2

### Scope

As part of the internal audit programme at the Board for 2015/16 we will review the recommendations raised within internal audit reports issued in 2014/15 and obtain an update on these. Areas covered during 2014/15 were:

- Report 2015/02 – Non Domestic Rates;
- Report 2015/03 – Risk Management and Business Continuity;
- Report 2015/05 – Procurement and Creditors / Purchasing;
- Report 2015/06 – IT Network Arrangements

There are also seven outstanding recommendations from previous years that will also be followed up and progress included in this year's Follow-Up Review. Three of these items relate to Council Tax and follow-up work on these items will be co-ordinated with this year's Council Tax review.

### Objective

The objective of our follow-up review will be to assess whether recommendations made in internal audit reports from 2014/15 and outstanding actions from previous years have been appropriately implemented and to ensure where little or no progress has been made towards implementation, that plans are in place to progress them.

### *Our audit approach will be:*

- to request from responsible officers for each report listed above an update on the status of implementation of the recommendations made;
- to ascertain by review of supporting documentation, for any significant recommendations within the reports listed above, whether action undertaken has been adequate; and
- prepare a summary of the current status of the recommendations for the Board.

**Tayside Valuation Joint Board**

**Internal Audit Annual Plan 2015/16**

**Internal Audit Report No: 2016/01**

**Draft Issued: 30 July 2015**

**Final Issued: 5 August 2015**

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## I. Introduction

- I.1 The purpose of this document is to present to the members of Tayside Valuation Joint Board ('the Board') the annual internal audit operating plan for the year ended 31 March 2016. The plan is based on the proposed allocation of audit days for 2015/16 set out in the Audit Needs Assessment and Strategic Plan 2013 to 2016, amended to reduce the time allocated to projects in light of experience to date. This has resulted in an allocation to contingency of three days. The preparation of the Strategic Plan involved dialogue with management and with the Treasurer.
- I.2 At Section 3 of this report we have set out the outline scope and objectives for each audit assignment to be undertaken during 2015/16, together with the audit approach. These were arrived at following discussion with the Assessor and input from the Treasurer and External Auditor.
- I.3 Separate reports will be issued for each assignment. Recommendations are graded in each report to reflect the significance of the issues raised.
- I.4 Our audit service complies with the Public Sector Internal Audit Standards (PSIAS).

## 2. Strategic Plan 2013 to 2016

### Proposed Allocation of Audit Days

	Priority	Actual 13/14 Days	Actual 14/15 Days	Planned 15/16 Days
<b>Reputation</b>				
Performance Reporting	Medium	4		
Health and Safety	Medium			3
<b>Council Tax</b>	Medium			6
<b>Non Domestic Rates</b>	Medium		6	
<b>Electoral Register</b>				
Accuracy of register / Data security	Medium			4
<b>Staffing Issues</b>				
Payroll )	Low			
HR / Staff training and development )	Medium/Low	4		
<b>Estates and Facilities</b>				
Asset management	Medium	3		
<b>Financial Issues</b>				
Budget setting / budgetary control	Medium			3
General ledger	Low	3		
Procurement and creditors / purchasing	Medium		4	
Debtors / income	Low			
Cash & bank / Treasury management	Low			
<b>Organisational Issues</b>				
Risk management / Business continuity	Medium		5	
Corporate governance and control environment	Medium	3		
Corporate planning	Medium			2
<b>Information and IT</b>				
IT network arrangements / Data security	Medium		4	
Data protection / FOI	Low			3
<b>Other Audit Activities</b>				
Management and Planning )		4	4	4
External audit )				
Attendance at Board meetings )				
Follow-up reviews		2	2	2
ANA		4		
Contingency				3
<b>Total</b>		27	25	30
		=====	=====	=====

The priority was originally assessed as part of the Audit Needs Assessment (Report 2014/01 August 2013), considering risk impact and likelihood and the controls in each area. This has been reconsidered as part of the planning process for 2014/15 and no changes made.

### 3. Outline Scope and Objectives

<b>Audit Assignment:</b>	Health and Safety
<b>Priority:</b>	Medium
<b>Joint Board Meeting:</b>	November 2015
<b>Days:</b>	3

#### Scope

This audit will review the arrangements in place within the Board to deal with Health and Safety (H&S) corporately and across all locations.

#### Objectives of the Audit

The main objective of this audit is to review the Board's overall arrangements for dealing with H&S issues and to consider whether these are adequate.

The specific objectives are to obtain reasonable assurance that the Board has:

- a H&S policy and documented procedures which are communicated to all staff;
- a formal risk identification and assessment process;
- a H&S training programme which includes induction training, refresher training and training for new equipment or legislation;
- regular monitoring of H&S systems to ensure that they are functioning effectively including H&S audits, carried out either internally or by external agencies such as the Health and Safety Executive (HSE);
- an incident and accident recording system with follow-up and implementation of new controls where required; and
- regular reporting of H&S to management and to the Board.

#### Audit Approach

From discussion with appropriate staff in the Dundee, Perth and Forfar offices, and review of procedural documentation, we will identify the internal controls in place and compare these with expected controls and good practice. A walkthrough of key systems will be undertaken to confirm our understanding and this will be followed up with compliance testing where considered necessary. We will report on areas where expected controls are found to be absent or where controls could be further strengthened.

## Tayside Valuation Joint Board Draft Internal Audit Annual Plan 2015/16

<b>Audit Assignment:</b>	Council Tax
<b>Priority:</b>	Medium
<b>Joint Board Meeting:</b>	November 2015
<b>Days:</b>	6

### Scope

This audit will review the adequacy and effectiveness of the controls and procedures in place to ensure the accuracy of records relating to all domestic properties within the Board's area and that all property bandings are appropriate and only approved changes, new entries, deletions and amendments, proposals and appeals are made to the Valuation List.

### Objectives

The specific objectives of the review will be to seek reasonable assurance that:

- there are appropriate procedures in place to ensure that all domestic properties in the area are on the Valuation List and that the entries are accurate and agree with the assessed property bandings;
- any changes; new entries and amendments to properties on the Valuation List are properly authorised and approved by suitably qualified professional and technical staff;
- all proposals and appeals of council tax bandings are addressed and cleared by appropriately qualified professional and technical staff in accordance with the statutory timetable;
- checks are in place to ensure that the Valuation List is accurately and timeously amended to record the outcome of an appeal;
- controls are in place to ensure that late amendments to the current List are picked up and reflected in the new List;
- only authorised staff can input amendments and all new entries are checked independently and evidenced;
- authorised staff change their passwords in line with pre-determined password policies and where staff leave their access is suspended;
- all deletions are properly authorised by a Valuer or Senior Valuer and there are procedures in place to ensure that staff do not make alterations to any properties on the List in which they have an interest; and
- all changes to the Valuation List are reported timeously to the Local Authorities and appropriate notices are issued to taxpayers.

### Our audit approach will be:

From discussion with relevant staff, and review of procedural documentation, we will identify the key internal controls in place within the council tax valuation and appeals systems and compare these with expected controls. Audit testing will then be carried out to ensure that the controls in place are operating effectively. Three recommendations from our previous Council Tax report that were assessed as partially implemented in June 2015 will also be followed up.

## Tayside Valuation Joint Board Draft Internal Audit Annual Plan 2015/16

**Audit Assignment:** Electoral Register

**Priority:** Medium

**Joint Board Meeting:** January 2016

**Days:** 4

### Scope

This audit will review the adequacy and effectiveness of the controls and procedures in place to ensure that the Registers of Electors published annually for the Angus and Perth and Kinross council areas are up to date and accurate.

### Objectives

The specific objectives of the review will be to seek reasonable assurance that:

- there are appropriate procedures and checks in place to ensure that all relevant households in the Angus and Perth & Kinross council areas are on the registers and are included in the annual canvass;
- checks are in place for recording all registration applications received, including those made via the UK Government's digital service, by telephone and in writing;
- adequate procedures are in place to ensure accurate processing and updating of the system for all changes, including those arising from the annual canvass;
- adequate procedures are in place to ensure those who elect to be excluded from the open register are;
- appropriate procedures are in place for postal and proxy votes and they are properly controlled;
- adequate procedures and checks are in place to ensure that the information in the electoral register and the open register are accurate;
- adequate controls are in place to ensure that requests for information from external parties are dealt with appropriately; and
- only authorised staff can input amendments and they change their passwords in line with pre-determined password policies. Where staff leave their access is suspended.

### Our audit approach will be:

From discussion with relevant staff, and review of procedural documentation, we will identify the key internal controls in place within the electoral registration system and compare these with expected controls. Audit testing will then be carried out to ensure that the controls in place are operating effectively. Changes made to systems and controls as a result of the introduction of the Electoral Registration and Administration Act 2013 will also be considered.

## Tayside Valuation Joint Board Draft Internal Audit Annual Plan 2015/16

<b>Audit Assignment:</b>	Budget Setting and Budgetary Controls
<b>Priority:</b>	Medium
<b>Joint Board Meeting:</b>	January 2016
<b>Days:</b>	3

### Scope

This review will cover the processes and controls in place for budget setting and budgetary control within the Tayside Valuation Joint Board.

### Objectives

The overall objective of our audit will be to obtain reasonable assurance that adequate systems are in place covering budget setting and budgetary control.

Specific objectives will be to obtain assurance that:

- budgets are set and approved in accordance with the Financial Regulations and Procedures;
- budgets are controlled and monitored in accordance with the Financial Regulations and Procedures;
- budget information is available to management which is up-to-date and in a format that can be easily understood;
- budget holders have the necessary skills for managing budgets;
- budget variations are reported and acted upon; and
- senior management and the Board regularly review the overall financial position.

### Our audit approach will be:

We will assess whether the above objectives have been met by documenting the systems and controls through interviews with the Assessor, the Treasurer, Finance staff at both the Board and Dundee City Council, if appropriate, and a sample of budget holders within the Board and by review of regulations, procedures and guidance issued to budget setters and holders. We will review the information provided to budget holders and the budget reports used internally and submitted to the Board. We will also seek to establish whether the expected key controls are in place by reference to good practice as set out in the standard control risk assessment templates and completion of a budgetary control assessment 'pro-forma'.

Finally, we will perform compliance testing where necessary to determine whether these controls are working effectively

## Tayside Valuation Joint Board Draft Internal Audit Annual Plan 2015/16

<b>Audit Assignment:</b>	Corporate Planning
<b>Priority:</b>	Medium
<b>Joint Board Meeting:</b>	January 2016
<b>Days:</b>	2

### Scope

We will review the overall corporate planning processes within the Board, including detailed operational planning for each office and area of business.

### Objectives

The overall objective of the audit will be to obtain reasonable assurance that the Board's planning process accords with good practice.

Specific objectives will be to obtain reasonable assurance that:

- linkages between the Corporate Plan and the operational and detailed plans for each of the three offices and business areas are clearly defined and communicated;
- all of the plans are consistent with each other and commitments in the Corporate Plan are systematically translated into clear responsibilities for implementation within the operational plans;
- there is a systematic approach for ensuring stakeholders views and key risks are taken into account;
- the plans are being appropriately monitored and controlled; and
- there is effective linkage between planning and budgeting at all levels.

### *Our audit approach will be:*

Through discussions with key officers with responsibility for planning across the Board we will document the planning processes covering the setting of key strategic objectives and the delivery framework within the Corporate Plan and developing operational plans for individual offices and business areas. Operational and detailed plans will be obtained and reviewed to ensure that there are clear linkages with the Corporate Plan and that the plans are consistent with each other. We will also review these plans to assess how the strategic objectives are translated into clear responsibilities for implementation and how budget information is used to inform planning. We will also review the monitoring and reporting arrangements in place. A good practice template will be used as a method for assessing these processes.

## Tayside Valuation Joint Board Draft Internal Audit Annual Plan 2015/16

**Audit Assignment:** Data Protection / Freedom of Information

**Priority:** Low

**Joint Committee Meeting:** June 2016

**Days:** 3

### Scope

The audit will focus on the arrangements in place within the Board to ensure compliance with the Data Protection Act 1998 and the Freedom of Information (Scotland) Act 2002.

### Objectives

The main objective of this audit will be to ensure that:

- members of staff have been formally appointed with overall responsibility for implementation of the Data Protection Act 1998 and the FoI(S) Act 2002;
- responsibilities for these members of staff have been clearly documented and communicated to all staff;
- sufficient time has been made available for key individuals to meet their responsibilities;
- Data Protection and Freedom of Information policies and procedures exist within the Board, that they comply with legislation, are revisited and revised regularly and are effectively communicated to all staff;
- the Board has developed an awareness and training programme for all staff, including sufficient awareness training during the induction process and that all staff have received this training; and
- systems are in place to capture, record and monitor the number and types of Freedom of Information requests received, including the number of exempt requests and the number of requests responded to within / out with 20 working days.

### Our audit approach will be:

The Data Protection / Freedom of Information Officer will be interviewed to determine current working practices, and systems in place within the Board in relation to Data Protection and Freedom of Information will be documented.

Data Protection and Freedom of Information policies and procedures will be reviewed to ensure compliance with legislation. We will also establish through discussions with the Data Protection / Freedom of Information Officer and documentary review, whether there is an adequate system in place to ensure policies and procedures are revisited and revised regularly and effectively communicated to staff.

The current training programme, including induction training for new starts, will be reviewed to ensure adequate coverage of Data Protection and Freedom of Information.

The systems in place to capture, record, and monitor the numbers and types of Freedom of Information requests received will also be reviewed.

## Tayside Valuation Joint Board Draft Internal Audit Annual Plan 2015/16

<b>Audit Assignment:</b>	Follow-Up Reviews
<b>Priority:</b>	Various
<b>Joint Board Meeting:</b>	June 2016
<b>Days:</b>	2

### Scope

As part of the internal audit programme at the Board for 2015/16 we will review the recommendations raised within internal audit reports issued in 2014/15 and obtain an update on these. Areas covered during 2014/15 were:

- Report 2015/02 – Non Domestic Rates;
- Report 2015/03 – Risk Management and Business Continuity;
- Report 2015/05 – Procurement and Creditors / Purchasing;
- Report 2015/06 – IT Network Arrangements

There are also seven outstanding recommendations from previous years that will also be followed up and progress included in this year's Follow-Up Review. Three of these items relate to Council Tax and follow-up work on these items will be co-ordinated with this year's Council Tax review.

### Objective

The objective of our follow-up review will be to assess whether recommendations made in internal audit reports from 2014/15 and outstanding actions from previous years have been appropriately implemented and to ensure where little or no progress has been made towards implementation, that plans are in place to progress them.

### *Our audit approach will be:*

- to request from responsible officers for each report listed above an update on the status of implementation of the recommendations made;
- to ascertain by review of supporting documentation, for any significant recommendations within the reports listed above, whether action undertaken has been adequate; and
- prepare a summary of the current status of the recommendations for the Board.