

**REPORT TO: TAYSIDE VALUATION JOINT BOARD – 19 JUNE 2023**

**REPORT ON: INTERNAL AUDIT**

**REPORT BY: ASSESSOR**

**REPORT NO: TVJB 8-2023**

## **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 2023/05 – Procurement and Creditors/Purchasing  
Internal Audit Report 2023/06 – Health, Safety and Wellbeing  
Internal Audit Report 2023/07 – Annual Report

## **2 RECOMMENDATIONS**

2.1 The Joint Board is asked to note the contents of this Report and attached 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, Chartered Accountants, were appointed to provide an Internal Audit Service in respect of the financial years 1 April 2022 to 31 March 2025. Audit work has proceeded in accordance with the Audit Needs Assessment and Strategic Plan for the period 2022 to 2025 as approved by the Joint Board on 29 August 2022.

5.2 Internal Audit Report 2023/05 - Procurement and Creditors/Purchasing - is attached as Appendix 1 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 satisfactory and that the system meets the control objectives with some weaknesses present. One recommendation has been made; that in line with the requirements of the Procurement Reform (Scotland) Act 2014, a Contracts Register should be developed and made publicly available on the Board's website. This recommendation will be implemented by the Assessor within the agreed timescale.

5.3 Internal Audit Report 2023/06 – Health, Safety and Wellbeing - 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. Two opportunities for improvement have been identified however, in relation to the storage/recording of risk assessments and inclusion of additional information in the Annual Health and Safety Report. The Assessor will now work to ensure these improvements are made within the agreed timescale.

5.4 Internal Audit Report 2023/07 – Annual Report to the Joint Board and the Assessor - is attached as Appendix 3 to this report. It sets out a summary of the audit reviews undertaken during the year 2022/23 and the results and conclusions of those reviews. The overall conclusion of the report is that the Board has adequate and effective arrangements for risk management, control and governance. Proper arrangements are in place to promote and secure Value for Money. There were no significant issues or major internal control weaknesses noted from the internal audit work conducted during 2022/23.

## **6 CONSULTATIONS**

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

## **7 BACKGROUND PAPERS**

7.1 None.

**ROY CHRISTIE**  
Assessor

**June 2023**

LEVEL OF ASSURANCE

Satisfactory

# Tayside Valuation Joint Board

## Procurement and Creditors / Purchasing

Internal Audit report No: 2023/05

Draft issued: 26 April 2023

Final issued: 31 May 2023



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## Level of Assurance

In addition to the grading of individual recommendations in the action plan, audit findings are assessed and graded on an overall basis to denote the level of assurance that can be taken from the report. Risk and materiality levels are considered in the assessment and grading process as well as the general quality of the procedures in place.

Gradings are defined as follows:

<b>Good</b>	System meets control objectives.
<b>Satisfactory</b>	System meets control objectives with some weaknesses present.
<b>Requires improvement</b>	System has weaknesses that could prevent it achieving control objectives.
<b>Unacceptable</b>	System cannot meet control objectives.

## Action Grades

<b>Priority 1</b>	Issue subjecting the organisation to material risk, and which requires to be brought to the attention of the Joint Board.
<b>Priority 2</b>	Issue subjecting the organisation to significant risk, and which should be addressed by the Assessor.
<b>Priority 3</b>	Matters subjecting the organisation to minor risk or which, if addressed, will enhance efficiency and effectiveness.



# Management Summary

## Overall Level of Assurance

<b>Satisfactory</b>	System meets control objectives with some weaknesses present.
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## Risk Assessment

This review focused on the controls in place to mitigate the following risks on the Tayside Valuation Joint Board ('the Board') Risk Register:

- 2.2 Unexpected Expenditure leading to cash flow problems
- 2.3 Unauthorised Expenditure
- 2.4 Fraud

## Background

As part of the Internal Audit programme at the Board for 2022/23 we carried out a review of the systems in place in relation to Procurement and Creditors / Purchasing. The ANA identified this as an area where risk can arise and where Internal Audit can assist in providing assurances that the related control environment is operating effectively, ensuring risk is maintained at an acceptable level.

The Procurement Reform (Scotland) Act 2014 ('the Act') is aimed at improving public sector purchasing of goods, works and services in Scotland. The Act applies to the Board as a named contracting authority within the legislation. All procurement for services and supplies above £50,000 in value and all works above £2 million are classed as 'regulated contracts'. The Act also requires larger spending contracting authorities with significant procurement spend (where the total value of regulated contracts in a year exceed £5 million) to produce a Procurement Strategy before the start of any given financial year, setting out how it intends to carry out its regulated procurements (or to review its Procurement Strategy for the current financial year and make such revisions to it as the authority considers appropriate).

Having in place robust procurement rules and procedures is important to ensure that the Board is purchasing goods and services that represent best value while ensuring compliance with the applicable legislation and alignment with national regulations and guidance. The Board's procurement decisions are guided by the Board's Procurement Procedure, Tender Procedure, and the Financial Regulations.

The purchasing process in place requires staff to follow the agreed process, by ensuring segregation of duties throughout the purchasing cycle, from the point of raising a Purchase Order (PO) to payment processing.



## Scope and Objectives

This audit focused on the systems of internal control in place for the ordering of goods and services and the payment of Invoices.

We also considered whether the procurement strategy followed and procedures in place support best value purchasing in relation to non-pay spend (other operating expenses plus equipment and fixed asset additions).

The table below notes each separate objective for this review and records the results:

Objective	Findings			
	1	2	3	
<b>The specific objectives of the audit were to ensure that:</b>				
	<b>No. of Agreed Actions</b>			
1. The Board's Procurement Policy, Strategy and procurement guidance are comprehensive, kept up-to-date and are in line with the Procurement Reform (Scotland) Act 2014 ('the Act') and The Procurement (Scotland) Regulations 2016 ('the Regulations').	<b>Satisfactory</b>	-	1	-
2. Procurement procedures ensure that: <ul style="list-style-type: none"> <li>• areas of high spend are monitored appropriately.</li> <li>• opportunities for pooling of expenditure are identified in order to achieve best value; and</li> <li>• collaborative procurements and frameworks available to the Board are utilised where appropriate.</li> </ul>	<b>Good</b>	-	-	-
3. Purchase Orders are completed for relevant purchases and are approved by members of staff with sufficient delegated authority prior to issue to suppliers, with the risk of unauthorised and excessive expenditure being minimised.	<b>Good</b>	-	-	-
4. The Board's procurement guidance on quotes and tenders and selection of contractors, together with the Act and Regulations, are being complied with.	<b>Good</b>	-	-	-
<b>Overall Level of Assurance</b>	<b>Satisfactory</b>	-	1	-
		System meets control objectives with some weaknesses present.		



## Audit Approach

From discussions with the Assessor and Administration Manager, and other relevant staff, we established what procurement strategies, procedures and monitoring arrangements are in place. These were then evaluated to establish if they follow recognised good practice.

Specifically, we sought to establish whether the procurement procedures ensure that areas of high spend are monitored appropriately, identifying opportunities for pooling of expenditure in order to achieve best value, and ensuring that joint purchasing arrangements are utilised where appropriate.

A sample of items of expenditure were selected from the financial ledger and tested to ensure compliance with the Board's Financial Regulations and Procedures.

## Summary of Main Findings

### *Strengths*

- A Procurement Procedure is in place, which includes details of delegated authority limits.
- Appropriate segregation of duties was found to be in place between those responsible for raising Purchase Orders and those approving them.
- For a sample of Purchase Orders tested, we found that all had been completed for relevant purchases and approved by authorised staff in line with their delegated authority, and a three-way matching process was undertaken between the Purchase Orders, Goods Received Note, and Invoice, prior to approving items for payment.
- For a sample of items tested we found that the Board's procurement procedures and national guidance on quotes and tenders were being complied with, in accordance with established procurement thresholds.
- We confirmed that for a sample of supplier payments, all were appropriately authorised, processed, and recorded in line with the Board's procedures.

### *Weaknesses*

- In accordance with Section 35 of the Procurement Reform (Scotland) Act 2014, the Board is required to keep and maintain a register of contracts for any contracts entered into as a result of regulated procurement (as defined within the legislation). We noted that there was no Contracts Register in place and made publicly available on the Board's website.

## Acknowledgment

We would like to take this opportunity to thank the staff at the Board who helped us during the course of our audit visit.



## Main Findings and Action Plan

### Objective 1: The Board’s Procurement Policy, Strategy and procurement guidance are comprehensive, kept up-to-date and in line with the Procurement Reform (Scotland) Act 2014 (‘the Act’) and The Procurement (Scotland) Regulations 2016 (‘the Regulations’).

The Procurement Reform (Scotland) Act 2014 (‘the Act’), which was enacted on 18 April 2016, sets out public procurement rules aimed at improving public sector purchasing of goods, works and services in Scotland. The Act applies to the Board. All procurement for services and supplies above £50,000 in value and all works above £2 million are identified as “regulated contracts”. The Act also requires larger spending contracting authorities with significant procurement spend (where the total value of regulated contracts in a year exceeded £5 million) to produce a Procurement Strategy before the start of any given financial year, setting out how it intends to carry out its regulated procurements (or to review its Procurement Strategy for the current financial year and make such revisions to it as the authority considered appropriate). The value of the Board’s non-pay expenditure covered by regulated contracts in 2021/22 was £178,049, which is below the £5 million threshold and therefore the Board is not required to produce a Procurement Strategy.

We reviewed the Board’s Financial Regulations, Purchasing and Procurement Procedure and the Tender Procedure. We found that although the Financial Regulations were found to reflect current practice, the Financial Regulations had not undergone a review since 2018. We noted that the Assessor, appointed in June 2022, had previously identified this as an issue and will be addressed as part of a wider review of the organisation’s policy and procedures later in 2023.

The Procurement Procedure details the delegated authorisation limits, which are determined by the total value of the contract or purchase, as well as the responsibilities of staff involved in the purchasing process. The limits are set out as follows:

Assessor	Up to £50,000
Administration Managers	Up to £10,000
Secretary / Administrative Assistant	
Assistant Assessors	Up to £1,000
Principal Valuer	
Administrative Assistants	





## Tayside Valuation Joint Board - Procurement and Creditors / Purchasing

### Objective 1: The Board's Procurement Policy, Strategy and procurement guidance are comprehensive, kept up-to-date and in line with the Procurement Reform (Scotland) Act 2014 ('the Act') and The Procurement (Scotland) Regulations 2016 ('the Regulations') (continued).

Any new or amended policies are drafted by the Assessor and then passed to the Clerk and Treasurer for review and input. The Board has a Service Level Agreement (SLA) with Dundee City Council (DCC) for legal, personnel and financial services. To ensure that new or amended policies are compliant with the latest legislation, draft policies are passed to the relevant department within Dundee City Council for review. Policies are then presented to the Joint Board for approval before being made publicly available on the Board's website.

Copies of the latest policies and procedures are available to all staff on the Board's internal computer network.

The Board is kept up to date with changes to relevant legislation in several ways. The SLA that is in place with DCC includes procurement advice. Any changes to legislation in this area would be notified to the Board by DCC and policies and procedures would be updated accordingly, as detailed above.

Observation	Risk	Recommendation	Management Response		
Our review confirmed that, overall, the requirements of the current procurement legislation is reflected in the Board's procurement policies and guidance. In accordance with Section 35 of the Procurement Reform (Scotland) Act 2014, the Board is required to keep and maintain a register of contracts for any contracts entered into as a result of regulated procurement (as defined within the legislation). We noted that there was no Contracts Register in place and publicly available on the Board's website.	The Board does not fully comply with the requirements of the Procurement legislation.	<b>R1</b> In line with the requirements of the Procurement Reform (Scotland) Act 2014, a Contracts Register should be developed and made publicly available on the Board's website.	<p>Management will develop a Contracts Register and publish this on the Board's website.</p> <p><b>To be actioned by:</b> Assessor</p> <p><b>No later than:</b> 31 July 2023</p>		
			<table border="1"> <tr> <td><b>Grade</b></td> <td><b>2</b></td> </tr> </table>	<b>Grade</b>	<b>2</b>
<b>Grade</b>	<b>2</b>				



### **Objective 2: Procurement procedures ensure that:**

- **areas of high spend are monitored appropriately;**
- **opportunities for pooling of expenditure are identified in order to achieve best value; and**
- **collaborative procurements and frameworks available to the Board are utilised where appropriate.**

All spend is monitored through the Revenue Monitoring Report, which is produced by a Senior Accountant in Corporate Finance at DCC on behalf of the Board Treasurer. Monthly meetings are held between the Senior Accountant and the Treasurer to review the Board's budget performance. Overall spend is monitored by the Assessor in conjunction with the Treasurer and subject to scrutiny by the Joint Board at each meeting during the year.

Through review of Joint Board minutes and discussions with the Assessor we noted evidence of the Board reviewing areas of spend and consideration of opportunities for achieving value, including utilisation of procurement frameworks. For example, the Assessor had identified a Scottish Government procurement framework for the provision of electoral post and print services, which is due for renewal in June 2023. The Assessor raised this at the last Joint Board meeting, and this was accepted.

When reviewing the revenue budget, the Assessor, and the Treasurer review each budget line to determine if there are any opportunities for using frameworks or pooling expenditure. As part of this process, contracts that are coming to an end or are due for renewal are identified and discussed. For example, the Assessor recently identified that there was a framework that Councils were able to benefit from in relation to gas and electricity supplies. The Board attempted to join this contract, but it was determined that the Board did not meet the eligibility criteria and was therefore unable to participate in the framework.

The Board's Procurement Procedure, under section 6, includes guidance on how the Board monitors areas of high spend and identifies opportunities to pool expenditure across suppliers.



**Objective 3: Purchase Orders are completed for relevant purchases and are approved by members of staff with sufficient delegated authority prior to issue to suppliers, with the risk of unauthorised and excessive expenditure being minimised; and**

**Objective 4: The Board's procurement guidance on quotes and tenders and selection of contractors, together with the Act and Regulations, are being complied with.**

We reviewed a sample of 15 items of expenditure incurred in the year and confirmed that in all cases a Purchase Order had been raised, and matched to a Goods Received Note, where appropriate, and to an invoice. Appropriate authorisation was found to be in place at each stage of the purchasing process in line with the Board's delegated authority limits.

The Board's Procurement Procedure requires that at least three quotes are required for items between £1,000 and £10,000. Within our sample of 15 items, we noted five items above £1,000 where evidence of three quotes had not been obtained. In three instances there was only a single supplier available, and we found the explanations for the exceptions to be reasonable.

We were unable to obtain evidence of quotes required for two further items in our sample. On discussion with the Assessor, it was determined that the purchases had been arranged and authorised by the previous Assessor and evidence of any quotes having been obtained could not be located as the supporting information was held in the previous Assessor's emails, which were no longer available at the time of our audit. Based on the results of testing of the remainder of our sample and discussions with the Board's staff, we are satisfied that these were isolated occurrences and that the expenditure had been appropriately approved, and therefore we have not raised a recommendation at this time.



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LEVEL OF ASSURANCE

Good

# Tayside Valuation Joint Board

## Health, Safety and Wellbeing

Internal Audit report No: 2023/06

Draft issued: 7 June 2023

Final issued: 7 June 2023



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## Level of Assurance

In addition to the grading of individual recommendations in the action plan, audit findings are assessed and graded on an overall basis to denote the level of assurance that can be taken from the report. Risk and materiality levels are considered in the assessment and grading process as well as the general quality of the procedures in place.

Gradings are defined as follows:

<b>Good</b>	System meets control objectives.
<b>Satisfactory</b>	System meets control objectives with some weaknesses present.
<b>Requires improvement</b>	System has weaknesses that could prevent it achieving control objectives.
<b>Unacceptable</b>	System cannot meet control objectives.

## Action Grades

<b>Priority 1</b>	Issue subjecting the organisation to material risk and which requires to be brought to the attention of the Joint Board.
<b>Priority 2</b>	Issue subjecting the organisation to significant risk and which should be addressed by the Assessor.
<b>Priority 3</b>	Matters subjecting the organisation to minor risk or which, if addressed, will enhance efficiency and effectiveness.



# Management Summary

## Overall Level of Assurance

<b>Good</b>	System meets control objectives.
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## Risk Assessment

This review focused on the controls in place to mitigate the following risks on the Tayside Valuation Joint Board ('the Board') Risk Register:

- 4.6 – Failure to address Health & Safety (H&S) issues (risk rating: low)

## Background

As part of the Internal Audit programme at the Board for 2022/23 we carried out a review of the systems in place in relation to Health, Safety and Wellbeing (H, S & W). The ANA identified this as an area where risk can arise and where Internal Audit can assist in providing assurances that the related control environment is operating effectively, ensuring risk is maintained at an acceptable level.

Overall responsibility for the Board's compliance with H&S legislation lies with the Assessor. The H&S Committee oversee all H&S matters and minutes of these meetings are circulated to all staff, including the Management Team. In accordance with the Board's H&S Policy Statement the Assessor also presents a H&S Annual Report to the Joint Board. The Board has a number of key areas which require a particular H&S focus, which include the Board's offices, and staff safety relating to visits to premises for property valuation assessments.

The organisation has risk assessments in place for the two offices, as well as COVID risk assessments for the staff, which are available to all employees via the Board's internal computer network. Additionally, incident and accident forms are in place, which are completed by the relevant employee(s) when an incident / accident occurs and are passed to a member of the H&S Committee for consideration and logging. Any incidents / accidents that are required to be reported to the Health and Safety Executive (HSE) under the Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 2013 (RIDDOR) requirements are reported by the H&S Committee Chair. No H&S events have occurred in recent years which have required a visit from the HSE, or any other external parties.



## Scope, Objectives and Overall Findings

This audit reviewed the arrangements in place within the Board to identify and manage H, S & W issues.

The main objective of the audit was to review the Board’s overall arrangements for managing H, S & W and to consider whether these are adequate.

The table below notes each separate objective for this review and records the results:

Objective	Findings		
	1	2	3
<b>The specific objectives of the audit were to obtain reasonable assurance that the Board has:</b>			
	<b>No. of Agreed Actions</b>		
1. A H, S & W policy, plan, and documented procedures which are communicated to all staff and relevant contractors.	Good	-	-
2. A formal risk identification and assessment process.	Good	-	1
3. A H, S & W training programme which includes induction training, refresher training and training for new activities or legislation.	Good	-	-
4. Regular monitoring of H&S systems to ensure that they are functioning effectively, including H, S & W audits, carried out either internally or by external agencies such as the Health and Safety Executive.	Good	-	-
5. An incident and accident recording system with follow-up and implementation of new controls where required.	Good	-	-
6. Regular reporting of H&S to senior management and to the Board.	Good	-	1
<b>Overall Level of Assurance</b>	<b>Good</b>	-	<b>2</b>
		System meets control objectives	

## Audit Approach

From discussion with the Assessor, the Administration Manager and other relevant staff, and review of procedural documentation, we identified the internal controls in place and compared these with expected controls.

A walkthrough of key systems was undertaken to confirm our understanding, and this was followed up with compliance testing, where considered necessary, to ensure that internal controls are operating effectively. We have reported on areas where expected controls were found to be absent or where controls could be further strengthened.





## Summary of Main Findings

### **Strengths**

- A H&S Policy is in place, which details the Board’s legislative and regulatory requirements and responsibilities.
- A number of Wellbeing policies are in place which define the Board’s responsibilities and guidance regarding Wellbeing, including workplace stress.
- Fire drills are undertaken twice a year at each of the Board’s offices.
- Sample testing of risk assessments confirmed that risk assessments were appropriately completed and authorised.
- Mandatory H&S training forms part of the induction for all employees.
- A training record of staff who have received additional H&S training is maintained.
- Display Screen Equipment Training is in place for all employees, with suitable workstation set up guidance provided to staff.
- Confirmation of staff understanding of the H&S Policy and related procedures is obtained through the annual Employee Performance Development Review (EPDR) process conducted by line managers.
- Sample testing of incident and accident forms confirmed that forms were appropriately completed and authorised.
- H&S reporting is a standing item on the Management Team meeting agendas.
- There is annual reporting of H&S compliance to the Joint Board.

### **Weaknesses**

- We noted that completed risk assessments are not held within a single central location, with risk assessments held locally by each regional office, albeit within the same internal computer network. Risk assessments should be collated and stored centrally, and recorded on a central register to ensure that the H&S Coordinator and Assessor have effective oversight that risk assessments are in place, and to improve staff access to risk assessments.
- Our review found that the Annual H&S Report contains examples of good practice, including disclosing the Board’s H&S Policy Statement’s general principles; highlighting significant risks faced by the Board’s employees and providing a comparison of work-related sickness absence statistics against the prior year. However, we noted that the Annual H&S Report lacks key H&S performance data relating to H&S training compliance, and the number of slips, trips, falls and near misses.

## Acknowledgments

We would like to take this opportunity to thank the staff at the Board who helped us during the course of our audit.



## Main Findings and Action Plan

### **Objective 1: A H, S & W policy, plan, and documented procedures which are communicated to all staff and relevant contractors.**

We reviewed the H&S Policy and noted that it contained a revision history table which included a version number, originator, summary of changes and the date it was last reviewed and when it was next due for review. It was last reviewed in August 2021 and is due for review again in August 2024. The Assessor is responsible for the review, approval and implementation of the policy.

The H&S Policy includes details of the H&S legislation, and other relevant laws and regulations, with the main references being the Health and Safety at Work Act 1974, and the Management of Health and Safety at Work Regulations 1994. A full list of Regulations is found in Appendix A of the H&S Policy. The H&S Policy also outlines the responsibilities of the Joint Board, the Assessor, and employees in relation to H&S.

The H&S Policy Statement is included within the H&S Policy and was last reviewed by the Assessor in August 2021. The H&S Policy is available on the staff intranet and is accessible to all staff.

A suite of related H, S & W documents were also noted to be in place, including:

- Harassment at Work Policy;
- Managing Stress Policy;
- Reporting Accidents;
- Risk Management Strategy; and
- Sickness Absence Management.



### **Objective 2: A formal risk identification and assessment process.**

The H&S Policy contains the Risk Assessment Procedure, which defines what a risk assessment is, describes the three-stage process for performing a risk assessment and specifies the criteria a risk assessment must meet to be suitable, sufficient and to comply with legal requirements.

The Board's risk assessment process includes:

- a. Identify all the hazards associated with the operation, and evaluate the risks arising from those hazards, having regard to all relevant legislation.
- b. Record the significant findings.
- c. Identify any employee(s) who is / are especially at risk.
- d. Identify others who may be especially at risk, e.g. visitors, contractors, members of the public, etc.
- e. Evaluate existing controls, stating whether or not they are satisfactory, and if not, what action needs to be taken. This should include training and information provision.
- f. Judge and record the probability / likelihood of an accident occurring as a result of uncontrolled risk. Also record the 'worst case' likely outcome.
- g. Record any circumstances arising from the assessment where serious and imminent danger could arise.
- h. Identify what information is needed for employees on the risks to their H&S identified by the assessment, the precautions to be taken and any emergency arrangements.
- i. Provide an action plan giving information on implementation of additional controls, in order of priority and with a realistic timescale.

The Risk Assessment Procedure states that: 'Workplace Risk Assessments will be carried out and reviewed at regular intervals or as required by changes to personnel, layout or equipment. The Assessments will be carried out by competent persons who shall have the required training and experience / knowledge required to enable them to properly complete them. Where appropriate the Board will arrange to provide the training required to enable the Risk Assessment to be carried out.'

We noted that fire risk assessments were in place and up to date for the Board's offices. Due to the majority of staff working from home, and given the nature of the organisation's activities, we noted that the only risk assessments completed in recent years related to Covid safety for staff visiting properties. A sample of three Covid risk assessments were reviewed, and we confirmed that these had been completed in line with the Board's procedures.



**Objective 2: A formal risk identification and assessment process (continued).**

Observation	Risk	Recommendation	Management Response	
<p>Our review confirmed that there are formal risk identification and assessment processes, and that risk assessments were in place and being completed in line with the Board's procedures. We noted that completed risk assessments are not held within a single central location, with risk assessments held locally by each regional office, albeit within the same internal computer network.</p>	<p>There is a risk that the organisation is unaware of which risk assessments have been completed, and whether they are adequate and up to date, which could result in non-compliance with H&amp;S laws and regulations.</p>	<p><b>R1</b> Risk assessments should be collated and stored centrally, and recorded on a central register to ensure that the H&amp;S Coordinator and Assessor have effective oversight that risk assessments are in place, and to improve staff access to risk assessments.</p>	<p>Management will collate and store risk assessments in a central location and record these on a central register.</p> <p><b>To be actioned by:</b> Assessor</p> <p><b>No later than:</b> 31 August 2023</p>	
			<p><b>Grade</b></p>	<p><b>3</b></p>



### **Objective 3: A H, S & W training programme which includes induction training, refresher training and training for new activities or legislation.**

The H&S Policy states that the Assessor will ensure that 'the training needs of employees in health and safety issues are assessed and, where necessary, appropriate training is provided.' Our review noted that general H&S training is provided to staff during their induction which covers the Board's H&S Policy and fire evacuation procedures.

Guidance for working out of office (Lone Working) and Display Screen Equipment (DSE) is in place for all employees to ensure they have a suitable workstation set up. Key information available to staff is a DSE guidance document which details the relevant legislation and regulations to which the Board must adhere, and the responsibilities and duties of staff and the Board to ensure compliance. Additional information is also provided regarding specific pieces of equipment, and environmental issues such as lighting and space for the employee, to help ensure a comfortable working environment. Training is also provided to staff on DSE guidance to allow staff to carry out Display Screen Assessments in the office and when working from home.

A central record of H&S training is maintained which details the members of staff who have completed external H&S courses, the date they completed the course, the location and the provider. Although there is no programme of cyclical training in place, staff training is arranged based on identified need as part of the Employee Performance Development Reviews (EPDR). We also noted through discussion with staff and review of training records that staff have the opportunity to request training outwith the normal EPDR process. Completion of training delivered is monitored by line managers and the impact of training on staff roles discussed during the EPDR reviews.



**Objective 4: Regular monitoring of H&S systems to ensure that they are functioning effectively, including H, S & W audits, carried out either internally or by external agencies such as the Health and Safety Executive.**

From discussion with the Assessor and review of documentation it was confirmed that the Health and Safety Executive (HSE) has not undertaken any external audits, nor had there been any interventions requested or required in recent years.

The monitoring of H&S arrangements is undertaken internally by a member of senior staff appointed as the H&S Coordinator and the Assessor, which includes ensuring that staff receive H&S training and related updates, coordinating with third parties to ensure fire risk assessments and checks are undertaken, and ensuring risk assessments are being completed.

The Board has a H&S Committee which meets twice a year to discuss H&S issues affecting the Board. These meetings are minuted and presented to the Management Team. In addition, H&S is a standing agenda item at the monthly Management Team meetings.

Regular fire drills are conducted at both offices and the results are discussed by the H&S Committee. Portable Appliance Testing (PAT) is performed by approved electrical contractors every three years, with the last round of testing carried out in 2019. The arrangements for PAT testing were disrupted slightly due to Covid-19 and PAT testing that was due to have been performed in 2022 did not go ahead. However, during this period trained Board staff conducted formal visual electrical inspections and any identified issues were reported to the H&S Committee. There is no statutory requirement to perform PAT testing every three years, and the law simply requires employers to ensure electrical equipment is maintained in order to prevent danger. At the time of our review work was underway to appoint an approved electrical contractor to undertake future testing.

For each regional office, the respective Local Authority conducts fire risk assessments which provide a form of external audit of the Board's fire safety and evacuation arrangements, highlighting any fire risks and remedial actions to be taken. An action plan would be prepared that prioritised the actions to be taken, specified who was responsible for implementing the action, and the date on which the action was taken. The findings of these external fire risk assessments are reported to the H&S Committee and the Management Team.



### **Objective 5: An incident and accident recording system with follow-up and implementation of new controls where required.**

An incident and accident reporting system is in place. Following any incident / accident, the Incident Reporting Form is completed and passed to the H&S Coordinator. A local member of the H&S Committee then carries out a review of the circumstances of the incident / accident, and where required identifies remedial actions. Findings are reported to the H&S Committee. Our review of H&S incident / accident forms and reporting noted that there were no major H&S issues requiring further investigation or external review. We confirmed that there were no Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 2013 (RIDDOR) incidents or recorded visits from the HSE.

Only two accidents were reported during 2022/23. Both related to minor incidents that did not require remedial actions. Both accident reports were reviewed, and it was confirmed that each had been completed appropriately, signed by the employee, and authorised.



## Tayside Valuation Joint Board - Health, Safety and Wellbeing

### Objective 6: Regular reporting of H&S to the Senior Management Team and to the Board.

The Board's H&S Committee meets twice a year and the minutes of these meetings are circulated to all staff, including the Management Team. An Annual H&S Report is prepared by the Assessor and presented to the Joint Board in August each year for consideration and approval by members.

Observation	Risk	Recommendation	Management Response	
<p>Our review found that the Annual H&amp;S Report contains examples of good practice, including disclosing the Board's H&amp;S Policy Statement's general principles; highlighting significant risks faced by the Board's employees and providing a comparison of work-related sickness absence statistics against the prior year. However, we noted that the Annual H&amp;S Report lacks key H&amp;S performance data relating to H&amp;S training compliance, and the number of slips, trips, falls and near misses.</p>	<p>There is a risk that the Joint Board is unaware of key H&amp;S data and is unable to make informed decisions regarding compliance with H&amp;S legislation.</p>	<p><b>R2</b> To enhance the Annual H&amp;S Report, data should be included on H&amp;S training compliance, slips, trips, falls and near misses.</p>	<p>Management will arrange to include data in the Annual H&amp;S Report on H&amp;S training compliance, and slips, trips, falls and near misses.</p> <p><b>To be actioned by:</b> Assessor</p> <p><b>No later than:</b> 31 August 2023</p>	
			<p><b>Grade</b></p>	<p><b>3</b></p>





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# Tayside Valuation Joint Board

## Annual Report to the Joint Board and the Assessor on the Provision of Internal Audit Services for 2022/23

Internal Audit report No: 2023/07

Draft issued: 7 June 2023

Final issued: 7 June 2023



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# Annual Report and Opinion

## Introduction

- 1.1 We were formally re-appointed in 2022 as internal auditors of Tayside Valuation Joint Board ('the Board') for the period from 1 April 2022 to 31 March 2025. This report summarises the internal audit work performed during 2022/23.
- 1.2 An Audit Needs Assessment (ANA), based on the areas of risk that the Board is exposed to, was prepared as part of our internal audit programme for 2022/23 (internal audit report 2023/01, issued in August 2022). The ANA was prepared following discussion with the Assessor, review of the Board's risk register, internal audit reviews conducted in previous years, and with reference to the CIPFA Code of Practice for Internal Audit in Local Government in the United Kingdom. The ANA was prepared on the basis of the normal three-year internal audit cycle, covering the period 2022/23 to 2024/25. Work in the previous three-year cycle was used to update the key control environment. Following on from the ANA, a Strategic Plan was formulated covering the three-year cycle.
- 1.3 The Internal Audit Annual Plan 2022/23 reflected the allocation of days shown in Year 1 of the Audit Needs Assessment and Strategic Plan 2022 to 2025, with no changes made.
- 1.4 The work delivered in 2022/23 followed that set out in the Annual Plan for 2022/23. The reports submitted are listed in Section 2 of this report and a summary of results and conclusions from each finalised assignment is given at Section 3.
- 1.5 An analysis of time spent against budget is shown below in Section 4.

## Public Sector Internal Audit Standards (PSIAS) Reporting Requirements

- 1.6 The Board has responsibility for maintaining an effective internal audit activity. You have engaged us to provide an independent, risk-based assurance and consultancy internal audit service. To help you assess that you are maintaining an effective internal audit activity we:
  - Confirm our independence;
  - Provide information about the year's activity and the work planned for next year in this report; and
  - Provide quality assurance through self-assessment and independent external review of our methodology and operating practices.
- 1.7 Self-assessment is undertaken through:
  - Our continuous improvement approach to our service. We will discuss any new developments with management throughout the year;
  - Ensuring compliance with best professional practice, in particular the PSIAS;
  - Annual confirmation from all staff that they comply with required ethical standards and remain independent of clients;
  - Internal review of each assignment to confirm application of our methodology which is summarised in our internal audit manual; and
  - Annual completion of a checklist to confirm our PSIAS compliance. This is undertaken annually in April.



## Public Sector Internal Audit Standards (PSIAS) Reporting Requirements (continued)

- 1.8 External assessment is built into our firm-wide quality assurance procedures. Henderson Loggie LLP is a member of Prime Global, a global association of independent accountancy firms. Continued membership of Prime Global is dependent on maintaining a high level of quality and adhering to accounting and auditing standards in the provision of our services. Annual quality reviews are conducted to confirm our continuing achievement of this quality. The independent review conducted by MHA Macintyre Hudson in March 2019 included our internal audit service. Overall, the review confirmed that the firm's policies and procedures relating to internal audit were compliant with the PSIAS in all material respects.
- 1.9 In the intervening years between formal external assessment against PSIAS we conduct our own self-assessment annually. The result of our latest self-assessment, conducted in April 2023, confirms that our service is independent of the Board and continues to comply with the PSIAS.

## Significant Issues

- 1.10 There were no significant issues or major internal control weaknesses noted from the internal audit work conducted during 2022/23. All internal audit reports issued during 2022/23 concluded that systems met control objectives and provided satisfactory or good assurance.
- 1.11 During 2022/23 the Board made good progress in fully implementing the single recommendation contained within internal audit reports issued in 2020/21. Our Follow-Up Reviews (Internal Audit Report 2023/04) reported that the remaining recommendation has been assessed as 'fully implemented'.
- 1.12 There were no instances of fraud identified from the audit work conducted during the year.

## Opinion

- 1.13 In our opinion, the Board has adequate and effective arrangements for risk management, control and governance. Proper arrangements are in place to promote and secure Value for Money. This opinion has been arrived at taking into consideration the work we have undertaken during 2022/23, and in previous years since our initial appointment in 2010.



## Reports submitted

Number	Title	Overall Grade	Recommendations	Priority 1	Priority 2	Priority 3
2023/01	ANA and Strategic Plan	N/A	N/A	N/A	N/A	N/A
2023/02	Annual Plan 2022/23	N/A	N/A	N/A	N/A	N/A
2023/03	Data Protection / Freedom of Information	Good	2	-	-	2
2023/04	Follow Up Reviews	N/A	There are no recommendations which require further follow up	-	-	-
2023/05	Procurement and Creditors / Purchasing	Satisfactory	1	-	1	-
2023/06	Health, Safety and Wellbeing	Good	2	-	-	2

Overall gradings are defined as follows:

<b>Good</b>	System meets control objectives.
<b>Satisfactory</b>	System meets control objectives with some weaknesses present.
<b>Requires improvement</b>	System has weaknesses that could prevent it achieving control objectives.
<b>Unacceptable</b>	System cannot meet control objectives.

Recommendation grades are defined as follows:

<b>Priority 1</b>	Issue subjecting the organisation to material risk and which requires to be brought to the attention of the Joint Board.
<b>Priority 2</b>	Issue subjecting the organisation to significant risk and which should be addressed by the Assessor.
<b>Priority 3</b>	Matters subjecting the organisation to minor risk or which, if addressed, will enhance efficiency and effectiveness.



## Summary of Results and Conclusions

### **2023/01 – Audit Needs Assessment and Strategic Plan 2022 to 2025**

#### **Final Issued – August 2022**

A comprehensive ANA based on the areas of risk that the Board is exposed to was undertaken in August 2022. A Strategic Plan to cover the three-year internal audit cycle was then formulated (refer to paragraph 1.2 above).

### **2023/02 – Annual Plan 2022/23**

#### **Final Issued – August 2022**

The purpose of this document was to present to the members of Tayside Valuation Joint Board ('the Board') the annual internal audit operating plan for the year ended 31 March 2023. The plan was based on the proposed allocation of audit days for 2022/23 set out in the Audit Needs Assessment and Strategic Plan 2022 to 2025. The preparation of the Strategic Plan involved dialogue with management and with the Treasurer (via the Assessor).



2023/03 – Data Protection / Freedom of Information	Final Issued – November 2022 Overall grade: Good	
<p>The audit focused on the arrangements in place within the Board to ensure compliance with key requirements of the Data Protection Act 2018, the UK General Data Protection Regulation (GDPR) and the Freedom of Information (Scotland) Act 2002</p> <p>The table opposite notes each separate objective for this review and records the results.</p> <p><b>Strengths</b></p> <ul style="list-style-type: none"> <li>A data protection compliance framework has been established which includes a suite of policies, procedures, guidance, privacy notices, information registers, data breach and Subject Access Request reporting and monitoring arrangements; and</li> <li>Independent advice and guidance on data protection legislation, and the Board's data protection arrangements, is provided by Dundee City Council's Information Governance Manager, who acts as the Board's appointed DPO.</li> </ul> <p><b>Opportunities for Improvement</b></p> <ul style="list-style-type: none"> <li>A number of data protection and FoI policies and procedures refer to the previous Assessor and Assistant Assessor and therefore now require to be updated. The Data Protection Policy also refers to the EU GDPR which, following the UK's departure from the EU, has now been brought into UK law and is commonly referred to the 'UK GDPR'; and</li> <li>The form, frequency and method of ongoing compliance monitoring has still to be formalised which reflects existing practices, including: periodic gap analysis and treatment plan exercises; the interaction between the DPO and the senior management team; monitoring of completion of the online data protection training module; data protection briefings and guidance provided by the DPO; annual internal data protection compliance audits; and annual report on data protection matters to the Joint Board by the DPO.</li> </ul>	The objective of this audit was to obtain reasonable assurance that:	Grade
	<p>1. Appropriate action has been taken by the Board to comply with the Data Protection Act 2018, including the UK GDPR, and Freedom of Information (Scotland) Act 2002.</p>	<p><b>Good</b></p>
	<p>2. Adequate procedures are in place for the ongoing monitoring of compliance with data protection and freedom of information legislation.</p>	<p><b>Satisfactory</b></p>





**2023/04 – Follow-Up Reviews**

**Final Issued – May 2023**

We carried out a follow-up review of the recommendations made in the following Internal Audit reports from 2021/22:

- Internal Audit Report 2022/05 – Follow Up Reviews 2021/22

Reports 2022/01, 2022/02, 2022/03, 2022/04 and 2022/06 did not contain an action plan and therefore no follow-up was required as part of this review.

The objective of each of our follow-up reviews was to assess whether recommendations made in previous reports had been appropriately implemented.

We reported that the Board had made good progress in fully implementing the single recommendation followed up as part of this review.

Our findings from each of the outstanding actions included in report 2022/05 - Follow-up Reviews has been summarised below:

<i>From Original Reports</i>			<i>From Follow-Up Work Performed</i>			
Area	Rec'n Grades	Number Agreed	Fully Implemented	Partially Implemented	Little or No Progress Made	Considered But Not implemented
2020/05 - IT Network Arrangements / Cyber Security	1	-	-	-	-	-
	2	1	1	-	-	-
	3	2	2	-	-	-
<b>Total</b>		<b>3</b>	<b>3</b>	-	-	-
<b>Grand Total</b>		<b>3</b>	<b>3</b>	-	-	-



2023/05 – Procurement and Creditors / Purchasing	Final Issued – May 2023 Overall grade: Satisfactory	
<p>This audit focused on the systems of internal control in place for the ordering of goods and services and the payment of Invoices.</p> <p>We also considered whether the procurement strategy followed and procedures in place support best value purchasing in relation to non-pay spend (other operating expenses plus equipment and fixed asset additions).</p> <p>The table opposite notes each separate objective for this review and records the results.</p> <p><b>Strengths</b></p> <ul style="list-style-type: none"> <li>• A Procurement Procedure is in place, which includes details of delegated authority limits.</li> <li>• Appropriate segregation of duties were found to be in place between those responsible for raising Purchase Orders and those approving them.</li> <li>• For a sample of Purchase Orders tested, we found that all had been completed for relevant purchases and approved by authorised staff in line with their delegated authority, and a three-way matching process was undertaken between the Purchase Orders, Goods Received Note and Invoice, prior to approving items for payment.</li> <li>• For a sample of items tested we found that the Board’s procurement procedures and national guidance on quotes and tenders were being complied with, in accordance with established procurement thresholds.</li> <li>• We confirmed that for a sample of supplier payments, all were appropriately authorised, processed, and recorded in line with the Board’s procedures.</li> </ul> <p><b>Weaknesses</b></p> <ul style="list-style-type: none"> <li>• In accordance with Section 35 of the Procurement Reform (Scotland) Act 2014, the Board is required to keep and maintain a register of contracts for any contracts entered into as a result of regulated procurement (as defined within the legislation). We noted that there was no Contracts Register in place and made publicly available on the Board’s website.</li> </ul>	The objective of this audit was to obtain reasonable assurance that:	Grade
	<p>1. The Board’s Procurement Policy, Strategy and procurement guidance are comprehensive, kept up-to-date and are in line with the Procurement Reform (Scotland) Act 2014 (‘the Act’) and The Procurement (Scotland) Regulations 2016 (‘the Regulations’).</p>	<p><b>Satisfactory</b></p>
	<p>2. Procurement procedures ensure that:</p> <ul style="list-style-type: none"> <li>• areas of high spend are monitored appropriately.</li> <li>• opportunities for pooling of expenditure are identified in order to achieve best value; and</li> <li>• collaborative procurements and frameworks available to the Board are utilised where appropriate.</li> </ul>	<p><b>Good</b></p>
	<p>3. Purchase Orders are completed for relevant purchases and are approved by members of staff with sufficient delegated authority prior to issue to suppliers, with the risk of unauthorised and excessive expenditure being minimised.</p>	<p><b>Good</b></p>
	<p>4. The Board’s procurement guidance on quotes and tenders and selection of contractors, together with the Act and Regulations, are being complied with.</p>	<p><b>Good</b></p>



**2023/06 – Health, Safety and Wellbeing**

This audit reviewed the arrangements in place within the Board to identify and manage Health, Safety and Wellbeing (H, S & W) issues. The table opposite notes each separate objective for this review and records the results.

**Strengths**

- A H&S Policy is in place, which detail the Board’s legislative and regulatory requirements and responsibilities.
- A number of wellbeing policies are in place which define the Board’s responsibilities and guidance regarding wellbeing, including workplace stress.
- Sample testing of risk assessments confirmed that risk assessments were appropriately completed and authorised.
- Mandatory H&S training forms part of the induction for all employees.
- Display Screen Equipment Training is in place for all employees, with suitable workstation set up guidance provided to staff.
- Confirmation of staff understanding of the H&S policy and related procedures is obtained through the annual Employee Performance Development Review (EPDR) process conducted by line managers.
- Sample testing of incident and accident forms confirmed that forms were appropriately completed and authorised.
- H&S reporting is a standing item on the Management Team meeting agendas.
- There is annual reporting of H&S compliance to the Joint Board.

**Weaknesses**

- We noted that completed risk assessments are not held within a single central location with risk assessments held locally by each regional office, albeit within the same internal computer network. Risk Assessments should be collated and stored centrally, and recorded on a central register to provide effective oversight that risk assessments are in place, and to improve staff access to risk assessments.
- Our review found that the Annual H&S Report contains examples of good practice, including disclosing the Board’s H&S Policy Statement’s general principles; highlighting significant risks faced by the Board’s employees and providing a comparison of work related sickness absence statistics against the prior year. However, we noted that the Annual H&S Report lacks key H&S performance data relating to H&S training compliance, and the number of slips, trips, falls and near misses.

**Final Issued – June 2023**

**Overall grade: Good**

The specific objectives of the audit were to ensure that:	
1. A H, S & W policy, plan, and documented procedures which are communicated to all staff and relevant contractors.	<b>Good</b>
2. A formal risk identification and assessment process.	<b>Good</b>
3. A H, S & W training programme which includes induction training, refresher training and training for new activities or legislation.	<b>Good</b>
4. Regular monitoring of H&S systems to ensure that they are functioning effectively, including H, S & W audits, carried out either internally or by external agencies such as the Health and Safety Executive.	<b>Good</b>
5. An incident and accident recording system with follow-up and implementation of new controls where required.	<b>Good</b>
6. Regular reporting of H&S to senior management and to the Board.	<b>Good</b>



## Time Spent - Actual v Budget 2022/23

	Report number	Planned days	Actual days feed	Days to fee at June 2023	Days to spend / WIP	Variance
<b>Reputation</b>						
Health, Safety & Wellbeing	2023/06	4	-	4	-	-
<b>Financial Issues</b>						
Procurement and Creditors / Purchasing	2023/05	4	-	4	-	-
<b>Information and IT</b>						
Data Protection / Freedom of Information	2023/03	3	3	-	-	-
<b>Other Audit Activities</b>						
Management and planning )	2023/02	2	1	1	-	-
External audit )						
Attendance at Joint Board )						
Follow Up Reviews	2023/04	1	1	-	-	-
Audit Needs Assessment	2023/01	1	1			
<b>Total</b>		<b>15</b>	<b>6</b>	<b>9</b>	<b>-</b>	<b>-</b>



## Operational Plan for 2023/24

- 5.1 Following our re-appointment as internal auditors for the period from 1 April 2022 to 31 March 2025 we prepared an Audit Needs Assessment and Strategic Plan for 2022 to 2025 (internal audit report 2023/01, which was issued in August 2022).
- 5.2 An extract from the Strategic Plan, in relation to 2023/24 is shown below.

	Category	Priority	Planned 2023/24 Days
<b>Non-Domestic Rates</b>			
<i>Maintenance of the Accuracy of Records Relating to Current Property Values / Valuation and Updating Procedures / Administering Appeals / Control of Input to the Valuation Roll</i>	Perf	M	4
<b>Staffing Issues</b>			
<i>Payroll</i>	Perf	M	4
<b>Information and IT</b>			
<i>IT Systems Development</i>	Perf	M	4
<i>Data Protection / Freedom of Information</i>	Perf	M	
<b>Other Audit Activities</b>			
<i>Management and Planning )</i>			2
<i>External audit )</i>			
<i>Attendance at audit committees )</i>			
<i>Follow-up reviews</i>		Various	1
<i>Audit Needs Assessment</i>			
<b>Total</b>			15
			=====



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