

# AUDIT AGREEMENT DOCUMENT

<b>CUSTOMER DEPARTMENT:</b>	<b>CUSTOMER SERVICES</b>
<b>AUDIT DESCRIPTION:</b>	<b>SYSTEM BASED AUDIT</b>
<b>AUDIT TITLE:</b>	<b>Council Tax</b>
<b>AUDIT DATE:</b>	<b>July 2013</b>

## 1 OBJECTIVES

As part of our 3 year audit plan, Customer Services – Council Tax is set to be covered in our 2013/2014 plan. The specific objectives of the audit will be to:

- Ensure that Liability, Billing, Collection, and Enforcement Regulations, are up-to-date and are being adhered to.
- To ensure systems and procedures in place to deal with the recent legislative changes to the rules in respect of council tax and non-domestic rates charges for empty premises which came into effect on 1 April 2013

The focus of the audit will be to ensure that all calculations, decisions, actions, payments & refunds are valid, controlled and accurately recorded. Fifteen days have been allocated to this Audit.

## 2 AUDIT APPROACH

- We will hold discussions with the Revenues & Benefits Manager.
- We will refer to any appropriate legislation and confirm that staff involved in the council tax exemption and discount processes are aware of the conditions set out in the legislation.
- We will review applications for Council Tax exemption or discount and verify that there is sufficient audit evidence to support the application.
- We will review Comino and Northgate revenues and benefits system to ensure that applications for exemption or discount are controlled and accurately recorded.
- Any problem areas will be highlighted, and brought to the attention of the relevant Head of Service prior to the report stage.

### **3 SCOPE**

The Service which will be involved in this audit and main contacts are:

- Revenues & Benefits Manger
- Revenues & Benefit Staff

Following completion of the audit a draft report will be issued facilitating a discussion between Internal Audit and Head of Service on the findings of the audit. Management will provide a response to the audit findings and a timescale for implementation. Thereafter the audit report will be issued as final.

A copy of the final report will go to the Executive Director with an executive summary and action plan to Audit Committee members. It is therefore requested that management in signing this Audit Agreement Document (AAD) accept this reporting requirement.

### **4 AGREEMENT**

**Head of Customer and Support Services** \_\_\_\_\_

**Internal Audit** \_\_\_\_\_

**Dated** \_\_\_\_\_