

Audit Sub-Committee – Specific Audit Report Summary

Type: System

SUBJECT: NNDR

Date: May 2007

Introduction

The system is used to administer the Authority's billing and collection of National Non Domestic Rates for the District of South Derbyshire. The total annual charge for 2006//07 is 18.4M and the Authority has a target collection rate of 98%, after adjustments within the year.

Scope and Coverage

The audit review was undertaken using the systems-based auditing approach, identifying the system and controls, evaluating and testing in relation to the system objectives.

All documentation has been updated as appropriate. Findings, conclusions and recommendations have been discussed with management prior to being included in a formal report or memorandum.

The following areas were examined, valuation, calculation, billing, collection rate monitoring, amendments, reliefs, discounts, refunds, cash postings, ledger posting and reconciliations.

Recommendations

High/Significant risk recommendations – none

There were no other recommendations this year.

System Control assessment

The NNDR function operates with a high level of internal control. Additional reconciliations recommended in last year's audit have been implemented. No major control weaknesses were identified during the audit.