

**Audit Sub-Committee – Specific Audit Report Summary**

Type: System

**SUBJECT: NNDR**

Date: August 2008

**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 2007//08 is 18.54M and the Authority has a target collection rate of 99%, 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.

The control information and administrator functions were examined in the new Academy computer system for NNDR as a specific audit review and this will be reported separately.

**Recommendations**

High/Significant risk recommendations – none

A number of recommendations were made all of which are low risk.

**Governance Statement Assessment**

The day to day NNDR functions are generally operating well although audit has commented on the frequency of reconciliations.