

Internal Audit Revenues Progress Update

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Purpose of the Report

To update Audit Committee Members on the progress made following the internal audit of Council Tax & National Non Domestic Rates (NNDR) in 2019/20.

Public Interest

South West Audit Partnership (SWAP) undertook an audit of South Somerset District Council's Council Tax and National Non Domestic Rates (NNDR otherwise known as Business Rates), which was reported in June 2020. Eight improvement recommendations were made by SWAP and this report summarises the progress made to date.

Recommendations

Members are asked to note the progress made in the delivery of the recommendations of the SWAP Council Tax & NNDR Audit Report 2019/20.

Background

The internal audit review of Council Tax and NNDR, identified eight improvement recommendations. Of these eight, four recommendations were given a priority score of two, meaning 'important findings that need to be resolved by management', and the remaining four recommendations were given a priority scoring of three, meaning 'the accuracy of records is at risk and requires attention'. This resulted in an overall audit opinion of partial assurance:

"We are able to offer partial assurance in relation to the areas reviewed and the controls found to be in place. Some key risks are not well managed, and systems require the introduction or improvement of internal controls to ensure the achievement of objectives.



Progress to Date

Two of the priority two recommendations have been completed and the other two are still work in progress.

Similarly, two of the priority three recommendations have been completed, with the other two progressing as work in progress.

The four recommendations that are currently work in progress have been delayed by the Covid 19 pandemic and plans are in place to complete these actions within the next six months.

The Team has a detailed work plan in place, for all activities, which includes addressing these outstanding recommendations from the audit.

Summary

Good progress has been made (particularly when considered in the context of the additional challenges resulting from Covid 19), with four SWAP audit recommendations completed and four with work in progress.

The team has focused on supporting local businesses, having dealt with 13 different grant types, plus two financial support schemes and is now also focusing on annual billing and the new Re-start grant to launch this April.

The outstanding and suspended actions are all contained in the Council Tax & NNDR work-plan and will be monitored and progressed as appropriate within the Covid 19 context, so timescales and actions will be reviewed.

For wider context, during the Covid 19 pandemic the Council Tax and Business Rates team have been supporting local businesses and communities including:

- Providing £57.5m of Government Covid 19 grant funding to approximately 4,500 unique businesses across 13 different grant schemes.
- Administering £21.5m of 100% retail rate relief awards to over 2,000 businesses
- Rebilling council tax support recipients with an additional £150 top up payment totalling £1.037m to 7476 individual households.



Financial Implications

There are no financial implications with this report.

Council Plan Implications

This accords to the current Council Plan, Annual Action Plan for 2020/21, Protecting Core Services priority theme of ensuring a modern, efficient and effective Council that delivers for its communities.

We will deliver a high quality, effective and timely service to our customers and communities.

Carbon Emissions and Climate Change Implications

None.

Equality and Diversity Implications

None.

Background Papers

None.
