

## Annual compliance information 2024-25

### Better Practice Property & Rates Database checklist

Council name:

Completed by:

Property & rates database software:

Version:

Date (last update):

*If your answer to any of the following questions is not a simple "Yes", then please add an explanation in the 'notes' worksheet in the Annual compliance information template or in a separate document.*

Does your council have the following controls operating?		Yes/No
1	<p><b>Do effective documented procedures exist for Property &amp; Rates procedures?</b> For example:</p> <ul style="list-style-type: none"> <li>do you follow documented procedures for: Database access and updating; Supplementary valuation processing; VGV reconciliations; Rate capping compliance submission?</li> </ul>	
2	<p><b>Are there effective access controls over the IT system and Property &amp; Rates database apps?</b> For example:</p> <ul style="list-style-type: none"> <li>are passwords managed by IT and do they require regular changing?</li> </ul>	
3	<p><b>Is segregation of duties maintained between finance and rates staff?</b> For example:</p> <ul style="list-style-type: none"> <li>can only rates staff make masterfile changes?</li> <li>do finance staff regularly review reconciliations to VGV data &amp; masterfile-change / audit-trail reports?</li> </ul>	
4	<p><b>Are effective general IT controls in place?</b> For example:</p> <ul style="list-style-type: none"> <li>do IT controls ensure timely updating of antivirus / anti-malware software, firewalls, code patching and general cyber-security measures?</li> </ul>	

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Does your council have the following controls operating?		Yes/No
5	<b>For Supplementary rate batches, and for 30 June and 1 July, are masterfile-change / audit-trail reports prepared and independently reviewed? And are all material changes supported by documentation?</b>	<input type="checkbox"/>
6	<b>For Supplementary rate batches, and for 30 June and 1 July, are Property &amp; Rates database summaries reconciled to the VGV's Report of general valuation? And are the reconciliations independently reviewed?</b>	<input type="checkbox"/>
7	<b>Has Internal Audit reviewed the Property &amp; Rates database controls in the last three years? And have all relevant and significant audit findings been addressed?</b>	<input type="checkbox"/>
8	<b>Does the council's Business Continuity Plan / IT Disaster Recovery Plan specifically address the Property &amp; Rates database? And has any test of such contingency plans been conducted?</b>	<input type="checkbox"/>
9	<b>Where any of the above conventional controls is not employed, does the council use compensating controls to ensure processing is complete, accurate and authorised?</b> <ul style="list-style-type: none"> <li>• please briefly describe the controls used and the records that are retained in either the 'notes' worksheet or in a separate document.</li> </ul>	<input type="checkbox"/>
10	<b>Is formal management and CEO approval of the compliance process recorded?</b> <ul style="list-style-type: none"> <li>• please ensure the CEO certification statement in the submission is complete and signed.</li> </ul>	<input type="checkbox"/>

Below are links to other documents which should be included, together with this checklist, in your council's annual compliance submission:

- [Annual compliance information template 2024-25](#)
- [CEO certification statement 2024-25](#)