ESSENTIAL SERVICES COMMISSION

Annual compliance information 2022-23

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	**Do effective documented procedures exist for Property & Rates procedures?** For example: • do you follow documented procedures for: Database access and updating; Supplementary valuation processing; VGV reconciliations; Rate capping compliance submission?	
2	**Are there effective access controls over the IT system and Property & Rates database apps?** For example: • are passwords managed by IT and do they require regular changing?	
3	**Is segregation of duties maintained between finance and rates staff?** For example: • can only rates staff make masterfile changes? • do finance staff regularly review reconciliations to VGV data & masterfile-change / audit-trail reports?	
4	**Are effective general IT controls in place?** For example: • do IT controls ensure timely updating of antivirus / anti-malware software, firewalls, code patching and general cyber-security measures?	

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Does your council have the following controls operating?	Yes/No
5 **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?**	
6 **For Supplementary rate batches, and for 30 June and 1 July, are Property & Rates database summaries reconciled to the VGV's Report of general valuation? And are the reconciliations independently reviewed?**	
7 **Has Internal Audit reviewed the Property & Rates database controls in the last three years? And have all relevant and significant audit findings been addressed?**	
8 **Does the council's Business Continuity Plan / IT Disaster Recovery Plan specifically address the Property & Rates database? And has any test of such contingency plans been conducted?**	
9 **Where any of the above conventional controls is not employed, does the council use compensating controls to ensure processing is complete, accurate and authorised?** • please briefly describe the controls used and the records that are retained in either the 'notes' worksheet or in a separate document.	
10 **Is formal management and CEO approval of the compliance process recorded?** • please ensure the CEO certification statement in the submission is complete and signed.	

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 2022-23
- CEO certification statement 2022-23

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