ESSENTIAL SERVICES COMMISSION

Annual compliance information 2023-24

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 in your council's annual compliance submission:

• Annual compliance information template 2023-24

• CEO certification statement 2023-24

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