

Annual compliance information 2025-26

Better Practice Property & Rates Database checklist

Council:

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>Do effective documented procedures exist for Property & Rates procedures? For example:</p> <ul style="list-style-type: none"> do you follow documented procedures for: Database access and updating; Supplementary valuation processing; VGV reconciliations; Rate capping compliance submission? 	
2	<p>Are there effective access controls over the IT system and Property & Rates database apps? For example:</p> <ul style="list-style-type: none"> are passwords managed by IT and do they require regular changing? 	
3	<p>Is segregation of duties maintained between finance and rates staff? For example:</p> <ul style="list-style-type: none"> can only rates staff make masterfile changes? do finance staff regularly review reconciliations to VGV data & masterfile-change / audit-trail reports? 	
4	<p>Are effective general IT controls in place? For example:</p> <ul style="list-style-type: none"> 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?	<input type="checkbox"/>
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?	<input type="checkbox"/>
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?	<input type="checkbox"/>
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?	<input type="checkbox"/>
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? <ul style="list-style-type: none"> • please briefly describe the controls used and the records that are retained in either the 'notes' worksheet or in a separate document. 	<input type="checkbox"/>
10	Is formal management and CEO approval of the compliance process recorded? <ul style="list-style-type: none"> • please ensure the CEO certification statement in the submission is complete and signed. 	<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 2025-26](#)
- [CEO certification statement 2025-26](#)