

Kilkenny County Council

Internal Audit Report No. ■ Checking of Vacant Rated Properties

Date: 15th May 2018

Report Distribution

Tim Butler, *Director of Services*
Martin Prendiville, *Head of Finance*

Audit Committee Members

Local Government Auditor

Internal Audit obtained a schedule of uncollected rates as at 31/12/2017. The Revenue Staff Officers as part of the statutory process have signed an affidavit before a commissioner for oaths that the relevant properties were vacant for the periods noted.

Internal Audit selected the 40 random locations (Appendix A) to independently verify that the location was vacant on the dates of inspection (Wednesday 25th April to Wednesday 3rd May 2018).

Internal Audit visited each location taking a photo of same. A photo of each location identifies that the premises is vacant or only partially in use. Internal Audit has retained a copy of each photo taken. In some cases, there were new occupiers in situ. Internal Audit received backup documentation for the new occupiers.

No exceptions noted. Internal Audit accepts that the above listed properties were vacant.

Internal Audit sincerely wishes to thank all who participated in this Audit.

Appendix A – Inspected Vacant Properties

Rate Collector: Eamonn Tyrrell											
CUSTOMER	WR	AMOUNT	REASON	INVOICE_NO	SAM_RECNO	Address	Vacant	Occupied	New Cust	Date Occupied	Photo
1088826	WR	-891.45	VACANT JAN TO DEC 1	strike off yr/end 2017	147			✓	1090977	14-12-17	Eamon Tyrrell Ra
1079907	WR	-437.60	VACANT JAN TO DEC 1	strike off yr/end 2017	91		✓				Eamon Tyrrell Ra
1087283	WR	-598.94	VACANT JAN TO DEC 1	strike off yr/end 2017	129		✓				Eamon Tyrrell Ra
1006680	WR	-2078.60	VACANT JAN TO DEC 1	strike off yr/end 2017	35		✓				Eamon Tyrrell Ra
1089866	WR	-11807.54	VACANT JAN TO DEC 1	strike off yr/end 2017	167			✓	1091017	01-01-18	Eamon Tyrrell Ra
1088737	WR	-8239.52	VACANT JAN TO DEC 1	strike off yr/end 2017	145		✓				Eamon Tyrrell Ra
1013300	WR	-1296.39	VACANT JAN TO DEC 1	strike off yr/end 2017	58		✓				Eamon Tyrrell Ra
1076987	WR	-1659.23	VACANT JUNE TO DEC	strike off yr/end 2017	61		✓				Eamon Tyrrell Ra
1080531	WR	-411.47	VACANT JAN TO DEC 1	strike off yr/end 2017	95		✓				Eamon Tyrrell Ra
1086051	WR	-2550.12	VACANT JAN TO DEC 1	strike off yr/end 2017	123		✓				Eamon Tyrrell Ra
1088776	WR	-589.51	VACANT JAN TO DEC 1	strike off yr/end 2017	146			✓	1087330	01-01-18	Eamon Tyrrell Ra
1090611	WR	-1928.75	VACANT 2017	strike off yr/end 2017	190		✓				Eamon Tyrrell Ra
1007180	WR	-277.87	VACANT JAN TO DEC 1	strike off yr/end 2017	39		✓				Eamon Tyrrell Ra
1079664	WR	-3195.03	VACANT JAN TO DEC 1	strike off yr/end 2017	90			✓	1090624	01-01-18	Eamon Tyrrell Ra
1090890	WR	-138.94	VACANT 2017	strike off yr/end 2017	197		✓				Eamon Tyrrell Ra
1090052	WR	-6222.13	VACANT JAN TO DEC 1	strike off yr/end 2017	169			✓	1082202	01-08-17	Eamon Tyrrell Ra
1085560	WR	-5417.48	VACANT JAN TO DEC 1	strike off yr/end 2017	121		✓				Eamon Tyrrell Ra
1090335	WR	-2778.21	VACANT JAN TO DEC 1	strike off yr/end 2017	181		✓				Eamon Tyrrell Ra
1089625	WR	-6806.32	VACANT JAN TO DEC 1	strike off yr/end 2017	163		✓				Eamon Tyrrell Ra
1000780	WR	-3472.90	VACANT Jan to Dec 17	strike off yr/end 2017	2		✓				Eamon Tyrrell Ra

Rates Collector: Catherine O'Flynn

CUSTOMER	WR_WO	AMOUNT	REASON	INVOICE_NO	SAM_RECNO	Address	Vacant	Occupied	New Cust	Date Occupied	Photo
1004395	WR	-2452.48	VACANT 2017	strike off yr/end 2017	38			✓	1090940	01-11-17	Catherine O'Flynn - Photos -Rat
1005553	WR	-5895.05	VACANT 2017	strike off yr/end 2017	68			✓	1091029	01-01-18	Catherine O'Flynn - Photos -Rat
1085872	WR	-2150.65	VACANCY	strike off yr/end 2017	152		✓		1090803	01-10-17	Catherine O'Flynn - Photos -Rat
1080694	WR	-300.85	VACANCY	strike off yr/end 2017	122			✓	1089135	01-03-17	Catherine O'Flynn - Photos -Rat
1005463	WR	-2020.83	VACANT 2017	strike off yr/end 2017	66		✓				Catherine O'Flynn - Photos -Rat
1085431	WR	-54.70	VACANCY	strike off yr/end 2017	148			✓	as across	01-04-18	Catherine O'Flynn - Photos -Rat
1087288	WR	-2395.16	VACANCY	strike off yr/end 2017	162		✓				Catherine O'Flynn - Photos -Rat
1088556	WR	-1646.49	VACANCY	strike off yr/end 2017	182		✓				Catherine O'Flynn - Photos -Rat
1087648	WR	-626.57	VACANT	strike off yr/end 2017	170			✓	1090662	01-05-17	Catherine O'Flynn - Photos -Rat
1005490	WR	-509.25	VACANT 2017	strike off yr/end 2017	67		✓				Catherine O'Flynn - Photos -Rat
1090036	WR	-9319.24	VACANCY	strike off yr/end 2017	205		✓				Catherine O'Flynn - Photos -Rat
1004554	WR	-10479.04	VACANT 2017	strike off yr/end 2017	43		✓				Catherine O'Flynn - Photos -Rat
1004031	WR	-4117.11	VACANT 2017	strike off yr/end 2017	28		✓				Catherine O'Flynn - Photos -Rat
1003094	WR	-817.65	VACANT 2017	strike off yr/end 2017	16			✓	1090940	01-11-17	Catherine O'Flynn - Photos -Rat
1012940	WR	-201.46	VACANCY	strike off yr/end 2017	88		✓				Catherine O'Flynn - Photos -Rat
1087653	WR	-5720.70	VACANCY Unit 3	strike off yr/end 2017	172			✓	1090936	01-08-17	Catherine O'Flynn - Photos -Rat
1087653	WR	-5720.70	VACANCY Unit 1	strike off yr/end 2017	172			✓	1091314	01-04-18	Catherine O'Flynn - Photos -Rat
1090323	WR	-1010.41	VACANCY	strike off yr/end 2017	216		✓				Catherine O'Flynn - Photos -Rat
1002873	WR	-3018.44	VACANT 2017	strike off yr/end 2017	15		✓				Catherine O'Flynn - Photos -Rat
1003450	WR	-3556.00	VACANT 2017	strike off yr/end 2017	27			✓	as across	01-04-17	Catherine O'Flynn - Photos -Rat
1005554	WR	-2441.77	VACANT 2017	strike off yr/end 2017	69		✓	✓✓	1090811 & 1090922	1090811 - 1/10/17 & 1090922 - 1/11/17	Catherine O'Flynn - Photos -Rat