HMRC - IPT08290 - Visit Notes And Reports

Notes of the assurance visit and the checks conducted should be as comprehensive as possible to facilitate accurate and complete visit reports. Notes should be made at the time or immediately afterwards.

Visit reports should record the work undertaken and draw attention to any weakness or problems encountered, and an assessment of an insurer’s overall credibility. The report should also detail the matters brought to the attention of the insurer. This point is of most relevance if interest or penalties are later disputed, or if assessments have to be issued at a later date.

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