

s106 Audit Action Plan – June 2012

Action number	Recommendation number	Recommendation (in brief)	Risk	Management Response	Agreed implementation	Status Completed/part completed/ on-track	Completed by
1	South (11)	The agreements for items which comprise the brought forward balance should be reviewed to ensure that amounts are being held in accordance with the agreed terms.	High	Agreed	December 2011	Part completed	September 2012
2	South (12) & Vale (10)	A protocol is developed to demonstrate that s106 monies are expended in accordance with the terms of the agreement.	High	Agreed	December 2013	On-track	November 2012
3	Vale (7)	Amounts due from developers are invoiced using the council's accounts receivable function in order that they are recorded and subject to recovery action in cases of non payment.	High	Agreed	Vale	Vale	Vale
4	Vale (2) & South (2)	Procedures should cover all stages of the s106 process of securing, monitoring, receiving and spending of monies. Roles and responsibilities should be clearly defined and include scheme of delegation.	Medium	Agreed	Dependant on delivery of s106/CIL system	Part completed	November 2012
5	Vale (4)	A register of s106 agreements should be established within the legal team. This should be used as the master record to ensure that all contributions are appropriately recorded, invoiced and monitored.	Medium		Vale	Vale	Vale
6	Vale (6) & South (9)	Consideration could be given to charging developers a monitoring fee for each principal clause of new agreements.	Medium	Agreed	None	Completed (not being pursued)	-
7	Vale (8) & South (8)	A proactive system should be considered to prompt developers to notify the Council when key stages relevant to s106 agreements are reached.	Medium	Agreed	Dependant on delivery of s106/CIL system	On-track	November 2012

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8	Vale (9) & South (10)	Consideration should be given to utilising a common database for recording s106 agreements.	Medium	Agreed	March 2010	Completed	
9	Vale (11)	All balances outstanding are in the monitoring spreadsheet regardless of whether a debit or credit.	Medium	Agreed	Vale	Vale	Vale
	Vale (12) & South (13)	A formal reporting mechanism should be agreed and implemented; to include income, expenditure and future amounts due; to be circulated to interested parties.	Medium	Agreed	Dependent on delivery of s106/CIL system	On-track	September 2012
10	South (5)	The intranet s106 listing should reflect details within Ocella as opposed to SOLAPS.	Medium	Agreed	September 2010	Completed	
		Details of monies paid should be recorded within Ocella and available on the intranet listing.				Completed	
		Legal fees should be recorded within Ocella and the general ledger.				Completed	
11	South (6)	Historic s106 agreements should be readily available.	Medium	Agreed	September 2010	Completed	
12	South (7)	Regular reconciliation between Ocella and land charges register and general ledger to ensure that all contributions are appropriately recorded.	Medium	Agreed	Dependent on delivery of s106/CIL system	Part completed	November 2012
13	Vale (1)	The calculation model is made available on the council's website	Low	Agreed	Vale	Vale	Vale
14	Vale (3) & South (3)	Heads of terms summarising details of the key elements are completed for each s106 agreement.	Low	Agreed	February 2012	Completed	

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15	Vale (5)	All s106 agreements should be scanned.	Low	Agreed		Vale	Vale
16	South (1)	The IPG – Services and Facilities for New Development should be updated to include a payment protocol for payments over £20,000.	Low	Not Agreed	n/a	n/a	
17	South (4)	Where s106 agreement contributions are index linked, documentary evidence is obtained confirming if any interest is due following payment of the initial amount.	Low	Agreed	September 2010	Completed	