



East Herts District Council
Audit Committee Progress Report
13 March 2013

Recommendation

Members are recommended to:

- Note the Internal Audit Progress Report
- Approve the amendments to the Audit Plan as at 22 February 2013; and
- Agree removal of implemented high priority recommendations

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1. Introduction and Background

Purpose of Report

- 1.1 This report details:
- a) Progress made by the Shared Internal Audit Service (SIAS) in delivering the Council's Annual Audit Plan for 2012-13 as at 22 February 2013.
 - b) Proposed amendments to the approved 2012-13 Audit Plan.
 - c) Implementation status of previously agreed high priority audit recommendations.
 - d) An update on performance management information as at 22 February 2013.

Background

- 1.2 The 2012-13 Annual Audit Plan was approved by the Audit Committee on 14 March 2012.
- 1.3 The Audit Committee receives periodic updates against the Annual Internal Audit Plan, the most recent of which was brought to this Committee on 23 January 2013.
- 1.4 The work of Internal Audit is required to be reported to a Member Body so that the Council has an opportunity to review and monitor an essential component of corporate governance and gain assurance that its internal audit provision is fulfilling its statutory obligations. It is considered good practice that progress reports also include proposed amendments to the agreed annual audit plan.

2. Audit Plan Update

Delivery of Audit Plan and Key Audit Findings

- 2.1 As at 22 February 2013, 75% of the 2012-13 Audit Plan days had been delivered. Appendix A provides a status update on each individual project within the audit plan.

2.2 The following 2012-13 reports have been finalised in the period since 28 December 2012 (cut-off date for the January 2013 Audit Committee):

Audit Title	Date of Issue	Assurance Level	Number and Priority of Recommendations
IT Risk Diagnostics (benchmarking review)	Jan '13	Not assessed	Three recommendations (no priority assigned) for management consideration
Freedom of Information	Feb '13	Substantial	one medium two merits attention
Car Parking Contract	Feb '13	Substantial	three medium one merits attention
Payroll	Feb '13	Substantial	one medium

High Priority Recommendations

2.3 Members will be aware that a Final Audit Report is issued when it has been agreed by management; this includes an agreement to implement the recommendations that have been made. It is SIAS's responsibility to bring to Members' attention the implementation status of high priority recommendations; it is the responsibility of Officers to implement the recommendations by the agreed date.

2.4 Many of the IT audit recommendations dating back to 2009 relate to business continuity arrangements. The status of these, including whether they remain relevant in a changing IT environment will be considered during the IT Business Continuity audit currently in progress.

Proposed Audit Plan Amendments

2.5 No deletions from the 2012-13 Annual Audit Plan are brought to this Committee for approval.

Since the last Committee, additional audits of Petty Cash and Expenses (10 days) and RIPA (10 days) have been agreed and added to the 2012-13 plan. Both are in progress.

Performance Management

- 2.6 Annual performance indicators and associated targets were approved by the SIAS Board in 2011.
- 2.7 As at 22 February 2013 actual performance for East Herts against the targets that can be monitored in year was as shown in the table below.

Performance Indicator	Annual Target	Profiled Target to 22 February 2013	Actual to 22 February 2013
1. Planned Days – percentage of actual billable days against planned chargeable days completed (excluding unused contingency)	95%	80%	75%
2. Planned Projects – percentage of actual completed projects to draft report stage against planned completed projects	95%	65%	58%
3. Client Satisfaction – percentage of client satisfaction questionnaires returned at 'satisfactory' level	100%	100%	100%
4. Number of High Priority Audit Recommendations agreed	95%	95%	100%

- 2.8 In addition, the performance targets listed below are annual in nature. Performance against these targets will be reported on in the 2012-13 Head of Assurance's Annual Report:

- **5. External Auditors' Satisfaction** – the Annual Audit Letter should formally record whether or not the External

Auditors are able to rely upon the range and the quality of SIAS' work.

- **6. Annual Plan** – prepared in time to present to the March meeting of each Audit Committee. If there is no March meeting then the plan should be prepared for the first meeting of the civic year.
- **7. Head of Assurance's Annual Report** – presented at the Audit Committee's first meeting of the civic year.

APPENDIX A PROGRESS AGAINST THE 2012-13 AUDIT PLAN AS AT 22 FEBRUARY 2013

2012-13 SIAS Audit Plan

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS			AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		H	M	MA				
Key Financial Systems								
Asset Management					15	Yes	8	Fieldwork in progress
Benefits					14	Yes	6	Fieldwork in progress
Council Tax					14	Yes	8	Fieldwork in progress
Creditors					15	Yes	13	Fieldwork complete
Debtors					12	Yes	4	Planning in progress
Main Accounting					12	Yes	11	Draft report issued
NNDR					14	Yes	7	Fieldwork in progress
Payroll	Substantial	0	1	0	12	Yes	12	Final report issued
Treasury					8	Yes	7	Draft report issued
Operational Audits								
Authorisations and Delegations	Substantial	0	0	3	8	Yes	8	Final report issued
Car Parking					0	No	0	Audit cancelled
Corporate Business Planning	Full	0	0	0	12	Yes	12	Final report issued
Data Protection					5	Yes	1	Fieldwork in progress
Debt Recovery					15	Yes	3	Planning in progress
Equalities & Diversity	Substantial	0	2	1	5	Yes	5	Final report issued
Financial Regulations Benchmarking	Not Assessed				5	Yes	5	Final report issued
Freedom of Information	Substantial	0	1	2	10	Yes	10	Final report issued

APPENDIX A PROGRESS AGAINST THE 2012-13 AUDIT PLAN AS AT 22 FEBRUARY 2013

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS			AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		H	M	MA				
Housing – Homelessness	Substantial	0	2	3	9	Yes	9	Final report issued
Housing - Registrations & Nominations					10	Yes	8	Fieldwork complete
Improvement Grants	Substantial	0	0	2	8	Yes	8	Final report issued
Learning and Development	Full	0	0	0	10	Yes	10	Final report issued
Licensing					1	No	1	Audit cancelled
Payments, Direct Debits & Refunds					1	Yes	1	Audit reallocated to Debtors, Creditors, Council Tax and NNDR
Performance Management	Substantial	0	0	1	10	Yes	10	Final report issued
Programme Governance					15	Yes	14	Draft report issued
Project Management	Full	0	0	0	11	Yes	11	Final report issued
Section 106	Moderate	5	2	2	18	Yes	18	Final report issued
Shared Services					0	No	0	Audit cancelled
Utilities	Moderate	0	4	1	8	Yes	8	Final report issued
Procurement								
Car Parking Contract	Substantial	0	3	1	8	Yes	8	Final report issued
Cleansing Contract	Full	0	0	1	6	Yes	6	Final report issued
Commercial Waste Management Contract	Full	0	0	1	6	Yes	6	Final report issued

APPENDIX A PROGRESS AGAINST THE 2012-13 AUDIT PLAN AS AT 22 FEBRUARY 2013

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS			AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		H	M	MA				
Grounds Maintenance Contract					8	Yes	5	Fieldwork in progress
Leisure Management Contract	Substantial	0	0	1	6	Yes	6	Final report issued
Counter Fraud								
Fraud Baseline Assessment					10	Yes	9	Fieldwork complete
Petty Cash and Expenses					10	Yes	2	Planning in progress
RIPA					10	Yes	1	Planning in progress
IT Audits								
IT Risk Diagnostics	Not Assessed				20	Yes - PWC	20	Final report issued
IT Business Continuity					10	Yes - PWC	2	Planning in progress
IT Service Desk					10	Yes	3	Planning in progress
IT Audit					5	N/A	4	On-going
Follow-up of High Priority IT Audit Recommendations					5	N/A	3	On-going
Contingency								
To be allocated					8	N/A	0	On-going
Follow Up Audits								
Follow up of high priority recommendations					15	N/A	8	On-going
Strategic Support								
Strategic Support					50	N/A	43	On-going
Completion of 2011-12 audits								

APPENDIX A PROGRESS AGAINST THE 2012-13 AUDIT PLAN AS AT 22 FEBRUARY 2013

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS			AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		H	M	MA				
PWC completion work					2	N/A	2	Final reports issued
Asset Management					1	Yes	1	Audit not completed – see 2011-12 Annual Report
Grounds Maintenance	Substantial	0	0	1	2	Yes	2	Final report issued
Contract Review	Substantial	1	8	0	10	Yes	10	Final report issued
Income	Full	0	0	1	1	Yes	1	Final report issued
EHDC TOTAL					480		360	

APPENDIX B IMPLEMENTATION STATUS OF HIGH PRIORITY RECOMMENDATIONS

No.	Report Title / Date of Issue	Recommendation	Management Response	Responsible Officer	Implementation Date	History of Management Comments (2012/13 only)	SIAS Comment (Feb 13)
1.	Follow-up of Various ICT reviews (IA Report 22/6/09)	It is recommended that options for ICT business continuity are reviewed before expensive solutions are commissioned. These should take into account the possible mid-term accommodation changes under consideration.	Progress has been made in producing a draft ICT Business Continuity Plan. It was confirmed by the Strategic ICT Manager that the ICT Business Continuity Plan has been considered by the Business Continuity Group. Draft plan	Peter Searle (now Emma Freeman / Henry Lewis) / David Frewin/ Peter Bowler	Revised to December 2011 (no date set at final report stage)	<p><u>Sep 12:</u> The Business Continuity Group has prioritised each application's recovery.</p> <p><u>Dec 12:</u> A separate audit of IT BCP is due to be completed by PWC in Dec 12 / Jan 13. This work will also consider the status and relevance of this recommendation.</p> <p><u>Feb 13:</u> IT BCP audit in progress.</p>	To be assessed during IT Business Continuity audit in Q4 – continue to monitor

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		A detailed timetable be prepared and issued to ensure that the Council's Business Continuity and Disaster Recovery Plan is completed and tested.	presented 09/02/09. Progress report is to be presented to Business Continuity Group in June. There was no evidence to confirm that a timetable has been prepared. It was, however, confirmed that a draft	Peter Searle (now David Frewin)	Mar 2012 (originally 31/03/10)	<u>Jun 12:</u> Meeting with DR supplier Phoenix planned for 26/06/12 for site demo and account meeting to update contract and arrange new testing dates.	In progress – continue to monitor

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			<p>Business Continuity Plan had been produced but as this was still a work in progress, it had not yet been tested.</p>			<p><u>Dec 12:</u> Above meeting was cancelled. A recovery facility now exists at the old Stortford site and this has reduced the need for an external arrangement with Phoenix. There is a need to review the contract with Phoenix also taking into account the impact of shared services with Stevenage.</p> <p><u>Feb 13:</u> No update obtained</p>	

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		The Information Technology Team should approve and oversee the implementation of the Council's Information Systems Strategy.	Draft IT Strategy in programme to go to ITSG, CMT/ICT – C3W Board, Executive and full Council for approval on 3/9/09.	Peter Searle (now Emma Freeman / Henry Lewis)	Mar 2012 (originally 30/09/09)	<p><u>Sep 12:</u> Deferred pending decision on shared services.</p> <p><u>Dec 12:</u> Draft high level strategy document exists but does not meet the needs of the Council. PWC are to provide examples of good practice to assist the Council in developing their IT Strategy (after final decision on shared services).</p>	In progress - continue to monitor

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		IT management should consider the implementation of fire suppression systems in the Council's two computer rooms.	There was no evidence available to confirm that this had been implemented. This has been recognised as a risk and is to be considered by the Business Continuity Group.	David Frewin	Jun 2011 (originally 30/09/09)	<p><u>Feb 13:</u> No update obtained.</p> <p><u>Jun 12:</u> Further discussions with Business Continuity Group have led to a decision to recommend a Fire Suppression system. Awaiting final costings.</p> <p><u>Dec 12:</u> Fire detection in place and approval given for suppression</p>	In progress - continue to monitor

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						<p>systems. Quotations being sought.</p> <p><u>Feb 13:</u> No update obtained</p>	
2.	Payroll Review (IA Report 18/01/11)	A disaster recovery plan should be put in place for the Payroll/HR system, Delphi-Millennium as soon as possible and tested for effectiveness. In the interim, develop clear manual contingency arrangements should the Payroll/HR system	Agreed. This will be considered with the full move to Hertford.	David Frewin	Mar 2012	<p><u>Jun 12:</u> Payroll server now virtualized, we will fully test via the disaster recovery contract with Phoenix. However test system was created from live server clone and tested successfully.</p> <p><u>Dec 12:</u> Agreement now in</p>	In progress – continue to monitor

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		fail for any length of time.				<p>place for Payroll service to be operated by Stevenage Borough Council (SBC). The scope of the 2012-13 Payroll audit at SBC includes a review of payroll disaster recovery plans. The outcomes of this review will be reported in the March 2013 update report.</p> <p><u>Feb 13:</u> Contingency arrangements for the introduction of</p>	

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						the new payroll system in April are currently being developed.	
3.	Health & Safety (IA Report 8/6/11)	It is recommended that each Head of Service is required to complete a Health and Safety Risk assessment by July 2011.	Agreed. Reminder sent during audit in April 2011.	CMT	Revised to Apr 2012	<p><u>Jun 12:</u> Heads of service have been reminded; however these have not yet been submitted.</p> <p>New simplified risk assessment procedures approved by Safety Committee in February 2012. Heads of Service briefed May 2012. Risk assessments</p>	Action complete for core services. Position reported to DMTs – remove from list

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						<p>prepared and consultation with all staff commencing 30 June.</p> <p><u>Dec 12:</u> All staff notified about new corporate risk assessments on 5th July 2012, with deadline for feedback (to line managers) by the end of that month. All Heads of Service adopted the new assessments by September 2012, and position</p>	

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						<p>reported to DMT meetings.</p> <p>Service specific risk assessments still need to be undertaken where necessary.</p> <p>All risk assessments, unless person specific, are placed on the intranet for all staff to view.</p> <p><u>Feb 13:</u> Service specific assessments have been obtained for all core services.</p>	

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						Despite numerous attempts to chase, some less critical service areas are still outstanding.	
4.	Business Continuity (IA Report 7/6/11)	It is recommended that the Business Continuity Plan is reviewed annually. It is further recommended that the Business Continuity Plan is communicated to staff and made available on the intranet.	The current East Herts Council Business Continuity Plan was sufficient, but it did not take into account C3W. Recognising this, we have engaged Zurich Ins Co. to conduct a	Director of Neighbourhood Services	Sep 2011	<p><u>Jun 12:</u> Zurich Insurance is conducting a scoping workshop to take account of C3W implications.</p> <p>Workshops completed and revised plan to be published July 2012.</p> <p><u>Dec 12:</u> A separate audit of</p>	To be assessed during IT Business Continuity audit in Q4 – continue to monitor

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			<p>scoping workshop 14th July.</p> <p>Zurich have already reviewed the Council's strategic risks. This work is being finalised before being put to CMT.</p>			<p>IT BCP is due to be completed by PWC in Dec 12 / Jan 13. This work will also consider the status and relevance of this recommendation.</p> <p><u>Feb 13:</u> IT BCP audit in progress.</p>	
	Business Continuity (IA Report 7/6/11)	It is recommended that the Business Continuity Corporate Group (BCG) meet on a regular basis until	The outcome from the Zurich workshop will trigger this group.	Director of Neighbourhood Services	Sep 2011	<u>Jun 12:</u> Outcomes from the Zurich workshops fed into the BCG as workshops held.	To be assessed during IT Business Continuity audit in Q4

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		the Business Continuity Plan is approved, and thereafter on a six monthly basis to review the plan.				<p><u>Dec 12:</u> A separate audit of IT BCP is due to be completed by PWC in Dec 12 / Jan 13. This work will also consider the status and relevance of this recommendation.</p> <p><u>Feb 13:</u> IT BCP audit in progress.</p>	– continue to monitor
	Business Continuity (IA Report 7/6/11)	As per the 2011-12 Business Support ICT Service Plan it is recommended that the Disaster Recovery Plan is	The 2011/12 ICT Service Plan contains the required actions of developing an	Head of Business Support Services (now Head of IT)	Not specified	<p><u>Dec 12:</u> A separate audit of IT BCP is due to be completed by PWC in Dec 12 / Jan 13. This work will also</p>	To be assessed during IT Business Continuity audit in Q4

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		finalised and approved and includes a section on the ability to recovery data and a section on IT back-up. It is further recommended that the Disaster Recovery Plan is tested after it has been finalised.	ICT Business Continuity Plan by the end of Sep 11 and testing the plan by the end of Dec 11. The arrangements for data back up and recovery will be contained within the ICT Business Continuity Plan. The preparation of the ICT Business Continuity			consider the status and relevance of this recommendation. <u>Feb 13:</u> IT BCP audit in progress.	– continue to monitor

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			<p>plan was deferred to Sep 11 due to the demands of the C3W project and changes and improved resilience that have been incorporated into the ICT infrastructure as part of the C3W programme. Testing of the ICM business continuity contract is planned to</p>				

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			take place in line with new business solutions by the end of March 2012.				
5.	C3W Prog (EA Report) March 2010)	The Council should consider identifying, in advance of major property transactions, the requirements for gateway reviews to ensure an independent 'sense check' at key decision points.	The Asset Management Strategy to include a statement on expected gateway review points.	Martin Shrosbree (now Anna Osbourne)	Revised to Mar 2012	<p><u>Jun 12:</u> The Asset Management Strategy includes a statement on expected gateway review points.</p> <p><u>Sep 12:</u> No current plans for any major strategy.</p> <p><u>Feb 13:</u></p>	To be assessed during 2012-13 Asset Mgmt audit – continue to monitor

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						No update obtained	
6.	Safes & Security (18/01/12)	Each service carries out a data security risk assessment to identify all sensitive information which needs to be locked away.		Manager of Corporate Risk	31 st March 2012	<p><u>Jun 12:</u> A comprehensive review of all data protection procedures across the Council is underway. Individual service risk assessments have been completed and these are being subject to external challenge.</p> <p>All staff are undertaking on- line data protection training to meet a</p>	In progress - continue to monitor

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						<p>required level of appreciation.</p> <p>CMT are receiving regular updates on progress.</p> <p><u>Dec 12:</u> As part of annual business planning, Heads of Service are required to submit a data protection risk assessment with their service plans. This will identify areas of risk and mitigating actions at a service level. These plans will be</p>	

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						<p>reviewed and challenged in January.</p> <p><u>Feb 13:</u> No update obtained.</p>	
7.	Section 106 Agreement	The Development Control Manager should identify all contributions which are more than 5 years old and where the money is unlikely to be spent for the original purpose. Meetings should then be held with the developer to discuss possible	Development Control Manager (DCM) to review older agreements where the original contribution is unlikely to be spent and consider whether any	Development Control Manager	<p>First report to CMT by end December 2012</p> <p>Then report to CMT annually on progress</p>	<p><u>Dec 12:</u> First report now expected to go to CMT in February 2013.</p> <p><u>Feb 13:</u> Report now expected to go to CMT on 12 March.</p>	In progress - continue to monitor

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		changes to the original agreement.	appropriate alternatives can be negotiated given the tests in Circular 05/05. Then to report to CMT accordingly.				
	Section 106 Agreement	For the older contracts (those over 5 years old), the Heads of Service should either: a) review the legal agreement to try to identify the	DCM to undertake as part of reporting in relation to point 1 above.	Development Control Manager	End Dec 2012	<p><u>Dec 12:</u> First report now expected to go to CMT in February 2013.</p> <p><u>Feb 13:</u> Report now expected to go to</p>	In progress – continue to monitor

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		<p>purpose of the contribution; or</p> <p>b) Arrange a meeting with the Development Control Manager to agree the spending of the contributions to meet the documented spending criteria.</p>				CMT on 12 March.	
	Section 106 Agreement	Roles and responsibilities of all departments involved in the S.106 process should be documented to	Head of Planning and Building Control and Head of Communicati ons,	Head of Planning & Building Control	March 2013	<p><u>Dec 12:</u> In progress.</p> <p><u>Feb 13:</u> Draft note being prepared, input from all relevant</p>	In progress – continue to monitor (on-track in accordance with original

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		ensure that all parts of the process are completed for each contribution received.	Engagement and Cultural Services to produce procedure note.			officers being sought. Anticipated that completed note will be prepared by the end of March 2013.	target date)