

Appendix 1: Mid-Kent Audit Actions and Progress

Recommendation and Actions	Action/Target date	Progress
01 - S106 project management (HIGH)	1.1 Put in place a project team (by 31.3.22).	<p>The S106 Project Group has been established and held its first meeting on 8th February 2022. Membership comprises the Assistant Director – Planning and Development; Spatial Planning Manager; Strategic Development & Delivery Manager; Plan Making and Infrastructure Team Leader and S106 Monitoring Officer.</p> <p>Target met. MKA advised. No Further Action</p>
	1.2 Apply project management approach to delivery of the s106 software (by 31.10.22).	<p>The new Arcus planning software was launched in July.</p> <p>Target met. MKA advised. No Further Action</p>
02 - Training/Development (LOW)	2.1 The S106 Monitoring Officer will be trained and given training on the new system. Sharon to look for training courses or contact officers from adjoining Councils to share information. By 31.7.22.	<p>Training on Arcus provided prior to launch in July.</p> <p>Target met. MKA advised. No Further Action</p>
03 - Lack of s106 monitoring resilience (HIGH)	3.1 Procedure notes will be developed and shared (by 28.2.22).	<p>Procedure notes were prepared and have been made available on a shared drive.</p> <p>Target met. MKA advised. No Further Action</p>
	3.2 Review need for extra resource in August 2022 (by 31.8.22).	<p>The need for an additional resource was reviewed in the spring of 2022. A S106 Monitoring Assistant post was advertised in the summer and an appointment made. The post holder took up their new position in October.</p>

		Target met. MKA advised. No Further Action
04 - Trigger points on agreements are missed (HIGH)	4.1 Review post 2010 records (by 31.3.22).	All of the records were reviewed within the agreed timescales. Target met. MKA advised. No Further Action.
	4.2 Review pre 2010 records (by 31.8.22).	All of the records were reviewed within the agreed timescales. There remain some queries to follow up, but the action has been completed. Target deferred. MKA advised – review in April 2023.
05 - Reconciliation of s106 agreements between Legal and Planning records (MEDIUM)	5.1 Ongoing reconciliation between Legal and Planning records to identify discrepancies. Include DC reference numbers in Planning records to aid reconciliation (by 31.12.21).	Reconciliation completed within timescale. DC reference numbers have been added to Planning records as recommended. Target met. MKA advised. No Further Action
	5.2 Once the new system is in place there will be a box for the DC code (by 31.8.22).	A box for the DC code has been put in place in the new system. Target met. MKA advised. No Further Action
06 - Trigger Point Alert System (MEDIUM)	6.1 Introduce trigger point alerts linked to the s106 monitoring system. This will be implemented within new system. A new letter could help with this and possibly a spreadsheet in Teams. By 31.7.22.	Officers are working in-house and with the software providers to address this issue as a priority. Target deferred. MKA advised – review in April 2023.
07 - Introduction letter (LOW)	7.1 Wording for letter to be agreed by officers (by 25.12.21).	Target met. MKA advised. No Further Action

	7.2 Letter to be automated once new system in place (by 31.7.22).	Officers are working in-house and with the software providers to address this issue as a priority. Target deferred. MKA advised – review in April 2023.
08 - Financial monitoring spreadsheet (MEDIUM)	8.1 A spreadsheet focusing on the month rather than a full account of every contribution paid would help focus and prevent error. Will explore having an email with receipts within month, or highlighting payments within month (by 31.1.22).	Target met. MKA advised. No Further Action
09 - Enforcement procedures (LOW)	9.1 Relevant officers involved in enforcement will agree a protocol and meet as and when needed (by 31.3.22).	Target met. MKA advised. No Further Action
10 - Post development reviews (MEDIUM)	10.1 Introduce post development reviews (by 31.12.22).	In hand. The S106 Project Group will in future review S106 post-development on a quarterly basis. This action will be completed by the deadline of 31.12.22.
11 – Indexation (LOW)	No agreed action (N/A)	This recommendation was not agreed by Management Team due to the potentially disproportionate response to very small sums of money. NFA.
12 - Lack of governance to oversee use of s106 receipts	12.1 We will improve governance to oversee the use of s106 receipts by re-forming the s106 group (by 31.3.22).	The S106 Project Group was reconvened and had a first meeting in February this year. Target met. MKA advised. No Further Action
13 - Procedure for releasing monies (LOW)	13.1 Agree and document process for releasing s106 monies (31.3.22).	Target met. MKA advised. No Further Action

14 - Returning unspent s106 monies (HIGH)	14.1 Agree and introduce a documented process for returning unspent monies (by 31.8.22).	Target met. MKA advised. No Further Action
	14.2 Enhance monitoring records to show spend by date and introduce a traffic light system to highlight when funds are nearing said date (by 31.8.22).	A traffic light system has been created as an Excel spreadsheet. Target met. MKA advised. No Further Action
	14.3 Continue investigation into returning funds held for 75 High Street (by 31.12.21).	Target met. MKA advised. No Further Action
15 - Monies not spent on intended purpose (HIGH)	15.1 Phase 1 agree a terms of reference for a s106 group at first meeting March 22 (by 31.3.22).	Target met. MKA advised. No Further Action
	15.2 Phase 2 - Based on discussions at Phase 1 develop controls to mitigate the risk s106 monies aren't spent on their intended purpose (by 31.12.22).	Weekly meetings are held between the S106 Monitoring Officers and the Team Leader Plan Making and Infrastructure to consider requests to spend S106 contributions. Once agreed these are sent to the Spatial Planning Manager or Assistant Director - Planning and Development for approval. This action will be completed by the deadline of 31.12.22.