Audit	Rec Ref	Original Recommendation	Priority	Managers Original response	Responsible Officer	Agreed Imp date	Revised Imp date	Status update from management	Status
Planning Fees Report No. 760	1	Development Control should work with the Northgate (M3) providers and ICT and establish a finance report to enable regular reconciliation, including refunds, between M3 and the General Ledger. In the mean time, the Finance and Procurement Officer should manually reconcile each month's income, including refunds, between M3 and the General Ledger. The Assistant Director of Development Management should sign off the reconciliation each month to evidence that the reconciliation has been completed. Once regular reconciliations are in place, the outcomes should be reported to management on a monthly basis.	1	Two separate processes will be implemented to ensure adequate audit assurance that the financial recording and verification of planning income takes place. **Effective Reconciliation of DC income at source** It is proposed the Senior Technical Officer Development Control carries out a weekly reconciliation of DC income to ensure that all planning application income is recorded accurately on all three systems – Northgate M3, Capita and e-financials. Particular emphasis will be on ensuring that cash / cheque payments are recorded accurately against relevant planning applications and those refunds are recorded correctly and verified. **Overall Periodic Reconciliation** It will also be recommended that the Development Management Accounts and Invoices Officer will carry out a periodic reconciliation ideally on a	Business Manager Assistant Director (Development Management)	March 2015	01/04/16	Mar 16: Progress is still ongoing and the target for completion of reconciliations is the end of March 2016. A system has been developed to electronically highlight disparities between the General Ledger (GL) and M3 on the DC income account and a new, draft monthly reconciliation spreadsheet has been put together. This has been tested for December 2015 data.	overdue

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				monthly basis. The current format and work carried out by the Accounts and Invoices Officer should be further developed in liaison with ICT/Finance. This should be submitted in the form of a monthly/periodic written return to the Assistant Director Development Management and the current system and format developed by ICT and Finance should continue to be utilised as an independent verification process. If effective verification of DC Income takes place on a weekly basis at source, then the overall error rate that the Accounts/Invoices Officer experiences at monthly/periodic intervals should be significantly reduced.					
Planning Fees Report No. 760	3	Invalid application should be returned within three months in accordance with the Council's policy.	3	When workload is high, as it currently has been for the last couple of years, and there has been a turnaround of staff in this section that need training, this admittedly has had a lower priority	Senior Technical Officer Development Control

Assistant Director (Development Management\|) | Sept 2014 | 30/04/16 | March16: In progress | Overdue |

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				compared with the main task of registering planning applications, preparing reports for Planning Committees and issuing planning permission. However, as set out in our Policy, we will target this area for improvement and compliance.					