

Audit Committee – 24 April 2014

5. Section 106 Agreements – Discharge of Planning Obligation (DPO)

Portfolio Holder *Cllr Tim Carroll*
Director: *Donna Parham, Assistant Director – Finance and Corporate Services*
Lead Officer: *Donna Parham*
Contact Details: *donna.parham@southsomerset.gov.uk (01935) 462225*

Purpose of the report

This report introduces the SWAP (South West Audit Partnership) report on the compliance with the agreed process on Discharge of Planning Obligations for S106 agreements.

Recommendations

The Audit Committee is asked to:

- (1) Note the report from SWAP (South West Audit Partnership).

Introduction

The Audit Committee reviewed in November 2013 the governance arrangements and process for discharging or varying of planning obligations that was agreed at District Executive in April 2011. As part of that review a number of suggestions were made to strengthen the process as follows:-

1. The variables outlining the changes required were clear;
2. The District Valuer should be invited to attend all area committee meetings when considering the variation or discharge of Section 106 obligations;
3. That closed sessions were in place so that members could view and discuss confidential information.

Once the Committee was satisfied with the approved process the compliance with that process could be tested i.e. checking that the process was being fully followed and that the necessary controls were in place. This has now been tested by SWAP.

Audit Findings

The attached report outlines the findings of the Auditors and gives a “substantial assurance” opinion. It shows the risks that were tested and their findings. The Auditors reviewed all 11 DPO applications received to date as part of their review. They have made no recommendations for improvements or changes at the conclusion of their investigations.

Financial Implications

There are no direct financial implications of noting this report.

Background Papers

None
