

HERTFORDSHIRE COUNTY COUNCIL

INTERNAL AUDIT

S106 REPORT

AUDIT OF SECTION 106 AGREEMENTS

TO: Final report Anne Fisher – Assistant Director (Strategy)

Copies John Wood – Director of Environment
 Simon Barge – Head of Finance
 Mike Collier – Assistant Director of Resources (Environment)
 Dave Humby – Head of Transportation Planning and Policy

Copies:
For information only Geoff Lewis – Financial Services (Environment)
 Rosalind Nuttall - County Secretary Solicitor.

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AUDITOR IN CHARGE: **P. Frizelle**

REVIEWED BY: **J. Harbord**

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1 BACKGROUND

- 1.1 This unscheduled audit has been additionally included into the 2003/04 Internal Audit plan at the request of John Wood Director of Environment on behalf of the Environment Scrutiny Committee.
- 1.2 The annual Internal Audit Plan is devised from a risk assessment carried out prior to the start of the financial year and agreed with the Audit Committee. Audit work carried out on this particular area was possible because of the cancellation of other planned audits. The normal response to audit issues would have been to log up concerns for inclusion in the next risk assessed audit of the system in question.
- 1.3 Section 106 refers to the Town and Country Planning Act 1990, whereby a developer is asked by the Local Planning Authority (LPA) to enter a legally binding agreement to make a contribution at his expense, towards the cost of making additional improvements in relation to the permitted development.
- 1.4 Properly used a planning obligation may enhance the quality of the development and enable proposals to go ahead which otherwise could be refused.
- 1.5 Under Section 106 Agreements negotiations on the Hatfield Aerodrome site secured nearly £10 million of contributions for local transport provision and £2.75 million of local highway improvements.
- 1.6 A further £1.9 million of contributions and £3 million of highway works have been released through other Section 106 Agreements over the last three year period.

2 SCOPE

- 2.1 The scope of this audit is to perform a review of the systems relating to Section 106 Agreements, undertaking compliance testing on the key control areas. This particular audit area was last the subject of a review in 1996/97. There has been audit input to the Hatfield Aerodrome site in 2000/1 & 2002/03
- 2.2 Internal Audit's risk assessment for value of budget or expenditure etc. is medium due to the value, staff changes and passage of time, some projects taking 10-15 years.

3 AUDIT OBJECTIVES

- 3.1 The audit objective is to evaluate the continuing adequacy and effectiveness of the systems in operation, ensuring that the risk of errors or irregularities occurring and remaining undetected is minimal.

3.2 The following specific areas for particular attention will be subject to additional testing and analysis:

- To ensure that the contributions are properly collected and accounted for.
- To ensure that spending is accounted for and is per agreement with the developer
- Determine that overspends or surplus amounts are properly allocated and accounted for
- Establish that Section 106 Agreements are enforced and implemented efficiently.
- Examine the processes, procedures and systems currently in place to ensure the smooth transition and application of all works and transactions.

3.3 All significant findings and recommendations for any potential improvements in the economy, efficiency and effectiveness of the current system of control will be reported.

4 CONTROL OBJECTIVES

4.1 The control objectives to be audited are as follows:-

- Determine management structures
- Examine procedures and process controls, for agreements, collection and payment.
- Ensure that expenditure is properly authorised and comes within the scope of the agreement
- Ensure that any surplus is properly applied, relative to the Agreement
- Ensure that overspends are properly authorised, are in the scope of the Agreement and are legally made.
- Ensure that collections are received as per the agreement.
- Ensure that the monies are accounted for including interest received.
- Ensure that work is carried out on time and satisfactorily maintained.
- Ensure that preliminary costs are recovered.

5 ACKNOWLEDGEMENT

5.1 I would like to thank all the staff involved in securing, and implementing S106 agreements, for their time, support and co-operation during the course of this audit.

6 MANAGEMENT SUMMARY

6.1 We are generally satisfied with the controls and procedures in place to ensure that S106 Agreements are implemented effectively and efficiently. There are to the contrary however some mitigating areas as well as two major areas of concern that may serve to cloud issues surrounding the implementation and enforcement of S106 Agreements and cause a false perception of its operation to be generated. Tightening up in these areas will hopefully serve to eliminate these misconceptions.

6.2 A full understanding has highlighted that whilst S106 Agreements as part of the Town and Country Planning Act 1990, can be implemented and controlled using procedures and departmental instructions, it is both unreasonable and unrealistic to expect them to be rigidly enforced in every circumstance to a recognised format or formula.

6.3 By their very nature, securing, agreeing collecting and implementing S106 Agreements can be a lengthy process often taking up to 5 years to complete (In some circumstances such as BAe Hatfield the process may take up to 15 years). This is due to variations to the original application for planning permission and obviously the changing requirements of the local community and environment.

6.4 There is no standard formula on which the value of the contribution or scale of the related development is based. It is largely dependent upon:

- i. The negotiation skills of the individual planning engineer.
- ii. Being able to justify the scale of the proposed development that the contribution will be used for.
- iii. The availability of transport strategy and demographic statistics.

6.5 There is a clear split and defined separation of duties with regard to the different departments who actively become involved with the implementation and operation of the development and projects involving S106 Agreements and contributions. For this reason no one person will be completely conversant with the status, history and individual specifics of the S106 Agreements from conception to completion.

6.6 However with records of all live projects being maintained for five years and then archived after completion for a further five years, before controlled disposal, audit / management trails are clearly visible.

6.7 With departmental reorganisations, redeployment, some divisional changes in infrastructure and the natural turn over of staff, the controlled implementation of Section S106 applications, collections and arrangements can sometimes be affected. This is largely because once S106 Agreements are processed via the relative departments (outlined Table 1); there are no feedback mechanisms or loops to confirm successful completion of the task.

6.8 With reference to the Internal Audit Report and Recommendations May 1997 a comprehensive database encompassing all pertinent information was devised. The database allowed information to be collected, and collated centrally allowing a system of monitoring to take place including:

- The prompting of timely trigger and collection dates of S106 money from the developer.
- The status of all Section 106 Monies.
- Utilisation of S106 Monies.
- Potential use of S106 Monies.

The maintenance and the input of data into this database stopped abruptly in October 2001. Consequently as each process is now actioned the section responsible becomes almost divorced from the preceding or proceeding stage in the process.

6.9 The efficiency, effectiveness, usefulness and practicalities of this system therefore remain undetermined, as are the reasons why its maintenance and use ceased. It is essential that a decision is made with regard to its continued use as is who is going to take responsibility for its maintenance.

Table 1

Section	Responsibility
Area Office- (Herts Highways)	Provides first point of contact for planing application.
Transport Planning and Policy	S106 Agreements and contributions negotiated.
Area Office- (Herts Highways)	Agreement of proposed S106 project or small developments.
HCC Solicitors	Legal documents to confirm agreements and contributions.
Planning Engineer	Prompts collection of initial contributions.
Transport Planning and Policy	Authorisation to release S106 funds to project.
Finance Division	Release of funds via a budget code.
Area Office- (Herts Highways)	Withdrawal of funds using budget code.
Mouchel	Implementation of and monitoring of actual works.
Finance Division	Balances surpluses, interest & account management.

6.10 Initial planning permissions are valid for five years, which may be subject to amendments, variations, and re-negotiation, which effectively, in some circumstances extend the term of the planning permission for another five years from the date of agreement. There are occasions where even though planning permissions have been approved and S106 contributions agreed, development never actually occurs, so unless otherwise agreed the contribution becomes invalid and has to be returned. There are also circumstances where the intended use of S106 contribution is no longer applicable and so the contribution, depending upon the nature or the agreement is diverted locally elsewhere to the benefit of the community and environment as a whole or refunded back to the developer.

6.11 Each planning application and hence S106 Agreement differs widely from application to application. Because of this the actual wording of the agreements drawn up by HCC principal solicitors on behalf of HCC and the developer have to be very flexible. Whilst at the same time ensuring that all agreed contributions are index linked and any anomalies specific to the individual development are accounted for.

6.12 The County Secretary is informed in all circumstances and instructed to prepare the S106 Agreements between the developer and HCC once agreements have been finalised.

6.13 The flexibility and individuality of these agreements means that the time of collecting contributions will also vary from agreement to agreement. Some contributions are stage collected, others may be a lump sum or triggered by an action or time line. Once collected the money is deposited into a unique account and allocated a Walker code.

6.14 Funds are then released as required, subject to authorisation by the Budget Manager dependent upon the nature of the planned development or implementation of the project.

6.15 There is no automatic warning or trigger system in place to request the delivery of the agreed contribution by the developer. This causes some concern since it is unlikely that the developer will contribute funds unprompted and care also has to be taken that the correct amount as per the agreement is paid.

6.16 Regular meetings are held and minuted between the developer and HCC where the relevant planning engineer is invited to attend if applicable. Proposed developments and use of S106 contributions may be discussed if relevant.

6.17 A S106 Agreement is a planning obligation to enhance the quality of the development and planning permission may still be granted at the discretion of the planning authority even if a contribution is not offered. Planning engineers therefore expedite their experience, skills and circular 1/97 as a benchmark together with other transport strategies to justify the need and requirement for the proposed additional development via S106 contributions. Use is made of the impact the developers planning application will have on the immediate and adjacent environment when taking all decisions.

6.18 Applications for use of secured S106 contributions are processed via the budget manager on a CS99 form and must be accompanied with supporting evidence that the scheme or development is to the mutual benefit of the community. It must also be related to the development of the original planning application from where it was originally secured. However use of the money to fund specific projects or as contribution to a project is processed on first come first served basis.

6.19 The decision to release S106 funds is by the authority of the budget manager, who after review and interrogation of the information submitted will make his decision. The finance department will release money from the account accordingly allocating a finance code for the recipient to book against when claiming the contribution.

6.20 The money allocated is available to draw against for a period of one financial year, any residual funds remain in the relevant S106 account.

6.21 Once the money has been approved and made available to draw against, there are no procedures currently in operation that ensure the full benefit of this money is utilised and withdrawn against as appropriate for the project or development for which it was originally requested.

6.22 It is understood that projects may be amended or even postponed preventing the use of such available funds. However in the case of Chester Road the sum of £17,000 was approved to aid in the construction of a mini roundabout. The roundabout was completed but the approved S106 money was never used. This creates a number of problems.

- S106 money is tied up for a year and therefore can not be allocated to any other projects.
- If the money is not used it may in some circumstances have to be returned back to the developer.
- A waste of resources in processing the original application including preliminary costs.
- Money to complete project must have come from another source which may potentially drain alternative budget funds

6.23 The monitoring of actual money withdrawn against approved S106 funds is carried out monthly and reported to the relevant departments. All reports are cross-referenced to the appropriate CS99.

6.24 All S106 money allocated to finance and support specific schemes is monitored with the relevant levels of expenditure identified. Any annual unidentified expenditure is discussed with the planing engineers or finance personnel.

6.25 However the released sums of S106 money are often integrated and used as a contribution to supplement developments and highway strategies of a much larger scale, or smaller schemes in relation to the development. Because of this it is difficult to determine if have a breakdown of discrete and individual costing with regard to the money released.

6.26 Contract specifications usually of a design and build nature are tendered where Mouchel act as the project sponsor, monitoring implementation and progress. Since the S106 contributions are part of a higher infrastructure and highway strategy, determining the individual effectiveness and efficiency of the contribution is difficult since all development and improvement costs become absorbed in to the departmental budget and planning.

6.27 Some of the costs for corridor studies or traffic surveys etc, if approved, may be funded from S106 surplus.

All legal fees incurred which are associated with the development of the project however are recoverable within the terms and conditions of the S106 document and agreement.

6.28 Care must therefore be taken to ensure that time and resources are not spent on projects or developments that are unlikely to be implemented. There is a potential danger that the money invested may be wasted and non-recoverable if the study or survey is non-conclusive, resulting in the rejection of the development. Unless the developer commissions the surveys themselves careful planning and realisation of objectives including risk assessments must be given.

6.29 In most cases, if contributions are not spent due to changing environmental factors and priorities, or if the planning application never actually takes place, all contributions are returned to the developer by a pre-agreed time and date determined by the agreement. Alternatively there are some agreements where this money does not have to be returned. The residue of all unspent and available money together with any accrued interest is reported to the budget manager annually or by request.

6.30 This money can then be used to support other developments. Monitoring reports of all S106 contributions and current status of funds are also available upon request from on the finance office.

6.31 Simple databases are maintained but limited to the use of the relevant department. A more detailed database was designed and used for a trial period but this ceased to be maintained and was never used to its full potential. A decision will need to be made to determine which one should be maintained and kept up to date. The use of a more detailed and complex database may address many of the inadequacies and feedback issues identified within this audit. However, consideration needs to be given to who is going to take responsibility for the accuracy of the information inputted, the frequency of input and adjustments made as well as its overall maintenance.

6.32 Procedures relating to S106 Agreements can be found absorbed into high-level manuals.

- Transport Management Manual
- Development Control Manual
- An Appendix.

6.33 These procedures although basically adhered too are difficult to systematically follow and locate within the confines of a system approach to S106 agreements. There may be some benefit by developing a subsection devoted entirely to the implementation of S106 Agreements. This may be most appropriate at this time since new government guidelines are about to be introduced regulating the use, development, and validity of any negotiated S106 Agreements.

DETAILED FINDINGS AND RECOMMENDATIONS – SECTION 106						
Ref.	Control Objective / Finding	Effect of Finding	Recommendation	Priority	Agreed Action and Responsible Officer	Target Date to Complete
Procedures						
7.01	<p>Procedures, departmental instructions and appendixes relative to S106 Agreements are found scattered throughout out the Transport Management and Development Manuals. There is no document or supplement in place however to bring all elements of the process together collectively into one place.</p> <p>Planning engineers adhere to the principles of the S106 Agreements but are not altogether familiar with the content or location of the S106 references contained within the manuals.</p> <p>Procedures are difficult to navigate and locate with respect to a systems approach.</p> <p>Defined procedures are difficult to establish because of the diversity of the contributions.</p>	<p>Knowledge of S106 procedures, applications and various methodologies is dependant on and restricted to individuals who indeed may have developed additional working process to improve the system.</p> <p>If an employee leaves HCC a working knowledge that has been developed or enhanced the procedure may be lost.</p> <p>This may cause a perception from outside bodies that S106 contributions are not controlled or implemented effectively and efficiently.</p> <p>Different parties within the S106 agreement are working towards different goals and objectives.</p>	<p>New Government guidelines are pending regulating the use, development and validity of any negotiated S106 contribution, with the suggestion that a formula may be introduced and operated very much like a tariff system.</p> <p>This is an ideal opportunity to bring together all aspects of S106 negotiations, agreements, and arrangements. A flow chart illustrating these processes with lines of communication and feedback should be made available.</p> <p>It is of paramount importance that the procedure becomes a cross cutting departmentally focused document detailing the involvement of all the relative parties. There must also be assurance that all parties involved in the enforcement and implementation of S106, have a clear understanding of what</p>	HIGH	<p>Review existing procedures and update in relation to new working practices. Produce a Transportation Planning Obligations document for the Environment Department.</p> <p>Transportation Planning and Policy Unit - David Humby</p>	12/03 or when Government advice is published

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			is required. All involved with S106 agreements must be made aware of the new procedures and the role that they play in them. This includes County Secretary's			
Database						
7.02	<p>A principal planning engineer and the Computer Section developed a new database (Amos) to monitor all S106 agreements. Amos was used for a trial period.</p> <p>Knowledge and use of this database ceased upon the departure of the planning engineer leading the project but the capacity remains within the information unit (IMU).</p> <p>This again reinforces the requirement for procedures specific to S106 agreements.</p> <p>Simple databases (Spreadsheets) however are maintained by the Environment Department and give a generic insight</p>	<p>An understanding by all parties with regard to the status of S106 contributions, balances and expenditure will tend to be insufficient leading to inefficient use of available funds.</p> <p>Best possible use of S106 contributions may not be identified.</p> <p>Full use of S106 contribution may not be used to maximum effect or potential.</p> <p>Depending on the terms of the agreement there is a risk that large sums of unspent S106 money may have to be returned back to the developer.</p>	<p>A review of the benefits gained from re-introducing and maintaining AMOS as a central database to control all movement and progress within S106 agreements should be initiated.</p> <p>A presentation by IMU to all relative parties demonstrating AMOS's capacity and indicating how the efficiency and effectiveness of controlling and spending S106 contributions would be enhanced should be commissioned.</p> <p>Ownership for the maintenance and upkeep of the data base should be formally assigned and referenced in the procedures</p>	High	<p>Review existing AMOS database through testing its application and consider alternative options. Update departmental procedures.</p> <p>Consider relationship to SHARP project</p> <p>Transportation Planning and Policy Unit with Information Management Unit – David Humby and Terry Fox</p>	10/03

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	and overview. The finance section maintains a monitor of all S106 contributions indicating balance interest accrued and the associated HCC Walker code.	There is no method of global communication and interpretation regarding use and implementation of S106 contributions.	Regular reviews of the database information should take place to ensure proper decision making processes are applied as well as maximum use of contributions.			
Surplus						
7.03	Any surplus money in the “pot” as a result of non-returned funds and underspends from S106 contributions is calculated annually. The sum is reported to the budget manager who lets other departments know there is a sum of money available to be spent on other relevant projects. Applications are processed on a first come first served basis and are assessed against their compatibility with Circular 1/97 and the relationship with the source of the S106 contribution.	This could create conflict and unwarranted attention to the practical use and expenditure of any surplus monies available. Not all departments and personnel may be aware of the availability of such funding or may have not had time to process an application. This may create a perception from outside bodies that favouritism could be allied to any decision making.	Applications for any available moneys should be structured in a controlled manner, with start and closing dates by which all applications should be submitted. All applications should be prioritised and discussed on their merits to determine which one would be most advantageous to the community and surrounding area in relation to the original planning application and subsequent development. Alternatively annual reports should be issued, where if applicable monies could be released to fund and make additional improvements to	High	Develop system for inviting and prioritising bids for available S106 funds. Report on an annual basis. Transportation Planning and Policy Unit – David Humby	03/04

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Ref.	Control Objective / Finding	Effect of Finding	Recommendation	Priority	Agreed Action and Responsible Officer	Target Date to Complete
	Decisions and authorisation to release funds if applicable is approved by one authority based of the information provided and is not subject to a forum or prioritisation.		live works and developments that were not conceived at the time of the initial agreement. Full use should be made of the Amos database to monitor all applications to use S106 Money			
Preliminary Costs						
7.04	<p>All legal costs associated with the S106 agreement are paid for and recoverable by the developer.</p> <p>Some preliminary costs however such as traffic surveys although part of normal highway work can be built in to the S106 Agreement. On other occasions it is financed independently by the developer as an extension of their own works. It can also be funded from the S106 surplus pot if it can be justified or from individual departmental budgets.</p> <p>There is no clear definition of where the source of money</p>	<p>There is a need for the S106 Agreements to be flexible in order to reach a compromise, whilst at the same time maximising the contribution.</p> <p>It may not always be possible to recover all preliminary costs, thus reducing the available money in the S106 pot.</p> <p>Not all-planning applications via S106 Agreements are approved by Area Office even after submission of surveys and studies.</p> <p>Because of the time</p>	<p>Wherever possible the recovery of all preliminary costs in preparing and completing S106 Agreements should be built in to the agreement.</p> <p>Careful judgement should be exercised before commissioning surveys and studies to support and justify various developments.</p> <p>The use of a risk assessment matrix may be appropriate to reduce any potential associated risks before commissioning the relative study or survey to take place. This should be investigated as</p>	High	<p>Agree all preliminary costs should be built into the agreement. Consider amended process with County Secretary and include in AMOS database as appropriate.</p> <p>Transportation Planning and Policy Unit - David Humby</p>	01/04

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	to finance these operations is derived. There is also the potential danger that after the surveys or studies have been commissioned and submitted for approval, planning, application is refused.	frames involved by the time the contributions are ready for collection, the proposed development strategy changes or is no longer required.	a possibility. Full use should be made of the Amos database to monitor and ensure that where possible all preliminary costs are justified and recoverable from the S106 agreement.			
Spending of Authorised & Released Fund						
7.05	<p>Below is a tracked example of a CS99 application in relation to Chester Road.</p> <p>An application for funds totalling £17,00.00 was approved, but the money was never spent by the applicant.</p> <p>CS99 No. CAP10 Account 781/0461/9493 Fin Code H79/-/91**/90549 Authorised August 1999</p> <p>The Project Engineer who initiated the project left.</p> <p>Project completed as part of a larger highway strategy.</p>	<p>In relation to this tracked example</p> <p>Depending upon the terms of the agreement the balances of unspent contributions including interest may have to be returned back to the developer</p> <p>All unspent but allocated balances may cause a misrepresentation of the actual availability of funds for spending.</p> <p>Money allocated to a CS99 but not spent may remain unspent.</p>	<p>There should be regular steering group meetings to discuss development of projects and S106 spending.</p> <p>The budget manager should diligently monitor all approved and authorised CS99's to ensure that the development is still valid and the allocated sum of money will be spent and not remain idle.</p> <p>Finance should be alerted if the contribution is not going to be spent so that the money can be reallocated elsewhere.</p> <p>Availability of allocated money for spending should be limited to a defined time period, which</p>	High	<p>Develop robust monitoring system with Finance Unit. Include reports in Quarterly Monitoring Reports on use of funds to be monitored by Steering Group.</p> <p>Transportation Planning and Policy Unit with Finance Unit. David Humby and Simon Barge</p>	12/03

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	<p>There were no controls to ensure that the allocated and authorised sum of money was used and spent.</p> <p>Money is committed to the project and reduces the balance and availability of contribution to support other projects</p>	<p>Departmental budgets may incur unnecessary costs absorbing or allocating costs elsewhere if full use of the allocated contribution is not made.</p>	<p>will ensure its application. This will reduce the amount of allocated but unspent money that is common to most CS99's.</p> <p>Systems and procedures need to be introduced published and made widely available. E.g. on CONNECT.</p>			
Collection of S106 Contribution from Developer						
7.06	<p>There is no real way of ensuring that a S106 contribution is collected as per the agreement.</p> <p>There is no automated system in place to prompt the payment of the contribution.</p> <p>There can be some years between the agreement of the contribution and the payment of the contribution.</p> <p>Although systems are in place relative to each department / authority there</p>	<p>Given the turnover in staff and departmental reorganisations there is a danger that payment may not be made.</p> <p>Complete separation of duties divorces all responsibilities, relying heavily on individual knowledge and feedback.</p> <p>With no warning systems in place Contributions may be defaulted because a request for the agreed contribution was not made.</p>	<p>Automated trigger mechanisms or warning systems should be introduced and installed.</p> <p>Regular forums should be introduced to review pending contributions and make the relevant personnel aware that payment is due as per the original agreement.</p> <p>Lines of communication between all relative parties should be established and maintained.</p> <p>The re- introduction of the AMOS data base, a concise</p>	High	<p>Develop robust information system and link to Recommendation 7.01.</p> <p>Consider opportunity for inclusion in SHARP project.</p> <p>Transportation Planning and Policy Unit – David Humby</p>	12/03

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	appears to be a lack of continuity. Each department / authority almost becomes divorced from the process once their task has been completed.	Inability to establish how many agreements have not been processed for collection. Failure to communicate may mean that a contribution is not collected.	set of procedures with a departmental bias and a flow chart showing lines of communication and feedback should be introduced. This will address all issues and concerns contained within this report and its associated findings.			