

Date of Meeting 23rd February 2021

Document classification: Part A Public Document

Exemption applied: None

Review date for release N/A

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## **S106 and CIL Internal Audit Report**

### **Report summary:**

South West Audit Partnership have undertaken an audit of the S106 and CIL system. The purpose of the audit was to ensure that appropriate arrangements are in place to manage the receipt and expenditure of S106 and CIL contributions. The audit was brought forward at the request of the leader having originally been planned for quarter 4.

The report gives “limited assurance” noting that the S106 spend and collection work is not up to date due to the substantial work that has been involved in populating the Exacom system and the redeployment of officers into the community hub to help to support the community through the Covid-19 pandemic. The report notes that no monies have been lost or returned to developers as a result of this lack of resource but there are a significant number of outstanding actions required on the system.

The report makes two priority 2 recommendations relating to appointing additional temporary staff resource to help get the system up to date and the updating of guidance on the participatory budgeting process. A further two priority 3 recommendations are made in relation to the introduction of the public facing Exacom module and the use of Exacom for recovering outstanding payments. Officers acknowledge the findings of the audit and are committed to addressing the identified issues as a priority.

The audit was reported to Cabinet at their meeting of the 6<sup>th</sup> January with Members noting the findings of the audit and the need to appoint additional staff resource as a priority. It has also been reported to Audit and Governance Committee on the 28<sup>th</sup> January and Scrutiny Committee on the 4<sup>th</sup> February.

### **Recommendation:**

That Members consider the findings and recommendations of the attached internal audit report on the management of the receipt and expenditure of S106 and CIL contributions.

### **Reason for recommendation:**

To make Members aware of the findings of the S106 and CIL Audit and the actions that are being taken to consider and respond to the findings.

Officer: Ed Freeman – Service Lead Planning Strategy and Development Management,  
[efreeman@eastdevon.gov.uk](mailto:efreeman@eastdevon.gov.uk), Tel: 01395 517519

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Portfolio(s) (check which apply):

- Climate Action
- Coast, Country and Environment
- Corporate Services and COVID-19 Response and Recovery

- Democracy and Transparency
- Economy and Assets
- Finance
- Policy Co-ordination and Regional Engagement
- Strategic Planning
- Sustainable Homes and Communities

**Financial implications:**

The recommendation for the appointment of additional temporary staff resource has been included in the preparation of the 2021/22 budget. This additional staff resource has been estimated at a cost of £33,000 and has been fully funded within the budget by an increased income contribution.

**Legal implications:**

The report does not raise any specific legal implications requiring comment.

**Equalities impact** Low Impact

**Climate change** Low Impact

**Risk:** Low Risk;

**Links to background information** None

**Link to [Council Plan](#):**

Priorities (check which apply)

- Outstanding Place and Environment
- Outstanding Homes and Communities
- Outstanding Economic Growth, Productivity, and Prosperity
- Outstanding Council and Council Services