



ST. HELENA

GOVERNMENT OF SAINT HELENA  
RESPONSE TO RECOMMENDATIONS FOLLOWING THE  
ADOPTION OF PAC REPORTS

15 JUNE 2016

Laid on the Table - 18 July 2016 (BASCC)



**RESPONSE TO RECOMMENDATIONS FOLLOWING THE ADOPTION OF THE PAC REPORTS – THIS RESPONSE DATED THE 15/6/2016**

In accordance with Section 69 (9) of the Constitution of St. Helena –

(9) If the Legislative Council adopts a report of the Public Accounts Committee, and requests the responsible member of the Executive Council to advise the Legislative Council of the action proposed to be taken by the Government of St Helena in respect of the report, the member concerned shall convey the Government's response to the Council not later than the first sitting day following the expiration of six weeks after the date of the Council's request, unless the Council extends the time for the response.

**Open Register as at 15/6/2016**

No	Date Reported to LECCO	Body	Recommendation	Responsibility	Response	Transfer To Closed Recommendations
1	7/10/2014	ESH	ESH should place more emphasis on output and outcome measures both in strategic plans and in non-financial performance reporting.	Chief Executive for Economic Development	ESH as a new organisation is continually developing procedures and policies to ensure that our outcomes are measurable and in line with our refocus. We have also in the past year registered with the Institute of Economic Development (IED) in the UK and currently working towards achieving "excellence in economic development".  This will be placed on the internal audit programme once the Internal Auditor is in place.	Yes

No	Date Reported to LECSO	Body	Recommendation	Responsibility	Response	Transfer To Closed Recommendations
2	7/10/2014	ESH	ESH will need to develop management information systems to capture timely and accurate information for internal management and external performance reporting to stakeholders.	Chief Executive for Economic Development	ESH has implemented systems and processes to ensure that reporting is accurate and received in a timely manner in order to report accurately to all our stakeholders. We have also implemented a new post: Quality Standards and Information Manager to ensure that this process is done. This will be placed on the internal audit programme once the Internal Auditor is in place.	Yes
3	7/10/2014	ESH	ESH should use the commissioning relationship with provider organisations to require data returns, which measure not only inputs but also outputs and measures of impact.	Chief Executive for Economic Development	ESH is continually developing procedures and policies with the various organisations to ensure that data is returned timely and accurately in order to show the impact of the investment to that organisation. Achieving excellence in economic development will assist this process. This will be placed on the internal audit programme once the Internal Auditor is in place.	Yes
4	Closed					
5	Closed					
6	Closed					
7	Closed					
8	Closed					
9	Closed					

No	Date Reported to LEGCO	Body	Recommendation	Responsibility	Response	Transfer To Closed Recommendations
10	Closed					
11	Closed					
12	Closed					
13	Closed					
14	7/10/2014	St Helena Currency Fund	Legislative Council amends the Currency Fund Ordinance to require the audited accounts to be laid before Legislative Council.	LEGCO	Now approved by LEGCO.	Yes
15	7/10/2014	St Helena Currency Fund	The Currency Commissioners review the investment strategy to ensure it is designed to secure the optimum return whilst maintaining security of investment holdings.	Financial Secretary, SHG	Discussed and approved by the Currency Commissioners	Yes
16	Closed					
17	Closed					
18	Closed					
19	29/4/2015	Bulk Fuel Installation	The 2003 Bulk Fuel Agency Ordinance is reviewed to determine whether it is relevant to the operations of the new BFI and either applied for that purpose or repealed.	Financial Secretary	Ordinance is not deemed to be necessary – current BFI now set up as a Special Fund. Ordinance not required for the new BFI.	Yes
20	Closed					
21	Closed					

No	Date Reported to LEGCO	Body	Recommendation	Responsibility	Response	Transfer to Closed Recommendations
22	29/4/2015	Bulk Fuel Installation	For accounting and asset management purposes infrastructure assets are tested for impairment annually and revalued at intervals not exceeding 5-years.	Financial Secretary	BFI is due to close during 2016/17. We have no plans to revalue assets or carry out an impairment review during that period. The cost of such an exercise is disproportionate to any benefit. New BFI	Yes
23	Closed				Five yearly review will apply to the new BFI as will an annually impairment review.	
24	Closed					
25	29/4/2015	St Helena Fisheries Corporation	The subsidiaries of any public body should through the articles of incorporation be made subject to audit review and PAC scrutiny for the purposes of openness and transparency.	Management Board – SHFC	Although not currently a requirement under the articles, it was always intended that the annual accounts of Saint Marine Resources Limited would be audited, and then presented to the Shareholders (ESH and SHFC Boards) at an Annual General Meeting in accordance with requirements under the Companies Ordinance. This has been actioned. Agreed that PAC scrutiny is required in the public interest whenever SHG is a shareholder.	Yes

No	Date Reported to LEFCO	Body	Recommendation	Responsibility	Response	Transfer to Closed Recommendations
28	2/9/2015	St Helena Fisheries Corporation	The Boards of ESH and the Fisheries Corporation should review the Directors appointed to SMRL and at the very least seek to place industry expertise on the SMRL Board through the fourth appointed Director.	SMRL Shareholders	Under the distribution of shareholding in SMRL, the SHFC Board is able to appoint up to 3 No. Board members and the ESH Board is able to appoint 1 No. Board member. There is an existing vacancy in relation to SHFC representation, following the resignation of a Board member on 4 <sup>th</sup> July 2014, and discussion has taken place with the SHFC Board in relation to this, however Members were of the view that such an appointment should not be made until current matters relating to the MFV Extractor have been concluded. One of the current Directors has 30+ years associated with the fishing industry. This will be reviewed further by the Shareholders at the Annual General Meeting when accounts have been audited and are ready for presentation.  Now sold.	Yes

No	Date Reported to LEGSO	Body	Recommendation	Responsibility	Response	Transfer To Closed Recommendations
29	29/4/2015	St Helena Fisheries Corporation	Internal management capacity remains a concern and the appointment of a counterpart General Manager will be required if the Corporation is to continue going forward.	SHFC Management Board	In light of the Argos decision to withdraw from their Cold Store Operation on the island by November 2015, the future of the Corporation and the Fishing Industry will likely see a new operational structure being put in place by SHG which will probably have such a management structure.	[No] Open – action in progress
30	Closed				Recruitment taking place for General Manager	
31	29/4/2015	St Helena National Trust	The Trust plans to report audited accounts within six-months of the financial year end and requests a standing extension from the Governor until such time as section 18(1) of the Ordinance may be amended.	Trust Director & President	The Trust President and Director are currently reviewing the Ordinance with a view to suggesting amendment to section 18(1) along with a number of other amendments.	[No] Open – action in progress
32	Closed					
33	29/4/2015	St Helena National Trust	The Trust reviews requirements for reporting on individual donor funded projects, to ensure that specific conditions are met in respect of any project completion audits, required by donors, in addition to the Trust financial statements.	Trust Director	This is being done and has been actioned.	Yes
34	Closed					
35	Closed					



No	Date Reported to LEGCO	Body	Recommendation	Responsibility	Response	Transfer To Closed Recommendations
36	29/4/2015	St Helena Government	The MTEF process is maintained with the objective of establishing a 3-year financial budget for SHG	Financial Secretary	MTEF approach now in its fifth year and is embedded in SHG's processes  Directors pulled together budgets for a three year period as was the case in 2015/16.  DFID have stated that they are looking for a three year budget settlement in the future. But was not approved in 2016/17 which resulted in a one year settlement.	[No]  Open – action in progress  Response accepted but remains open until 3-year budget is confirmed.
37	29/4/2015	St Helena Government	The Chief Secretary provides a written statement of progress against recommendations and the Chief Auditor performs a substantive follow-up review on the progress made, in six-nine months and report his findings to PAC in due course.	Chief Secretary	Chief Secretary to provide a written statement.  Chief Auditor to follow up in six-nine months.	[No]  Open – action in progress
38	11/11/2015	St Helena Government	Consistent with the report recommendations Earned Value (EV) calculations on the airport project are commissioned by SHG for the years ended 31 March 2015 and 31 March 2016 so as to ensure that the valuation is available for the SHG annual financial statements.	Financial Secretary	Valuation carried out for SHG Financial Statements, but further detailed work is required.	[No]
39	11/11/2015	St Helena Government	SHG must ensure that a risk management strategy is developed for the Airport Project Phase 2 and it must conform to risk management standards and best practice. The red risks (major risks) on the Airport Project should be tracked and mitigated to ensure that it do not affect the achievement of goals/objectives of the project.			

No	Date Reported to LEGCO	Body	Recommendation	Responsibility	Response	Transfer To Closed Recommendations
40	11/11/2015	St Helena Government	Airport Management must implement the 8 recommendations contained in the audit report on the Airport project. The recommendations that have been provided by audit should be used by management to develop control mechanisms for Phase 2 so as to transfer the learning from Airport Project Phase 1.			
41	11/11/2015	St Helena Government	Management must develop an integrated assurance and approval plan for Phase 2 of the Airport Project Operations. Management must also determine areas where they require assurance so that its internal and external assurance providers can assist in that regard.			
42	11/11/2015	St Helena Government	<p>A Project Board is established as a matter of urgency with an elected member and the SHG shipping officer amongst its membership to advise Executive Council and oversee the disposal process of the RMS St Helena and ensure that the following is in place:</p> <ul style="list-style-type: none"> <li>Management engages the services of reputable independent expert to determine the value of the RMS St Helena and also advise on the disposal options based on the condition of the ship and current trends in the industry.</li> <li>Management prepare a report on the disposal options for the RMS St Helena for consideration by the Project Board and Executive Council decision.</li> <li>Ensure that a list of assets (inventory/heritage assets/fixed assets/movable assets) is maintained, currently up to date and a copy held by SHG. In addition an asset verification should be performed by the Audit Service.</li> </ul>	Shipping Officer	<p>As stated previously a professional broker has been appointed for this purpose.</p> <p>The decision on the sale of the RMS St Helena will be on financial grounds and recommendations made to EXCO as part of EXCO process will be through an EXCO Memorandum submitted to EXCO providing the relevant information for EXCO to make an informed decision.</p> <p>AWS have prepared a list of all assets and this has been provided to SHG. The auditors of AWS will carry out final verification audits as part of the decommissioning of the vessel.</p>	[No] Open – action in progress

No	Date Reported to LEGCO	Body	Recommendation	Responsibility	Response	Transfer to Closed Recommendations
43	11/11/2015	St Helena Government	In view of the uncertainty of the withdrawal date of the RMS St Helena, Executive Council makes appropriate budgetary provisions in the event that the service is extended.		RMS St Helena subsidy is funded through DFID and the 2016/17 budget includes an agreed settlement with DFID on the subsidy required. This is agreed with DFID as part of BAM discussions. This has been the case for over 20 years and is no different in the final year of the RMS.  When setting budgets we use the most up to date information and data, budgets must be based on facts and likelihood of expenditure being incurred. We do not set aside reserves as part of the budget process for unlikely expenditure.  Budget set for the RMS St Helena is deemed to be appropriate and was agreed by LEGCO in March 2016. Matter is now closed.	Yes
44	11/11/2015	St Helena Government	SHG ensures that interested stakeholders and the public at large are kept informed on both the proposals for the provision of a cargo shipping service and the decommissioning of the RMS St Helena.	Financial Secretary		Yes
45	11/11/2015	St Helena Government	SHG must ensure that a Deputy Shipping Officer be appointed to ensure there is no disruption of services in the absence of the Shipping Officer.	Shipping Officer	We will continue with the agreed approach We disagree with the recommendation, there has been no disruption of services in the absence of the Shipping Officer and we see no need for a deputy.  Recommendation not accepted and will not be implemented. Matter is now closed	Yes

No	Date Reported to LEGO	Body	Recommendation	Responsibility	Response	Transfer To Closed Recommendations
46	11/11/2015	St Helena Government	SHG confirm the adequacy of the resources within Corporate Finance for maintaining both normal business and statutory reporting responsibilities after the arrears recovery programme is complete.	Financial Secretary	I can confirm that adequate resources are in place once we have caught up with the Financial Statements. This will form part of normal day to day management of the service through budgets and planning.	Yes
47	04/02/2016	St Helena Government	SHG set out a technical proposition with resource assessment and timeline for the preparation of the financial statements of Government on a consolidated basis in accordance with IPSAS 6.	Financial Secretary	SHG currently consolidating in line with IPSAS 6 for 2015/16 accounts. This will not include Solomons accounts as this time.	
48	04/02/2016	St Helena Government	SHG give some priority to validating historic social benefit cases to assess the level of financial exposure with a realistic timeline for completion.	Financial Secretary	Action Plan in place and progress in line with this.	Yes
49	04/02/2016	St Helena Government	SHG advises the steps proposed, to obtain fixed asset valuations before expiry of the transitional provisions for asset recognition under IPSAS 17.	Financial Secretary	TOR issued for full valuation by qualified RICS assessor - waiting bids for work 29/6/2016. Work to be completed by March 2017. Steps have been confirmed.	Yes
50	04/02/2016	St Helena Government	SHG advise PAC what action is being taken in respect of those matters raised by the Chief Auditor in his Final Accounts Memorandum	Financial Secretary	All issues have been addressed and actioned.	Yes
51	04/02/2016	St Helena Government	SHG maintain active interest in the FCO sponsored governance review and take all necessary steps to apply the model framework proposed for the Overseas Territories to strengthen financial governance, audit and parliamentary scrutiny in St Helena.	Chief Secretary	Can confirm this to be the case.	Yes

**Previous Recommendations before new monitoring scheme introduced**

No	Date Reported to LEGCO	Body	Recommendation	Responsibility	Response	Transfer To Closed Recommendations
1PR	10/2/2014 Updated 7/10/14	SHG Financial Statements 2011/12	The Financial Secretary should improve the timeliness of accounts preparation. Legislative Council should amend the Public Finance Ordinance to require the Financial Secretary to present financial statements to the Chief Auditor for audit within 4 months of year end consistent with the PEFA report of February 2014	Financial Secretary	Once the backlog of Financial Statements has been addressed we will aim to produce the Financial Statements within four months of the year end for audit by the SHAS. The aim will be for Financial Statements to be signed off (i.e. Opinion given by the Chief Auditor) by the end of December each year.	[No]  Open – action in progress
2PR	10/2/2014	SHG Financial Statements 2011/12	The Financial Secretary should continue with plans to introduce accruals based budgeting in time for the 2016/17 budget process.	Financial Secretary	We agree with the recommendation but not the timeline and we are aiming to introduce for the 2017/18 financial year.	[No]  Open – action in progress
3PR	10/2/2014	SHG Financial Statements 2011/12	The Financial Secretary should prepare an analysis of the costs of consolidating subsidiary bodies in the Financial Statements, to allow Executive Council to assess whether the costs outweigh the benefits of accurate reporting of the Government's financial position.	Financial Secretary	The decision to consolidate subsidiary bodies is that of the Financial Secretary. Further consideration has been given to this matter and as it currently stands SHG do not have the resources to implement a full consolidation. We have procured an additional three people to address the backlog of the Financial Statements as it currently stands. The additional resources are being focused on the backlog in line with the agreed working plan with the SHAS.	[No]  Open – action in progress
4PR	10/2/2014	SHG Financial Statements	Legislative Council should amend the Social Security Ordinance to ensure that sufficient evidence is obtained and retained as part of the evaluation of claims.	Financial Secretary	Further consideration will be given to consolidation of the Financial Statements in 2016 for the 2016/17 financial year.  We have decided in agreement with the AG that it would not be appropriate to legislate for this. Further work is being done on the balance of probability and evidence	Yes

No	Date Reported to LECCO	Body	Recommendation	Responsibility	Response	Transfer To Closed Recommendations
SPP	10/2/2014	SHG Financial Statements 2011/12	The Financial Secretary should prepare a phased programme of valuation of Government land and buildings to ensure that all land and buildings are valued by 31 March 2017.	Financial Secretary	This is progressing and a joint procurement exercise with Solomons (to save cost) is being progressed with an appointment likely later in the year to carry out the valuation of assets by March 2017.	[No] Open – action in progress
6PR	Closed					
7PR	Closed					
8PR	Closed					

**Key to colour coding of disposal of recommendations**

Accepted – matter can be transferred to closed list after next session

Accepted – but matter remains open for action in monitor

Disputed – requires reconsideration and therefore remains open in monitor

**Closed Register as at 15/2/2015**

No	Date Reported to LESCO	Body	Recommendation	Responsibility	Response	Now Closed
4	7/10/2014	ESH	Boards of Crown entities such as ESH and other parastatal organisations should commission an internal audit to provide assurance to Directors on the adequacy and effectiveness of governance, risk management and control.	Financial Secretary, SHG	ESH is in the process of appointing an Internal Auditor to assess governance, risk management and internal controls. ESH had already identified this process prior to the PAC report and our Board had approved this appointment in October 2014 and we are also establishing a new Finance Governance and Audit Sub-committee of our Board from the new financial year (2015/2016)	[Closed] Internal Auditor to arrive on island in January 2016 to March 2016 and thereafter on a yearly basis. This is been done in conjunction with Connect.
5	7/10/2014	ESH	ESH should aim to publish audited accounts within six months of the financial year-end notwithstanding longer timeframes permitted by statute.	Chief Executive for Economic Development	ESH's target is to deliver the draft set of accounts to the auditor within 3 months after year end. It will depend on the auditor to ensure that the audit is then completed by the 6 month deadline.  Accounts for 2013/14 were approved by the Board in November 2014 but 2014/15 was completed shortly after year end with the audit completed on 31 July 2015.	[Closed] ESH completed pending board approval in November 2015.  Future audit completion by arrangement with auditor can achieve 30 September.
6	7/10/2014	ESH	A designated official is made directly accountable for overseeing the maintenance and renewal of yacht moorings	Jon Holland, Harbour Master	As stated previously this has always been the case and the Harbour Master is directly	[Closed]

No	Date Reported to ESCO	Body	Recommendation	Responsibility	Response	Now Closed
			so that the associated liability risks to SHG are proactively managed.		accountable for overseeing the maintenance of yacht moorings.	Harbour Master reporting to Financial Secretary
7	7/10/2014	ESH	ESH models the future cash flows on the Revolving Loans Fund and agrees a strategy for additional capital replenishment over the medium term.	Chief Executive for Economic Development	DFID has agreed to provide capital funding direct to ESH and a strategy in place to ensure that there will be sufficient funding going forward for the private sector.	[Closed] Yes subject to evidential review.
8	7/10/2014	ESH	ESH ensures that Administrative Expenses disclosed in notes to the financial statements are further analysed to improve transparency to the reader.	Dr-Niall O'Keefe Chief Executive for Economic Development	Noted and the 2013/2014 Financials reflect this.	[Closed] 2013/14 accounts have improved disclosure
9	7/10/2014	St Helena Fisheries Corporation	The Corporation ensure that any staff members who leave employment settle their debts before doing so and loans in respect of former employees are recovered.	Chairman, SHFC Board – The Venerable Archdeacon Dale Bowers	We make all reasonable efforts with departing employees to settle their debts and loans before leaving but we are not always successful as sometimes times they do not have the funds to make full payment. If no agreement is arrived at before departing their employment, then the issue is referred to the Magistrate's Court for recovery, which can take a longer time to recover depending on the repayment rate that the debtor is able to afford.	[Closed] Yes subject to evidential review
10	7/10/2014	St Helena Fisheries Corporation	The Corporation maintain active credit control and debt recovery particularly while operational cash-flows and reserves are under pressure.	Chairman, SHFC Board – The Venerable Archdeacon Dale Bowers	Credit controls are being set at realistic levels and a more efficient debtor's recovery process is now in place including recovery through the use of the Magistrate's Court.	[Closed] Yes evidence of improvement in credit control in 2013/14 account



No	Date Reported to LEGCO	Body	Recommendation	Responsibility	Response	Now Closed
11	7/10/2014	St Helena Fisheries Corporation	The Corporation develop an interim strategy with operational business plans and updated financial projections, which demonstrate that the entity can recover from the current economic challenges.	Chairman, SHFC Board	Due to GM being off island at the time of the PAC and only returning in mid November, the Ag GM being our Administration Manager was fully committed to other work therefore an interim strategy could not be produced.	[Closed] Yes subject to evidential review.
12	7/10/2014	St Helena Fisheries Corporation	Legislative Council recognises the importance of the fishing industry to St Helena and supports the efforts of the Corporation and ESH in developing this key primary production sector.	LEGCO	Management are currently working up the Business Plan and Budget for 2015/16 which will demonstrate the strategy to address the current economic challenges.  Now approved and implemented.  Motion now put forward and agreed by LEGCO Members.	[Closed]
13	7/10/2014	St Helena News Media Service	SHG should require, as a condition of any significant subsidy, that the responsible Board establishes appropriate systems of governance, risk management and control and those arrangements are periodically tested through an internal audit.	Financial Secretary, SHG	This has been implemented with all bodies receiving significant subsidy (deemed to be over £150k) requiring an internal Audit function to assess governance, risk management and internal controls.	[Closed] FS has written to each organisation
16	7/10/2014	Follow up actions	Previous recommendations made to Council are properly followed through by management with progress periodically reported to PAC.	Financial Secretary, SHG	This report addresses the issue and is a direct response to the recommendation.	[Closed] New process evidenced in this report
17	7/10/2014	Follow up actions	Where a matter raised is the responsibility of a Council Committee the PAC will in future request the Chair of the relevant Committee to attend.	PAC	This matter has been noted and in the future the PAC will request the Chair of the relevant Committee to attend.	[Closed] April PAC session had Chairs in attendance

No	Date Reported to LEGCO	Body	Recommendation	Responsibility	Response	Now Closed
18	29/4/2015	Bulk Fuel Installation	SHG consider optimal alternative use for the £2.7m in reserves attributable to the current BFI given these will no longer be required to finance asset replacement now provided through the BFI under the airport contract.	Financial Secretary	Any outstanding reserves will be transferred into the Consolidated Fund; they will then form part of that fund and be managed in line with the Constitution and the Public Finance Ordinance.	[Closed] Response accepted can be closed after next LegCo meeting.
20	29/4/2015	Bulk Fuel Installation	SHG apply a differential fuel pricing model to ensure that land based fuel management does not cross-subsidise aviation fuel management and keep the public informed	Financial Secretary	As stated at the PAC a new fuel pricing model is to be applied once the new arrangements are in place. Appropriate announcements will be issued with regards to any changes as is the case now	[Closed] Response accepted can be closed after next LegCo meeting.
21	29/4/2015	Bulk Fuel Installation	Fuel management and asset inspection procedures are reviewed in the context of the 2014 fuel leak for the benefit of the new fuel installation.	Solomons	Procedures were reviewed on the back of the fuel leak and the appropriate action was taken.	[Closed] Response accepted can be closed after next LegCo meeting.
23	29/4/2015	Bulk Fuel Installation	The transition to the new BFI facility and contract management arrangement should be subject to independent oversight and assurance to protect the public purse.	Financial Secretary	New arrangements are subject to review; external support on this matter has been received through Helcrow. Further Perpsen has carried out a review of the BFI facility and a number of improvements are currently being implemented.	[Closed] Response accepted can be closed after next LegCo meeting.
24	29/4/2015	St Helena Fisheries Corporation	The Board uses management accounts and catch data to closely monitor in-year performance and working capital requirements and revise forecasts where significant variances arise.	General Manager	This is currently being done in the 2015/16 Budget – we are now using one of the recommendations from the Nautilus report dated 11 & 14 entitled the St. Helena Fisheries Corporation Functional Review	[Closed] Response accepted can be closed after next

No	Date Reported to LEGCO	Body	Recommendation	Responsibility	Response	Now Closed
30	29/4/2015	St Helena Fisheries Corporation	The service level agreement with ENRD must be designed to ensure there is no internal conflict between the service and delegated regulatory role, being performed by the Corporation.	SHFC Management Board	The service level agreement which was tendered by ENRD has been withdrawn in light of the Argos Decision. In any case there would have been no conflict of interest between the service and regulatory role as no additional benefits would have arisen to SHFC as a result – i.e. to ensure that all stakeholders being fishermen, processors and retailers get a fair return for their services.	[Closed] May now be closed in view of the ENRD decision and Argos cold store transfer can be closed after next LegCo meeting.
32	29/4/2015	St Helena National Trust	The Trust works with Non-Governmental Organisations to ensure that appropriate stakeholder representation is secured onto the Trust Council	Trust Director & President	Following the AGM the Trust Council now has active representatives from the St Helena Heritage Society, the St Helena Nature Conservation Group, the Arts and Crafts Association, and the Farmers' Association. The positions of the Tourism Association and Dive Club remain vacant.	[Closed] Response accepted can be closed after next LegCo meeting.
34	29/4/2015	St Helena National Trust	The Trust develops a consolidated action plan for implementing the recommendations made by the Chief Auditor including the consolidation of the results of the SHNT (Guarantee) Company when reporting its results for 2014/15.	Trust Director and Treasurer	This is complete.	[Closed] Response accepted can be closed after next LegCo meeting
35	29/4/2015	St Helena Government	Further improvements are made to the format of the performance tracker to improve the information to and for users in monitoring the performance of departments against key objectives.	Chief Secretary	Further improvements have now been implemented and a revised performance tracker implemented which will support users in monitoring performance.	[Closed] Response

No	Date Reported to LEGCO	Body	Recommendation	Responsibility	Response	Now Closed
					This process is now embedded into the annual budgeting and performance cycle. Each year the reporting processes will be reviewed before the commencement of the reporting year	accepted can be closed after next LegCo meeting.

**Closed Register 15/2/2015 Previous Recommendations before new monitoring scheme introduced**

No	Date Reported to LEGCO	Body	Recommendation	Responsibility	Response	Now Closed
6PR	10/2/2014	SHG Financial Statements 2011/12	The Chief Secretary should ensure that an appropriate committee with both Elected Member and independent representation is able to act as the subset of Legislative Council for the consideration of external audit work.	<b>Audit Committee</b>	The Chief Auditor has determined that Executive Council is the executive body charged with governance and a special meeting of ExCo provides a suitable forum for the auditors communication under ISA 260	[Closed] Can now be regarded as closed.
7PR	10/2/2014	SHG VFM Gov Landlord Housing	The S & C D committee should monitor the implementation of the 31 Audit recommendations.	S&C D Committee	Responsibility of the Committee to monitor.	[Closed]
8PR	10/2/2014	SHG VFM Gov Landlord Housing	The Financial Secretary should ensure that all costs of the housing service are determined before the establishment of any Community-Based Housing Organisation.	<b>Corporate Finance</b>	The establishment of a Community Based Housing Organisation is has being progressed at this current time. As part of any future establishment Corporate Finance would provide financial support to the Directorate to ensure that all costs are determined. This is standard practice in any divestment exercise which would be reviewed by the Procurement Board.	[Closed]

