S.P. 10/17

ST. HELENA

ST HELENA GOVERNMENT

RESPONSE TO PUBLIC ACCOUNTS COMMITTEE REPORTS LAID BEFORE LEGISLATIVE COUNCIL ON 9 DECEMBER 2016

Laid on the Table - 14 March 2017 CofC

ST HELENA GOVERNMENT RESPONSE TO RECOMMENDATIONS FOLLOWING THE ADOPTION OF THE PUBLIC ACCOUNTS COMMITTEE REPORTS

THIS RESPONSE PROVIDES AN UPDATE TO THE RESPONSE WHICH WAS LAID AT LEGISLATIVE COUNCIL 09/12/2016 FOR REVIEW BY THE PUBLIC ACCOUNTS COMMITTEE

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 15/11/2016

No	Date Reported to LEGCO	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	Implemented. ESH is continually developing procedures and policies to ensure that outcomes are measurable and in line with strategic plans. ESH is registered with the Institute of Economic Development (IED) in the UK and has recently been awarded an IED Certificate of Excellence.	[Yes]

No	Date Reported to LEGCO	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	Implemented. 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. The post of Quality Standards and Information Manager has been created to ensure that this process is done.	[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	Implemented. 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.	[Yes]
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	Implemented. The review was completed and concluded that an Ordinance is not necessary as an Agency was not appointed. A bill to repeal this ordinance will be laid at LegCo on 9 December 2016.	[Yes]

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	No longer applicable. This recommendation has been superseded by subsequent management arrangements for the "new" BFI. The current reporting arrangements for the BFI which will cease 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.	[Yes]
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	Implemented. The SHFC management team now includes a Business Manager.	[Yes]
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	In progress. 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]
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	In progress. The requirements for reporting on individual donor funded projects are reviewed to identify specific conditions that may not be met by the annual financial statement audit.	[No]

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	Implemented. MTEF approach is embedded in SHG's processes with the objective of establishing a three year budget. Directors continue to prepared budgets for a three year period however whilst DFID has stated that they are looking for a three year budget settlement in the future, a one year settlement was approved for 2016/17.	[Yes]
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.	[No]
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	In progress. The Airport and non-exchange element of the Wharf are reported in the SHG financial statements at Replacement Cost in line with IPSAS requirements. Management judgements and estimates were used to estimate Replacement Cost and this uncertainty led to an audit qualification and the recommendation to have a qualified independent valuer come out and value the infrastructure when it is operationally ready. A TOR has been released and it is hoped that the qualification will be cleared for the 2016/17 annual financial statement audit.	[No]

No	Date Reported to LEGCO	Body	Recommendation	Responsibility	Response	Transfer To Closed Recommendations
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.	Airport Project Director	This is in progress. Aspects of Phase 1 of the Airport Project (construction phase) are continuing alongside Phase 2 works (Airport Operations). St Helena Airport is not currently dealing with the volume of traffic anticipated due to the delay in commencement of scheduled air services to St Helena. In this interim period, the same risk management methodology is being applied to both Phase 1 and Phase 2. At operational level, separate reports are generated for the Construction and Operations aspects of the Airport Project but the escalation feeds into the same reporting structure (i.e. the same overarching Risks and Issues Registers). This is because both areas are under the same management responsibility at present (i.e. within the Airport Directorate and under the oversight of the Airport Project Board). As Phase 2 becomes more established, the two will be delinked and a separate risk management strategy will be devised for Phase 2. A review will be scheduled in late 2017	[No]

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.	Airport Project Director	See response to recommendations 39 above. We are currently recruiting for an Airport Contracts Manager who will support this work.	[No]
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.	Airport Project Director	See response to recommendation 39 and 40 above.	[No]
42	11/11/2015	St Helena Government	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: • 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. • Management prepare a report on the disposal options for the RMS St Helena for consideration by the Project Board and Executive Council decision. • 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.	Shipping Officer	In progress. As stated previously a professional broker has been appointed for this purpose. 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. 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.	[No]

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.	Financial Secretary	Implemented. RMS St Helena subsidy is funded through DFID and the 2016/17 budget included an agreed settlement with DFID on the subsidy required. Budgets are continuously monitored. Forecast spend is based upon the most up to date information and data and supplementary appropriation sought if required.	[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.	Shipping Officer	Implemented. This is the case and has always been the case, the public are informed and timely announcements are made. We will continue with the agreed approach	[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.	Financial Secretary	Disagreed. There has been no disruption of services in the absence of the Shipping Officer and we see no need for a deputy. The Shipping Officer remains contactable whilst overseas. Recommendation not accepted and will not be implemented. Matter is now closed	[Yes]
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	Confirmed. 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]

No	Date Reported to LEGCO	Body	Recommendation	Responsibility	Response	Transfer To Closed Recommendations
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	In progress. SHG commenced a plan for staged consolidation in 2015/16. Currently preparing a 'dry run' set of 2015/16 consolidated accounts in line with IPSAS 6 with a view to addressing this recommendation in 2016/17.	[No]
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	Implemented. SHG appointed an additional Adjudication Officer for the Social Security Office in October 2016. Their primary role will be the review, updating and collating of eligibility data for all recipients who were brought over from the old system in 2011 to provide assurance on the payment of the current Basic Island Pension. This should be completed by June 2017.	[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	Implemented. A RICS qualified valuer carried out a valuation exercise on SHG's Land & Buildings in November 2016. Final valuation report expected to be received in January 2017, which will allow SHG to comply with IPSAS 17 after the expiration of the relevant transitional provision.	[Yes]

No	Date Reported to LEGCO	Body	Recommendation	Responsibility	Response	Transfer To Closed Recommendations
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	PAC is hereby informed of the action taken. Revised Financial Regulations, which will incorporate a requirement for the publication of an Annual Governance Statement, will come into force from 1 April 2017. The recommendation related to bank reconciliations will be implemented from December 2016. All other issues have been addressed.	[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]
	18/07/2016	Enterprise St Helena	ESH must report on outputs and outcomes in the annual report and uphold their commitment to do in future financial statements.	Chief Executive for Economic Development	A response will be provided for the 24/03/2017 formal Legislative Council meeting.	[No]
	18/07/2016	Enterprise St Helena	ESH must start to objectively report on its contribution to the economic growth using indicators with the hope of measuring the impact on the Gross Domestic Product (GDP) in future years.	Chief Executive for Economic Development	A response will be provided for the 24/03/2017 formal Legislative Council meeting.	[No]
	18/07/2016	Enterprise St Helena	ESH report on attainment of objectives should be made available to the public and consideration must be given to citizens who do not have access to the internet/computers.	Chief Executive for Economic Development	A response will be provided for the 24/03/2017 formal Legislative Council meeting.	[No]
	18/07/2016	Enterprise St Helena	ESH in dealing with public concerns about the procurement process should consider introducing an independent hotline so that the public can report instances of suspected fraud/corruption and they should make public the findings of any investigations for transparency.	Chief Executive for Economic Development	A response will be provided for the 24/03/2017 formal Legislative Council meeting.	[No]
	18/07/2016	Enterprise St Helena	ESH should consider re-adopting the incubator unit concept so as to foster development of start-up businesses.	Chief Executive for Economic Development	A response will be provided for the 24/03/2017 formal Legislative Council meeting.	[No]

No	Date Reported to LEGCO	Body	Recommendation	Responsibility	Response	Transfer To Closed Recommendations
	18/07/2016	Enterprise St Helena	ESH should disclose total salaries or if included in a subtotal should be noted in their accounts disclosing total salary.	Chief Executive for Economic Development	A response will be provided for the 24/03/2017 formal Legislative Council meeting.	[No]
	18/07/2016	Enterprise St Helena	ESH should start developing longer term strategies rather than the current short term 3 years, probably 10 to15 year plans.	Chief Executive for Economic Development	A response will be provided for the 24/03/2017 formal Legislative Council meeting.	[No]
	18/07/2016	St Helena National Trust	SHNT should improve/ increase its notification to the public when major documents, such as its Strategy, are published and must also be made easily accessible to the public eg. Public Library. The Strategy should be circulated to elected members for maximum exposure not just ExCo.	Director/Communications Officer	The Strategy has been circulated to Elected Members and copies placed in the Public Library. Updates will be circulated also.	[Yes]
	18/07/2016	St Helena National Trust	SHG should work with SHNT to prepare a condition survey to augment the register of the Island's built heritage (using the Crallen and Jeffs reports) and develop a strategy for the prioritisation of future management and maintenance given the significant long-term economic potential particularly in terms of tourism.	SHG/SHNT	Heritage Working Group established by Chief Sec. Chaired by Cllr. Ward-Pearce	[Yes]
	18/07/2016	St Helena National Trust	SHG needs to make a decision how the heritage assets are managed, decide which properties should be transferred or leased to SHNT.	SHG/SHNT	Discussions with Crown Estates ongoing	[No]
	18/07/2016	St Helena National Trust	PAC emphasized that the annual report and accounts should be published with the auditors report, and along with the auditors management letter should go to the SNHT Council for review. The audited annual report and accounts should also be placed in the Public Library.	SHNT	Completed as instructed and this shall continue.	[Yes]
	18/07/2016	St Helena Hotel Development Ltd	SHG should document how it intends to manage the capital risk associated with the public investment in the hotel venture through SHHDL.	Directors	A response will be provided for the 24/03/2017 formal Legislative Council meeting.	[No]
	18/07/2016	St Helena Hotel Development Ltd	SHG develop a time bound exit strategy for disposal of the public investment in SHHDL.	Directors	A response will be provided for the 24/03/2017 formal Legislative Council meeting.	[No]

No	Date Reported to LEGCO	Body	Recommendation	Responsibility	Response	Transfer To Closed Recommendations
	18/07/2016	St Helena Fisheries Corporation	SHFC differentiates between local and export markets and introduces local and export tariffs which would benefit fisherman and keep cost down in the local market.	General Manager & Management Board	A response will be provided for the 24/03/2017 formal Legislative Council meeting.	[No]
	18/07/2016	St Helena Fisheries Corporation	SHFC prioritise the lifting of the MFV Extractor so that the proceeds of the SHFC shares can be realised.	General Manager & Management Board	A response will be provided for the 24/03/2017 formal Legislative Council meeting.	[No]
	18/07/2016	Connect Saint Helena Ltd	Connect review their write-off policy and strategy and develop a delegation of authority policy/procedure if they don't already have one.	Chief Executive Officer	Completed December 2016	[Yes]
	18/07/2016	Connect Saint Helena Ltd	Connect publish non-financial performance in the Annual Report to bring more information to the reader/user and place the Annual Report in the public library.	Chief Executive Officer	While non-financial performance is reported publicly by the Utilities Regulatory Authority and published in the local media and available on both SHG's and Connect's websites and Connect's offices it is also reported in the company's annual report.	[Yes]
	18/07/2016	Connect Saint Helena Ltd	Connect publish the financial performance of the different operating segments within the Annual Report	Chief Executive Officer	While the financial reporting standard FRS 102 used by the company for financial reporting does not require segmental reporting, Connect's board receives segmental performance reports for decision making through monthly management accounts.	[Yes]
	18/07/2016	Connect Saint Helena Ltd	Connect sets a payback period on renewable assets; in order to indicate what the minimum period to recoup investments.	Chief Executive Officer	The company employs assets that range from ITC to utilities infrastructure which differ widely on their economic useful lives and paybacks. As such the minimum payback for each asset is each asset's useful economic life as set out in the company's Tangible Fixed Assets policy. Before further renewable energy investment is made there will be a comprehensive financial appraisal which will include payback analysis.	[Yes]
	18/07/2016	Connect Saint Helena Ltd	SHG explain whether value for money was obtained for the aid-funded water design project that was subsequently written-off by Connect.	Financial Secretary	A response will be provided for the 24/03/2017 formal Legislative Council meeting.	[No]

No	Date Reported to LEGCO	Body	Recommendation	Responsibility	Response	Transfer To Closed Recommendations
	18/07/2016	Currency Fund	SHG perform the required research and publish a report to assess the merits and demerits to maintaining the St Helena Pound and the Currency Fund.	Financial Secretary	A review was commissioned and a presentation has been made to the Economic Development Committee on the initial findings. It was agreed that the follow up action as recommended in the initial report should be followed through and this is ongoing. No report can be published at this stage as all the work has not yet been completed.	[No]
	18/07/2016	Currency Fund	Commissioners assess the different options regarding the issuing of commemorative coins, and specifically whether these should be deemed as legal tender.	Financial Secretary	This will be considered by the Commissioners of Currency.	[No]
	18/07/2016	Defined Contribution Pension Scheme	SHG ensures controls to prevent unauthorised payments to leavers be monitored by management and any payments due be properly approved.	Financial Secretary	The SHG Defined Contribution Pension Scheme has been closed. Therefore this recommendation is not applicable.	[Yes]
	18/07/2016	Bank of Saint Helena Ltd	BOSH communicate the new initiatives with regards to the introduction of plastic money to the island to make the public aware.	Managing Director	A response will be provided for the 24/03/2017 formal Legislative Council meeting.	[No]
	18/07/2016	Bank of Saint Helena Ltd	BOSH increase its publicity of the lending initiatives to the public and business so that more people are aware of these opportunities	Managing Director	A response will be provided for the 24/03/2017 formal Legislative Council meeting.	[No]
	18/07/2016	Bank of Saint Helena Ltd	SHG determine its future strategy with respect to the SHG shareholding in the Bank and explore options for disposal or dilution of shareholding through an independent public offering.	Managing Director	A response will be provided for the 24/03/2017 formal Legislative Council meeting.	[No]
	08/12/2016	SHG - Expenditure in Excess	SHG schedule a LegCo meeting in late February in each year so that the Financial Secretary can make reasonable assessment of the actual expenditure against the final appropriation and request a Supplementary Appropriation to minimise the occurrence of Excess Expenditure in future.	Financial Secretary	A formal meeting of Legislative Council is planned for 14/03/2017 to consider a third Supplementary Appropriation for 2016/17.	[Yes]
	08/12/2016	SHG - Expenditure in Excess	The Financial Secretary prepares a statement of Expenditure in Excess soonest after the closure of the relevant financial	Financial Secretary	A Statement of Expenditure in Excess was prepared soon after the end of the financial	[Yes]

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			year end and presents that statement annually to Legislative Council in accordance with section 106.		year 2015/16 and was presented to formal Legislative Council.	
	08/12/2016	SHG - Expenditure in Excess	The Financial Secretary issues regular communiques to all accounting officers to remind them of their responsibilities with regards to budgetary control, expenditure spending and monitoring.	Financial Secretary	This will be done periodically over the coming financial year.	[Yes]
	08/12/2016	SHG 2013/14 and 2014/15 AFS and ML	SHG maintain a register of all audit recommendations, action plans and timelines to ensure that all qualifications are resolved by 31 March 2018.	Financial Secretary	SHG monitors all agreed recommendations and realistic timelines are set for each.	[Yes]
	08/12/2016	SHG 2013/14 and 2014/15 AFS and ML	SHG sets clear project deliverables with timelines to ensure that the asset valuation project meets its objectives and assets are completely disclosed in the 2016/17 Annual Financial Statements. A committee of relevant stakeholders be convened with clear Terms of Reference for the duration of Asset Valuation project, which could expedite the retrieval of required information.	Financial Secretary	This project has been completed and the final Property Valuation Report has been received and will be incorporated into the 2016/17 financial statements.	[Yes]
	08/12/2016	SHG 2013/14 and 2014/15 AFS and ML	SHG ensure that instructions for the valuation of the pension liability is issued timeously to the Government Actuary Department (GAD) to ensure that the movement in the pension liability is recorded as part of the 1st draft Annual Financial Statements submitted for audit to the Chief Auditor.	Financial Secretary	The instruction for the 2016/17 DBPS Valuation has been given to the Government Actuary's Department and a Commissioning Letter has been issued by them confirming their acceptance of the work and agreeing to the delivery date of the Report which is June 2017.	[Yes]
	08/12/2016	SHG 2013/14 and 2014/15 AFS and ML	SHG ensure that Basic Island Pension and Income Related Benefits are disclosed separately in the notes to the Annual Financial Statements to enhance the understandability of the AFS by the users.	Financial Secretary	This has been implemented in the preparation of the 2015/16 SHG Financial Statements and will continue for future financial statements.	[Yes]
	08/12/2016	SHG - Managing Grants and Subsidies Value for Money report	SHG ensure that a Grants & Subsidies policy is developed and implemented as recommended by the Chief Auditor as a matter of priority to provide a proper framework for decision making and management in these awards.	Financial Secretary	A Grants & Subsidies Policy has been drafted and will be finalised by the end of March 2017.	[No]
	08/12/2016	SHG - Managing Grants and	SHG ensure that all grant and subsidy receiving entities/organisations sign Service Level Agreements (SLA)	Financial Secretary	SLAs are being prepared for these organisations which will have effect from 1 April 2017.	[No]

No	Date Reported to LEGCO	Body	Recommendation	Responsibility	Response	Transfer To Closed Recommendations
		Subsidies Value for Money report	with SMART targets and deliverables. (SMART – Specific, Measurable, Attainable, Realistic and Timebound).			
	08/12/2016	SHG - Managing Grants and Subsidies Value for Money report	SHG ensure that there is alignment of the Strategic Objectives to targets/key performance indicators in the SLA of grants/subsidy receiving organisations/entities and their business plans.	Financial Secretary	This will be incorporated into the SLAs being prepared.	[No]
	08/12/2016	SHG - Managing Grants and Subsidies Value for Money report	SHG ensures that performance reports are independently and objectively validated before they are published for stakeholders.	Financial Secretary	A review is currently being undertaken by the Internal Audit Office to provide assurance over the process currently in place.	[No]
	08/12/2016	SHG - Managing Grants and Subsidies Value for Money report	SHG provide updated implementation timelines for recommendations in the Managing Grants and Subsidies report.	Financial Secretary	A response will be provided for the 24/03/2017 formal Legislative Council meeting.	[No]
	08/12/2016	SHG - NAO – Realising the Benefits of the St Helena Airport Project report	SHG provides responses to questions that were asked during the formal session that officials could not furnish the public with appropriate responses.	Chief Secretary	A response will be provided for the 24/03/2017 formal Legislative Council meeting.	[No]
	08/12/2016	SHG - NAO – Realising the Benefits of the St Helena Airport Project report	SHG updates its Strategic Risk Register with risks that have been raised in the NAO Airport report so that they can be monitored.	Chief Secretary	A response will be provided for the 24/03/2017 formal Legislative Council meeting.	[No]
	08/12/2016	SHG - NAO – Realising the Benefits of the	SHG briefs elected members on any significant public report that pertains to the business of St Helena Government irrespective of responsibility or authorship.	Chief Secretary	A response will be provided for the 24/03/2017 formal Legislative Council meeting.	[No]

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		St Helena Airport Project report				
	08/12/2016	SHG - NAO – Realising the Benefits of the St Helena Airport Project report	SHG ensures that the public are informed timely on matters that affect their livelihood.	Chief Secretary	A response will be provided for the 24/03/2017 formal Legislative Council meeting.	[No]
	08/12/2016	SHG response to PAC recommendations	Financial Secretary as the responsible member of ExCo must ensure completeness and timeliness of the Government response being laid under section 69(10).	Financial Secretary	This will be done on a timely basis going forward.	[Yes]
	08/12/2016	SHG response to PAC recommendations	The Government response to the PAC recommendations made in respect of the Airport Review remain outstanding and should be laid at the next opportunity to regularise this omission.	Financial Secretary	A response has now been obtained and is included in this response above.	[Yes]
	08/12/2016	SHG response to PAC recommendations	Recommendations marked as closed may now be transferred to the closed register maintained by the Financial Secretary.	Financial Secretary	This has been done.	[Yes]
	08/12/2016	SHG response to PAC recommendations	Recommendations should remain open in the register until the activity being taken by management has realised the tangible outcome expected.	Financial Secretary	Agreed.	[Yes]
	08/12/2016	SHG response to PAC recommendations	Progress on recommendations remaining open should continue to be reported to PAC at intervals of six-months so that progress may be monitored and reported to Legislative Council where action proves inadequate.	Financial Secretary	Agreed.	[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	Implemented. The 2015/16 SHG annual financial statements were submitted to the Chief Auditor in July 2016.	[Yes]
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	In progress. We agree with the recommendation but not the timeline and we are aiming to introduce for the 2019/20 financial year following appropriate training sessions with Accounting Officers and finance officers across SHG.	[No]
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 will be given to consolidation of the Financial Statements for the 2016/17 financial year – response to recommendation 47 refers.	[Yes] On the basis that this recommendation has been superseded by the recommendation 47 above.
5PR	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	Implemented. The programme is in place. Response to recommendation 49 refers.	[Yes]