

**ACTION PLAN IMPLEMENTATION STATUS UPDATE
REPORT TO THE AUDIT COMMITTEE - AS OF MARCH 31, 2012**

Chief Financial Officer			
AUDIT OF LIABILITIES (200730) AEC APPROVAL DATE: 08/12/2009			
PROJECT RECOMMENDATIONS	ACTION PLAN	EXPECTED COMPLETION DATE	PROGRAM RESPONSE
<p>1. Key stakeholders, at both the regional and HQ levels, with liability identification, quantification and reporting responsibilities should assess the structure of current reporting relationships and accountabilities with a view to clarifying expectations, identifying gaps and initiating changes as appropriate. In particular, Management should consider opportunities to strengthen the linkage between accounting functions in the regions and the CFO Sector at HQ as a means to improve the reliability of controls associated with liabilities.</p>	<p>Over the last few years, the CFO Sector has been leading an 'audit readiness' initiative. A recent validation of controls documentation for Payables at Year End (PAYEs) and Environmental Liabilities noted similar gaps to those of the Internal Audit Report.. The following actions are being undertaken to address the findings:</p> <p>The departmental approach is to clearly state the responsibilities and accountabilities of all stakeholders in departmental policies.</p> <p>PAYE's: The CFO sector, has financial policy issuing authority, is currently revising its Payables at Year-end Policy and Procedures in consultation with stakeholders.</p> <p>The revised policy and procedures will clarify roles and responsibilities of stakeholders and the expectations for liability identification, quantification and reporting. The review will be completed for this fiscal year-end.</p>	<p>March 31, 2010</p>	<p>Status: Completed</p> <p>Update/Rationale: As of 30/09/2010:</p> <p>PAYE's: Discussions with Regions on roles and responsibilities occurred on November 3-5, 2009. The revised policy has been approved by CFO and is effective April 1, 2010. The revised policy addresses the Audit recommendations.</p> <p>AES: Close</p>

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	<p>Environmental Liabilities: The CFO will meet with the ADM's of Land and Economic Development (LED), Regional Operations (RO) and the Northern Affairs Office (NAO) to plan the development of a management control framework for Environmental Liabilities which will include the updating of AANDC's Contaminated Sites Management Policy. The framework will be developed by June 30, 2010 along with an implementation plan.</p> <p>The control framework will be based on the requirements of the following:</p> <p>TBS Policies:</p> <ul style="list-style-type: none"> • Policy on Management of Real Property <p>TBS Standards and Directives</p> <ul style="list-style-type: none"> • Reporting Standard on Real Property • Directive on Contingencies • Draft guidance on accounting for liabilities related to contaminated sites. <p>TBS Accounting Standards:</p> <ul style="list-style-type: none"> • Accounting Standard 3.6 – Treasury Board – Contingencies; <p>Other:</p> <ul style="list-style-type: none"> • Federal Contaminated Sites Action Plan – Eligible Costs 	June 30, 2010	<p>Status: Completed</p> <p>Update/Rationale: As of 31/03/2011:</p> <p>The development of a management control framework for environmental liabilities and implementation plan was completed on April 30, 2010. The implementation plan consists of a two-phased implementation approach with high priority controls being implemented by March 31, 2011 and low medium priority controls by March 31, 2012.</p> <p>Note: The plan includes assessment of impact on AANDC policies. Updating of AANDC's Contaminated Sites Management Policy is targeted for completion by March 31, 2012. See dependency with #7 and 8 below with LED and NAO.</p> <p>AES: Close</p>

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	<p>Guidance Document</p> <p>PSAB</p> <ul style="list-style-type: none"> CICA PS 3200; Liabilities CICA PS 3300 Contingent Liabilities <p>Reporting relationships and the communication of roles and responsibilities between regions and HQ were identified in the October 2008 Evaluation of AANDC's Contaminated Sites Policy and Programming as issues facing the Indian and Inuit Affairs (IIA) Contaminated Sites Management (CSM) Program. The IIA CSM Program is currently conducting a Program Review to improve program performance and management and address those issues prior to the upcoming renewal.</p>	March 31, 2010	
<p>2. A. The Contaminated Sites Program and the Environmental Directorate should clearly identify the required skills and experience based on the liabilities-related job responsibilities of regional staff. Together with Regional Management, training sessions, materials and other tools should be developed and be rolled-out</p>	<p>The Contaminated Sites Program will complete a training session for all staff on applicable policies and regulations relating to Environmental Liabilities at the upcoming Project Manager's meeting (November 3-5th). As a result of this training session, the CSP's <i>Accounting for Costs and Liabilities</i> corporate procedure will be updated to ensure regional project managers</p>	March 31, 2010	<p>Status: Completed</p> <p>Update/Rationale: As of 31/03/2010:</p> <p>The training session did occur at the Project Managers' meeting in November 2009 in Victoria, B.C. Great interest was demonstrated by participants and an environmental liabilities workshop is planned for 2010-11 to further train</p>

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<p>2. B. The Corporate Accounting and Reporting Directorate should clearly identify the required skills and experience based on the liabilities-related job responsibilities of regional staff. Together with Regional Management, training sessions, materials and other tools should be developed and rolled-out across all Regions to ensure that regional staff have a clear understanding of the applicable policies and regulations (Accounts Payable and Accrued Liabilities).</p>	<p>CFO Management believes that the Financial Officer (FI) competency profile and the FI education requirements combined with adequate policies and tools are sufficient for liability responsibilities.</p> <p>With respect to tools and materials for PAYEs, the Corporate Accounting and Reporting Directorate, in consultation with Regional Managers of Accounting Operations, committed to develop a standardized verification checklist as well as detailed procedures for all types of PAYEs (O&M, Salaries & Gs&Cs). The policy and procedures will also address the requirements for PAYEs that are carried forward from prior years. These elements will be included in the revised policy as well as the year-end procedures distributed to regions.</p> <p>Once completed, training to regions will be delivered via presentations on the new policy & procedures.</p>	<p>March 31, 2010</p>	<p>Status: Completed</p> <p>Update/Rationale: As of 31/03/2010:</p> <p>The revised Policy on Payables at Year-end has been approved by CFO and is effective on April 1, 2010 commencing with the department's accounts payables and accrued liabilities being established as at March 31, 2010. The revised policy addresses the audit recommendations.</p> <p>AES: Close – Fully Implemented</p>
<p>3. In addition to providing the year-end timetable and procedures, the CARD should ensure that each region obtains adequate training and a clear understanding of their</p>	<p>With respect to tools and materials for PAYEs, the Corporate Accounting and Reporting Directorate, in consultation with Regional Managers of Accounting Operations, committed to develop a</p>	<p>March 31, 2010</p>	<p>Status: Completed</p> <p>Update/Rationale: As of 31/03/2010:</p>

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<p>roles and responsibilities associated with reporting PAYEs at year-end. This additional guidance and training should clearly outline expectations surrounding:</p> <ul style="list-style-type: none"> -Documentation standards required to support a PAYE balance -Documentation to support the review and approval by RCMs of carry forward balances and -Minimum standards for tracking PAYE balances as they are drawn-down or unencumbered throughout the year(s). 	<p>standardized verification checklist as well as detailed procedures for all types of PAYEs (O&M, Salaries & Gs&Cs). The policy and procedures will also address the requirements for PAYEs that are carried forward from prior years. These elements will be included in the revised policy as well as the year-end procedures distributed to regions.</p> <p>Training to regions will be delivered via presentations on the new policy & procedures.</p>	<p>March 31, 2010</p>	<p>CFO Management believes that the Financial Officer (FI) competency profile and the FI education requirements combined with adequate policies and tools are sufficient for liability responsibilities.</p> <p>The revised Policy on Payables at Year-end has been approved by CFO and is effective on April 1, 2010 commencing with the department's accounts payables and accrued liabilities being established as at March 31, 2010. The revised policy addresses the audit recommendations.</p> <p>Training on the new policy and procedures was delivered March 26.</p> <p>AES: Close – Fully Implemented</p>
<p>4. The CARD should clearly outline Regional Accounting Operations/Transfer Payment Directorates' roles and responsibilities for reviewing PAYEs to ensure that estimates made are reasonable, appropriately supported and are in compliance with TBS and AANDC Policies prior to submission to HQ.</p>	<p>Discussions with regions on roles & responsibilities related to PAYEs will occur on November 3-5 at the Conference of Regional Managers of Accounting Operations. The agreed upon roles & responsibilities from the above consultations will be included in the revised policy and procedures.</p>	<p>March 31, 2010</p>	<p>Status: Completed</p> <p>Update/Rationale: As of 31/03/2010:</p> <p>Discussions with regions on roles & responsibilities related to PAYEs occurred on November 3-5.</p> <p>The revised Policy on Payables at Year-end has been approved by CFO and is effective on April 1,</p>

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			2010 commencing with the department's accounts payables and accrued liabilities being established as at March 31, 2010. The revised policy addresses the audit recommendations. AES: Close – Fully Implemented
5. The CARD should undertake quality assurance reviews as part of their compilation of PAYE balances from the regions at year-end. A review for reasonableness of recorded amounts and follow-up on unusual items should be performed.	<p>The Corporate Accounting and Reporting in collaboration with Regional Accounting Services will undertake a review of PAYE account balances and undertake a quality assurance review on a sampling basis.</p> <p>The Corporate Accounting and Reporting Directorate will develop and implement a formal review and analysis of PAYE balances on an annual basis.</p>	<p>March 31, 2010</p> <p>September 30, 2010</p>	<p>Status: Completed</p> <p>Update/Rationale: As of 31/03/2010:</p> <p>In the fall 2009, as part of its on-going monitoring efforts, Corporate Accounting and Reporting (CAR) selected a sample of payables-at-year-end (PAYE) from each region to assess their compliance with Treasury Board's Policy on PAYE. To address year-end reporting requirements, CAR has provided improved guidance on PAYEs in its year-end instructions. This guidance is consistent with the new PAYE policy. In cooperation with the regional accounting offices, CAR is also in the process of reviewing all outstanding PAYEs to ensure these liabilities are settled by year-end or, if eligible to be carried forward, are adequately supported. To date, old PAYE balance will be reduced by several millions.</p> <p>AES: Close – Fully Implemented</p>

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<p>6. All regions should implement a formally documented and risk-based approach to identifying and assessing potential contaminated sites. To the extent that financial and human resource constraints pre-empt the timely identification and assessment of contaminated sites, management should consider identifying alternative options such as the sharing of resources between regions.</p>	<p>The Treasury Board definition of a contaminated site is a site at which substances occur at concentrations: (1) above background levels and pose or are likely to pose an immediate or long-term hazard to human health or the environment or (2) exceed levels specified in policies and regulations. Each contaminated site is classified using the CCME National Classification System (NCS) a scientific risk-based evaluation to allow the program to prioritize sites.</p> <p>The Nunavut and Northwest Territories regional offices will produce a Site Assessment Action Plan to document the Program's approach to addressing the assessment of remaining suspected sites with consideration for the resource requirements, number of sites and remote location. The Yukon's assessment plan is dictated by the Yukon Devolution Transfer Agreement effective April 1, 2003.</p> <p>The Regional Directors will report on the progress against their site assessment action plan on an annual basis.</p> <p>The IIA CSM Program does not currently have a nationally consistent, documented and risk-based approach to identifying potential contaminated sites.</p>	<p>January 31, 2010</p>	<p>Status: Completed</p> <p>Update/Rationale: As of 31/03/2010:</p> <p>The NWT region recently completed a long-term plan for the management of its contaminated sites, including the assessment of suspected sites.</p> <p>Nunavut already had such a plan in place over the last several years and updates this plan on an annual basis.</p> <p>These long-term plans are shared between the regions.</p> <p>Each region reports to HQ on a quarterly basis on their progress on site assessments.</p>

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	<p>The development of such an approach will be addressed as part of the CSM Program Renewal in fiscal year 2010-2011.</p> <p>Headquarters is conducting a Program Review of the IIA CSM Program in partnership with regional staff. This Review will address the issue of consistency of documentation and data collected in contaminated sites management activities across the country. It will also establish clear targets in order to facilitate the timely assessment and remediation of sites and implement performance indicators to gauge progress.</p>	March 31, 2011	AES: Close
<p>7. The Contaminated Sites Program (HQ) should clearly outline and communicate to the regions the documentation protocols for cost estimates. Each line item within a cost estimate should have supporting documentation (e.g. independent site assignment, contract bid, industry standard costs). The rationale used to determine a preferred remediation approach should be outlined and documented in order to appropriately link the selected remediation approach and estimated liability to the</p>	<p>The CSP works closely with independent engineers to peer review all major contaminated sites projects, including reviewing the selection of remediation approach and associated cost estimates. The CSP's Cost Estimating Guide also includes a section on Information Required to Support Estimates which will guide project managers. A new database is being developed to store all cost related information. All studies and closure options reports are currently being saved in Collaboration and its full implementation is expected next fiscal year.</p>	June 30, 2010	<p>CFO Update Status: Request to Close</p> <p>Update/Rationale: As of 31/03/2012:</p> <p><u>Northern Affairs Organization (NAO) Contaminated Sites Program</u></p> <p>The finalization of the revised Corporate Procedures and associated documents, including the Cost Estimating Guide, will be completed in Q1 of 2012-2013. A complete scoping of the requirement to revise the Cost Estimating Guide was completed in 2011-12 and the final version will adhere to the Treasury Board Guide to Costing and align with the</p>

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independent assessment obtained.	The IIA CSM Program will review current documentation practices for cost estimations in regions and the North in order to determine the feasibility of developing national documentation protocols. Consultations with regional and northern staff will be conducted to determine the most appropriate methods of establishing documentation protocols.	March 31, 2010	<p>Policy on Investment Planning and the Policy on the Management of Projects. The substantive change to be included in the revised Cost Estimating Guide will include a section on Cost Validation. In addition, once the Corporate Procedures are finalized training will be provided to the Regions to explain the revisions and provide a refresher for all staff.</p> <p>Status: Ongoing Update/Rationale: As of 31/03/12:</p> <p><u>Indian and Inuit Affairs (IIA) Contaminated Sites Management Program</u></p> <p>The IIA CSM Program is in the process of reviewing the current documentation practices for cost estimations in regions and the North in order to determine the feasibility of developing national documentation protocols. Consultations with regional staff will be conducted to determine the most appropriate methods of establishing documentation protocols, such as uploading consultant cost estimates for each site into the Integrated Environmental Management System (IEMS). In the mean time, the IIA CSM Program has temporarily adopted and communicated to the regions the supporting documentation protocols included in the FCSAP Liability Reporting Guidance. The IIA CSM Program will be updating their Program Guide, which will include the documentation protocol and cost estimation guide in 2012-2013.</p> <p>NAO Response:</p>

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			<p>Status: Completed Update/Rationale As of 31/03/2012:</p> <p>The finalization of the revised Corporate Procedures and associated documents, including the Cost Estimating Guide, will be completed in Q1 of 2012-13. A complete scoping of the requirement to revise the Cost Estimating Guide was completed in 2011-12 and the final version will adhere to the Treasury Board Guide to Costing and align with the Policy on Investment Planning and the Policy on the Management of Projects. The substantive change to be included in the revised Cost Estimating Guide will include a section on Cost Validation. In addition, once the Corporate Procedures are finalized training will be provided to the Regions to explain the revisions and provide a refresher for all staff.</p> <p><u>LED Response</u></p> <p>Status: Ongoing</p> <p>Update/Rationale: As of 31/03/2012:</p> <p>LED – The IIA CSM Program is in the process of reviewing the current documentation practices for cost estimations in regions and the North in order to determine the feasibility of developing national documentation protocols. Consultations with regional staff will be conducted to determine the most appropriate methods of establishing</p>

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			<p>documentation protocols, such as uploading consultant cost estimates for each site into the Integrated Environmental Management System (IEMS). In the mean time, the IIA CSM Program has temporarily adopted and communicated to the regions the supporting documentation protocols included in the FCSAP Liability Reporting Guidance. The IIA CSM Program will be updating their Program Guide, which will include the documentation protocol and cost estimation guide in 2012-2013.</p> <p>AES: Close – recommendation is addressed in the Audit of Environmental Management and Contaminated Sites (South of 60)</p>

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<p>8. The process to adjust cost estimates submitted by the regions should incorporate the engagement of the regional staff involved in providing those estimates.</p>	<p>Cost estimates are developed by regional project managers and approved by the Regional Director and Regional Director General through the Detailed Work Plan process. When an adjustment is made the following year, the same approval process will apply.</p> <p>The Contaminated Sites Program <i>Accounting for Costs and Liabilities</i> corporate procedure will be revised to include the requirement for approval of the final liability report by the Director's Committee prior to submission.</p>	<p>TBD (dependent on final TBS guidance document)</p>	<p><u>CFO Response:</u></p> <p>Status: <i>Request to Close</i></p> <p>Update/Rationale: As of 31/03/2012:</p> <p><u>Northern Affairs Organization (NAO) Contaminated Sites Program</u></p> <p>Liability reporting, as of March 31, 2012, is underway and final liability numbers, including any revisions will be shared with the regional project managers-this requirement has been included in the revised Corporate Procedures currently scheduled for roll-out in 2012-2013.</p> <p>Status: <i>Request to Close</i></p> <p>Update/Rationale: As of 31/03/2012:</p> <p><u>Indian and Inuit Affairs (IIA) Contaminated Sites Management Program</u></p> <p>Liability reporting is underway and regional project managers are reviewing and updating cost estimates by April 2012. These cost estimates are approved by the Regional Director and Regional Director General through the Detailed Work Plan process and then rolled up and challenged by the Program Accounting Officer at HQ. The final liability numbers, once calculated by the Program Accounting Officer, are shared with the Regional Project Managers.</p>

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			<p>Status: <i>Ongoing</i></p> <p>Update/Rationale: As of 31/03/2012:</p> <p><u>CFO Sector Corporate Accounting and Material Management (CAMM)</u></p> <p>CAMM-CARD (ICU) and MAMD (AEMS) will establish a business process to integrate MAMD into the Environmental Liabilities Control Framework. This work is expected to be completed no later than March 31, 2013.</p> <p><u>NAO Response</u></p> <p>Status: <i>complete</i></p> <p>Update/Rationale: As of 31/03/2012:</p> <p>Liability reporting, as of March 31, 2012, is underway and final liability numbers, including any revisions will be shared with the regional project managers-this requirement has been included in the revised Corporate Procedures currently scheduled for roll-out in 2012-13.</p> <p><u>LED Response</u></p> <p>Status: Completed</p> <p>Update/Rationale:</p>

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			<p>As of 31/03/2012:</p> <p>LED - Liability reporting is underway and regional project managers are reviewing and updating cost estimates by April, 2012. These cost estimates are approved by the Regional Director and Regional Director General through the Detailed Work Plan process and then rolled up and challenged by the Program Accounting Officer at HQ. The final liability numbers, once calculated by the Program Accounting Officer, are shared with the Regional Project Managers.</p> <p>AES: Close – recommendation is addressed in the Audit of Environmental Management and Contaminated Sites (South of 60)</p>
<p>9. LMRB should perform a review of all claim files to ensure that they meet the current requirements for documentation standards as outlined within the respective TBS and AANDC policies.</p>	<p>LMRB, in conjunction with Department of Justice, will review all estimated amounts for each claim, in order to ascertain that it is supported by proper documentation.</p> <p>Furthermore, emphasis will be put on comprehension and understanding of the criteria for assessing the outcome of each claim. This step should reinforce the accuracy of reporting on the likelihood that claims materialize.</p>	<p>Q2 of FY 2009-10</p>	<p>Status: Completed</p> <p>Update/Rationale: As of 31/03/2010: LMRB, in conjunction with Department of Justice, has reviewed the estimated amount for each claim, in order to ascertain that it is supported by proper documentation.</p> <p>Furthermore, emphasis will be put on comprehension and understanding of the criteria for assessing the outcome of each claim. This step should reinforce our reporting on the likelihood of the claims.</p> <p>AES: Close – Fully Implemented</p>