MINUTES of
PERFORMANCE, GOVERNANCE AND AUDIT COMMITTEE
4 JUNE 2026

PRESENT

Chairperson	Councillor W Stamp, CC
Vice-Chairperson	Councillor M G Neall
Councillors	S Dodsley, J C Hughes, R G Pratt, U G C Siddall-Norman, N D Spenceley and M E Thompson
In attendance	Councillor(s) S J N Morgan
Independent Person	Mr Derek Smith

60. CHAIRPERSON'S NOTICES

The Chairperson welcomed everyone to the meeting and went through some general housekeeping arrangements for the meeting. She welcomed all Members, Officers, members of the pubic and the internal and external auditors that were present and introductions were made at this point.

New Member Councillor S Dodsley was welcome to the Committee and the Chairperson thanked Councillor N D Spenceley who had served as an excellent vice-chairperson over the past year. She then introduced Councillor M G Neall, the newly appointed Vice-Chairperson of the Committee and asks him to introduce himself. Councillor Neall thanked Members for the opportunity to serve as Vice-Chairperson of the Committee and reassured them that he would work for the best outcomes of the Committee while supporting the Chairperson as required. He noted that his professional audit background equipped him to provide transparent, accountable and objective scrutiny, and that he looked forward to working with all Members[1] to strengthen the Committee’s governance for the future.

61. APOLOGIES FOR ABSENCE

An apology for absence had been received from Councillor R H Siddall.

Councillor S J N Morgan advised that he was attending as a substitute for Councillor D O Bown. However, after clarification with the Monitoring Officer, the Chairperson informed Councillor Morgan he was unable to act as a substitute as the appropriate notification had not been received. She advised that he was welcome to remain for the meeting but would not be permitted to vote.

[1] Performance, Governance and Audit Committee (16 July 2026)

62. MINUTES OF THE LAST MEETING

RESOLVED that the Minutes of the meeting of the Committee held on 12 March 2026 be approved and confirmed.

63. MATTERS ARISING

The Committee noted the matters arising from the last meeting.

It was confirmed that all Members of the Committee had received an update on the Local Development Plan sent by the Director of Place, Planning and Growth via email.

64. DISCLOSURE OF INTEREST

There were none.

65. PUBLIC PARTICIPATION

No requests had been received.

66. REAPPOINTMENT OF INDEPENDENT PERSON TO THE PERFORMANCE, GOVERNANCE AND AUDIT COMMITTEE

The Chairperson advised that following the Council decision on 11 July 2024 (Minute No. 165 refers), the Committee was required to complete an annual review of the Independent Person (Mr Derek Smith) and then either reconfirm the postholder, or recruit into the role delegated to the Committee for the Municipal Year 2026 / 27.

The Chairperson proposed that Mr Derek Smith be reappointed for the Municipal Year 2026 / 27. This was duly seconded and agreed.

In response, Mr Smith thanked Members for his reappointment. He suggested that consideration be given to the Committee receiving a summary of major Key Performance Indicators (KPIs) rather than the level of detail currently presented. In response the Chairperson explained that the Committee had previously requested this level of detail. The Chief Executive referred to the progress made in the last 12 months and suggested that covering reports could summarise if a KPI was in a positive or negative position. The Chairperson advised that this could be investigated and if appropriate she would then propose a change from the chair at a future meeting.

RESOLVED that Mr Derek Smith be reappointed as Independent Person to the Performance, Governance and Audit Committee for the Municipal Year 2026 / 27.

67. PLAN FOR THE AUDIT OF THE ACCOUNTS FOR THE FINANCIAL YEAR 2025 / 26

The Chairperson drew Members' attention to a replacement report that had been circulated and replaced the version circulated when the agenda was printed.

The Committee considered the report of the Director of Finance, which presented KPMG's (the appointed external auditor) draft External Audit Plan and Strategy for the year 2025 / 26 (attached as Appendix 1). Members noted that the audit findings and recommendations would be reported later in the year, with the final audit opinion expected by the statutory backstop date of 31 January 2027. The estimated audit fee of £219,000 was also highlighted.

The Director of Finance took Members through his report and commented that the performance of the Council throughout the 2024/25 accounts had been strong and there were a number of positives to be taken from this. The Committee was informed of the wider context of local government audit, including significant increases in audit fees since the end of the Audit Commission regime and a marked decline in unmodified audit opinions across Greater Essex. Members noted that audit contracts continued to be managed nationally by Public Sector Audit Appointments (PSAA), and that the International Financial Reporting Standards (IFRS)-based accounting framework remained in place, adapted through the Chartered Institute of Public Finance and Accountancy (CIPFA) Code for local government needs.

It was also reported that a new Local Audit Office would replace the current PSAA-led arrangements from 2028/29, with expectations of improved engagement with councils. The Committee acknowledged that the audit supported the Council's governance objectives and that the associated financial implications had been accounted for within the budget.

The Director handed over to Emma Larcombe, Director of KPMG to present her draft plan for the audit review of the accounts 2025/26. Ms Larcombe highlighted how it was essential to look ahead to the work planned as part of the audit and drew Members' attention to specific areas including:

- Audit materiality – highlighting performance materiality and how this level had been increased as a result of the work carried out in the previous year, moving the threshold up to 75%.
- Key audit risks were consistent with what had been seen the previous year.
- A Value for Money (VFM) risk assessment had not been presented and would be reported at the next meeting. Members were advised that there were no VFM concerns in the previous year.
- Audit timeline – this had been developed based on management's financial reporting timetable with an absolute backstop being the end of January 2027.
- Fees – It was noted that these were set by the Public Sector Audit Appointments and considered reasonable for the statutory audit and VFM work required. Ms Larcombe informed the Committee that there were a number of different assumptions but KPMG had provided an estimate of the maximum fees.
- Build back Assurance – Build Back Assurance had experienced several periods of disclaimed audit opinions, but the Committee was advised that the Council had now begun to make progress through the 'rebuilding assurance' process started last year. Members noted that significant work had already been completed on the 2024/25 audit, and that KPMG aimed to complete all risk assessment work in time to determine whether the Council could move away from a disclaimed opinion at the point of signing. This would be presented at the next meeting of the Committee and shared with the Ministry of Housing Communities and Local Government who would give the Council a grading.

In response to a query Ms Larcombe provided further details regarding the scale of fees. The Director of Finance advised that the PSAA website contained some further information regarding fee transparency, and the Council did not have the opportunity to disagree or argue with the fees. There was some discussion regarding the fees and in response the Director agreed to produce a briefing note for Members setting out the basis of the fee scale, charges and the way in which additional charges were added. In relation to the rate card included in the KPMG position for the likely fees he agreed to also provide some breakdown of the basis behind the chart.

The Chairperson then put the recommendation set out in the report. This was duly seconded and agreed.

RESOLVED that Members considered and commented on the DRAFT – KPMG External Audit Plan and Strategy for the year ended 31 March 2026 (attached at Appendix 1 to the report).

68. INTERNAL AUDIT REPORT

The Committee considered the report of the Director of Finance and associated Internal Audit report from BDP LLP – Internal Audit Plan 2026/27/

Internal Audit Plan 2026 / 27

The Director of Finance referred to the Internal Audit Plan (the Plan) as a positive report and commented on the extensive engagement that had taken place across the Senior Leadership Team alongside the current Chairperson and previous Vice-Chairperson of this Committee.

Mr Aaron Winter (BDO LLP) presented the report and highlighted how an update to Global International Audit standards from 1 April 2025 required a number of additional documents which was why the Internal Audit Strategy and Quality Assurance Improvement Plan were attached to the annual plan.

The annual plan for 2026 / 27 had been collated following the extensive annual planning process, building on previous work done with the Council and consideration by the Council's Senior Leadership Team. It was also forward thinking, looking across other authorities and took into consideration Local Government Reorganisation. It was noted that the Plan would be reviewed to ensured it prioritised the risks that the Council faced, and any changes would be reported to this Committee.

Mr Winter drew Members' attention to Appendix 2 to the Plan, which was a charter and formal contract between BDO, management and the Committee.

The Chairperson commented that this was a very good report and this was echoed by other members of the Committee.

In response to a question regarding the strategic risk 'failure to maintain a Five-Year Housing Land Supply' (5YHLS), the Director of Place, Planning and Growth explained that, following the Government's change to housing figures calculation method, the Council no longer had a 5YHLS. He confirmed that this risk related to the tilted balance, increasing the likelihood of losing planning appeals and reducing the Council's control over development sites as a result. It was noted that each planning application was assessed on its individual planning merits and the specific facts of the case.

At this point the Chairperson thanked Councillor S Dodsley who this week was attending an appeal hearing in the chamber on behalf of the Council.

Internal Audit reports continued
The Chairperson then moved the recommendation set out in the report, taking into consideration the earlier discussions. This was duly seconded and approved.

RESOLVED that Members considered, commented and approved the Internal Audit (BDO) internal audit plan for the current year; the Internal Audit strategy for the period 2026-27; and the Quality Assurance Improvement Plan (at 9a).

69. COUNCIL CONSTITUTION - SCHEME OF DELEGATION TO OFFICERS - ENVIRONMENTAL HEALTH POWERS AND DUTIES - UPDATE

The Committee considered the report of the Director of Legal and Governance seeking Members' agreement to update the Council's Constitution to include new legislative powers and duties.

The Scheme of Delegation within the Council's Constitution contained a list of functions including the exercise of powers and duties under various legislative and statutory provisions relating to Environmental Health matters. Members were advised of the Renters' Rights Acts which had come into force from1 May 2026 and contained various powers and duties exercisable by a local authority and set out in the report. As there was a range of these powers falling to the Council it was appropriate that they be included within the Environmental Health list set out in the Scheme of Delegation and operated by the Director of Neighbourhood Services and Communities.

The Chairperson put the recommendation set out in the report to the Committee. This was duly seconded and agreed.

RECOMMENDED that the Renters' Rights Act 2026 be included within the list of legislation and statutory provisions in the Scheme of Delegation and delegated to the Director of Neighbourhood Services and Communities together with the ability of the Director to authorise appropriate Officers to undertake the new powers and duties on behalf of the Council.

70. APPOINTMENT OF REPRESENTATIVES ON OUTSIDE BODIES AND WORKING GROUPS

The Committee considered the report of the Chief Executive to appoint to Outside Bodies and Working Groups of the Performance, Governance and Audit Committee for the ensuing municipal year.

The Chairperson drew Members' attention list of outside bodies set out in section 3.1.1 of the report and that nominations for two Process Improvement Champions were required. It was duly agreed that Councillors U G C Siddall-Norman and M E Thompson be appointed as the Committee's Process Improvement Champions.

The Chairperson called for nominations to the Working Group set out in the report and it was agreed that Councillors S Dodsley, M G Neall, U C G Siddall-Norman, W Stamp and M E Thompson be appointed to this Working Group.

RESOLVED

(i) That the Committee appoints representatives to the following Outside Bodies, for the ensuing Municipal Year;

Outside Body	2026 / 27 Representative(s)
Chairs of Audit Committee Forum	Chairperson of the Performance, Governance and Audit Committee (PGA) *Substitute: Vice-Chairperson of the PGA*
Town and Parish Engagement Forum	Chairperson of the PGA *Substitute: Vice-Chairperson of the PGA*
Process Improvement Champions	Councillors U G C Siddall-Norman and M E Thompson

(ii) That the Committee appoints representatives to the following Working Groups, for the ensuing Municipal Year;

Working Groups	2026 / 27 Representative(s)
Performance, Governance and Audit Working Group	Councillors S Dodsley, M G Neall, U G C Siddall-Norman, W Stamp and M E Thompson

71. BALANCED SCORECARD EXCEPTIONS REPORT

The Committee considered the report of the Chief Executive reporting exceptions to operational service and provided visibility of any identified Balance Scorecard Key Performance Indicators (KPIs) that had met their threshold, supported by an action plan to ensure targets were met.

The Chairperson introduced the report and deferred to the Head of Performance, Improvement and LGR to present the detail. It was noted that the report covered the period July 2025 to March 2026 and section 3.3 highlighted areas of overperformance and section 3.4 areas of underperformance as well as an update on the action being taken. It was noted that the Senior Management and Leadership Teams regularly reviewed this data prior to it being reported on a six-monthly basis to this Committee to provide Members assurance that operational performance was being managed effectively. Appendix 1 to the report provided further performance data.

The Chief Executive reported that sickness levels were above target but noted that new reporting processes and proactive management work were underway. He advised that greater stability following the restructure was expected to produce a more positive picture in the next quarter and reassured the Committee that measures were in place to better manage absence and support staff returning to work.

The Director of Place, Planning and Growth provided some further information regarding the major planning appeal data Key Performance Indicator, listed in section 3.5 of the report. It was noted that although this figure was on a two-year rolling figure it was not reported until nine months after it had happened. Members were reassured by the Director of the close review undertaken by Officers to ensure the Council stayed below the 'less than 10%' target and this was reported through the Planning Policy Working Group. Members were informed that at the request of the Director of Place, Planning and Growth an external peer review of the development management service had recently been undertaken and an action plan would be developed from the findings.

The Chairperson referred to the appeal decisions detailed in Appendix 1 to the report and questioned whether the related costs were available. In response, Members were informed that Officers were reviewing the costs awarded against the Council at appeal as well as the costs to the Council in supporting appeals. It was agreed that further information regarding these costs would be provided to Members before the end of the financial year.

The Chairperson moved the recommendations as set out in the report. This was duly seconded and agreed.

RESOLVED

(i) That the Committee reviewed and commented on exceptions to service reporting provided in the report;

(ii) That Members noted the additional performance detailed in Appendix 1 to the report;

(iii) That Members confirmed they were assured through this review, that operational performance was being managed effectively.

72. ANNUAL GOVERNANCE STATEMENT ACTIONS UPDATE

The Committee considered the report of the Chief Executive providing Members with an update on the actions identified in the Annual Governance Statement (AGS). The Chairperson introduced the report and deferred to the Head of Performance, Improvement and LGR, to present the detail.

The Head of Performance, Improvement and LGR took the Committee through the report that covered the best practice governance actions identified in the 2023 / 24 AGS and an update on progress against these. It was noted that the AGS was in line with the Chartered Institute of Public Finance and Accountancy best practice, reflective of governance matters and forward looking about where the Council could make improvements.

Section 3.5 of the report provided a table of actions, and it was noted that all actions were now marked as complete. A commentary for Quarter Four was also provided for the Committee's review. The Head of Performance, Improvement and LGR advised that Officers were tracking and reporting back on further actions identified in the 2025 / 26 AGS.

In response to a question regarding Local Government Reorganisation (LGR), the Head of Performance, Improvement and LGR explained that there were LGR actions for 2025 / 26 which would come forward to the Committee once these are reported on.

The Chairperson proposed that the recommendation as set out in the report be agreed. This proposal was duly seconded and agreed.

RESOLVED that the Committee reviewed the Annual Governance Statement table at paragraph 3.5 to the report and the updates within the report and challenged where necessary.

73. REVIEW OF CORPORATE RISK - QUARTER 4

The Committee considered the report of the Chief Executive which set out the requirement for this Committee to undertake a quarterly review of the Corporate Risk Register as assurance that corporate risks were being managed effectively. A table of the Corporate Risk Register latest ratings and Officer commentary was attached as Appendix 1 to the report. The mitigating action log was set out in Appendix 2.

The Head of Performance, Improvement and LGR presented her report for quarter four (Q4) (January – March 2026) and advised that since quarter three there had been no changes to existing risks.

In response to a request to provide further information in the risk tables within Appendix 1, Members were advised that Officers were working to include inherent risk ratings for Quarter One reporting.

The Chairperson moved the recommendations set out in the report and these were duly agreed.

RESOLVED

(i) That Members reviewed the Corporate Risk Register in Appendix 1 to the report and provided comment and feedback for consideration;

(ii) That Members reviewed progress of the Corporate Risk Mitigating actions in Appendix 2 and provided comment and feedback for consideration;

(iii) That Members are assured through this review that corporate risk and was being managed effectively;

(iv) That Members challenged risk where the Committee felt that the Council's corporate goals may not be achieved.

74. CORPORATE PERFORMANCE - QUARTER 4

The Committee considered the report of the Chief Executive that required the Committee to undertake a quarterly review of the Corporate Performance, as assurance that performance was being managed effectively to achieve the corporate outcomes as set out in the Council's Corporate Plan 2025 - 2028. Appendix 1 to the report provided an overview of performance as at the end of Quarter 4 (Q4) (December 2025 to March 2026).

The Head of Performance, Improvement and LGR took the Committee through the report which provided an update on the measures used to validate progress against the corporate plan. Of the 57 indicators, 47 met their targets, eight were not met and two were under review, with overall performance considered strong given the scale of operational demand. Officers were undertaking a review of indicators and targets ahead of the Quarter 1 2026 / 27 reset, and any changes would be reported in the next update to the Committee.

Referring to the earlier query raised by Mr Smith (Independent Person), the Head of Performance, Improvement and LGR drew Members' attention to the header page for each corporate priority which provided a summary of Key Performance Indicators under that priority. The Chairperson asked the Independent Person if he was happy with the summary and in response, Mr Smith advised that he was, referred to a number of positive items and questioned how the information was shared with residents and other people. The Chairperson highlighted the excellent work of the Council's Communications Team and the Director of Strategy and Improvement referred to a video, due to be shown at a later point in the meeting, which highlighted some of the delivery in respect of the Council's work supporting communities.

In response to a question regarding the indicator 'delivering good quality services', the Head of Performance, Improvement and LGR highlighted that 94% of the indicators within this area had been marked as complete for the year.

The Chairperson moved that the recommendations as set out in the report be agreed. This was duly seconded and agreed.

RESOLVED

(i) That Members reviewed the information as set out in this report and Appendix 1 to the report, with priority focus given to the Strategic Priority level performance;

(ii) That Members confirmed they are assured through this review that corporate performance was being managed effectively.

75. HEALTH AND SAFETY UPDATE - QUARTER FOUR 2025 / 26

The Committee considered the report of the Director of Neighbourhood Services and Communities that provided an update on Health and Safety statistics and activity during Q4 (1 January to 31 March 2026.

The Corporate Health and Safety Manager took the Committee through the report advising on the numbers of accidents / incidents and near misses and incidents of unacceptable behaviour during this quarter. In addition, the report set out a number of health and safety actions and provided an update on their progress. Members were informed that the standalone Senior Manager Group meetings for health and safety had been incorporated into the Senior Management Team agenda. The report also provided further update in respect of system resources, training, fire risk assessments, policies and procedures, health and safety inspections, Legionella, training and accident / near miss reporting. It was noted that the two audit actions for this period had been completed and closed. The priorities for the next quarter were set out in the report and noted by Members.

The Officer gave thanks to the Parks Team for its diligent reporting of incidents and proactive approach. It was reported that the new lone working devices should shortly be deployed with relevant officers. Thanks were also given to the Head of Assets, Countryside and Coast for his work on the actions assigned to him.

The Chairperson thanked the Officer for an excellent report and then moved the recommendations set out in the report. This was duly seconded and agreed.

RESOLVED

(i) That Members considered the accident and incident statistics and incidences of unacceptable behaviour reported;

(ii) That Members considered progress of key health and safety actions as set out in section 3.2 of the report.

76. 2026 BIODIVERSITY DUTY REPORT

The Committee considered the report the Director of Place, Planning and Growth seeking Members' approval of the 2026 Maldon District Biodiversity Duty report (BDR) (attached as Appendix 1 to the report) and prepared to comply with duties in the Environment Act 2021 (the Act).

It was noted that the Act introduced a requirement for Local Authorities to publish a BDR, including information on the outcomes of the mandatory Biodiversity Net Gain (BNG) regime delivered through the planning system. Further details of the requirements of the Act were set out in the report. The Council's first BDR had been approved by this Committee on 18 June 2024. The 2026 report covered the period 2 January 2024 to 1 January 2026 and summarised the Council's biodiversity-related policies and actions along with proposed future actions and reported on Biodiversity Net Gain Plans approved through the planning process.

The Chairperson welcomed the Principal Policy Planner to the meeting and deferred to her. The Principal Policy Planner then introduced the report and took Members through the BDR which had been structured into three sections.

During the debate that ensued and in response to questions raised by Members, the following information was provided:

- The work done by the voluntary service was highlighted and it was questioned whether this information was monitored. Members were advised that this information was not captured by the BDR, as this only reported on Maldon District Council owned land and the requirement under BDR was to report on the Council's own actions.
- BNG had its own monitoring regime, but no habitat improvement was being reported at this time due to the newness of the system. The Council, however, would be monitoring this.
- The future installation of a butterfly green roof at Riverside Park, Burnham-on-Crouch referred to a green roof planted to encourage butterflies and their caterpillars. This would be installed and managed by the Council's Parks Team. The Chairperson asked to be notified once this was operational.
- The replacement of lawns with wildflower mixes was raised and in response the Officer explained the difficulty in managing the 28 areas of the Council's land assets for biodiversity because of their multi-functional nature. The report highlighted the work being undertaken by the Parks team, which included work to rewild certain areas and mowing paths through meadows. The Chairperson asked that biodiversity within the Council's land asset areas be looked at and in response Members were advised that their comments would be taken back to the relevant team for consideration.
- The Officer provided some further details regarding habitat banks and the benefit of having them throughout the District. It was noted that these were landowner led, a commercial enterprise between them and the developers, with developers buying BNG habitat units that the Habitat Banks grow / manage. They are registered nationally and monitored through that.

The Chairperson moved the recommendation set out in the report. This was duly seconded and agreed.

RESOLVED that the 2026 Maldon District Biodiversity Duty Report (Appendix 1 to the report) be approved.

77. UK SHARED AND RURAL ENGLAND PROSPERITY FUNDS

The Committee considered the report of the Director of Strategy and Improvement providing an update on progress of the UK Shared and Rural England Prosperity Funds (UKSPF) for the allocation period 2025 / 26.

Members were reminded that the Chancellor had confirmed the continuation of UKSPF for a further year, allowing local authorities to invest in local growth, in advance of wider funding reforms. The Council on 3 April 2025 had approved the proposed projects to be delivered and granted delegated authority to the Chief Executive, in consultation with the Leader of the Council, Chairperson of the Strategy and Resources Committee and Ward Members to identify projects for delivery.

The Council had submitted its forecast spend, outputs and outcomes for 2025 / 26 to the Ministry of Housing, Communities and Local Government (MHCLG) who had confirmed acceptance of the submission. It was noted that of the £738,369 funding £670,407.25 actual spend had been incurred and Appendix 1 to the report provided a progress update on the individual projects.

The final programme report for the North Essex Economic Board Business Support delivery was attached at Appendix 2 to the report.

Members were advised that Officers would continue to deliver the projects over the funding period, submitting the required MHCLG returns, as required. Further progress updates would be reported to the Performance, Governance and Audit Committee throughout the municipal year.

Following her presentation of the report the Director of Strategy and Improvement gave a presentation which provided details regarding the Her Place, Burnham-on-Crouch project (a copy of the presentation was appended to the report). Finally, the Committee were shown a video which highlighted how the One Maldon District Partnership Thriving Places Grant had helped a number of projects within the District. The Director thanked the Head of Health Integration and Communities for driving forward this work.

The Chairperson put the recommendation as detailed in the report. This was duly seconded and agreed.

RESOLVED that the Committee acknowledged the update provided on Maldon District's UK Shared and Rural England Prosperity fund allocations for 25 / 26 and continues to monitor the delivery.

78. OFFICER MEMBER PROTOCOL

The Committee considered the report of the Performance, Governance and Audit Committee Working Group (the Working Group) seeking approval of an updated Officer Member Protocol (the Protocol) and attached as Appendix A to the report. It was noted that the draft revised Protocol had been prepared by the Monitoring Officer prior to consideration by the Working Group.

The Monitoring Officer presented the report and advised how the Protocol supported effective decision-making by setting out clear expectations about roles, responsibilities and standards of behaviour for Officers and Members. The updated Protocol refreshed wording, clarified routes for raising concerns, reflected current committee and governance structures and referenced contemporary working practices.

The Chairperson moved the recommendation set out in the report. This was duly seconded and agreed.

RESOLVED that the Officer Member Protocol (attached at Appendix A to the report) be approved for adoption with immediate effect, replacing the existing protocol.

There being no other items of business the Chairperson closed the meeting at 9.30 pm.

W STAMP, CC
CHAIRPERSON