

27 May 2026



Princes Road
Maldon
Essex CM9 5DL

www.maldon.gov.uk



APOLOGIES: Committee Services
Email: Committee.clerk@maldon.gov.uk

CHIEF EXECUTIVE
Doug Wilkinson

Dear Councillor

You are summoned to attend the meeting of the;

PERFORMANCE, GOVERNANCE AND AUDIT COMMITTEE

on **THURSDAY 4 JUNE 2026 at 7.30 pm**

in the **Council Chamber, Maldon District Council Offices, Princes Road, Maldon.**

Please Note: All meetings will continue to be live streamed on the [Council's YouTube channel](#) for those wishing to observe remotely. Public participants wishing to speak remotely at a meeting can continue to do so via Microsoft Teams.

To register your request to speak / attend in person please complete a [Public Access form](#) (to be submitted by 12noon on the working day before the Committee meeting). All requests will be considered on a first-come, first-served basis.

A copy of the agenda is attached.

Yours faithfully

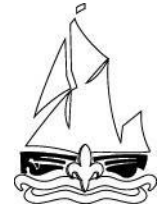
Chief Executive

COMMITTEE MEMBERSHIP:

CHAIRPERSON	Councillor W Stamp, CC
VICE-CHAIRPERSON	Councillor M G Neall
COUNCILLORS	D O Bown S Dodsley J C Hughes R G Pratt R H Siddall U G C Siddall-Norman N D Spenceley M E Thompson
INDEPENDENT PERSON (non-voting)	Mr Derek Smith

Please note: Electronic copies of this agenda and its related papers are available via the Council's website www.maldon.gov.uk.





**AGENDA
PERFORMANCE, GOVERNANCE AND AUDIT COMMITTEE**

THURSDAY 4 JUNE 2026

1. **Chairperson's Notices**

2. **Apologies for Absence**

3. **Minutes of the last meeting** (Pages 5 - 18)

To confirm the Minutes of the Performance, Governance and Audit Committee held on 12 March 2026 (copy enclosed).

4. **Matters Arising** (Pages 19 - 20)

To note the matters arising from the last meeting of the Committee (copy enclosed).

5. **Disclosure of Interest**

To disclose the existence and nature of any Disclosable Pecuniary Interests, Other Registrable interests and Non-Registrable Interests relating to items of business on the agenda having regard to paragraph 9 and Appendix B of the Code of Conduct for Members.

(Members are reminded that they are also required to disclose any such interests as soon as they become aware should the need arise throughout the meeting).

6. **Public Participation**

To receive the views of members of the public, of which prior notification in writing has been received (no later than noon on the Tuesday prior to the day of the meeting).

Should you wish to submit a question please complete the online form at:
www.maldon.gov.uk/publicparticipation.

7. **Reappointment of Independent Person to the Performance, Governance and Audit Committee**

Following the Council decision on 11 July 2024 (Minute No. 165 refers), the Committee is 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.

8. **Plan for the Audit of the Accounts for the Financial Year 2025 / 26** (Pages 21 - 56)

To consider the report of the Chief Finance Officer (copy enclosed).

9. **Internal Audit Report** (Pages 57 - 58)
To consider the report of the Director of Finance (copy enclosed).
 - a) **Internal Audit Plan 2026 / 27** (Pages 59 - 94)
 10. **Council Constitution - Scheme of Delegation to Officers - Environmental Health Powers and Duties - Update** (Pages 95 - 96)
To consider the report of the Director of Legal and Governance, (copy enclosed).
 11. **Appointment of Representatives on Outside Bodies and Working Groups** (Pages 97 - 98)
To consider the report of the Chief Executive, (copy enclosed).
 12. **Balanced Scorecard Exceptions Report** (Pages 99 - 120)
To consider the report of the Chief Executive, (copy enclosed).
 13. **Annual Governance Statement Actions Update** (Pages 121 - 124)
To consider the report of the Chief Executive, (copy enclosed).
 14. **Review of Corporate Risk - Quarter 4** (Pages 125 - 134)
To consider the report of the Chief Executive, (copy enclosed).
 15. **Corporate Performance - Quarter 4** (Pages 135 - 170)
To consider the report of the Chief Executive, (copy enclosed).
 16. **Health and Safety Update - Quarter Four 2025 / 26** (Pages 171 - 182)
To consider the report of the Director of Neighbourhood Services and Communities (copy enclosed).
 17. **2026 Biodiversity Duty Report** (Pages 183 - 200)
To consider the report of the Director of Place, Planning and Growth, (copy enclosed).
 18. **UK Shared and Rural England Prosperity Funds** (Pages 201 - 238)
To consider the report of the Director of Strategy and Improvement, (copy enclosed) and receive a presentation on the Her Place, Burnham-on-Crouch project (copy enclosed).
 19. **Officer Member Protocol** (Pages 239 - 264)
To consider the report of the Performance, Governance and Audit Committee Working Group, (copy enclosed).
 20. **Any other items of business that the Chairperson of the Committee decides are urgent**
-

NOTICES

Recording of Meeting

Please note that the Council will be recording and publishing on the Council's website any part of this meeting held in open session.

Fire

We do not have any fire alarm testing scheduled for this meeting. In the event of a fire, a siren will sound. Please use either of the two marked fire escape routes. Once out of the building please proceed to the designated muster point located on the grass verge by the police station entrance. Please gather there and await further instruction. If you feel you may need assistance to evacuate the building, please make a member of Maldon District Council staff aware.

Health and Safety

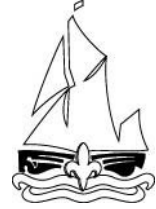
Please be advised of the different levels of flooring within the Council Chamber.

Closed-Circuit Televisions (CCTV)

Meetings held in the Council Chamber are being monitored and recorded by CCTV.

Lift

Please be aware, there is not currently lift access to the Council Chamber.



**MINUTES of
PERFORMANCE, GOVERNANCE AND AUDIT COMMITTEE
12 MARCH 2026**

PRESENT

Chairperson	Councillor W Stamp, CC
Vice-Chairperson	Councillor N D Spenceley
Councillors	M G Bassenger, D O Bown, M G Neall, R G Pratt and M E Thompson

1. CHAIRPERSON'S NOTICES

The Chairperson welcomed everyone to the meeting and went through some general housekeeping arrangements for the meeting.

2. APOLOGIES FOR ABSENCE

Apologies for absence were received from Councillors J C Hughes and U G C Siddall-Norman.

The Chairperson advised that the Chief Executive was not present and the Director of Place, Planning and Growth and Commercial Manager were unable to attend. Should there be any questions that the Officers present were unable to answer these would be responded to in writing outside of the meeting.

At this point, the Chairperson welcomed Emma Larcombe from KPMG (External Auditors) and Andrew Billingham and Aaron Winter from BDO LLP (Internal Auditors) to the meeting.

3. MINUTES OF THE LAST MEETING

RESOLVED that the Minutes of the meeting of the Committee held on 22 January 2026 be approved and confirmed.

4. MATTERS ARISING

The Committee noted the matters arising from the last meeting.

The Chairperson requested that Member training statistics continue to be monitored.

In response to a question regarding the blind spot at a pedestrian crossing point in the Promenade Park, the Director of Neighbourhood Services and Communities advised that they had looked at the options for improving this and she would ensure that an update was circulated to Members to provide some reassurance.

5. DISCLOSURE OF INTEREST

There were none.

6. PUBLIC PARTICIPATION

No requests had been received.

7. REPORT OF THE EXTERNAL AUDITOR ON THE AUDIT OF FINANCIAL YEAR 2024 / 25

The Committee considered the report of the Director of Finance presenting a number of external audit documents for review. The Officer presented the report before referring to the external auditors to provide further information in relation to their reports (appendices 1 and 2).

- **International Standards on Auditing (ISA) 260 Audit report** (Appendix 1 to the report)
This report aimed to ensure that auditors communicated significant matters from the audit to those responsible for governance.

The 'statutory backstop and rebuilding assurance' section of the appendix explained the impact of the statutory backstop and the External Auditors expected that a disclaimer opinion would be issued on the financial statements.

- **Annual Audit report for the financial year 2024 / 25** (Appendix 2)
This report evaluated how effectively an organisation used its resources to achieve its objectives.

There was a requirement for this report to be published alongside the Council's financial statement on its website and provided a high-level overview of the findings of both external audit's financial statement audit along with more rationale and detailed assessment of the findings of Value for Money (VFM) work. It was noted that no significant weaknesses in respect of the arrangements the Council put in place to secure economy, efficiency and effectiveness in the use of its resources had been identified.

During his presentation of the report, the Director of Finance thanked KPMG (External Audit) for their work assisting the Council to meet the backstop date for signing the statement of accounts.

Ms Larcombe from KPMG referred to the 'disclaimer of opinion' that had been issued and how they were expecting to reach a qualified position for 2025 / 26. She thanked the Council's finance team for their support.

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

RESOLVED

- (i) That Members considered the ISA 260 Audit Report for 2024 / 25 at Appendix 1 to the report;

- (ii) That Members considered the Annual Audit Report for 2024 / 25 at Appendix 2 to the report.

8. STATEMENT OF ACCOUNTS 2024/25

The Committee considered the report of the Director of Finance presenting for approval the Maldon District Council Statement of Accounts (SoA) for the year 2024 / 25. The report also sought to confirm the final position arising from the completion of the External Audit review of the 2024 / 25 accounts.

Following consideration of a final update of the SoA by the Committee in January 2026 delegated authority had been granted to the Director of Finance in consultation with the Committee Chairperson to agree any further changes ahead of the 'back stop' date for signing the accounts (27 February 2026). Members were advised that the back stop date had been achieved and the fully signed SoA had been published on the Council's website. Considerable assurance could be taken from the progress of the audit review of the accounts, both in terms of accuracy and the Council's ability to prepare them in a timely manner. The fully signed SoA for 2024 / 25 were being brought back to this Committee for formal acceptance and approval in line with the recommendations approved in January 2026.

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

RESOLVED that the Statement of Accounts attached at Appendix 1 to the report be approved as the final version of the Council's accounts for the year 2024 / 25.

9. INTERNAL AUDIT REPORT

The Committee considered the report of the Chief Finance Officer and associated Internal Audit reports from BDP LLP, attached on the agenda as follows:

- 9a) Progress Report (March 2026);
- 9b) Follow-Up of Recommendations Report (March 2026);
- 9c) Management of Property Final Report (February 2026);
- 9d) HR System Review Final Report (October 2025);
- 9e) Food Safety Final Report (February 2026);
- 9f) Safeguarding Final Report (January 2026).

Progress Report (March 2026)

Mr Aaron Winter (BDO LLP) presented his report to the Committee which provided an update on progress made against the 2025 / 26 internal audit plan and summarised the work BDO had completed together with an assessment of the systems reviewed and recommendations raised. It was noted that four final reports were being presented to this Committee and fieldwork was in progress in respect of the remaining three audits from the plan.

Members were advised that the Local Government Review had been deferred from the 2025 / 26 plan, at the request of management, given the current status of Local Government Reorganisation (LGR). This had been replaced with a review of the Medium-Term Financial Strategy for which fieldwork had started in January 2026.

Discussions were ongoing regarding the 2026 / 27 Internal Audit Plan and this would be presented to a future meeting of the Committee.

Follow-Up of Recommendations Report (March 2026)

Mr Winter presented the report and provided an update in respect of the recommendations arising from reports issued in 2024 / 25. It was noted that a number of recommendations had been implemented, and it was noted that there were two outstanding recommendations where revised implementation dates had been provided and were therefore 'in progress'. He reported that there was one overdue recommendation, although progress continued to be made in respect of this.

For 2025 / 26 three recommendations had been implemented for the audits on Waste and Recycling and Corporate Governance. The recommendation relating to Corporate Governance had missed its original implementation date, although work was progressing and this would be followed up at the next meeting of this Committee.

Management of Property Final Report (February 2026)

Mr Andrew Billingham (BDO LLP) presented the report advising that a review of the Council's arrangements for ensuring all its properties were managed effectively and efficiently had taken place. He explained that this had received moderate assurance and outlined the one high, one medium and two low priority recommendations raised to support the Council mitigate the identified risks.

HR System Review Final Report (October 2025)

Mr Billingham presented the report advising that a review of the Council's HR (Human Resources) system had taken place and outlined the purpose of the review. It was noted a limited assurance had been given on the design and operational effectiveness of the controls in place to ensure adherence to core HR processes for the enhanced HR system introduced in 2024. A moderate assurance had been given on the control of effectiveness. Members were informed that one low, one medium and one high priority recommendation had been raised.

Mr Billingham explained that the high priority recommendation related to the lack of a Service Level Agreement with the HR service provider, however this had since been located. External Audit would ensure that the roles and responsibilities within the high priority recommendation were being met as part of their follow-up review.

Food Safety Final Report (February 2026)

Mr Billingham presented the report advising that a review of the Council's processes and controls in place for the inspection of premises and enforcement activities related to food safety had taken place and he outlined the purpose of the review. It was noted that substantial assurance had been given.

Safeguarding Final Report (January 2026)

Mr Billingham presented the report advising that a review of the Council's policies and arrangements in place to support the safeguarding of children and vulnerable adults had taken place. Members were informed that a moderate assurance had been given in respect of this audit. It was noted that one medium and one low priority recommendation had been raised along with one observation to support the Council in mitigating the identified risk.

In response to a question, Members were advised that the previous Safeguarding report had been given limited assurance, in comparison this report had received a moderate assurance which highlighted that a lot of improvements had been made over the year. Mr Billingham explained that because of the high risk related to safeguarding it was unlikely that a substantial rating would be given.

Internal Audit report continued

The Chairperson then moved the recommendations set out in the report. This was duly seconded and approved.

RESOLVED that the Committee considered, commented, and approved the following reports as set out on the agenda:

- (i) Progress Report (March 2026) – at 9a;
- (ii) Follow-Up of Recommendations Report (March 2026) – at 9b;
- (iii) Management of Property Final Report (February 2026) at 9c;
- (iv) HR System Review Final Report (October 2025)– at 9d;
- (v) Food Safety Final Report (February 2026) – at 9e;
- (vi) Safeguarding Final Report (January 2026) – at 9f.

10. CORPORATE PERFORMANCE - QUARTER 3

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 3 (Q3) (October to December 2025).

The Chairperson introduced the report and deferred to the Head of Performance, Improvement and LGR to present the detail. The Officer took the Committee through the report highlighting section 3.4 which gave a high level view for each priority of delivery along with the specific indicators within the priority that had been marked at risk. It was noted that out of 57 indicators, 42 were on track with seven being marked for closer monitoring, seven as target met and one under review.

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

In response to a question regarding delivery of the updated Local Development Plan, the Chairperson advised that this had been raised at the agenda meeting. She requested that this be raised as a matter arising for the next meeting and the Director of Place, Planning and Growth be requested to provide an update on this for Members.

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

11. REVIEW OF CORPORATE RISK - QUARTER 3

The Committee considered the report of the Chief Executive that required Members to undertake a quarterly review of the Corporate Risk Register as assurance that the Council's corporate risks were being managed effectively. A summary and detailed table of the Corporate Risk Register, latest ratings and officer commentary was attached as appendix 1 to the report.

The Chairperson introduced the report and deferred to the Head of Performance, Improvement and LGR to address the detail. The Officer advised that the report covered the Corporate Risks for the third quarter of 2025 / 26, (October - December 2025). She drew Members attention to sections 3.2 – 3.4 of the report which highlighted one proposed removal and two reductions to risks.

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

In response to concern raised by the Independent Person in respect of Local Government Reorganisation (LGR), the Chairperson provided reassurance that the matters had all been discussed and the data from PWC or Grant Thornton was available for each of the planned authority models. She advised that the Council's officers were working with all 15 Councils to progress through to the next stages but until the 'minded to' decision was received from the government further progress could not be made. The Head of Performance, Improvement and LGR highlighted that the Council had a risk 'failure to engage and be ready for any impact of Local Government Review' and the update in respect of this risk provided detail of the work undertaken during quarter three. The Council was also progressing a programme regarding LGR internally through the Project Management Office. The Director of Finance advised that the Council was receiving updates on LGR at each Council meeting, the last being 12 February 2026. The Chief Executive was part of the Essex Chief Executive's Group and the Director explained that he was involved with all Chief Finance Officers across Greater Essex, both groups met regularly to discuss all aspects of LGR. At this present time the 'minded to' decision was awaited from the Government at which point there would be an indication as to what the future shape of Essex government would be and from which further discussions could take place. It was agreed that some notes on LGR and the current status would be shared with Members and the Independent Person.

Councillor N D Spenceley commented on Risk 4 – Damage to the Council's reputation associated with delays to planned infrastructure delivery by third parties. He noted the public perception that infrastructure was lagging behind development and growth, concerns regarding Section 106 monies not being spent, particularly in relation to health and how in recent Planning Committee meetings there had been a shift beyond the strict limits of the planning application to look at the wider cumulative effect on infrastructure. Councillor Spenceley felt that the risk score for this risk was low. In response the Chairperson advised that this would be noted.

The Chairperson then moved the recommendations which 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 to the report and provided comment and feedback for consideration;
- (iii) That Members are assured through this review that corporate risk is being managed effectively;
- (iv) That Members challenged risk where the Committee felt that the Council's corporate goals may not be achieved.

12. 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 2024 / 25 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 those actions and an update of progress as at Quarter 3 (end December 2025). Actions highlighted in grey denoted actions completed and a further three actions were ongoing for the year, with updated text provided. The Head of Performance, Improvement and LGR highlighted how the draft AGS for 2025 / 26 was due to be considered as a separate item on the agenda and would continue to build on best practice.

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 and the updates within the report and challenged where necessary.

13. HEALTH AND SAFETY UPDATE - QUARTER THREE 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 Quarter 3 (Q3) (1 October to 31 December 2025). The Chairperson introduced the report and deferred to the Director of Neighbourhood Services and Communities and Corporate Health and Safety Manager to present the detail.

The Director took the Committee through the report advising on the numbers of accidents / incidents, near misses and unacceptable behaviour which were relatively low and dealt with according to Council policies with no particular trends identified during this period. It was noted that the number of accidents and near misses reported demonstrated that Officers continued to follow the correct procedure. The report provided further update in respect of the following areas:

- Health and Safety Actions – the report detailed a number of actions along with an update on the progress of each.

- Health and Safety Groups – Reported incidents were scrutinised through the monthly Health and Safety Managers' Group along with compliance in other areas and monthly performance updates were provided to the Senior Leadership Team.
- System resources – Work continued and resources for health and safety improvement had been agreed in principle with the Director of Finance.
- Fire Risk Assessments
- Policies and procedures – work was continuing to review and update all corporate policies and procedures.
- Health and Safety inspections – the annual mini-audit of the Council depots had been completed along with an inspection of the Blackwater Leisure Centre.
- Legionella – routine worked continued.
- Training – a number of training events had been undertaken during this quarter, including phase 1 of the driver safety (classroom) sessions for those who drove on council business and manage telephone aggression for those in customer services, housing, waste and environmental health teams. Further training courses to support the training programme has been scheduled.
- Accident-near miss reporting
- Health and Safety Audit – Most actions had been completed and a table within the report highlighted those still outstanding.

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

During the discussion that followed and in response to questions raised, the following information was provided:

- The new door entry system would provide a record of who was in the Council building and this information would be accessible for fire marshals during any fire evacuation. In response to a question regarding how the software recorded this information, the Corporate Health and Safety Manager advised he would have to defer this to the IT department.
- The Director of Neighbourhood Services and Communities drew Members' attention to the systems the Council had in place to support reception staff, should they feel threatened at any point, this included an alert being sent through the Police, CCTV and proactive management. It was noted should a situation result in an incident staff are supported, with appropriate action being taken. The Corporate Health and Safety Manager advised Members of a new device that the Council had recently procured which could be work behind a badge and should any member of staff feel they need assistance a button could be active and this system was monitored on a 24 hour basis.

It was requested that it be communicated to staff that Members deplored any incidents of abuse and assault and supported any actions which supported staff.

The Chairperson then moved the recommendations which were duly 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 themes (as set out in section 3.2 of the report).

14. 2025/26 ANNUAL GOVERNANCE STATEMENT

The Committee considered the report of the Chief Executive presenting the Annual Governance Statement (AGS) 2025 / 26 (attached at Appendix 1 to the report) for review and adoption by the Committee.

The Chairperson introduced the report and deferred to the Head of Performance, Improvement and LGR to present the details. The Officer advised that the AGS was a key statutory document that had to be produced and appended to the Council's Statement of Accounts and followed the Council's adopted template to reflect the Chartered Institute of Public Finance and Accountancy (CIPFA) best practice advice. It was noted that the report commented on the Council's position against the seven principles of good governance identified by CIPFA and the Society of Local Authority Chief Executives and Senior Managers (SOLACE) in 2016. In addition, comments on the Council's arrangements against the CIPFA financial management code had been provided, particularly standard C. It was noted that this AGS was being brought forward prior to the end of the financial year, it was not expected that the commentary would change, however should there be any change these would be reported to the Committee.

The first page of the appendix highlighted the achievements of the 2025 / 26 financial year in terms of governance arrangements. Overall, the statement demonstrated that the Council had appropriate governance arrangements in place. It was noted that the appendix identified some actions for the coming year in line with best practice. The AGS also reflected on achievements in the 2025 / 26 financial year.

The Chairperson proposed that the recommendations set out in the report be agreed and this proposal was duly seconded.

At this point, the Chairperson referred to the changes and improvement made to the reporting processes and procedures, commenting that the Committee did scrutinise things well. She extended her thanks to Members and Officers, including those who had or would be leaving the Council.

The Chairperson then moved the recommendations which were duly agreed.

RESOLVED

- (i) That the Annual Governance Statement (attached at Appendix A to the report) be approved and appended to the Statement of Accounts.
- (ii) That the Performance, Governance and Audit Committee monitors the progress of the action plan identified in the Annual Governance Statement through a quarterly report.

15. COMMUNITY GOVERNANCE REVIEWS

The Committee considered the report of the Director of Legal and Governance seeking Members' consideration of the outcome of the Community Governance review of electoral arrangements for Little Totham and Norh Fambridge Parish Councils and revisions of parish boundaries for Heybridge Parish and Maldon Town Council.

The Chairperson deferred to the Lead Elections and Democratic Services Manager to present the details. Building on work on a District-wide electoral review, all Parish and Town Councils had been contacted to establish whether there were any particular issues required to be dealt with through the mechanism of a Community Governance Review. Members were advised that four requests had been received and these were set out in the report.

The report set out the requirements of Community Governance Reviews and reported that the Council was satisfied that the requests were sound in the context of the law and associated Guidance as set out in paragraph 3.13 of the report. The proposed boundary changes and the impact of these were set out in Appendix A to the report. In addition, Appendix B provided details of the Community Governance Review documents published for consultation. The Committee was therefore requested to consider making the necessary Re-Organisation Orders, effective from May 2027:

- **Heybridge Parish Council** Revision of the boundary with Great Totham to include the North Heybridge Garden Suburb wholly within the Parish of Heybridge.
- **Little Braxted Parish Council** Increase in its membership from five to six.
- **Maldon Town Council** Revision of the boundary to account for the impact of new development at Maldon West in terms of parish boundary with Woodham Mortimer / Hazeleigh.
- **North Fambridge Parish Council** Increase in its membership from five to seven.

The Chairperson put the recommendations set out in the report and these were duly seconded.

In response to a comment raised, the Lead Elections and Democratic Services Manager explained that although this work had started with the Boundary Commission in February 2025 they gave the Council notice of implications of the English Devolution white paper and because of this and the Local Government Reorganisation (LGR) process it was felt the review should be paused for the foreseeable future. In light of LGR all Parish and Town Councils had been contacted to see if any wanted a Community Governance review and this report set out the four received and being worked on at this present time.

The Chairperson moved the recommendations, thanked Officers for their hard work and wished all Councils good luck going forward. The recommendations were duly agreed.

RESOLVED

- (i) That the consultation responses for the Community Governance reviews be considered;
- (ii) That the Council is satisfied that the requests meet the law and associated Guidance with respect to the object of achieving effective and convenient community governance, and authorises the making of a Reorganisation of Community Governance Order under the Local Government and Public Involvement in Health Act 2007 to:
 - A) change the parish boundary between Heybridge and Great Totham to include the North Heybridge Garden Suburb wholly within the Parish of Heybridge to be effective from the next ordinary elections in May 2027.

- B) increase the membership of Little Braxted Parish Council from five to six Councillors, to be effective from the next ordinary elections in May 2027.
- C) change the parish boundary between Maldon West and Woodham Mortimer & Hazleigh to include the Crest Nicholson development wholly within the Parish of Maldon West to be effective from the next ordinary elections in May 2027.
- D) increase the membership of North Fambridge Parish Council from five to seven Councillors, to be effective from the next ordinary elections in May 2027.

16. UK SHARED AND RURAL ENGLAND PROSPERITY FUNDS

The Committee considered the report of the Chief Executive updating Members on the 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 £613,836.15 actual spend had been incurred and Appendix 1 to the report provided a progress update on the individual projects.

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.

The Chairperson put the recommendation set out 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.

17. LEISURE CONTRACT UPDATE

The Committee considered the report of the Director of Neighbourhood Services and Communities providing an update on the performance and delivery of the Leisure Management Contract, which commenced in March 2025.

Councillor N D Spenceley declared an interest in this item of business as a user of Blackwater Leisure Centre.

The Chairperson advised the Committee that the Commercial Manager was unable to attend and deferred to the Director of Neighbourhood Services and Communities to present the report.

The report provided background information regarding the Leisure Contract, including the refurbishment works planned and key milestones achieved to date. The Council held weekly operation meetings with the contractor alongside monthly project meetings with the wider design team. Performance and financial information was cascaded to the Senior Leadership Team on a monthly basis along with the Leisure Contract Partnership Board (consisting of Officers, Members and Places Leisure management team) which met quarterly. Members were advised that these arrangements ensued early identification of any emerging issues and reinforced the shared commitment across all parties to deliver high-quality leisure services for residents of the district. The finance model for the contract was set out in Appendix 1.

In response to a request from the Chairperson, the Director of Finance then provided Members with further detail regarding the figures detailed in Appendix 1, the impact of Local Government Reorganisation and the risk to the Council. In response to a question regarding further breakdown of the figures Members were advised that this information was received by the Leisure Contract Partnership Board and it was agreed that this information would be circulated to Members of the Committee.,

During the debate that followed and in response to questions raised the following information was provided by Officers:

- In respect of Appendix 1, black figures represented expenditure and red figures income.
- It was confirmed that there were a number of concessions for different types of disability benefits and as a result of some gaps being identified Places Leisure were reviewing these, the results of which would be reported back to the Leisure Contract Partnership Board.
- The Chairperson asked that Officers look at whether there was a mechanism where information regarding the Leisure Contract could be reported back to this Committee.
- The Director of Finance advised that if the Council was making a return in respect of this contract this would be accommodated by the Council's budget planning and would go back into wider investment into the local area. Officers were looking at how this could be specifically targeted around the leisure centre.

The Chairperson agreed with the discussion, highlighting the current cost of living crisis and the need to be fair and balanced, giving back to the local community where there was opportunity to do so. She then moved the recommendations set out in the report which were duly seconded and agreed.

The Chairperson requested that Officers report back to the Committee regarding governance and whether it could make a recommendation in respect of the Leisure Management Contract.

RESOLVED

- (i) That Members note the progress of the Leisure Management Contract, including the on schedule- refurbishment programme, stable membership performance, and the positive development of the social outreach programme;
- (ii) That Members note that financial performance is being delivered as set out in the contract. This includes the fixed management fee which is monitored quarterly via the Leisure Contract Partnership Board.

18. ANNUAL REVIEW OF FINANCIAL REGULATIONS

The Committee considered the report of the Director of Finance presenting the revised Financial Regulations (attached as Appendix 1 to the report) for review and recommendation to the Council for approval.

The Director of Finance presented the report and it was noted that the Financial Regulations provided a framework to ensure sound financial management and control within a local authority, aligned with the Chartered Institute of Public Finance and Accountancy (CIPFA) Financial Management Codes, and complied with relevant legislation and best practices in public financial management. It was noted that the Regulations were reviewed annually in accordance with the Council's Constitution to ensure they remained current and effective. A list of proposed changes was attached at Appendix 1 to the report and although a number of the changes were minor Members' attention was drawn to Items 8, 12 and 16 where more significant changes were proposed (detailed in sections 3.5, 3.6 and 3.7 of the report).

The Director of Finance advised how the Financial Regulations would be kept under constant review and refined, where necessary to adapt to emerging financial management challenges and opportunities.

The Chairperson moved the recommendations set out in the report and this was duly seconded.

In response to a question regarding the proposed change to the maintenance of reserves, the Director of Finance explained that the change related to general reserves and having an upper limit. However, it did not supersede any of the delegations that the Council currently had in place.

The Chairperson then proposed that consideration of the recommended changes to the Financial Regulations be deferred to the next meeting of the Committee. She requested that when the report was brought back a document highlighting the proposed changes was also presented to Members. This was duly seconded and agreed.

RESOLVED that the recommended changes to the Financial Regulations be brought back to the next meeting of the Council along with a document highlighting the proposed changes.

19. ANY OTHER ITEMS OF BUSINESS THAT THE CHAIRPERSON OF THE COMMITTEE DECIDES ARE URGENT

The Chairperson expressed sincere thanks to Miss Green, Director of Neighbourhood Services and Communities at her final PGA meeting, on behalf of the Committee, recognising her consistent attendance, dedicated support, and longstanding commitment to the Council and its Members. The appreciation was warmly received and applauded.

There being no other items of business the Chairperson closed the meeting at 9.11 pm.

W STAMP, CC
CHAIRPERSON

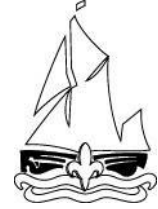
This page is intentionally left blank

Matters Arising from previous meetings of the Performance, Governance and Audit Committee

Meeting Date	Minute No.	Item (Title of Report)	Action	Lead Officer	Response / Update
22-Jan-26	453	Community Safety Partnership Engagement and Activities	Members would be provided with a copy of the media campaign filmed on location in the Maldon District in relation to the Maldon Women's Safety Charter	Community Safety Partnership Manager	Information provided to Members
22-Jan-26	453	Community Safety Partnership Engagement and Activities	Details of the sun loungers put into Central Park in Chelmsford would be provided to Members.	Community Safety Partnership Manager	Information provided to Members
22-Jan-26	459	Health and Safety Update - Quarter Two 2025 / 26	Director of Neighbourhood Services and Communities to provide detail of the location and mitigations made in respect of the hazard reported regarding a blind spot at a pedestrian crossing point in Promenade Park.	Director of Neighbourhood Services and Communities	See update below
22-Jan-26	461	Member Training Statistics	Officers to review Member training courses to highlight which were compulsory for all Members	Chief Executive	Due to termination of E-Learning Platform all training is being reviewed and transferred to BoxPhish platform.
22-Jan-26	461	Member Training Statistics	The Chief Executive and Chairperson of the Committee to send a reminder to all Members regarding the completion of training course, along with links to the training platforms and a list of those which were compulsory.	Chief Executive / Head of Performance, Improvement and LGR	Due to termination of E-Learning Platform all training is being reviewed and transferred to BoxPhish platform. Monthly emails sent to Members to remind them of courses that are due.
12-Mar-26		Matters Arising	In response to a question regarding the blind spot at a pedestrian crossing point in the Promenade Park, the Director of Neighbourhood Services and Communities advised that they had looked at the options for improving this and she would ensure that	Director of Neighbourhood Services and Communities	A section of knee rail fencing has now been installed to restrict pedestrian access along this route, and a cycle rack has been ordered which will be positioned on the path

Matters Arising from previous meetings of the Performance, Governance and Audit Committee

Meeting Date	Minute No.	Item (Title of Report)	Action	Lead Officer	Response / Update
			an update was circulated to Members to provide some reassurance.		adjacent to the fence line to further discourage pedestrian use and improve safety at the crossing point.
12-Mar-26		Corporate Performance - Quarter 3	Director of Place, Planning and Growth to provide an update to the next meeting on delivery of the updated Local Development Plan	Director of Place, Planning and Growth	NEXT MEETING – 4 June 2026 Agreed that this would be better resolved by sending an email to PGA members outlining the comments in the council report on 5YHLS in Feb 2025, and the meeting held of Planning Performance Working Group with Arup.
12-Mar-26		Review of Corporate Risk - Quarter 3	Notes on Local Government Reorganisation and the current status to be shared with Members and the Independent Person	Head of Performance, Improvement and LGR / Chief Executive	Director of Finance has a meeting arranged with Derek Smith (Independent Member of PGA).
12-Mar-26		Leisure Contract Update	The Chairperson asked that Officers look at whether there was a mechanism where information regarding the Leisure Contract could be reported back to this Committee.	Director of Neighbourhood Services and Communities / Commercial Manager	Leisure contract management has moved to Strategy and Resources Directorate. As previously agreed, an update report will provided six monthly.



**REPORT of
CHIEF FINANCE OFFICER**

to
PERFORMANCE, GOVERNANCE AND AUDIT COMMITTEE
4 JUNE 2026

PLAN FOR THE AUDIT OF THE ACCOUNTS FOR FINANCIAL YEAR 2024/25

1. PURPOSE OF THE REPORT

- 1.1 This report presents the draft plan provided by the appointed external auditor (KPMG) for their audit review of the accounts for the year 2024/25 (**APPENDIX 1 - DRAFT – KPMG External Audit Plan & Strategy for the year ended 31 March 2025**).
- 1.2 The key findings and recommendations from the review will be presented by the external auditor later in the year, before issuing their opinion on the Statement of Accounts.
- 1.3 The Audit Plan is included for review. This report is normally presented before the audit takes place.

2. RECOMMENDATIONS

- (i) That Members consider the DRAFT – KPMG External Audit Plan & Strategy for the year ended 31 March 2025 (**APPENDIX 1**) and provide comments on it;
- (ii) That Members discuss the context of the performance framework for external audit;
- (iii) That Members consider the compensating controls in place to provide assurance on financial reporting, in lieu of a robust external audit approach;
- (iv) That Members consider the evidence presented in the report including the context of the current plan from the external auditor for the audit of the 2024/25 accounts, its sufficiency and robustness; the pressures cited by external auditors compared to those experienced in local government finance teams; the rationale provided by KPMG for their proposed timetable to February 2026, given the clear guidance issued by the National Audit Office (NAO).

3. SUMMARY OF KEY ISSUES

- 3.1 The Committee is familiar with the detail set out below, as noted in the various previous reports set out at the end of this current report.
- 3.2 The Financial Reporting Council 'accessible guide' provides a helpful overview of the position ([Local Audit Backlog Rebuilding Assurance](#)).

3.3 Local Government External Audit

- 3.3.1 External audit functions for local councils were performed by the Audit Commission until 2016/17. The abolition of the Audit Commission in 2014 led to the replacement of their audit functions by commercial audit firms from 2018/19. Despite initial indications that this would be a saving to the taxpayer, the reality is that the fees charged for audit services have risen to 50% above the estimated levels at the time of letting the initial round of contracts.
- 3.3.2 Nationally, in 2016, 97% of council's accounts were signed off by external auditors by the national deadline; for 2023/24 accounts, this fell to 1%.
- 3.3.3 Local authorities are required by the Accounts and Audit (Amendment) Regulations 2024 to publish their financial statements and audit reports by a legislative 'backstop' date. This is 27 February 2026 for the 2024/25 financial year.
- 3.3.4 The introduction of the backstop date has been necessitated by the accumulation of accounts where an opinion was not provided by the external auditor. The backstop provides a route whereby not all aspects of an audit review are required to be completed in the usual way, or by the previously published legal deadline. The route for a condensed audit review is achieved by limiting the testing to be performed. This has enabled 'disclaimed' opinions to be confirmed by external auditors but leaves a question over the actual status of the review undertaken and the assurance it does (or does not) provide.
- 3.3.5 The risks presented through this nationally agreed reduction in the efficacy of a key financial control has led to local arrangements being implemented to mitigate the risk. These mitigations include the more frequent reconciliation of the estimated reserves position to the known value of cash and cash equivalents based on third party banking and investment information, and enhanced use of the internal audit reviews.
- 3.3.6 Audit firms have cited a range of issues as contributory factors leading to the current situation, including:
- inability to recruit and retain sufficient staff.
 - impact of a changing audit environment, including new International Financial Reporting Standards (IFRS) requirements and International Audit Standards (IAS) requirements – these include IFRS 16 (leases), IFRS 9 (Financial Instruments), IFRS 15 (Revenue from Contracts with Customers).
 - sector wide changes arising from high-profile organisational failures (e.g. Carillion, Patisserie Valerie, Exxon). In the UK Local Government Sector, this has had the impact of requiring much greater oversight of 'third party' estimates for values such as the pensions net liability or asset and the valuation of property, plant and equipment. This also led to less reliance being placed on the work of internal auditors, for the same reason (although internal audit advice remains a key element of the internal controls environment in all councils).
 - auditing the results of changed patterns of public sector funding arising from UK government's response to the COVID pandemic.
- 3.3.7 Contracts for external audit work are managed by 'Public Sector Audit Appointments' (PSAA). PSAA are wholly owned by the Improvement and Development Agency (IDeA), itself now part of the Local Government Association (LGA). This aspect of the work of the LGA is funded through a 'top-slice' of Revenue Support Grant (RSG) applied each year through the Ministry of Housing, Communities and Local

Government (MHCLG). The PSAA website (www.psa.co.uk) includes a wealth of information on the current performance of the audit firms against the different contracts.

3.3.8 The area of local audits has also been reviewed by the Public Accounts Committee of the House of Commons, reaching the following conclusion:

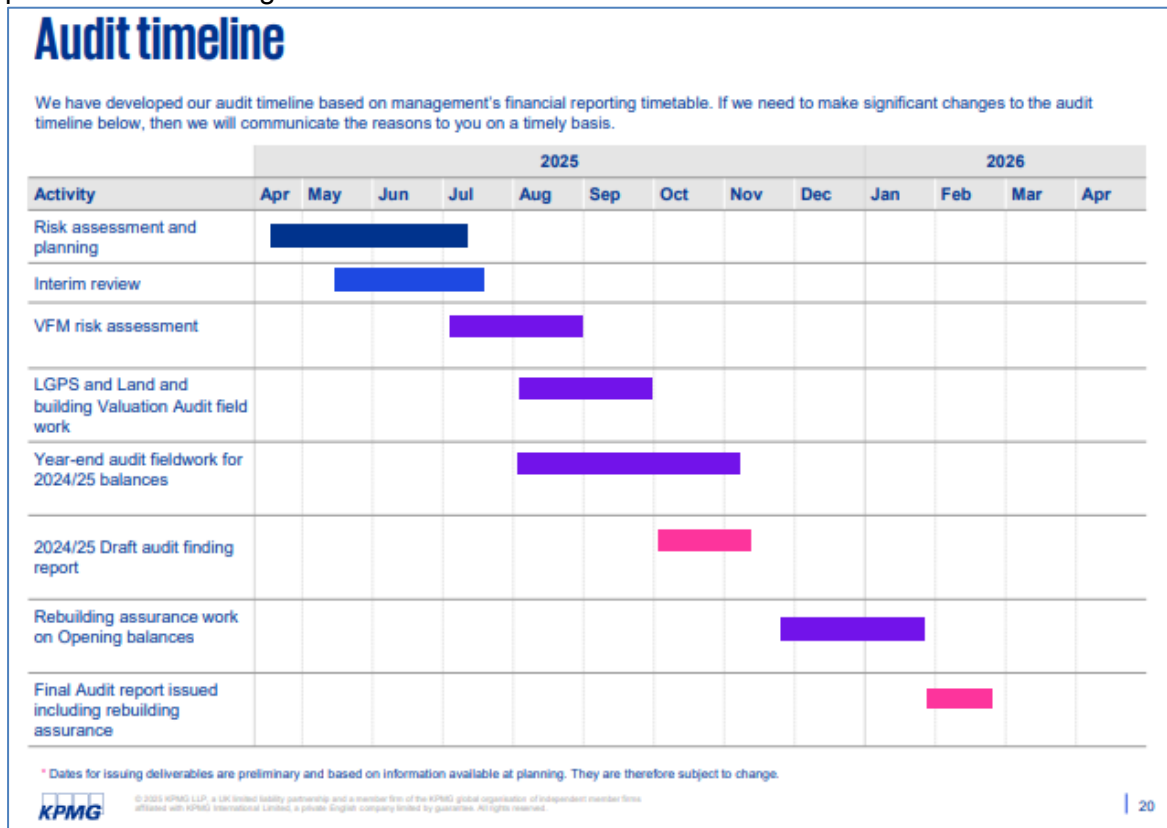
The Department and the Financial Reporting Council (FRC) do not yet have the detailed understanding they claim they need in order to address the issues prevalent in the system. While the Department has made some interventions intended to help improve timeliness, these sticking plaster approaches have so far had little effect in a system which has no incentives, levers, or sanctions for those who fail to deliver on time.¹

3.3.9 **The Committee may wish to compare these pressures and the response to them by external auditors with those also experienced in local government finance teams (which are the same).**

3.4 **Maldon District Council (MDC) accounts 2024/15: audit review timeline and fee**


3.4.1 These have been prepared in advance of the deadline, having been published on the Council’s website by 30 May 2025, in advance of 30 June 2025 deadline.

3.4.2 The draft audit plan provided to MDC by KPMG includes at slide 20 the proposed timetable for the audit of the 2024/25 accounts, reproduced below. This indicates that the audit opinion will not be signed off until February 2026, i.e. the backstop date, regardless of the findings of the audit review (not yet begun). It is not yet clear if the process of rebuilding assurance is included in the ‘scale fee’ estimate for 2024/25.



¹ [Timeliness of local auditor reporting](#), summary, page 3, para. 3.

- 3.4.3 This would appear to be in direct contravention of the NAO Local Audit Reset and Recovery Implementation Guidance (LARRIG) 5 guidance, shown below. **The Committee may wish to consider the rationale provided by KPMG for their proposed timetable, given the clear guidance issued by the NAO.**

 <p>National Audit Office</p>	<p style="text-align: right;">LARRIG 05 Rebuilding of assurance following a disclaimed audit opinion Issued on 10 September 2024</p>
--	--

General principles

5. The first, and overarching, principle that auditors should follow when applying this guidance is that **powerful public interest considerations require a return, as soon as possible, to a position where auditors are able to issue opinions on relevant local authority financial statements that are based on sufficient appropriate audit evidence.** This is because the timely delivery of high-quality financial reporting and external audit is vital for the provision of accountability, transparency, and assurance for local people and their elected representatives, and the consolidation of these financial statements into the Whole of Government Accounts to support parliamentary accountability.

- 3.4.4 The draft audit plan provided to MDC by KPMG includes at slide 21 the proposed fee for the audit of the 2024/25 accounts, reproduced below. As previously advised by PSAA, external audit statutory fees are expected to increase to approximately twice the previous rate for all councils in 2024/25.
- 3.4.5 It is not yet clear if the process of rebuilding assurance is included in the ‘scale fee’ estimate for 2024/25.

Fees

Audit fee

Our fees for the year ended 31 March 2025 are set out in the PSAA Scale Fees communication and are shown below.

Entity	2024/25 (£'000)	2023/24 (£'000)
Statutory audit, including VFM*	158	86
Agreed PY fee variations (includes 17k for ISA315r scope changes included in CY base fee)	-	68
TOTAL	158	154

* In 23/24 given the disclaimer we only charged £86,261 of the scale fee of £143,768 in recognition of the disclaimer.

The fees also assume no significant risks are identified as part of the Value for Money risk assessment. Additional fees in relation to these areas will be subject to the fees variation process as outlined by the PSAA.

3.4.6 Audit fees charged to the Council in recent years are shown below. While factors such as staff resource availability, increasing pressure on local council finances, new reporting requirements, and COVID have undoubtedly created additional pressure for external auditors, it is hard to understand how fees have increased to such an extent while the level of assurance has fallen so drastically as a result of the backlog and the 'disclaimed' opinion approach.

financial year	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Audit fee (per accounts)	£79k	£103k	£53k	£87k	£183k	£153k (estimated)

4. CONCLUSION

4.1 The Committee is invited to consider the context of the current plan from the External Auditor for the audit of the 2024/25 accounts, their sufficiency, and robustness.

5. IMPACT ON PRIORITIES AS SET OUT IN THE CORPORATE PLAN 2025 - 2028

5.1 Delivering good quality services

5.1.1 A key objective of the Council's Corporate Plan is to continue to have good governance arrangements in place. The external audit opinion is one of the main sources of assurance of the achievement of this objective for the Performance, Governance and Audit Committee. The lack of a clear opinion and its replacement with a 'disclaimed' opinion (due to lack of time and other resources required) is being replaced by reliance on other, robust, ways to provide Members with assurance on the accuracy of financial reporting.

6. IMPLICATIONS

- (i) **Impact on Customers** – Lower than planned assurance on the council's financial position.
- (ii) **Impact on Equalities** – None directly.
- (iii) **Impact on Risk (including Fraud implications)** – Disclaimed opinions by external audit reduce the effectiveness of internal financial controls and are being replaced by alternative measures. Corporate risk approaches are being updated accordingly.
- (iv) **Impact on Resources (financial)** – the expected costs of the audit are set out in the report. It is expected that charges will exceed the stated scale fee, as they have done in recent years. An appropriate provision will be included in the financial forecasts of the Council.
- (v) **Impact on Resources (human)** – the finance team and other officers are ready to support the work of KPMG, as and when required, including being diverted from other work as necessary.
- (vi) **Impact on Devolution / Local Government Reorganisation (LGR)** – No impact on devolution preparation; accounting information, alongside other

relevant service and financial performance data, forms a key part of the planning for the local government reorganisation in Greater Essex. External Audit play a vital assurance role in the preparation of baselines for the new configuration of councils in Essex. The report notes the possible conflict between the timeliness of the reestablishment of assurance on financial baselines per auditors and LARRIG guidance and the current implementation timeline for LGR.

7. RELATED REPORTS

7.1 MDC reports

- Audit Findings Report, FY 2020/21 (Deloitte), Performance, Governance and Audit Committee (PG&A) 16 November 2023 (item 7): [\(Public Pack\)Agenda Document for Performance, Governance and Audit Committee, 16/11/2023 19:30](#)
- Audit Findings Report, FY 2021/22 and 2022/23 (Deloitte), PG&A 5 December 2024 (item 8): [\(Public Pack\)Agenda Document for Performance, Governance and Audit Committee, 05/12/2024 19:30](#)
- Audit Findings Report, FY 2023/24 (KPMG), PG&A 20 February 2025 (item 7): [\(Public Pack\)Agenda Document for Performance, Governance and Audit Committee, 20/02/2025 19:30](#)

7.2 Other reports

- Financial Reporting Council (FRC) accessible guide: [Local Audit Backlog Rebuilding Assurance](#)
- Chartered Institute of Public Finance and Accountancy (CIPFA) - CIPFA Bulletin 18 – Local audit backlog in England; October 2024: [CIPFA Bulletin 18 Local audit backlog in England | CIPFA](#)
- LARRIG guidance notes [Guidance and information for auditors - National Audit Office \(NAO\)](#)
 - [LARRIG 01 – General arrangements supporting guidance for auditors in implementing the reset and recovery](#)
 - [LARRIG 02 – Guidance on the impact of backstop arrangements on audits of English local authorities](#)
 - [LARRIG 03 – Modifications of independent auditor’s opinions on the financial statements for audits of English local authorities](#)
 - [LARRIG 04 – Auditor reporting requirements under ISA\(UK\) 250A \(Consideration of Laws and Regulations in an Audit of Financial Statements\) and reporting in the public interest](#)
 - [LARRIG 05 – Rebuilding of assurance following a disclaimed audit opinion](#)
 - [LARRIG 06 – Special considerations for rebuilding assurance for specified balances following backstop-related disclaimed audit opinions](#)
- PSAA quarterly monitoring pack (1 Jan to 31 Mar 2025): [Presentation](#)
- House of Commons; Public Accounts Committee [Timeliness of local auditor reporting](#)

Background papers: See above.

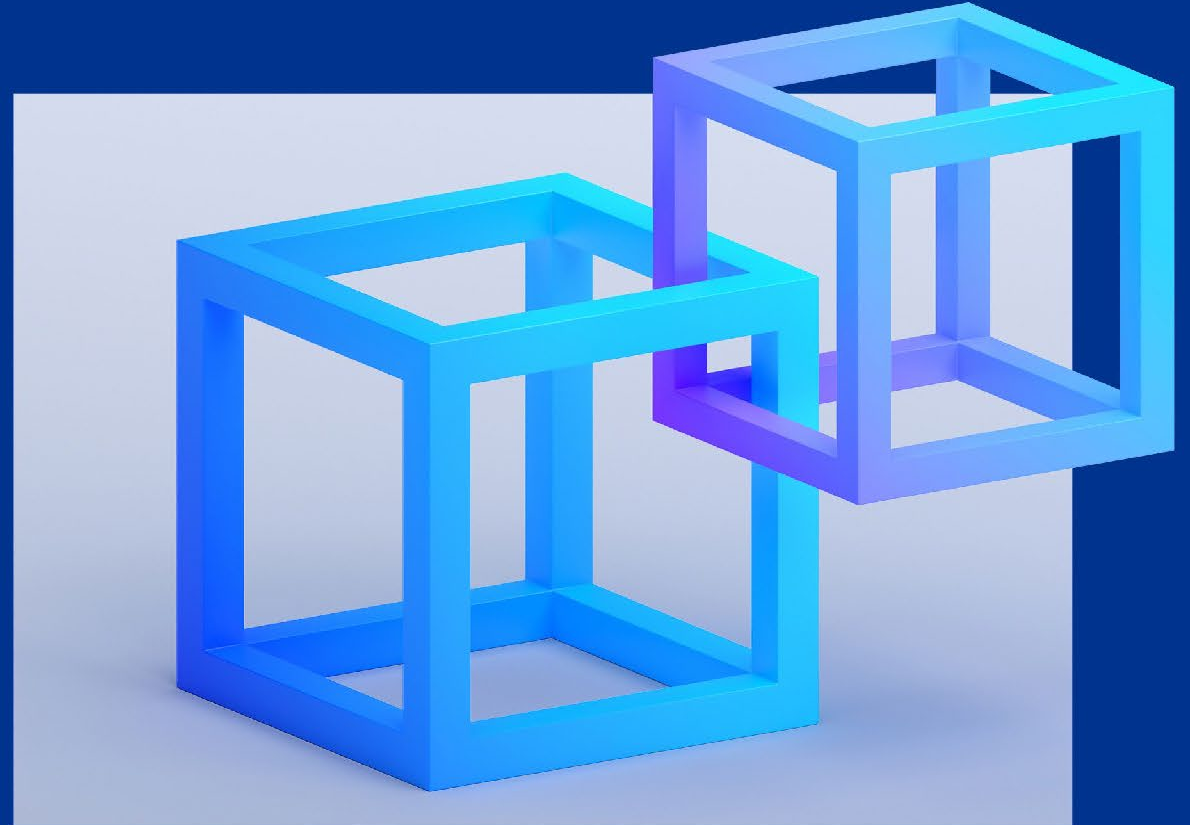
Enquiries to: Ben Jay, Chief Finance Officer.



Maldon District Council

Report to the Performance, Governance and Audit Committee

External Audit plan and strategy for the year ending 31 March 2026



Introduction

To the Governance & Audit Committee of Maldon District Council

We are pleased to have the opportunity to meet with you on 4 June 2026 to discuss our audit of the consolidated financial statements of Maldon District Council, as at and for the year ending 31 March 2026.

This report provides the Audit & Risk Committee with an opportunity to review our planned audit approach and scope for the 2025/26 audit. The audit is governed by the provisions of the Local Audit and Accountability Act 2014 and is carried out in compliance with the NAO's 2024 Code of Audit Practice, auditing standards and other professional requirements.

This report outlines our risk assessment and planned audit approach. Our planning activities are still ongoing, and we will communicate any significant changes to the planned audit approach subsequently.

We provide this report to you in advance of the meeting to allow you sufficient time to consider the key matters and formulate your questions.

Contents	Page
Rebuilding assurance	3
Overview of planned scope including materiality	4
Significant risks and Other audit risks	6
Audit Risks and our audit approach including Going concern	7
Other significant matters related to our audit approach	12
Mandatory communications	13
Value for money	15
Appendix	18

The engagement team

Emma Larcombe (CPFA and CA) is the engagement partner on the audit. She has 15 years of industry experience.

Emma Larcombe shall lead the engagement and is responsible for the audit opinion. Other key members of the engagement team include Priya Saini (Manager) who has number of years of audit experience.

Yours sincerely

Emma Larcombe,
Partner- KPMG LLP

24 April 2026

Restrictions on distribution

This report is intended solely for the information of those charged with governance of the Maldon District Council and the report is provided on the basis that it should not be distributed to other parties; that it will not be quoted or referred to, in whole or in part, without our prior written consent; and that we accept no responsibility to any third party in relation to it.

How we deliver audit quality

Audit quality is at the core of everything we do at KPMG and we believe that it is not just about reaching the right opinion, but how we reach that opinion. We consider risks to the quality of our audit in our engagement risk assessment and planning discussions.

We define 'audit quality' as being the outcome when :

- An audit is executed consistently, in line with the requirements and intent of applicable professional standards within a strong system of quality controls; and
- All of our related activities are undertaken in an environment of the utmost level of objectivity, independence, ethics and integrity.

We depend on well-planned timing of our audit work to avoid compromising the quality of the audit. This is also heavily dependent on receiving information from management and those charged with governance in a timely manner.

We aim to complete all audit work by 29 January 2027.

We are committed to providing you with a high-quality service. If you have any concerns or are dissatisfied with any part of KPMG's work, in the first instance you should contact the engagement lead to the Authority, who will try to resolve your complaint. If you are dissatisfied with the response, please contact the national lead partner for all of KPMG's work under our contract with Public Sector Audit Appointments Limited, Tim Cutler (tim.culter@kpmg.co.uk). After this, if you are still dissatisfied with how your complaint has been handled you can raise your complaint as per the following process Complaints



Rebuilding assurance

Background

The Government introduced measures to resolve the legacy local government financial reporting and audit backlog. In 2024, amendments were made to the Accounts and Audit Regulations and NAO's Code of Audit Practice which introduced the requirement for audit reports in respect of any open, incomplete audits up to the period ending 31 March 2023 to be published by 13 December 2024. It also introduced a statutory back stop date of 28 February 2025 and 27 February 2026 for the 2023/24 and 2024/25 audits, respectively.

Guidance has been developed to help support appropriate audit procedures for audits where further work is required to build back assurance. In addition to Local Audit Reset and Recovery Implementation Guidance (LARRIGs) that were published in 2024 by the NAO. Further guidance has now been published by the NAO LARRIG 06 - Special considerations for rebuilding assurance for specified balances following backstop-related disclaimed audit opinions (e.g reserves balances where a disclaimer has been previously issued). We note the LARRIGs are prepared and published with the endorsement of the Financial Reporting Council (FRC) and are intended to support the reset and recovery of local audit in England.

For the Authority this had the impact of disclaimer of opinion issued by your predecessor auditor for two financial years up to and including 2022/23. We then issued a disclaimer of opinion for 2023/24 on 26 February 2026 to comply with the statutory backstop date as reported to your previously. For the 2024/25 audit we issued a disclaimed opinion on 26 February 2026.

The 2025/26 audit

As part of the 2025/26 audit, we are in the process of completing our rebuilding assurance risk assessment which includes :

- Inquiries, with regards to changes to the Authority during the disclaimed period.
- Considering the disclaimed period and associated reporting including the statement of accounts, Annual Government Statements, findings from the disclaimed period audits and any findings from the section 151 officer in their assessment that the financial statements present a true and fair view.

- Reconciling the planned movement in reserves from budget setting, in year monitoring and outrun reports and documenting our understanding if planned usage and changes in reserves over the disclaimed period.
- Considering the processes over capital additions/disposals.
- A balance sheet financial statement caption by caption assessment of the movement over the disclaimed period overlayed with findings from other risk assessment procedures to determine the appropriate testing strategy to remove the risk of material misstatement in line with the LARRIGs.

We are in the process of completing this risk assessment and will report separately once we complete the risk assessment. Refer to the updated status of risk assessment work on page 19.

Fees

We note our fees for this work are expected to be in region of:

- Risk assessment – £50k
- Substantive work - TBC

We note our fees are subject to fee assumptions on page 22. We also note our fees will be subject to the PSAA fee variation process and PSAA approval.



Overview of planned scope including materiality

Our materiality levels

We determined materiality for the entity financial statements at a level which could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements. We used a benchmark of expenditure which we consider to be appropriate given the sector in which the entity operates, its ownership and financing structure, and the focus of users. We considered qualitative factors such as stability of legislation, lack of shareholders and limited debt arrangements when determining materiality for the financial statements as a whole. To respond to aggregation risk from individually immaterial misstatements, we design our procedures to detect misstatements at a lower level of materiality £498K/ 75% of materiality driven by our expectations of normal level of aggregation risk for undetected or uncorrected misstatements in the period. We also adjust this level further downwards for items that may be of specific interest to users for qualitative reasons, such as officers' remuneration.

Corrected and uncorrected audit misstatements above £33.2K

- Errors and omissions in disclosure (Corrected and uncorrected) and the effect that they, individually and in aggregate, may have on our opinion.
- Other misstatements we include due to the nature of the item.

Control environment

The impact of the control environment on our audit is reflected in our planned audit procedures. Our planned audit procedures reflect findings raised in the previous year and management's response to those findings.

EntityMateriality

	Materiality for the financial statements as a whole	£665k (2% of Expenditure of 2025 signed accounts) (2024: £633K)
	Performance Materiality	£498k (2024 £411K)
	Misstatements reported to the audit committee	£33.2k (2024 £31.6K)

Entity Materiality

£665K

2% of Expenditure £33.2m



Overview of planned scope including materiality (cont.)



Timing of our audit and communications

We will maintain communication led by the engagement partner and manager throughout the audit. We set out below the form, timing and general content of our planned communications:

- Kick-off meeting with management in April 2026 where we present our draft audit plan outlining our audit approach and discuss management’s progress in key areas;
- Performance, Governance and Audit Committee meeting in June/July 2026 where we present our draft audit plan;
- Status meetings with management on a monthly basis where we communicate progress on the audit plan, any misstatements, control deficiencies and significant issues;
- Progress and closure meetings with management in October and December 2026 where we discuss the auditor’s report and any outstanding deliverables;
- Performance, Governance and Audit Committee meeting in January 2027 where we communicate audit misstatements and significant control deficiencies; and
- Biannual private meetings can also be arranged with the Committee chair if there is interest.

Using the work of others and areas requiring specialised skill

We outline below where, in our planned audit response to audit risks, we expect to use the work of others such as Internal Audit or require specialised skill/knowledge to perform planned audit procedures and evaluate results.

Others	Extent of planned involvement or use of work
Internal Audit	We will review the reporting prepared by Internal Audit; however, we do not plan to place any reliance on said work.
KPMG Pensions Centre of Excellence/Actuaries	We will involve our pensions colleagues to review the pension liability valuation on the balance sheet during our audit. Our actuaries will review and challenge the actuarial assumptions underpinning the valuation of LGPS liabilities.
Real Estate Valuation Centre of Excellence	Our revaluation sector of excellence will review and challenge the assumptions underpinning the revaluation of your investment properties, Land and buildings assets.
IT audit	Our IT specialists have been engaged to help us in obtaining an understanding of the entity and its environment, including the entity’s IT systems and internal controls over financial reporting. They will aid us in gaining an understanding of the entity’s processes including identifying process risk points and the automated controls that the entity uses to address those process risks points..

Significant risks, Higher assessed risks and Other audit risks



Our risk assessment draws upon our understanding of the applicable financial reporting framework, knowledge of the business, the sector and the wider economic environment in which Maldon District Council operates.

We also use our regular meetings with senior management to update our understanding and take input from sector and internal audit reports.

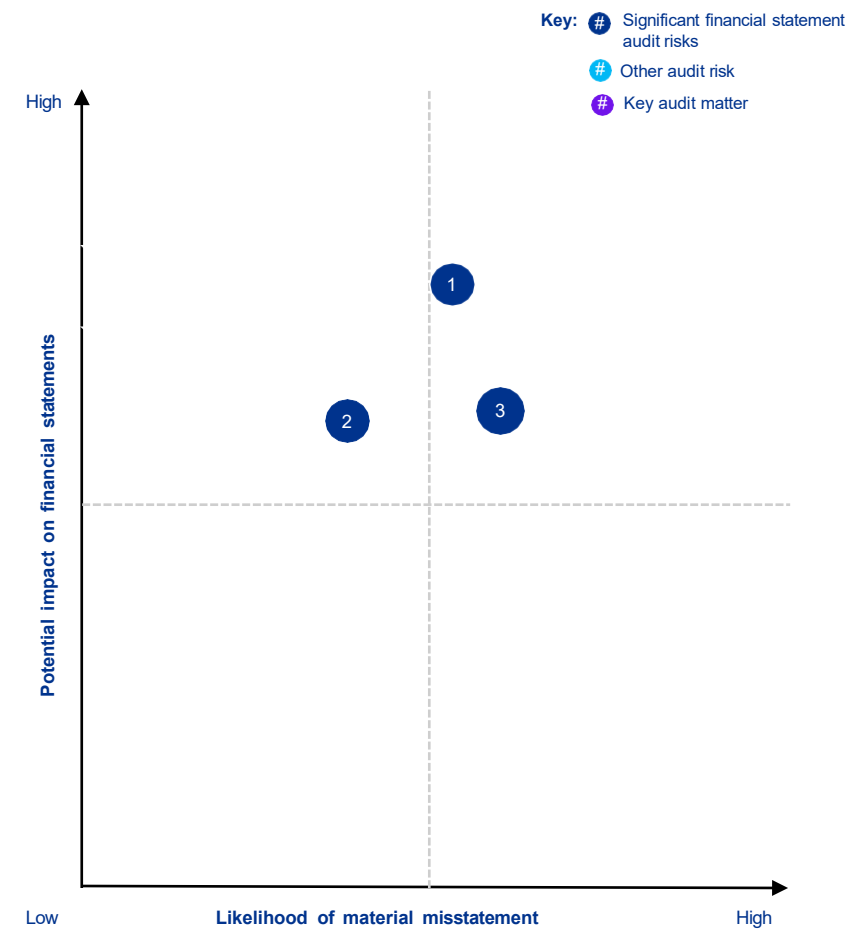
Significant risks

1. Valuation of land and buildings inc. investment properties
2. Management Override of controls
3. Valuation of post retirement benefit obligation

Value for money

We are required to provide commentary on the arrangements in place for ensuring Value for Money is achieved at the Council and report on this via our Auditor's Annual Report. This will be published on the Council's website and include a commentary on our view of the appropriateness of the Council's arrangements against each of the three specified domains of Value for Money: financial sustainability; governance; and improving economy, efficiency and effectiveness.

Our risk assessment procedures are yet to begin.





Audit risks and our audit approach

1 Valuation of land and buildings inc. investment properties

The carrying amount of revalued Land & Buildings differs materially from the fair value

Change vs prior year



Significant audit risk

The Code requires that where assets are subject to revaluation, their year end carrying value should reflect the appropriate current value at that date. The Authority has adopted a rolling revaluation model which sees all land and buildings revalued over a five-year cycle, with certain assets, including the council office, leisure centres, being revalued annually. The majority of the council's assets are valued using a non-specialised basis, with two of the properties that are revalued using a specialised basis.

For 2025/26, the Council plans to undertake a full revaluation of approximately 70–80% of its property, plant and equipment. Full revaluation involves significant professional judgement, complex valuation assumptions and reliance on external valuer inputs. There is a risk that inappropriate assumptions, methodology, or data are used, or that valuation conclusions are not reasonable or consistently applied, resulting in property, plant and equipment being materially misstated.

A further risk is presented for those assets that are revalued in the year, which involves significant judgement and estimation on behalf of the engaged valuer – Valuation office Agency.



Planned response

We will perform the following procedures designed to specifically address the significant risk associated with the valuation:

- We will critically assess the independence, objectivity and expertise of the valuers used in developing the valuation of the Council's properties at 31 March 2026;
- We will inspect the instructions issued to the valuers for the valuation of land and buildings to verify they are appropriate to produce a valuation consistent with the requirements of the CIPFA Code.
- We will compare the accuracy of the data provided to the valuers for the development of the valuation to underlying information;
- We will evaluate the design and implementation of controls in place for management to review the valuation and the appropriateness of assumptions used;
- We will challenge the appropriateness of the valuation of land and buildings; including any material movements from the previous revaluations. We will challenge key assumptions within the valuation as part of our judgement;
- We will agree the calculations performed of the movements in value of land and buildings and verify that these have been accurately accounted for in line with the requirements of the CIPFA Code;
- Disclosures: We will consider the adequacy of the disclosures concerning the key judgements and degree of estimation involved in arriving at the valuation.

Audit risks and our audit approach (cont.)



2

Management override of controls

Fraud risk related to unpredictable way management override of controls may occur

Change vs prior year



Significant audit risk

Professional standards require us to communicate the fraud risk from management override of controls as significant.

Management is in a unique position to perpetrate fraud because of their ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively.

We have not identified any specific additional risks of management override relating to this audit.



Planned response

We will perform the following procedures:

- Our audit methodology incorporates the risk of management override as a default significant risk.
- Assess accounting estimates for biases by evaluating whether judgements and decisions in making accounting estimates, even if individually reasonable, indicate a possible bias.
- Evaluate the selection and application of accounting policies.
- In line with our methodology, evaluate the design and implementation of controls over journal entries and post closing adjustments.
- Assess the appropriateness of changes compared to the prior year to the methods and underlying assumptions used to prepare accounting estimates.
- Assess the business rationale and the appropriateness of the accounting for significant transactions that are outside the normal course of business or are otherwise unusual.
- We will analyse all journals through the year using data and analytics and focus our testing on those with a higher risk.

Note: (a) Significant risk that professional standards require us to assess in all cases.

Audit risks and our audit approach (cont.)



3

Valuation of post retirement benefit obligations

An inappropriate amount is estimated and recorded for the defined benefit obligation

Change vs prior year



Significant audit risk

The valuation of the post retirement benefit obligations involves the selection of appropriate actuarial assumptions, most notably the discount rate applied to the scheme liabilities, inflation rates and mortality rates. The selection of these assumptions is inherently subjective and small changes in the assumptions and estimates used to value the Council's pension liability could have a significant effect on the financial position of the Council.

The scheme actuary will incorporate the results of the new triennial valuation into the accounting position at 31 March 2026, effectively re-basing their estimation models to reflect actual experience since 2022. This re-basing may lead to adjustments to the defined benefit obligation and to asset valuations in the current year and will update the future contribution schedule, which may in turn affect how the asset ceiling is assessed for the Council. Separately, recent market movements have meant an increasing number of councils are reporting materially larger surpluses in their Local Government Pension Schemes; the accounting rules for recognising those surpluses are complex and require detailed actuarial input.

As a result of these factors, our risk assessment concludes that the post-retirement benefits obligation for the Local Government Pension Scheme presents a high degree of estimation uncertainty. We have therefore treated the defined benefit obligation as a significant risk for audit focus, while not identifying separate significant risks for plan assets or the asset ceiling at this stage. The Council's financial statements disclose the actuarial assumptions used in the year-end valuation and the year-on-year movements; we will continue to engage with management and the scheme actuary to evaluate the reasonableness of assumptions, any material adjustments arising from the triennial valuation, and the adequacy of related disclosures.



Planned response

We will perform the following procedures:

- Understand the processes the Councils have in place to set the assumptions used in the valuation;
- Evaluate the competency, objectivity of the actuaries to confirm their qualifications and the basis for their calculations;
- Perform inquiries of the accounting actuaries to assess the methodology and key assumptions made, including actual figures where estimates have been used by the actuaries, such as the rate of return on pension fund assets;
- Agree the data provided by the audited entity to the Scheme Administrator for use within the calculation of the scheme valuation;
- Evaluate the design and implementation of controls in place for the Council to determine the appropriateness of the assumptions used by the actuaries in valuing the liability;
- Challenge, with the support of our own actuarial specialists, the key assumptions applied, being the discount rate, inflation rate and mortality/life expectancy against externally derived data;
- Confirm that the accounting treatment and entries applied by the Group are in line with IFRS and the CIPFA Code of Practice;
- Consider the adequacy of the Council's disclosures in light of the updated information and change of contributions following the completion of the funding valuation, and assess the sensitivity of the deficit or surplus to the assumptions made;
- Where applicable, assess the level of surplus that should be recognised by the entity; and
- Assess the impact of a new triennial valuation model and/or any special events, where applicable.

Audit risks and our audit approach



Expenditure – rebuttal of Significant Risk

Practice Note 10 states that the risk of material misstatement due to fraudulent financial reporting may arise from the manipulation of expenditure recognition is required to be considered.

Having considered the risk factors relevant to the Council and the nature of expenditure within the Council, we have determined that a significant risk relating to expenditure recognition is not required.

Specifically, the financial position of the Council is not indicative of a position that would provide an incentive to manipulate expenditure recognition, and the nature of expenditure has not identified any specific risk factors.

Audit risks and our audit approach



Revenue – Rebuttal of Significant Risk

Professional standards require us to presume, unless rebutted, that the fraud risk from revenue recognition is a significant risk. Due to the nature of the revenue within the sector, we have rebutted this significant risk. We have set out the rationale for the rebuttal of key types of income in the table below.

Description of Income	Nature of Income	Rationale for Rebuttal
Council tax	This is the income received from the local residents paid in accordance with an annual bill based on the banding of the property concerned.	The income is highly predictable and is broadly known at the beginning of the year, due to the number of properties in the area and the fixed price that is approved annually based on a band D property: it is highly unlikely for this balance to be subject to fraudulent financial manipulation.
Business rates	Revenue received from local businesses paid in accordance with an annual demand based on the rateable value of the business concerned.	The income is highly predictable and is broadly known at the beginning of the year, due to the number of businesses in the area and the fixed amount that is approved annually: it is highly unlikely for this balance to be subject to fraudulent financial manipulation.
Fees and charges	Revenue recognised from receipt of fixed fee services, in line with the fees and charges schedules agreed and approved annually.	The income stream represents high volume, low value sales, with simple recognition. Fees and charges values are agreed annually. We do not deem there to be any incentive or opportunity to manipulate the income.
Grant income	Predictable income receipted primarily from central government, including for housing benefits.	Grant income at a local authority typically involves a small number of high value items and an immaterial residual population. These high value items frequently have simple recognition criteria and can be traced easily to third party documentation, most often from central government source data. There is limited incentive or opportunity to manipulate these figures.

Other significant matters related to our audit approach



Disclosure of significant estimates and judgements

We have included here the disclosures of significant estimates and judgements from the prior year annual report which required improvement as reported in our audit committee report dated 22 January 2026.

Estimates and judgements	Balance [£000]	Further comments
Valuation of land and buildings	29,356	Valuation Office Agency (VoA) is an accredited valuer by RICS and follow the industry benchmark and DHCS guideline or the valuations. The management expert judgement was found to be neutral. We found the assumptions to be appropriate. We have completed the work over the valuation of Buildings and noted one control deficiency regarding "Management review of valuation assumptions".
Valuation of post retirement benefit	770	<p>We are satisfied with the independence, objectivity and expertise of the scheme actuary.</p> <p>We considered that the assumptions used in valuing the defined benefit obligation and concluded it to be balanced as compared to our central actuarial benchmarks.</p> <p>Individually all assumptions are balanced except CPI rate, which is considered as cautious but within reasonable range. This is mainly because proposed CPI rate is 0.16 basis points higher than the KPMG's central benchmark.</p> <p>We raised one control deficiency regarding the "Management review of actuarial assumptions".</p>

Mandatory communications - additional reporting



Going concern





We will assess the risk relating to management’s judgement on the use (or otherwise) of the going concern basis and the adequacy of related disclosures, including any possible material uncertainty. Under NAO guidance, including Practice Note 10 - A local authority’s financial statements shall be prepared on a going concern basis; this is, the accounts should be prepared on the assumption that the functions of the authority will continue in operational existence for the foreseeable future. Transfers of services under combinations of public sector bodies (such as local government reorganization) do not negate the presumption of going concern. However, financial sustainability is a core area of focus for our Value for Money responsibilities.

Additional reporting

Your audit is undertaken to comply with the Local Audit and Accountability Act 2014 which gives the NAO the responsibility to prepare an Audit Code (the Code), which places responsibilities in addition to those derived from audit standards on us. We also have responsibilities which come specifically from acting as a component auditor to the NAO. In considering these matters at the planning stage we indicate whether:

Work is completed throughout our audit and we can confirm the matters are progressing satisfactorily 	We have identified issues that we may need to report 	Work is completed at a later stage of our audit so we have nothing to report 
---	---	---

We have summarised the status of all these various requirements at the time of planning our audit below and will update you as our work progresses:

Type	Status	Response
Our declaration of independence		No matters to report. The engagement team and others in the firm, as appropriate, have complied with relevant ethical requirements regarding independence.
Issue a report in the public interest		We are required to consider if we should issue a public interest report on any matters which come to our attention during the audit. We have not identified any such matters to date.
Provide a statement to the NAO on your consolidation schedule		This “Whole of Government Accounts” requirement is fulfilled when we complete any work required of us by the NAO.
Provide a summary of risks of significant weakness in arrangements to provide value for money		We are required to report significant weaknesses in arrangements. Work to be completed at a later stage.
Certify the audit as complete		We are required to certify the audit as complete when we have fulfilled all of our responsibilities relating to the accounts and use of resources as well as those other matters highlighted above.

Mandatory communications

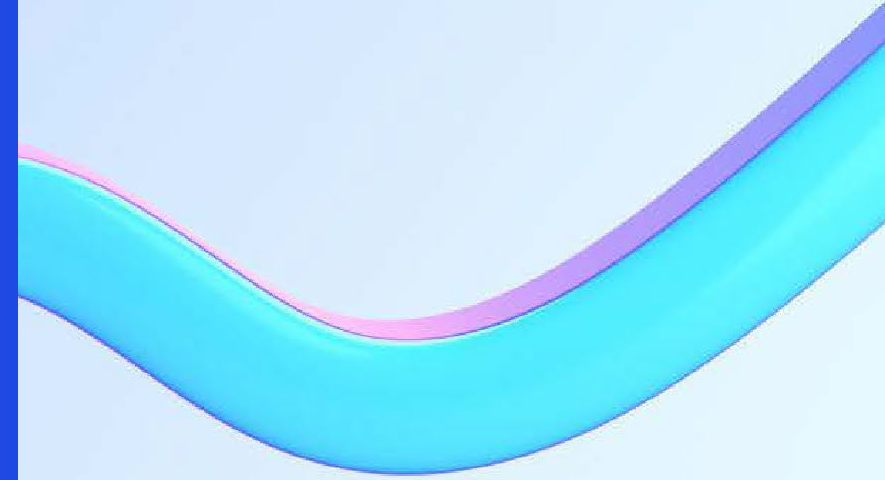


Type	Statements
Management’s responsibilities (and, where appropriate, those charged with governance)	<p>Prepare financial statements in accordance with the applicable financial reporting framework that are free from material misstatement, whether due to fraud or error.</p> <p>Provide the auditor with access to all information relevant to the preparation of the financial statements, additional information requested and unrestricted access to persons within the entity.</p>
Auditor’s responsibilities	<p>Our responsibilities set out through the NAO Code (communicated to you by the PSAA) and can be also found on their website, which include our responsibilities to form and express an opinion on the financial statements that have been prepared by management with the oversight of those charged with governance. The audit of the financial statements does not relieve management or those charged with governance of their responsibilities.</p>
Auditor’s responsibilities – Fraud	<p>This report communicates how we plan to identify, assess and obtain sufficient appropriate evidence regarding the risks of material misstatement of the financial statements due to fraud and to implement appropriate responses to fraud or suspected fraud identified during the audit.</p>
Auditor’s responsibilities – Other information	<p>Our responsibilities are communicated to you by the PSAA and can be also found on their website, which communicates our responsibilities with respect to other information in documents containing audited financial statements. We will report to you on material inconsistencies and misstatements in other information.</p>
Independence	<p>Our independence confirmation at page 22 discloses matters relating to our independence and objectivity including any relationships that may bear on the firm’s independence and the integrity and objectivity of the audit engagement partner and audit staff.</p>

Maldon District Council

Value for money approach

Year ended 31 March 2026





Value for money

Our value for money reporting requirements have been designed to follow the guidance in the Audit Code of Practice.

Our responsibility is to conclude on significant weaknesses in value for money arrangements.

The main output is a narrative on each of the three domains, summarising the work performed, any significant weaknesses and any recommendations for improvement.

We have set out the key methodology and reporting requirements on this slide and provided an overview of the process and reporting on the following page.

Risk assessment processes

Our responsibility is to assess whether there are any significant weaknesses in the Council’s arrangements to secure value for money. Our risk assessment will consider whether there are any significant risks that the Council does not have appropriate arrangements in place.

In undertaking our risk assessment, we will be required to obtain an understanding of the key processes the Council has in place to ensure this, including financial management, risk management and partnership working arrangements. We will complete this through review of the Council’s documentation in these areas and performing inquiries of management as well as reviewing reports, such as internal audit assessments.

Reporting

Our approach to value for money reporting aligns to the NAO guidance and includes:

- A summary of our commentary on the arrangements in place against each of the three value for money criteria, setting out our view of the arrangements in place compared to industry standards;
- A summary of any further work undertaken against identified significant risks and the findings from this work; and
- Recommendations raised as a result of any significant weaknesses identified and follow up of previous recommendations.

The Council will be required to publish the commentary on its website at the same time as publishing its annual report online.

Financial sustainability
How the body manages its resources to ensure it can continue to deliver its services.

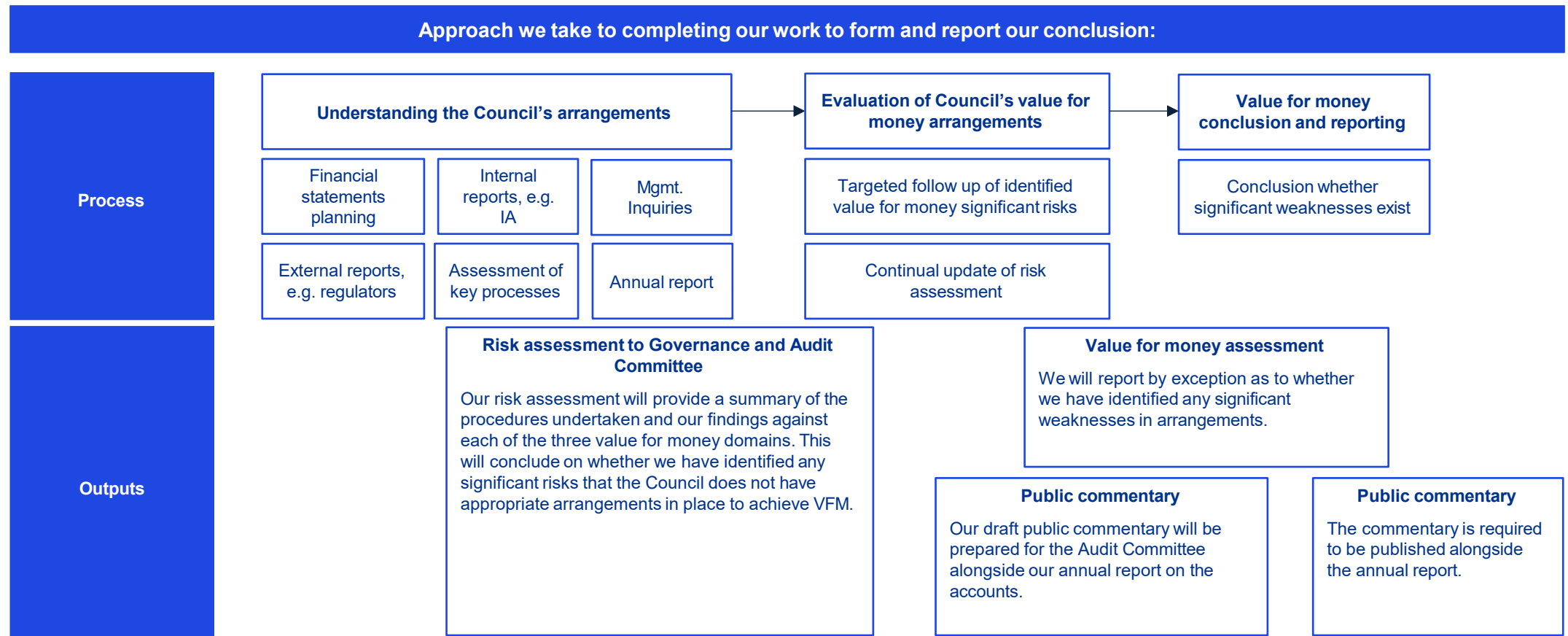
Governance
How the body ensures that it makes informed decisions and properly manages its risks.

Improving economy, efficiency and effectiveness
How the body uses information about its costs and performance to improve the way it manages and delivers its services.



Value for money

Page 43



Appendix

A	Rebuilding Assurance- risk assessment	19
B	Audit team and rotation	20
C	Audit timeline	21
D	Fees	22
E	Confirmation of Independence	23
F	How we will Collaborate with KPMG Clara collaboration (Kcc)	25
G	KPMG's Audit Quality Framework	26
H	2025 AQR Results	27

Rebuilding assurance: Risk assessments results

LARRIG 06 sets out guidance to auditors of English local authorities in circumstances where the auditor's opinion on the prior year financial statements has been disclaimed because of backstop arrangements included in the Accounts and Audit (Amendment) Regulations 2024, specifically its purpose is to assist auditors in the process of rebuilding assurance for specific classes of transactions, account balances and disclosures which warrant special consideration beyond the general principles set out in LARRIG 05.

Specifically, we have completed the following risk assessment procedures:

- Entity and process level risk assessment procedures;
- Review of Statements of Accounts from disclaimed years;
- An assessment of the revenue budget setting and monitoring, including reserves, and capital during the disclaimed period; and
- Inquiries, with regards to changes to the Council during the disclaimed period.

The risk assessment has identified risks of material misstatement we need to complete procedures to address the risk of material misstatement. The table below identified the risks of material misstatements, the procedures to address the risks and the likely audit year we will complete the work.

#	Risk of material misstatement identified	Procedures to address the risk of material misstatement	Audit year we have planned the procedures *
1	Revaluation of Land and Building	Council is planning to conduct the revaluation of 70-80% of asset portfolio and apply indexation on remaining assets. Refer to page 7 for the details on audit procedures.	2025/26
2	Accuracy of opening balance of provision, debtors and creditors	Sample testing of opening balances of provision, debtors and creditors carrying forward from disclaimed audit period which were not reversed in 2024/25	2025/26
3	Accuracy of Capital Grants Unapplied Accounts	Sample test the Capital Grants received during the disclaimed period and confirm the consistency of the use of the capital grants to finance Capital Expenditure.	2025/26
4	Accuracy of General Funds	Perform consistency test & perform required procedures on transfers to & from earmarked reserves.	2025/26
5	Accuracy of Unusable Reserves	Perform consistency test & perform required procedures on adjustments made to & from unusable reserves	2025/26

* This is subject to the Council providing the required information in a timely manner.



Audit team and rotation

Page 46

Your audit team has been drawn from our specialist local government audit department and is led by key members of staff who will be supported by auditors and specialists as necessary to complete our work. We also ensure that we consider rotation of your audit partner and firm.

	<p>Emma Larcombe is the director responsible for our audit. They will lead our audit work, attend the Governance & Audit Committee and be responsible for the opinions that we issue.</p>		<p>Priya Saini is the Audit manager responsible for our audit. They will co-ordinate our audit work, attend the Governance & Audit Committee and ensure we are co-ordinated across our accounts and VFM work.</p>		<p>Sakshi Garg is the in-charge responsible for our audit. They will be responsible for our on-site fieldwork. She will complete work on more complex section of the audit.</p>
--	---	--	---	--	---

To comply with professional standard, we need to ensure that you appropriately rotate your external audit partner. There are no other members of your team which we will need to consider this requirement for:



This will be Emma's second year as your engagement lead. They are required to rotate every five years, extendable to seven with PSAA approval.

The LAO is due to take on the functions of the PSAA ahead of LGR, we will keep the Committee updated on any impact of this change



Audit timeline

We have developed our audit timeline based on management’s financial reporting timetable. If we need to make significant changes to the audit timeline below, then we will communicate the reasons to you on a timely basis.

Activity	2026												2027
	Jan	Feb	Mar	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec	Jan
Risk assessment and planning			█										
Interim audit				█									
Year-end audit fieldwork including Value for Money							█						
Rebuilding assurance substantive testing			█							█			
Procedures on financial statements/annual report													█

* Dates for issuing deliverables are preliminary and based on information available at planning. They are therefore subject to change.



Fees

Page 48

Audit fee

The audit fees for the year ended 31 March 2026 are set out below.

Maldon District Council	2025/26 (£'000)	2024/25 (£'000)
Scale fee set by PSAA	163	158
Fee variations***	TBC	18
LGPS Triennial valuation**	TBC	-
Disclaimed opinion fee subject to PSAA approval	6	6
Build back fee variation subject to PSAA approval*	50	-
TOTAL	219	182

*See page 3 for more information on rebuilding assurance

** We note we are expecting fee variations for the following areas in 2025/26 and will advise of the level as work progresses:

- LGPS Triennial valuation (we will be in a position to provide an estimate once this has been considered further.

***2025/26 Fee variations will be calculated during the audit .

Billing arrangements

Fees will be billed in accordance with the milestone completion phasing that has been communicated by the PSAA.

Basis of fee information

Our fees are subject to the following assumptions:

- The entity’s audit evidence files are completed to an appropriate standard (we will liaise with you separately on this);
- Draft statutory accounts are presented to us for audit subject to audit and tax adjustments;
- Supporting schedules to figures in the accounts are supplied;
- The entity’s audit evidence files are completed to an appropriate standard (we will liaise with management separately on this);
- A trial balance together with reconciled control accounts are presented to us;
- All deadlines agreed with us are met;
- We find no weaknesses in controls that cause us to significantly extend procedures beyond those planned;
- Management will be available to us as necessary throughout the audit process; and
- There will be no changes in deadlines or reporting requirements.
- There are no VFM significant risks

We will provide a list of schedules to be prepared by management stating the due dates together with pro-formas as necessary.

Our ability to deliver the services outlined to the agreed timetable and fee will depend on these schedules being available on the due dates in the agreed form and content.

Any variations to the above plan will be subject to the PSAA fee variation process.



Confirmation of Independence

We confirm that, in our professional judgement, KPMG LLP is independent within the meaning of regulatory and professional requirements and that the objectivity of the Partner and audit staff is not impaired.

To the Audit and Risk Committee members

Assessment of our objectivity and independence as auditor of Maldon District Council

Professional ethical standards require us to provide to you at the planning stage of the audit a written disclosure of relationships (including the provision of non-audit services) that bear on KPMG LLP's objectivity and independence, the threats to KPMG LLP's independence that these create, any safeguards that have been put in place and why they address such threats, together with any other information necessary to enable KPMG LLP's objectivity and independence to be assessed.

This letter is intended to comply with this requirement and facilitate a subsequent discussion with you on audit independence and addresses:

- General procedures to safeguard independence and objectivity;
- Independence and objectivity considerations relating to the provision of non-audit services; and
- Independence and objectivity considerations relating to other matters.

General procedures to safeguard independence and objectivity

KPMG LLP is committed to being and being seen to be independent. As part of our ethics and independence policies, all KPMG LLP partners/directors and staff annually confirm their compliance with our ethics and independence policies and procedures including in particular that they have no prohibited shareholdings. Our ethics and independence policies and procedures are fully consistent with the requirements of the FRC Ethical Standard. As a result, we have underlying safeguards in place to maintain independence through:

- Instilling professional values.
- Communications.
- Internal accountability.
- Risk management.
- Independent reviews.

We are satisfied that our general procedures support our independence and objectivity.

Independence and objectivity considerations relating to the provision of non-audit services

Summary of non-audit services

There are no non-audit services applicable.





Confirmation of Independence (cont.)

Summary of fees

We have considered the fees charged by us to the Group and its affiliates for professional services provided by us during the reporting period.

Fee ratio

The ratio of non-audit fees to audit fees for the year is anticipated to be 0: 1. We do not consider that the total non-audit fees create a self-interest threat since the absolute level of fees is not significant to our firm as a whole.

	2025/26
	£'000
Audit fee	219
Other Assurance Services	TBC
Total Fees	219

Independence and objectivity considerations relating to other matters

There are no other matters that, in our professional judgment, bear on our independence which need to be disclosed to the Audit and Risk Committee.

Confirmation of audit independence

We confirm that as of the date of this letter, in our professional judgment, KPMG LLP is independent within the meaning of regulatory and professional requirements, and the objectivity of the partner and audit staff is not impaired.

This report is intended solely for the information of the Audit and Risk Committee of the Group and should not be used for any other purposes.

We would be very happy to discuss the matters identified above (or any other matters relating to our objectivity and independence) should you wish to do so.

Yours faithfully

Emma Larcombe

KPMG LLP

How we will Collaborate with KPMG Clara collaboration (KCC)



We have successfully deployed KPMG Clara collaboration for Maldon District Council during 31st March 2024, bringing online collaboration features to the audit. The initial implementation has been successful, and we will continue to deploy additional features over the coming years.

What is KPMG Clara for Maldon District Council

- Your gateway into the audit - a dynamic, tailored homepage with real time alerts
- Prepared by management (“PBM”) functionality, providing an intuitive user interface for Maldon District Council to securely provide KPMG with the required information and to track the status of KPMG’s requests.

Additional features to be deployed through the course of the audit:

- A dedicated and user-friendly space to easily share and collaborate on documents
- Access to the results of our digital audit procedures, through interactive data visualization and dashboards.

What have we achieved so far?

- Kcc approved for use by Maldon District Council
- Access for users setup through single sign-on
- Use of PBM functionality for the audit





KPMG's Audit quality framework

Audit quality is at the core of everything we do at KPMG and we believe that it is not just about reaching the right opinion, but how we reach that opinion.

To ensure that every partner and employee concentrates on the fundamental skills and behaviours required to deliver an appropriate and independent opinion, we have developed our global Audit Quality Framework.

Responsibility for quality starts at the top through our governance structures as the UK Board is supported by the Audit Oversight Committee, and accountability is reinforced through the complete chain of command in all our teams.

■ Commitment to continuous improvement

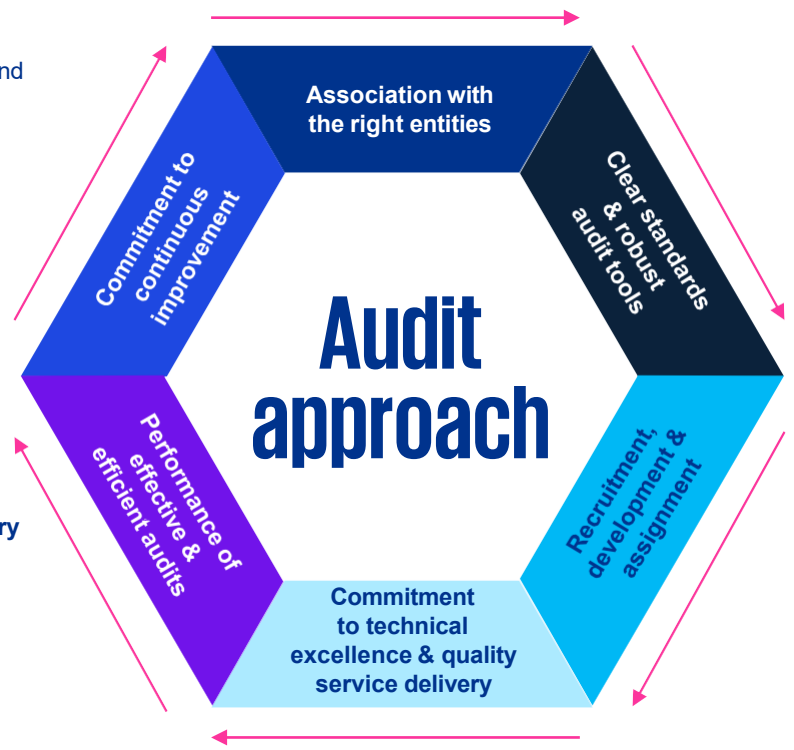
- Comprehensive effective monitoring processes
- Significant investment in technology to achieve consistency and enhance audits
- Obtain feedback from key stakeholders
- Evaluate and appropriately respond to feedback and findings

■ Performance of effective & efficient audits

- Professional judgement and scepticism
- Direction, supervision and review
- Ongoing mentoring and on the job coaching, including the second line of defence model
- Critical assessment of audit evidence
- Appropriately supported and documented conclusions
- Insightful, open and honest two way communications

■ Commitment to technical excellence & quality service delivery

- Technical training and support
- Accreditation and licensing
- Access to specialist networks
- Consultation processes
- Business understanding and industry knowledge
- Capacity to deliver valued insights



■ Association with the right entities

- Select entities within risk tolerance
- Manage audit responses to risk
- Robust client and engagement acceptance and continuance processes
- Client portfolio management

■ Clear standards & robust audit tools

- KPMG Audit and Risk Management Manuals
- Audit technology tools, templates and guidance
- KPMG Clara incorporating monitoring capabilities at engagement level
- Independence policies

■ Recruitment, development & assignment of appropriately qualified personnel

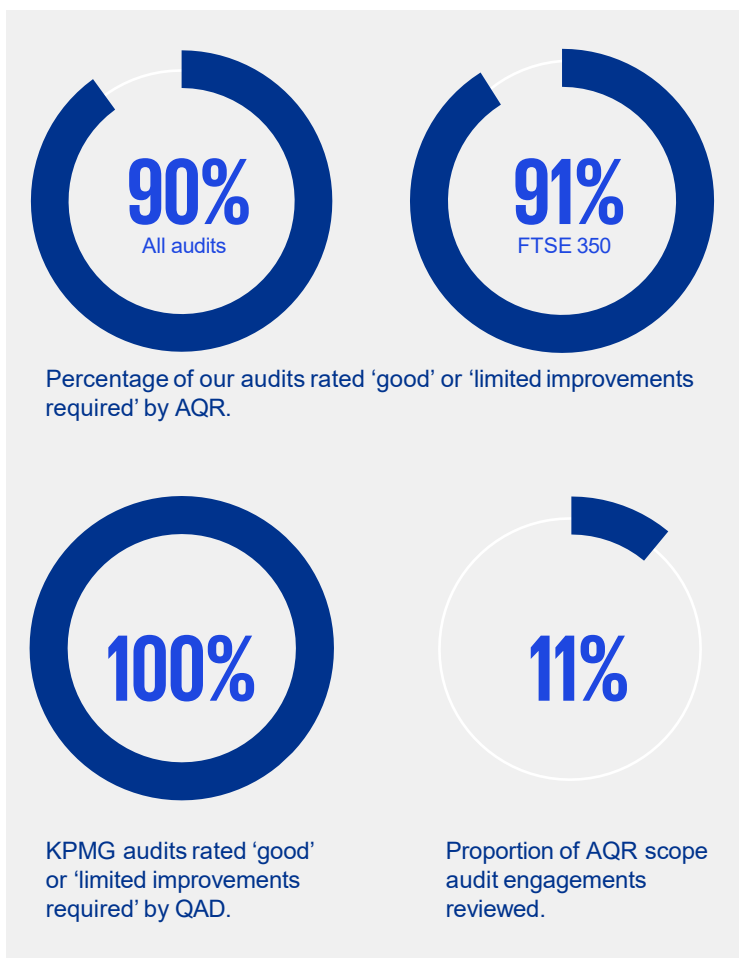
- Recruitment, promotion, retention
- Development of core competencies, skills and personal qualities
- Recognition and reward for quality work
- Capacity and resource management
- Assignment of team members and specialists





2025 AQR results

Page 53



The FRC published reports on the findings of AQR and QAD 2023/24 inspection of KPMG and the other tier 1 firms (which largely covered years ending between August 2023 and March 2024) on 15 July 2025

Key findings	Our response	Good practice identified
Estimates "Improve the quality and consistency of the audit of estimates in the valuation of investments and provisions."	A targeted programme to support engagements which have estimates with certain characteristics has been initiated. Alongside this, we continue to invest in our training and culture programmes to reinforce the behaviours expected, including consistent application of a critical thinking mindset and the extent of evidence expected.	At an engagement level areas of good practices were identified including: <ul style="list-style-type: none"> • Risk assessment and planning including bribery & corruption, climate and provisions; • Audit of provisions; • Audit of impairment • Use of specialists; • Group audit oversight; and • Stand-back assessment. Good practices were identified in various areas at the firm level including identification of SOQM deficiencies, component auditors compliance with the ethical standards, the continued roll out of the Ethics Programme and the development and use of new technology.
Consolidation and other journals "Improve the quality of the audit of consolidation and other journals."	Enhanced guidance and continuation of a centrally led process designed to challenge the journals approach at an engagement level, together with additional targeted training are helping us to reduce the recurrence of findings in this area.	

The Audit Quality Review (AQR) team of the Financial Reporting Council (FRC) undertakes independent inspections of the overall quality of the audit work of those UK audit firms that audit listed and other major public interest entities. The AQR inspections involve a number of file reviews at each firm visited. The result of these file reviews are summarised into three main categories as follows:

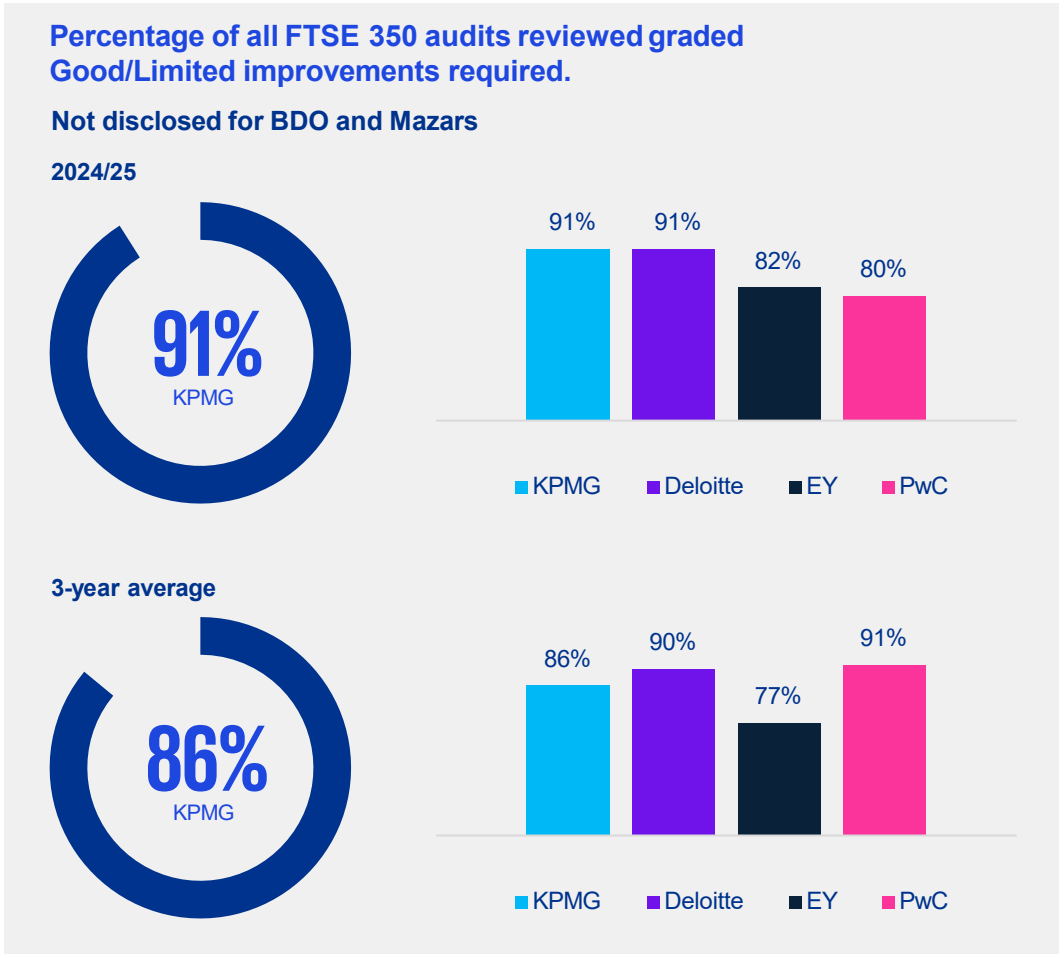
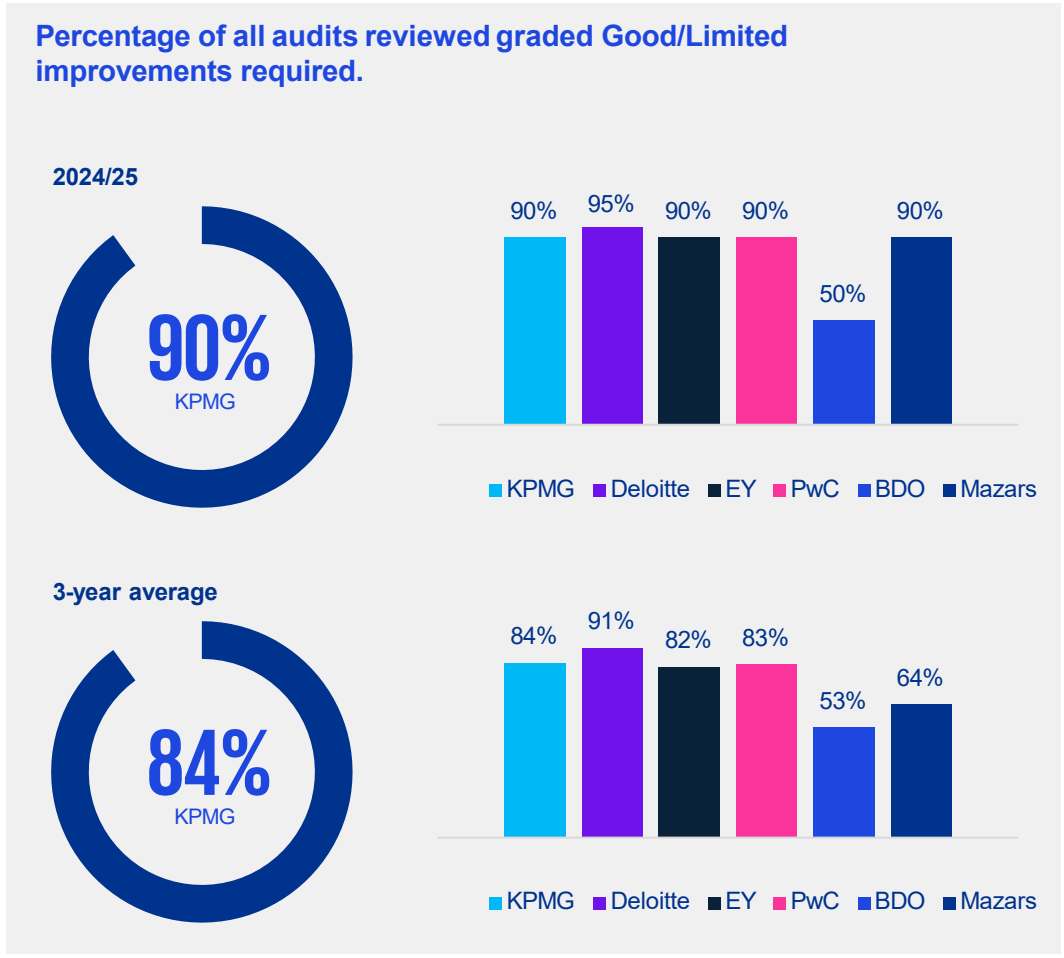
- Good or limited improvements required;
- Improvements required;
- Significant improvements required



2025AQR results(cont.)



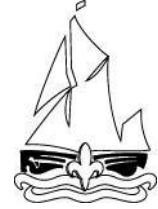
Page 54





kpmg.com/uk

This page is intentionally left blank



**REPORT of
DIRECTOR OF FINANCE**

**to
PERFORMANCE, GOVERNANCE AND AUDIT COMMITTEE
4 JUNE 2026**

INTERNAL AUDIT REPORT

1. PURPOSE OF THE REPORTS

1.1 This report presents the Internal Audit (BDO) internal audit plan for the current year; the internal audit strategy for the period 2026-28; and the Quality Assurance Improvement Plan (at Agenda Item 9a). These documents set out the proposed approach by BDO to delivery of internal audit work at the Council in this year and next.

2. RECOMMENDATION

That Members consider Internal Audit (BDO) internal audit plan for the current year; the internal audit strategy for the period 2026-28; and the Quality Assurance Improvement Plan (at 9a) and make comments on them.

3. SUMMARY OF KEY ISSUES

- 3.1 The Internal Audit Plan is developed by the internal audit function, regardless of whether that is an in-house function or outsourced (as at MDC). The internal auditor will review the identified risks faced by the council and the internal audit plan responds to those risks. Input is also taken from Chief Officers, and the wider local government environment is also considered.
- 3.2 The proposals included in these papers take those inputs and bring them together as a coherent audit plan. This is done independently of politicians and officers as part of the independent perspective the auditor is required to hold.

4. CONCLUSION

4.1 The Committee is invited to consider and comment on the proposals set out by the Internal Auditor.

5. IMPACT ON PRIORITIES AS SET OUT IN THE CORPORATE PLAN 2025 - 2028

5.1 Delivering good quality services

5.1.1 A key objective of the Council's Corporate Plan is to continue to have good governance arrangements in place. The internal audit function provides key assurance to councillors that the appropriate internal controls are in place to ensure

that services provide value for money and are appropriately managed within legislative requirements.

6. IMPLICATIONS

- (i) **Impact on Customers** – None directly.
- (ii) **Impact on Equalities** – None directly.
- (iii) **Impact on Risk (including Fraud implications)** – Internal audit reviews help ensure that risks are properly addressed through internal controls.
- (iv) **Impact on Resources (financial)** – The cost of the internal audit contract with BDO is covered within the council's budget.
- (v) **Impact on Resources (human)** – The impact on staff time is included within staff duties. Audit recommendations help ensure that staff time is appropriately directed.
- (vi) **Impact on Devolution / Local Government Reorganisation (LGR)** – No impact on devolution preparation.

Background papers: None.

Enquiries to: Ben Jay, Director of Finance.

**INTERNAL AUDIT PLAN
Maldon District Council**

2026/27



CONTENTS

INTERNAL AUDIT APPROACH	1
OUR APPROACH TO PLANNING.....	3
OUR NEXT GEN FRAMEWORK	5
MAPPING YOUR STRATEGIC RISKS	6
MAPPING YOUR CRR TO THE STRATEGIC PLAN	8
INTERNAL AUDIT OPERATIONAL PLAN 2026/27	10
AREAS CONSIDERED BUT NOT INCLUDED IN 2026/27	133
APPENDIX I	14
APPENDIX II	166



INTERNAL AUDIT APPROACH

BACKGROUND

Our risk-based approach to internal audit uses Maldon District Council's ("the Council") own risk management process and risk register as a starting point for audit planning as this represents the Council's own assessment of the risks to it achieving its strategic objectives.

The extent to which we can rely on management's own perception of risk largely depends on the maturity and effectiveness of the Council's own risk management arrangements. In estimating the amount of audit resource required to address the most significant risks, we have also sought to confirm that senior management's own assessment of risk accurately reflects the Council's current risk profile.

PLANNED APPROACH TO INTERNAL AUDIT 2026/27

The Internal Audit programme for 2026/27 is set out on pages 10 to 13. We met with the Chief Executive, the Director of Finance and the Performance, Governance and Audit (PGA) Committee Chair and vice-Chair to bring together a full plan to be presented to the PGA Committee for formal review and approval. We will keep the programme under continuous review during the year and will introduce to the plan any significant areas of risk identified by management during that period.

The plan is set within the context of a multi-year approach to internal audit planning, such that all areas of key risks would be looked at over a two-year audit cycle. We have suggested future areas of focus as part of the two-year strategic internal audit plan, set out on pages 8 to 9.

INDIVIDUAL AUDITS

When we scope each review, we will reconsider our estimate for the number of days needed to achieve the objectives established for the work and to complete it to a satisfactory standard in light of the control environment identified within the Council. Where revisions are required, we will obtain approval from the appropriate Director prior to commencing fieldwork.

In determining the timing of our individual audits, we will seek to agree a date which is convenient to the Council and which ensures availability of key management and staff and takes account of any operational pressures being experienced.

VARIATIONS TO THE PLAN

We review the two-year strategic plan each year to ensure we remain aware of your ongoing risks and opportunities. Over the coming pages we have mapped your key risks along with the audit work we propose to undertake, demonstrating we are focussing on your most important issues.

As such, our strategic audit programme follows the risks identified during our planning processes and confirmed via discussions with the Directors. If these were to change, or emerging risks were to develop during this period, we would take stock and evaluate our coverage accordingly.

RESOURCING

The plan has been drafted giving consideration to the Council's budget and how coverage can be best obtained. Resource will be adequate to ensure the delivery of agreed reports to time, except where this is outside of our control. BDO has a core group of professionally qualified staff, including Chartered Accountants and Institute of Internal Auditors qualified staff, as well as other specialists and experienced auditors. Our team is fully attuned with modern internal audit practice and recognised risk and governance standards.

Subject to approval of the budget, we can confirm that we have sufficient human, financial and technological resources to deliver the internal audit plan.

CORE INTERNAL AUDIT TEAM

The core team that will be managing the internal audit programme is:

NAME	ROLE	QUALIFICATION	EMAIL & TELEPHONE
Aaron Winter	Partner	FCCA	aaron.winter@bdo.co.uk 07442 851 860
Andrew Billingham	Internal Audit Manager	CIA	andrew.billingham@bdo.co.uk 07450 244 141

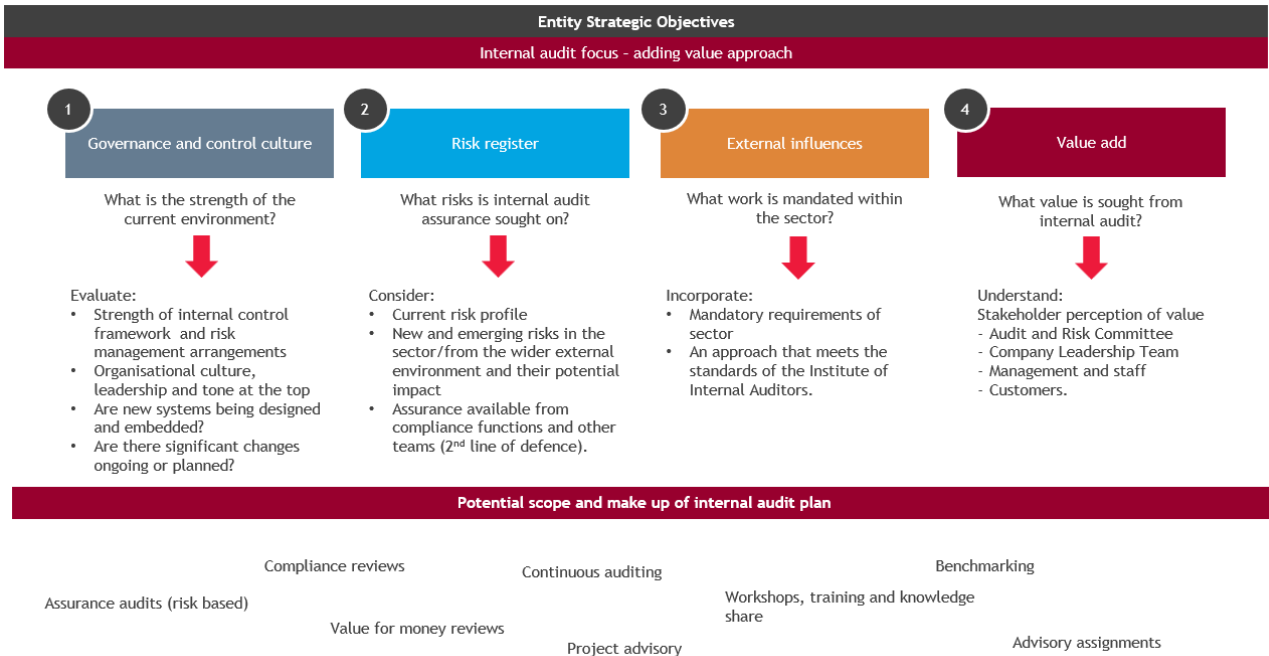
This team will be supported by our public sector internal auditors and members of our wider Risk Advisory Services (RAS) team, and wider firm, as and when required.

CONFLICTING DEMANDS, LIMITATIONS AND RESTRICTIONS

At the time of drafting this internal audit plan we are not aware of any conflicting demands for services between major stakeholders, such as high-priority requests based on emerging risks and requests to replace planned assurance engagements with advisory engagements.

We are also not aware of any limitations on the scope of work or restrictions on our access to information.

OUR APPROACH TO PLANNING



GOVERNANCE AND CULTURE

The governance and control culture is a fundamental consideration when developing the internal audit approach. We believe that governance is not only affected by procedures, rules and regulations (hard controls); another equally important component is the established culture and behaviour of employees within the Council, as these determine the effectiveness of governance.

We have developed an understanding of these areas through a combination of our discussions with you about your business strategy and through review of documents such as your Annual Report and Accounts and previous internal audit reports, as well as the work we conducted between 2017/18 and 2025/26.

Assessment of culture and behaviour will be a key theme throughout the delivery of our work and we will look to provide insight into whether these cultural factors support ethical behaviour on an ongoing basis.

In deriving the plan for 2026/27 and onwards we will focus on any planned and ongoing changes to core systems and processes to respond to the changes in the wider environment.

EXTERNAL INFLUENCES

Our programme of work is designed to comply with the Global Internal Audit Standards in the UK Public Sector, which encompass:

- ▶ The global Institute of Internal Auditors (IIA) *Global Internal Audit Standards* (GIAS)
- ▶ The Internal Audit Standards Advisory Board (IASAB) *Application Note Global Internal Audit Standards in the UK Public Sector*.

We will also consider in our work any externally imposed regulation relating to governance, risk and control.

CURRENT CORPORATE RISK REGISTER

On an ongoing basis, our audit plan will be based upon a detailed assessment of those risks that affect the achievement of the Council's strategic objectives. Our audit programme will be designed to ensure that controls are in place such that key risks are appropriately managed and controlled. To understand the Council's objectives and key risks, we considered the following:

- ▶ The Council's strategy and objectives
- ▶ The Council's Corporate Risk Register
- ▶ The Council's financial forecasts and performance
- ▶ The content of your most recent internal audit reports, the results of which are summarised in Appendix I

The internal audit plan and Corporate Risk Register will be periodically reviewed during 2026/27. Should the plan need to change we will seek approval from the PGA Committee.

VALUE ADD

We understand that 'value' is perceived differently by each client and therefore we do not seek to have a standard approach to this element of the audit programme.

Our methodology considers the additional value the PGA Committee and management are seeking from internal audit, beyond the assurance our work provides.

We therefore consider this alongside our understanding of the risks. Added value may take a range of forms, from benchmarking and other peer comparisons, to involvement with advising on new systems implementation, advisory assignments and providing training and seminars.

OUR NEXT GEN FRAMEWORK

Our innovative Next Gen approach to internal audit ensures you maximise the potential added value from BDO as your internal audit provider and the expertise we bring from our dedicated public sector internal auditors and wider BDO specialist teams.

The Next Gen approach allows us to deliver a healthy mix of assurance that is forward looking, flexible and responsive and undertaken in partnership with yourselves. The key components to this approach are outlined below and underpin our proposed plan coverage:

CORE ASSURANCE

Reviews of fundamental finance and operational systems to provide assurance that core controls and procedures are operating as intended.

SOFT CONTROLS

Reviews seek to understand the true purpose behind control deficiencies and provide a route map to enhance their effectiveness.

FUTURE FOCUSED ASSURANCE








Rather than wait for implementation and then comment on identified weaknesses, we will work with you in an upfront / real time way.

FLEXIBLE AUDIT RESOURCE







Undertake proactive work across the Council, perhaps in preparation for regulatory reviews or change management programmes.



MAPPING YOUR STRATEGIC RISKS

REF	STRATEGIC RISKS FROM YOUR CRR (FEBRUARY 2026)	LIKELIHOOD	CONSEQUENCE	NET SCORE	RATING
5	Failure to maintain a five year housing land supply	5	5	25	
10	Inadequate staffing structure and resource for resilience	3	4	12	
16	Failure to engage and prepare to be ready for any impact of Local Government Review	3	4	12	
17	Failure to provide adequate building safety and access systems	3	4	12	
1	Failure to safeguard children and vulnerable adults	2	5	10	
4	Damage caused to the Council's reputation associated with delays to planned infrastructure delivery in the District by third parties which was due to mitigate approved development	3	3	9	
8	Unable to recruit and retain staff with specific skills sets in specialist areas to meet the demands of the service	3	3	9	

MAPPING YOUR STRATEGIC RISKS

REF	STRATEGIC RISKS FROM YOUR CRR (FEBRUARY 2026)	LIKELIHOOD	CONSEQUENCE	NET SCORE	RATING
2	Failure to target services and influence partners with the aim of having an effective outcome on the identified health and wellbeing needs of the vulnerable population	2	4	8	
3	Failure to influence Community Safety partners to address the key areas of public concern (including rural crime) and the negative perception of crime	2	4	8	
6	Unable to secure sufficient and appropriately affordable housing to meet local need due to market conditions, development viability, and reliance on external delivery partners	2	4	8	
7	Failure to protect personal or commercially sensitive data	2	4	8	
12	Lack of Temporary Accommodation and Social Housing to cope with demand	2	3	6	
9	Failure to plan and deliver balanced budgets over the medium term	1	5	5	

MAPPING YOUR CRR TO THE STRATEGIC PLAN

REF	STRATEGIC RISKS ¹ FROM YOUR CRR (FEBRUARY 2026)	2026/27	2027/28 ²
5	Failure to maintain a five year housing land supply		
10	Inadequate staffing structure and resource for resilience	<ul style="list-style-type: none"> Recruitment and Retention 	<ul style="list-style-type: none"> Workforce Governance
16	Failure to engage and prepare to be ready for any impact of Local Government Review	<ul style="list-style-type: none"> Local Government Reorganisation 	<ul style="list-style-type: none"> Local Government Reorganisation
17	Failure to provide adequate building safety and access systems	<ul style="list-style-type: none"> Leisure Services 	<ul style="list-style-type: none"> Cemetries
1	Failure to safeguard children and vulnerable adults		
4	Damage caused to the Council's reputation associated with delays to planned infrastructure delivery in the District by third parties which was due to mitigate approved development		
8	Unable to recruit and retain staff with specific skills sets in specialist areas to meet the demands of the service	<ul style="list-style-type: none"> Recruitment and Retention 	

¹ Audits have been assigned to the most applicable risk.

² The two year coverage is to align with the Internal Audit contract period whilst also recognising the planned Local Government Reorganisation. We can consider key risk areas for future coverage as we move into 27/28.

REF	STRATEGIC RISKS ¹ FROM YOUR CRR (FEBRUARY 2026)	2026/27	2027/28 ²
2	Failure to target services and influence partners with the aim of having an effective outcome on the identified health and wellbeing needs of the vulnerable population	<ul style="list-style-type: none"> • Grounds Maintenance • Car Parking 	<ul style="list-style-type: none"> • Social media / Communications • Complaints Handling
3	Failure to influence Community Safety partners to address the key areas of public concern (including rural crime) and the negative perception of crime	<ul style="list-style-type: none"> • Anto Social Behaviour and Enforcement 	<ul style="list-style-type: none"> • Whistleblowing
6	Unable to secure sufficient and appropriately affordable housing to meet local need due to market conditions, development viability, and reliance on external delivery partners	<ul style="list-style-type: none"> • Homelessness and Temporary Accommodation 	
7	Failure to protect personal or commercially sensitive data		<ul style="list-style-type: none"> • GDPR
12	Lack of Temporary Accommodation and Social Housing to cope with demand	<ul style="list-style-type: none"> • Homelessness and Temporary Accommodation 	
9	Failure to plan and deliver balanced budgets over the medium term	<ul style="list-style-type: none"> • Main Financial Systems - Treasury Management • Performance Management 	<ul style="list-style-type: none"> • Main Financial Systems • Capital Projects

INTERNAL AUDIT OPERATIONAL PLAN 2026/27

AREA	CRR	DAYS	TIMING (QUARTER)	DESCRIPTION OF THE REVIEW	REASON FOR INCLUSION
Core Assurance					
Recruitment and Retention	8, 10	15	Q2	To provide assurance around the Council's current recruitment processes and assess the procedures from identifying the need and skills required and approving the requirement to recruit, through to the review/approval stages to a new starter/joiner to ensure their efficiency. We will also assess the retention processes in operation.	This area has not been examined by Internal Audit for several years and is a key risk on the CRR.
Anti-Social Behaviour and Enforcement	3	20	Q2	To assess the design and operational effectiveness of the controls in place around Anti-Social Behaviour.	This area has not been examined by Internal Audit for several years and community safety is a key risk on the CRR.
Homelessness/Temporary Accommodation	6, 12	20	Q2	To review how the Council manages its homelessness and temporary accommodation responsibilities and how effective these arrangements are.	This area has not been examined by Internal Audit for several years and is a key risk on the CRR.
Performance Management	9	20	Q2	To review controls to ensure that there are clear performance management arrangements in place and measures are used to manage, monitor and improve overall Council performance.	This was identified by management as an agreed area of focus during the audit planning process.

AREA	CRR	DAYS	TIMING (QUARTER)	DESCRIPTION OF THE REVIEW	REASON FOR INCLUSION
Grounds Maintenance	2	15	Q3	To provide assurance around the controls in place to effectively manage grounds maintenance.	This area has not been examined by Internal Audit for several years.
Car Parking	2	15	Q3	To review the Council's arrangements for the administration, collection and recording of car parking income.	This area has not been examined by Internal Audit for several years.
Leisure Services	17	15	Q4	To provide assurance over the design and operational effectiveness of the controls relating to contract management and oversight of leisure facilities/assets in the borough. Including how the arrangements are monitored to ensure the health outcomes of the local community are achieved.	This area has not been examined by Internal Audit for several years and there is a new contract in place.
Main Financial Systems - Treasury Management	9	20	Q4	To review the controls and processes in place over the Council's treasury management arrangements.	This is a core component required to deliver the Head of Internal Audit opinion and provides a core foundation for the Annual Governance Statement pertaining to the functionality of the Council's internal controls
Total		140			
Future Focused Assurance					
Local Government Reorganisation		15	Q3	LGR is the most significant structural change that has faced local authorities in recent decades. We have held several days to provide advisory support to the Council over its preparedness.	Key emerging risk on the Council's CRR
Total		15			

AREA	CRR	DAYS	TIMING	DESCRIPTION OF THE REVIEW	REASON FOR INCLUSION
Contract Management					
Planning / liaison / management	N/A	15	Q1 - Q4	Creation of audit plan, meeting with Directors	Effective contract management
Recommendations follow up	N/A	10	Q1 - Q4	Assessment and reporting of status of implementation of recommendations raised	Assurance for Executive Team and PGA Committee
Performance, Governance and Audit Committees	N/A	5	Q1 - Q4	Attendance at PGA Committee meetings, pre-meets and PGA Committee Chair/Vice Chair liaison	Effective contract management
Total		30			

SUMMARY	DAYS
Core Assurance	140
Future Focused Reviews	15
Contract Management	30
Total days	185

AREAS CONSIDERED BUT NOT INCLUDED IN 2026/27

The following areas have been considered for 2026/27 but have not been included. These will be considered in future years and should any areas of the Internal Audit Plan be removed during the year, we will consider whether any of these can be brought forward.

AREA	CRR	REASON FOR EXCLUSION
Workforce Governance	10	To be included as part of the forward plan to enable focus on other higher risk priorities during 2026/27.
GDPR	7	Previously considered in 2024/25. To be included as part of the forward plan to enable focus on other higher risk priorities during 2026/27.
Complaints Handling	2	To be included as part of the forward plan to enable focus on other higher risk priorities during 2026/27.
Whistleblowing	3	To be included as part of the forward plan to enable focus on other higher risk priorities during 2026/27.
Cemeteries	17	To be included as part of the forward plan to enable focus on other higher risk priorities during 2026/27.
Capital Projects	9	Previously considered in 2024/25. To be included as part of the forward plan to enable focus on other higher risk priorities during 2026/27.
Social Media/Communications	2	To be included as part of the forward plan to enable focus on other higher risk priorities during 2026/27.

APPENDIX I

PREVIOUSLY AUDITED AREAS

The table below sets out the audits and advisory reviews that we have carried out for the Council over the last three years:

AUDITED AREA	DESIGN RATING	EFFECTIVENESS RATING
2025/26 (to date)		
Waste and Recycling	Substantial	Moderate
Corporate Governance	Substantial	Moderate
HR System Review	Limited	Moderate
Safeguarding	Moderate	Moderate
Management of Property	Moderate	Moderate
Food Safety	Substantial	Substantial
IT Governance	Moderate	Moderate
MTFS	Moderate (draft)	Substantial (draft)
Main Financial Systems	TBC	TBC
2024/25		
Health and Safety	Moderate	Limited
Capital and Commercial Project Management	Substantial	Moderate
Health and Wellbeing	Substantial	Substantial
Contract Management	Substantial	Moderate
GDPR	Moderate	Moderate
Building Control	Limited	Moderate
Business Continuity and Disaster Recovery	Substantial	Substantial
Asset Management	Moderate	Substantial
Main Financial Systems	Moderate	Moderate
2023/24		
HMRC Employment Status	N/A Advisory	N/A Advisory

AUDITED AREA	DESIGN RATING	EFFECTIVENESS RATING
EDI	N/A Advisory	N/A Advisory
Sickness and Absence Management	Substantial	Substantial
Management of s106 Funds	Moderate	Moderate
Licensing	Moderate	Moderate
Climate Change	Substantial	Substantial
Housing Benefit	Substantial	Moderate
Homelessness and Temporary Accommodation	Moderate	Moderate
Fraud	N/A Advisory	N/A Advisory
CIPFA Financial Management Code	Moderate	Substantial
Main Financial Systems	Substantial	Moderate

APPENDIX II

INTERNAL AUDIT CHARTER

This charter is a requirement of internal audit standards.

The charter formally defines internal audit's purpose, authority and responsibility. It establishes internal audit's position within Maldon District Council ['the Council'] and defines the scope of internal audit activities.

Final approval of this charter resides with the Performance, Governance and Audit Committee (PGAC) on behalf of the Council.

STANDARDS OF INTERNAL AUDIT PRACTICE

To fulfil its purpose, internal audit will perform its work in accordance with the *Global Internal Audit Standards in the UK Public Sector*, which encompass:

- ▶ The global Institute of Internal Auditors (IIA) *Global Internal Audit Standards* (GIAS) effective from January 2025
- ▶ The Internal Audit Standards Advisory Board (IASAB) *Application Note Global Internal Audit Standards in the UK Public Sector* effective from 1 April 2025.

Internal audit is also required to comply with the Chartered Institute of Public Finance and Accountancy (CIPFA) *Code of Practice for the Governance of Internal Audit in UK Local Government*, effective from 1 April 2025.

The GIAS refer to the 'board' as 'the highest-level body charged with governance, such as a board of directors, an Audit Committee, a board of governors or trustees, or a group of elected officials or political appointees.' For the Council, 'the board' is the PGAC acting on behalf of the Council.

The GIAS also refer to the 'chief audit executive' as the 'leadership role responsible for effectively managing all aspects of the internal audit function and ensuring the quality performance of internal audit services in accordance with Global Internal Audit Standards.' For the Council's internal audit function, 'the chief audit executive' is the BDO-assigned partner/director acting as the Head of Internal Audit (HoIA).

INTERNAL AUDIT'S PURPOSE AND MANDATE

Purpose

The purpose of the internal audit function is to strengthen the Council's ability to create, protect, and sustain value by providing the PGAC and management with independent, risk-based, and objective assurance, advice, insight, and foresight.

The internal audit function enhances the Council's:

- ▶ Successful achievement of its objectives
- ▶ Governance, risk management, and control processes
- ▶ Decision-making and oversight
- ▶ Reputation and credibility with its stakeholders
- ▶ Ability to serve the public interest.

The Council's internal audit function is most effective when:

- ▶ Internal auditing is performed by competent professionals in conformance with the GIAS in the UK Public Sector
- ▶ The internal audit function is independently positioned with direct accountability to the PGAC

- ▶ Internal auditors are free from undue influence and committed to making objective assessments.

The role of the Council's internal audit therefore includes:

- ▶ Supporting the delivery of the Council's strategic objectives by providing risk-based and objective assurance on the adequacy and effectiveness of governance, risk management and internal controls
- ▶ Championing good practice in governance through assurance, advice and contributing to the Council's annual governance review
- ▶ Advising on governance, risk management and internal control arrangements for major projects, programmes and system changes
- ▶ Access to the Council's collaborative and arm's-length arrangements.

Mandate - Authority

The PGAC grants the internal audit function the mandate to provide the PGAC and senior management with objective assurance, advice, insight, and foresight.

The internal audit function's authority is created by its direct reporting relationship to the PGAC. Such authority allows for unrestricted access to the PGAC.

The PGAC authorises the internal audit function to:

- ▶ Have full and unrestricted access to all functions, data, records, information, physical property, and personnel pertinent to carrying out internal audit responsibilities; internal auditors are accountable for confidentiality and safeguarding records and information
- ▶ Allocate resources, set frequencies, select subjects, determine scopes of work, apply techniques, and issue communications to accomplish the function's objectives
- ▶ Obtain assistance from the necessary organisation's personnel in relevant engagements, as well as other specialised services from within or outside the organisation to complete internal audit services.

Mandate - Independence, position, and reporting relationships

- ▶ The HoIA will be positioned at a level in the organisation that enables internal audit services and responsibilities to be performed without interference from management, thereby establishing the independence of the internal audit function.
- ▶ The HoIA will report functionally to the PGAC and administratively to the s151 Officer/Director of Finance.
- ▶ This positioning provides the organisational authority and status to bring matters directly to senior management and escalate matters to the PGAC, when necessary, without interference and supports the internal auditors' ability to maintain objectivity.
- ▶ The HoIA will confirm to the PGAC, at least annually, the organisational independence of the internal audit function.
- ▶ The HoIA will disclose to the PGAC any interference internal auditors encounter related to the scope, performance, or communication of internal audit work and results. The disclosure will include communicating the implications of such interference on the internal audit function's effectiveness and ability to fulfil its mandate.

PERFORMANCE, GOVERNANCE AND AUDIT COMMITTEE OVERSIGHT

To establish, maintain, and ensure that the Council's internal audit function has sufficient authority to fulfil its duties, the PGAC will:

- ▶ Discuss with the HoIA and senior management the appropriate authority, role, responsibilities, scope, and services (assurance and/or advisory) of the internal audit function
- ▶ Ensure the HoIA has unrestricted access to and communicates and interacts directly with the PGAC, including in private meetings without senior management present

- ▶ Discuss with the HoIA and senior management other topics that should be included in the internal audit charter
- ▶ Participate in discussions with the HoIA and senior management about the “essential conditions”, described in the GIAS, which establish the foundation that enables an effective internal audit function
- ▶ Review and approve the internal audit function’s charter annually, which includes the internal audit mandate and the scope and types of internal audit services
- ▶ Approve the risk-based internal audit plan
- ▶ Approve the internal audit function’s human resources administration and budgets
- ▶ Collaborate with senior management to determine the qualifications and competencies the Council expects in a HoIA
- ▶ Authorise the appointment and removal of the HoIA and outsourced internal audit provider
- ▶ Approve the fees paid to the outsourced internal audit provider
- ▶ Review the HoIA’s and internal audit function’s performance
- ▶ Receive communications from the HoIA about the internal audit function including its performance relative to its plan
- ▶ Ensure a quality assurance and improvement program has been established and review the results annually
- ▶ Make appropriate inquiries of senior management and the HoIA to determine whether scope or resource limitations are inappropriate.

Changes to the Mandate and Charter

Circumstances may justify a follow-up discussion between the HoIA, PGAC, and senior management on the internal audit mandate or other aspects of the internal audit charter. Such circumstances may include but are not limited to:

- ▶ A significant change in the GIAS in the UK Public Sector
- ▶ A significant acquisition or reorganisation within the Council
- ▶ Significant changes in the HoIA, PGAC, and/or senior management
- ▶ Significant changes to the Council’s strategies, objectives, risk profile, or the environment in which the Council operates
- ▶ New laws or regulations that may affect the nature and/or scope of internal audit services.

Support for Internal Audit

Internal audit’s activities require access to and support from senior management, the PGAC and those charged with governance. Support allows internal audit to apply the mandate and charter in practice and meet expectations.

The Council will support the internal audit function by:

- ▶ Championing the role and work of internal audit to the staff within the Council and to partner organisations with whom internal audit works
- ▶ Facilitating access to senior management, the PGAC and the Council’s external auditor
- ▶ Assisting, where possible, with access to external providers assurance such as regulators, inspectors and consultants
- ▶ Engaging constructively with internal audit’s findings, opinions and advice
- ▶ Building awareness and understanding of the importance of good governance, risk management and internal control for the success of the Council and of internal audit’s contributions.

The Council will also put in place conditions to enable the internal audit work:

- ▶ Ensuring that the reporting line of the HoIA is not lower than a member of the senior management team and that the HoIA has access to all members of the team
- ▶ Ensuring that client responsibility lies with a member of senior management

The PGAC will support internal audit by:

- ▶ Enquiring of senior management and the HoIA about any restrictions on the internal audit's scope, access, authority or resources that limit its ability to carry out its responsibilities effectively
- ▶ Considering the audit plan or planning scope, and formally approving or recommending approval to those charged with governance
- ▶ Meeting at least annually with the HoIA in sessions without senior management present.

Senior management will establish and safeguard internal audit's independence by:

- ▶ Ensuring internal audit's access to staff and records, as set out in regulations and the charter, operates freely and without any interference
- ▶ Ensuring that the HoIA reports in their own right to the PGAC on the work of internal audit
- ▶ Providing opportunities for the HoIA to meet with the PGAC without senior management present
- ▶ Where there are actual or potential impairments to the independence of internal audit, working with the HoIA to remove or minimise them or ensure safeguards are operating effectively
- ▶ Recognising that if the HoIA has additional roles and responsibilities beyond internal auditing, or if new roles are proposed, it could impact on the independence and performance of internal audit; in such cases the impact must be discussed with the HoIA and the views of the PGAC sought
- ▶ Where needed, appropriate safeguards will be put in place by senior management to protect the independence of internal audit and support conformance with professional standards. Matters around the appointment, removal, remuneration and performance evaluation of the HoIA will be undertaken by senior management, but these arrangements must not be used to undermine the independence of internal audit. The PGAC will provide feedback on the performance evaluation of the HoIA, which should include feedback from the Chair of the PGAC.

Interaction between the Performance, Governance and Audit Committee and Internal Audit

The PGAC will support internal audit's independence by reviewing the effectiveness of safeguards at least annually, including any issues or concerns about independence from the HoIA. The HoIA will have the right of access to the Chair of the PGAC. The PGAC can escalate its concerns about internal audit independence to those charged with governance.

To ensure there is good interaction between the PGAC and internal audit, the PGAC will agree its work plan with the HOIA to ensure there is appropriate coverage of internal audit matters within PGAC agendas. The PGAC workplan will provide for the internal audit mandate and charter, strategy, plans, engagement reporting and the annual conclusion, and quality reports.

The PGAC is familiar with the Council's assurance framework, governance, risk management and internal control arrangements to facilitate its interactions with internal audit.

Senior management will engage with the PGAC on any significant changes to governance, risk and control arrangements and any concerns they may have on assurance. The PGAC will have oversight of the annual governance statement before final approval.

Where there is disagreement about the management of risks or agreed audit actions between internal audit and senior management, the PGAC will review and make their recommendation to either management or those charged with governance.

Internal Audit Resources

The PGAC and senior management will engage with the HOIA to review whether internal audit's financial, human and technological resources are sufficient to meet internal audit's mandate as set out in the

regulations and achieve conformance with GIAS in the UK public sector. Where there are concerns about internal audit's ability to fulfil its mandate or deliver an annual conclusion, the concerns will be formally recorded and reported to those charged with governance.

If resource issues result in a limitation of scope on the annual conclusion, this will be reported and disclosed in the annual governance statement. Decisions on internal audit resourcing by senior management and those charged with governance must take account of the longer-term risks to the governance and financial sustainability of the Council and internal audit's role in supporting those objectives. Where there are temporary resource constraints, senior management must work with the HOIA to establish longer-term plans for sustainable internal audit resources.

Quality

Annually, the PGAC will review the results of the HOIA's assessment of conformance against GIAS in the UK public sector (including CIPFA's Code of Practice for the Governance of Internal Audit in UK Local Government), including any action plan. The PGAC will review the HOIA's annual report, including the annual conclusion on governance, risk management and control, and internal audit's performance against its objectives. To meet the requirements of the regulations (the mandate) for internal audit, the PGAC will satisfy itself on the effectiveness of internal audit. They will consider conformance with the standards, interactions with the AC, performance and feedback from senior management. Their conclusions will be reported to those charged with governance, for example, as part of the PGAC's annual report.

External Quality Assessment

On behalf of those charged with governance and the PGAC, senior management will ensure that internal audit has an external quality assessment at least once every five years of its conformance against GIAS in the UK public sector, (including CIPFA's Code of Practice for the Governance of Internal Audit in UK Local Government).

Senior management and the HOIA will discuss the timing of the review and report the options and their recommendation to the PGAC. The proposals for the scope, method of assessment and assessor will be brought to the PGAC for agreement. The assessor must use CIPFA's Code of Practice for the Governance of Internal Audit in UK Local Government alongside the standards and be familiar with the sector. The PGAC will receive the complete results of the assessment and consider the HOIA's action plan to address any recommendations. Progress will be monitored. Where the AC does not have delegated authority, the committee will report the overall results of the external quality assessment to those charged with governance.

HEAD OF INTERNAL AUDIT ROLES AND REPONSIBILITIES

Ethics and Professionalism

The HOIA will ensure that internal auditors:

- ▶ Conform with the GIAS in the UK Public Sector, including the principles of Ethics and Professionalism (integrity, objectivity, competency, due professional care, and confidentiality) and the Seven Principles of Public Life (the 'Nolan Principles') (selflessness, integrity, objectivity, accountability, openness, honesty and leadership)
- ▶ Understand, respect, meet, and contribute to the legitimate and ethical expectations of the organisation and be able to recognise conduct that is contrary to those expectations
- ▶ Encourage and promote an ethics-based culture in the organisation
- ▶ Report organisational behaviour that is inconsistent with the organisation's ethical expectations, as described in applicable policies and procedures.

Objectivity

The HOIA will ensure that the internal audit function remains free from all conditions that threaten the ability of internal auditors to carry out their responsibilities in an unbiased manner, including matters of engagement selection, scope, procedures, frequency, timing, and communication. If the HOIA determines

that objectivity may be impaired in fact or appearance, the details of the impairment will be disclosed to appropriate parties.

Internal auditors will maintain an unbiased mental attitude that allows them to perform engagements objectively such that they believe in their work product, do not compromise quality, and do not subordinate their judgment on audit matters to others.

Internal auditors will have no direct operational responsibility or authority over any activities they review. Accordingly, internal auditors will not implement internal controls, develop procedures, install systems, or engage in other activities that may impair their judgment.

Internal auditors will:

- ▶ Disclose impairments of independence or objectivity, in fact or appearance, to appropriate parties and at least annually, such as the HoIA, PGAC, management, or others
- ▶ Exhibit professional objectivity in gathering, evaluating, and communicating information
- ▶ Make balanced assessments of all available and relevant facts and circumstances
- ▶ Take necessary precautions to avoid conflicts of interest, bias, and undue influence.

Managing the Internal Audit Function

The HoIA has the responsibility to:

- ▶ Understand the Council's governance, risk management and control processes, and the importance in the UK public sector of securing value for money, in developing an effective strategy and plan.
- ▶ At least annually, develop a risk-based internal audit plan that considers the input of the PGAC and senior management; discuss the plan with the PGAC and senior management and submit the plan to the PGAC for review and approval
- ▶ Communicate the impact of resource limitations on the internal audit plan to the PGAC and senior management
- ▶ Review and adjust the internal audit plan, as necessary, in response to changes in the Council's business, risks, operations, programs, systems, and controls
- ▶ Communicate with the PGAC and senior management if there are significant interim changes to the internal audit plan
- ▶ Ensure internal audit engagements are performed, documented, and communicated in accordance with the GIAS in the UK Public Sector
- ▶ Follow up on engagement findings and confirm the implementation of recommendations or action plans and communicate the results of internal audit services to the PGAC and senior management periodically and for each engagement as appropriate
- ▶ Ensure the internal audit function collectively possesses or obtains the knowledge, skills, and other competencies and qualifications needed to meet the requirements of the GIAS in the UK Public Sector and fulfil the internal audit mandate (in public sector internal audit, the HoIA is required to have a CMIIA, or a CCAB qualification, or an equivalent professional qualification which includes training on the practice of internal audit, and suitable internal audit experience)
- ▶ Identify and consider trends and emerging issues that could impact the Council and communicate to the PGAC and senior management as appropriate
- ▶ Consider emerging trends and successful practices in internal auditing
- ▶ Establish and ensure adherence to methodologies designed to guide the internal audit function
- ▶ Ensure adherence to relevant policies and procedures unless such policies and procedures conflict with the internal audit charter or the GIAS; any such conflicts will be resolved or documented and communicated to the PGAC and senior management
- ▶ Coordinate activities and consider relying upon the work of other internal and external providers of assurance and advisory services; if the HoIA cannot achieve an appropriate level of coordination, the issue will be communicated to senior management (including the barriers to effective co-ordination with other assurance providers) and if necessary escalated to the PGAC.

Communication with the Performance, Governance and Audit Committee and Senior Management

The HoIA will report periodically to the PGAC and senior management regarding:

- ▶ The internal audit function's mandate
- ▶ The internal audit plan and performance relative to its plan
- ▶ Internal audit budget
- ▶ Significant revisions to the internal audit plan and budget
- ▶ Potential impairments to independence, including relevant disclosures as applicable
- ▶ Results from the quality assurance and improvement program, which include the internal audit function's conformance with the GIAS in the UK Public Sector and action plans to address the internal audit function's deficiencies and opportunities for improvement
- ▶ Significant risk exposures and control issues, including fraud risks, governance issues, and other areas of focus for the PGAC
- ▶ Results of assurance and advisory services
- ▶ Resource requirements
- ▶ Management's responses to risk that the internal audit function determines may be unacceptable or acceptance of a risk that is beyond the Council's risk appetite.

Quality Assurance Improvement Programme

The HoIA will develop, implement, and maintain a quality assurance and improvement program (QAIP) that covers all aspects of the internal audit function.

The program will include external and internal assessments of the internal audit function's conformance with the GIAS in the UK Public Sector, as well as performance measurement to assess the internal audit function's progress toward the achievement of its objectives and promotion of continuous improvement.

The plan will assess the efficiency and effectiveness of internal audit and identify opportunities for improvement.

Annually, the HoIA will communicate with the PGAC and senior management about the internal audit function's QAIP, including the results of internal assessments (ongoing monitoring and periodic self-assessments) and external assessments.

External assessments will be conducted at least once every five years by a qualified, independent assessor or assessment team from outside BDO. Qualifications must include at least one assessor holding an active Certified Internal Auditor credential. For public sector internal audit, such a person should have an understanding of the GIAS commensurate with the Certified Internal Auditor designation, including internal audit relevant continuing professional development and an understanding of how the GIAS are applied in the UK public sector.

SCOPE AND TYPES OF INTERNAL AUDIT SERVICES

The scope of internal audit services covers the entire breadth of the Council, including all the Council's activities, assets, and personnel.

The scope of internal audit activities also encompasses but is not limited to objective examinations of evidence to provide independent assurance and advisory services to the PGAC and management on the adequacy and effectiveness of governance, risk management, and control processes for the Council.

The nature and scope of advisory services may be agreed with the party requesting the service, provided the internal audit function does not assume management responsibility. Opportunities for improving the efficiency of governance, risk management, and control processes may be identified during advisory engagements. These opportunities will be communicated to the appropriate level of management.

Internal audit engagements may include evaluating whether:

- ▶ Risks relating to the achievement of the Council’s strategic objectives are appropriately identified and managed
- ▶ The actions of the Council’s officers, directors, management, employees, and contractors or other relevant parties comply with organisational policies, procedures, and applicable laws, regulations, and governance standards
- ▶ The results of operations and programs are consistent with established goals and objectives
- ▶ Operations and programs are being carried out effectively and efficiently
- ▶ Established processes and systems enable compliance with the policies, procedures, laws, and regulations that could significantly impact the Council
- ▶ The integrity of information and the means used to identify, measure, analyse, classify, and report such information is reliable
- ▶ Resources and assets are acquired economically, used efficiently and sustainably, and protected adequately.

INTERNAL AUDIT PERFORMANCE MEASURES AND INDICATORS

The tables below contain some of the performance measures and indicators that are considered to have the most value in assessing the efficiency and effectiveness of internal audit.

The PGAC should approve the measures which will be reported to each meeting and / or annually as appropriate. In addition to those listed here we also report on additional measures as agreed with management and included in our Progress Report.

TABLE ONE: PERFORMANCE MEASURES FOR INTERNAL AUDIT

MEASURE / INDICATOR
<p>Audit Coverage</p> <p>Annual Audit Plan delivered in line with timetable. Actual days are in accordance with Annual Audit Plan.</p>
<p>Relationships and customer satisfaction</p> <p>Customer satisfaction reports - overall score at average at least 3.5 / 5 for surveys issued at the end of each audit. Annual survey to Performance, Governance and Audit Committee to achieve score of at least 70%. External audit can rely on the work undertaken by internal audit (where planned).</p>
<p>Staffing and Training</p> <p>At least 60% input from qualified staff.</p>
<p>Audit Reporting</p> <p>Issuance of draft report within 3 weeks of fieldwork `closing` meeting. Finalise internal audit report 1 week after management responses to report are received. 90% recommendations to be accepted by management. Information is presented in the format requested by the customer.</p>
<p>Audit Quality</p> <p>High quality documents produced by the auditor that are clear and concise and contain all the information requested. Positive result from any external review.</p>

MANAGEMENT AND STAFF PERFORMANCE MEASURES AND INDICATORS

The management and staff of the Council commit to the following:

- Providing unrestricted access to all of the Council's records, property, and personnel relevant to the performance of engagements
- Responding to internal audit requests and reports within the agreed timeframe and in a professional manner
- Implementing agreed recommendations within the agreed timeframe
- Being open to internal audit about risks and issues within the Council
- Not requesting any service from internal audit that would impair its independence or objectivity
- Providing honest and constructive feedback on the performance of internal audit.

The following three indicators are considered good practice performance measures, but we go beyond this and report on a suite of measures as included in each PGAC Progress Report.

TABLE TWO: PERFORMANCE MEASURES FOR MANAGEMENT AND STAFF

MEASURE / INDICATOR
<p>Response to Reports</p> <p>Audit sponsor to respond to terms of reference within one week of receipt and to draft reports within two weeks of receipt.</p>
<p>Implementation of recommendations</p> <p>Audit sponsor to implement all audit recommendations within the agreed timeframe.</p>
<p>Co-operation with internal audit</p> <p>Internal audit to confirm to each meeting of the Performance, Governance and Audit Committee whether appropriate co-operation has been provided by management and staff.</p>

FOR MORE INFORMATION:

Aaron Winter

Aaron.winter@bdo.co.uk

This publication has been carefully prepared, but it has been written in general terms and should be seen as broad guidance only. The publication cannot be relied upon to cover specific situations and you should not act, or refrain from acting, upon the information contained therein without obtaining specific professional advice. Please contact BDO LLP to discuss these matters in the context of your particular circumstances. BDO LLP, its partners, employees and agents do not accept or assume any liability or duty of care for any loss arising from any action taken or not taken by anyone in reliance on the information in this publication or for any decision based on it.

BDO LLP, a UK limited liability partnership registered in England and Wales under number OC305127, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. A list of members' names is open to inspection at our registered office, 55 Baker Street, London W1U 7EU. BDO LLP is authorised and regulated by the Financial Conduct Authority to conduct investment business.

BDO is the brand name of the BDO network and for each of the BDO Member Firms.

© 2026 BDO LLP. All rights reserved.

www.bdo.co.uk

This page is intentionally left blank

May 2026

Internal Audit Strategy 2026/28

Business strategic context

Maldon District Council (“the Council”) corporate plan sets out their vision and priorities for the period 2025-2028. The vision is to be a sustainable Council, promoting the district and all that it has to offer and to support communities through excellent partnership working and to maintain and improve quality of life.

The Council’s five priorities focus on improving services and outcomes for the community, lobbying partners to deliver and improve the District’s infrastructure to ensure they are sustainable, and that the District continues to be a great place to work, live and enjoy.

The Council continue to deliver the One Maldon District Partnership, which focuses on health and wellbeing and community outcomes and provides cost of living support. The annual community festival, UFest, demonstrates the power of partnership working with over 50 local partners. The Council maximise how they spend UK Shared Prosperity Funds, investing in the District and delivering exciting projects that achieve greater outcomes for the people, place, and communities. Importantly, they also continue to invest in parks, opens spaces, and leisure services.

Internal audit vision and objectives

Internal Audit is positioned to play a pivotal role in the organisation’s journey toward sustained success. By focusing on technology, developing and retaining top talent, optimising processes, and expanding its role as a Strategic Advisor and collaborator, we will ensure that Internal Audit remains an essential and respected contributor to the goals and strategic objectives and the enhancement of risk resilience. In addition, Internal Audit will continue to oversee the implementation of audit recommendations to enhance the governance, internal control and risk management arrangements supporting the delivery of the Council’s objectives.

Strategic pillars

Supporting the strategy

- Internal Audit is positioned to serve as a trusted and strategic advisor, providing business leadership with forward-looking, high-value insights that support strategic decision-making, enhance risk awareness, and align with the organisational risk appetite.
- Internal Audit will work closely with other assurance providers- notably second line functions such as IT security, Risk, Compliance, Privacy office and Legal.
- A growing proportion of our activities will focus on advisory engagements, striking a balance that allows us to address both critical projects and programmes, core business processes and emerging risks.

People management and development

- A high-performing and flexible Internal Audit team is essential for delivering quality and impactful audit services.
- The people strategy focuses on recruiting and nurturing a talented, versatile, and technically proficient workforce.
- By investing in IIA/CCAB trainees, advanced qualifications, availability of Subject Matter Experts (SMEs) and specialised training across key areas—such as ESG, fraud, IT, operations, and regulatory frameworks we will deepen the team’s expertise and strengthen our capacity to address complex audit demands.

Process and methodology

- Optimising our audit methodologies to ensure they remain agile, relevant, and compliant with the latest Institute of Internal Auditors (IIA) standards and regulatory expectations.
- Maintaining strong relationships with the Institute and regulators.
- Quality will remain at the heart of our service with robust assurance checking and review procedures, overseen through annual and periodic hot/cold review procedures.
- Our Quality Assurance and Improvement Programme (QAIP) will continue to be robust, involving regular internal and external assessments that align with industry best practices.

Technology development

- In an environment of rapid technological change, Internal Audit will continuously evolve and adopt digital innovations to deliver more effective, insightful, and efficient assurance. This strategy prioritises the integration of advanced data analytics and Artificial Intelligence (AI) across audit operations, positioning these tools as essential elements of our methodology.
- Internal Audit will maintain close relationships with the Chief Executive, Director of Finance, and Chair of the Performance, Governance & Audit Committee to ensure our approach is aligned with the organisation’s approach to data protection and IT/ Cyber security.

Internal Audit Strategy - proposed actions 2026/28

Area	Initiative / action
Strategy support	<ul style="list-style-type: none"> • Continue to work closely with management to align working practices to support assurance over the strategy • Ensure annual plan reflects strategic priorities • Consider more agile/ advisory auditing techniques to provide timely conclusions and develop and adopt alternative reporting formats e.g. PGA briefing papers, short form reporting
People	<ul style="list-style-type: none"> • Resources will remain broadly constant with the Head of Internal Audit supported by one Manager plus additional BDO resources as required • Review team resources periodically to confirm sufficient capacity and capability • Ensure team members hold or are working towards professional and relevant qualifications • Reflect on SME input requirements through annual audit planning e.g. cyber, ESG, ECCTA • Ensure team CPD remains up to date • Invest in 1-1 time and additional coaching as required to develop team members
Process	<ul style="list-style-type: none"> • Perform annual desktop review of manual and methodology to confirm in line with professional standards • Undertake annual self assessment against EQA • Review/ revisit regulator/ other key stakeholder expectations • Participate in BDO cold/hot review process. Act upon any improvement points • Update QAIP • Commission independent EQA every five years
Technology	<ul style="list-style-type: none"> • Investigate opportunities for wider use of data analytics to support IA project work • Invest in new technologies and team training as required to widen the use of GenAI in IA delivery • Work closely with DPO to ensure data/cyber security protocols are maintained

FOR MORE INFORMATION:

Aaron Winter - Partner

aaron.winter@bdo.co.uk

BDO LLP, a UK limited liability partnership registered in England and Wales under number OC305127, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. A list of members' names is open to inspection at our registered office, 55 Baker Street, London W1U 7EU. BDO LLP is authorised and regulated by the Financial Conduct Authority to conduct investment business.

BDO is the brand name of the BDO network and for each of the BDO member firms.

BDO Northern Ireland, a partnership formed in and under the laws of Northern Ireland, is licensed to operate within the international BDO network of independent member firms.

Copyright © 2026 BDO LLP. All rights reserved. Published in the UK.

www.bdo.co.uk

Page 91

Maldon District
Council

**Internal Audit -
Quality Assurance
Improvement
Programme (QAIP)**

May 2026



Quality assurance improvement programme

In accordance with Standard 8.3 of the Global Internal Audit Standards, we must develop, implement and maintain a quality assurance improvement programme (QAIP).

Our QAIP is premised on the following three key activities. We will report annually to the Performance, Governance and Audit Committee on the results of the ongoing monitoring of quality and performance (including the results of the internal quality assessments). Results of the external quality assessments will be reported when completed. If applicable, plans to address any improvements identified will also be communicated.

Ongoing monitoring of quality and performance

Internal audit methodology - A standard internal audit methodology, working papers and templates are in use. Our methodology is updated when necessary and formally reviewed on an annual basis.

Supervision and review of outputs - All internal audit work is supervised and formal review of all deliverables including annual plans, terms of reference, draft and final reports and written advice is performed by Aaron Winter before issue.

Use of subject matter experts - Our work employs sufficient technical knowledge and skills to safeguard quality. To deliver your Internal Audit Plan, we will draw on the use of subject matter experts (SMEs) where applicable.

Monitoring of the performance - A suite of quantitative and qualitative key performance metrics is in place to monitor the performance and effectiveness of the Internal Audit team, and the value Internal Audit brings to the business.

Stakeholder feedback - is requested from audit stakeholders after each audit and used to identify ways to improve our service.

Sharing of good practice - we promote a culture where lessons learnt and good practice are shared across the team.

Internal assessments

Annual self assessment - On an annual basis, an experienced review Partner or Director will perform a self-assessment of compliance with the Global Internal Audit Standards in the UK Public Sector which will include a sample of files. An improvement action plan will be drafted based on the findings.

Hot and cold reviews - During the year, an experienced review Partner, Director or Senior Manager, independent of the engagements under review, will also review a selection of individual internal audit engagements to obtain ongoing assurance on the technical quality of our work. These will be performed based upon an agreed review programme, of closed (cold) files and thematic (hot) reviews of in-flight engagements.

Four eyes principle - All our outputs and the key underlying documentation are subject to review by a second person. For you, our work will be subject to one detailed review by a manager (Andrew Billingham) and a higher-level review by the partner (Aaron Winter).

External assessments

In accordance with Standard 8.4, an external assessment of the quality (EQA) of our internal audit work must be conducted at least once every five years by a qualified, independent assessor or assessment team.

Previous EQA

At BDO we recognise the importance of independent quality assurance and so submit our Risk Advisory Services (including Public Sector Internal Audit) team to an External Quality Assurance (EQA) review every five years, most recently in April 2021. We engaged the Chartered Institute of Internal Auditors (CIIA) to carry out the EQA and, in summary, their conclusion was that BDO generally conforms to the International Professional Practices Framework (IPPF). This is the highest of the three gradings awarded by the CIIA.

A copy of the EQA report is available to our clients so they can obtain comfort regarding our working practices.

Next EQA

Our next EQA is expected to be delivered in 2026. As part of communications with clients, the project team will discuss the results of the external assessment with the Audit and Risk Committee.

Quality assurance improvement programme

Specific improvement actions to enhance the Internal Audit function in line with the Internal Audit Strategy are:

Initiative	Benefit	Due date	Completed
Align Internal Audit's focus to the strategic objectives of the organisation	Until now, IA's focus has been on a balance between strategic and operational areas. We will place greater emphasis on strategic priorities, outlined in the updated IA Strategy.	Ongoing throughout delivery of the remaining 2025/26 IA plan and as we move into the delivery of the 2026/27 plan	
Building on the feedback we have received from clients where we have used data analytics effectively to gain insights and drive improvements, enhance the use of data analytics in all audits where relevant	Allow the analysis of 100% of the population and provide meaningful insights to the business	Ongoing throughout delivery of the remaining 2025/26 IA plan and as we move into the delivery of the 2026/27 plan	
As Audit Committees have indicated that they find the benchmarking that we carry out in our audits insightful, ensure that we include benchmarking results in each Internal Audit report (where relevant).	Allows management to gain insights into what other similar organisations are doing	Ongoing throughout delivery of the remaining 2025/26 IA plan and as we move into the delivery of the 2026/27 plan	
Implement any actions arising from stakeholder feedback surveys	Meet stakeholder's expectations	Ongoing throughout delivery of the remaining 2025/26 IA plan and as we move into the delivery of the 2026/27 plan	
Continue to proactively seek a thorough understanding of the root causes of identified control failures or gaps and ensure that recommendations raised include actions to address these underlying causes	Recommendations that address the root causes of control weaknesses are more likely to lead to and embed improvements in overall control environments	Ongoing throughout delivery of the remaining 2025/26 IA plan and as we move into the delivery of the 2026/27 plan (where applicable)	
As we are doing for the IIA's Topical Requirements on Cyber-Security and Third Parties, ensure that the Topical Requirements on Organisational Behaviour and Organisation Resilience (when published) are fully considered when scoping individual audits, where applicable	Internal audits that fully consider the risks relating to organisational behaviour and resilience, to ensure that the risks are adequately managed	Ongoing throughout delivery of the remaining 2025/26 IA plan and as we move into the delivery of the 2026/27 plan	

FOR MORE INFORMATION:

Aaron Winter

Aaron.winter@bdo.co.uk

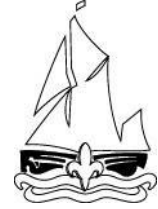
BDO LLP, a UK limited liability partnership registered in England and Wales under number OC305127, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. A list of members' names is open to inspection at our registered office, 55 Baker Street, London W1U 7EU. BDO LLP is authorised and regulated by the Financial Conduct Authority to conduct investment business.

BDO is the brand name of the BDO network and for each of the BDO member firms.

BDO Northern Ireland, a partnership formed in and under the laws of Northern Ireland, is licensed to operate within the international BDO network of independent member firms.

Copyright © 2026 BDO LLP. All rights reserved. Published in the UK.

www.bdo.co.uk



**REPORT of
DIRECTOR OF LEGAL AND GOVERNANCE**

**to
PERFORMANCE, GOVERNANCE AND AUDIT COMMITTEE
4 JUNE 2026**

**COUNCIL CONSTITUTION – SCHEME OF DELEGATION TO OFFICERS -
ENVIRONMENTAL HEALTH POWERS AND DUTIES - UPDATE**

1. PURPOSE OF THE REPORT

- 1.1 The purpose of this report is to seek agreement to an update to the Council's Constitution to include within the Scheme of Delegation new legislative powers and duties.

2. RECOMMENDATION

That the Committee endorses, for recommendation to the Council, the proposed inclusion of the Renters' Rights Act 2026 within the list of legislation and statutory provisions in 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.

3. SUMMARY OF KEY ISSUES

- 3.1 The Scheme of Delegation within the Council's Constitution contains at section 4(2) a list of functions including the exercise of powers and duties under various legislative and statutory provisions relating to Environmental Health matters. From 1 May 2026 the Renters' Rights Act 2026 came into force, and the Act contains various powers and duties exercisable by a local authority. Key powers and duties include:
- a legal obligation to ensure landlords comply with the new rules, including evictions
 - enhanced investigatory powers
 - enforcement of increased financial penalties for landlord offences
 - taking over responsibility for identifying and penalising particular hazards within privately rented homes
 - providing guidance to tenants and landlords on the new legislation and support the transition, including regulating the new national Property Portal
 - enforcing rules against rental bidding wars and ensuring landlords do not increase rent more than once a year.
- 3.2 There is a range of significant powers and duties under this new Act falling to the Council and it is appropriate that these are included within the Environmental Health 'umbrella' set out in the Scheme of Delegation and operable by the Director of Neighbourhood Services and Communities.

4. IMPACT ON PRIORITIES AS SET OUT IN THE CORPORATE PLAN 2023 - 2027

4.1 Provide good quality services.

- 4.1.1 Thorough good governance, improved decision-making, performance and efficiency will in turn will contribute to the quality of services provided, and functions undertaken by the Council.

5. IMPLICATIONS

- (i) **Impact on Customers** – The Act significantly shifts power towards tenants, making local authorities the primary enforcer of fair renting practices
- (ii) **Impact on Equalities** – Not applicable.
- (iii) **Impact on Risk** – None.
- (iv) **Impact on Resources (financial)** – None.
- (v) **Impact on Resources (human)** – Additional powers and duties to be undertaken using existing resources.
- (vi) **Impact on Devolution/Local Government Re-organisation** – None.

Background Papers: None

Enquiries to: Stuart Jennings, Corporate Governance Project Officer.



**REPORT of
CHIEF EXECUTIVE**

**to
PERFORMANCE, GOVERNANCE AND AUDIT COMMITTEE
4 JUNE 2026**

APPOINTMENT OF REPRESENTATIVES ON OUTSIDE BODIES AND WORKING GROUPS

1. PURPOSE OF THE REPORT

1.1 The purpose of this report is to appoint to Working Groups of the Performance, Governance and Audit Committee for the ensuing Municipal Year.

2. RECOMMENDATIONS

- (i) That the Committee appoints representatives to the Outside Bodies as listed in section 3.1.1 below, for the ensuing Municipal Year;
- (ii) That the Committee appoints representatives to the Working Group as listed in section 3.1.2 below, for the ensuing Municipal Year;

3. SUMMARY OF KEY ISSUES

3.1 Members are asked to appoint representatives to serve on the following Outside Bodies and Working Groups, aligned to the Performance, Governance and Audit Committee, for the ensuing municipal year.

3.1.1 Outside Bodies

Outside Body	2025 / 26 Representative(s)	To be Appointed
Chairs of Audit Committee Forum	Chairperson of the Performance, Governance and Audit Committee	Chairperson of the Performance, Governance and Audit Committee
Town and Parish Engagement Forum	Chairperson of the Performance, Governance and Audit Committee	Chairperson of the Performance, Governance and Audit Committee
Process Improvement Champions	Councillors N D Spenceley and M E Thompson	Two Members of the Committee

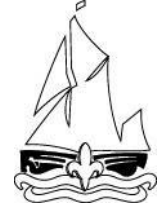
3.1.2 Working Groups

Working Groups	2025 / 26 Representative(s)	To be Appointed
Performance, Governance and Audit Working Group	Councillors M G Bassenger, U G C Siddall-Norman, N D Spenceley, W Stamp CC, and M E Thompson	Five Members of the Committee

Background Papers: None.

Enquiries to: Committee Services.

This page is intentionally left blank



REPORT of CHIEF EXECUTIVE

to
PERFORMANCE GOVERNANCE AND AUDIT COMMITTEE
4 JUNE 2026

BALANCE SCORECARD EXCEPTIONS REPORT

1. PURPOSE OF THE REPORT

- 1.1 Maldon District Council has a range of performance reporting, this report covers the operational performance level, to compliment the Corporate Performance and Risk reports.
- 1.2 The Corporate Performance and Governance framework requires this Committee to be given visibility of any identified Balance Scorecard Key Performance Indicators (KPI) that have met their threshold, supported by an action plan to ensure targets are met. This gives assurance that Operational performance is being managed proactively and effectively.
- 1.3 To report exceptions to operational service reporting for Committee review and discussion.
- 1.4 To give visibility of statutory planning performance as well as appeals information.

2. RECOMMENDATIONS

- (i) That the Committee review and comment on exceptions to service reporting provided in this report.
- (ii) That Members note the additional performance in **APPENDIX 1**.
- (iii) That Members confirm they are assured through this review; Operational performance is being managed effectively.

3. SUMMARY OF KEY ISSUES

- 3.1 Services have been monitoring performance data, and officers have centralised this into an internal 'Balance Scorecard' that is reviewed monthly by the Senior Management Team to operationally track our performance.
- 3.2 The following indicators were exceptions in the last report but have since been removed due to improved performance.
 - Health and Safety service actions

3.3 The following KPIs have been noted for **over performance** covering the period of July 2025 to March 2026.

Area	Measure	Current Data	Target
Customer Services	Calls Handled	March - 98%	95%
Environmental Health, Waste & Climate	% of scheduled bins collected	March - 99.95%	99.9%

3.4 The following KPIs are reporting as exceptions and are **underperforming**, covering the period of July 2025 to March 2026.

Area	Measure	Current Data	Target	Explanation	Action
Across Authority	Service plan Red, Amber, Green (RAG) ratings	2 Amber 3 Unragged <i>(Out of 13)</i>	Not Applicable (N/A)	<p>Risks and issues are reported monthly to the Senior Leadership Team (SLT) through highlight reports.</p> <p>Out of 13 services, 2 services reporting as Amber (<i>Development Management & Revenues and Benefits</i>). Following previously exception reporting, Planning Policy and Implementation & Housing.</p> <p>Issues that are causing the Amber reporting are:</p> <ul style="list-style-type: none"> • Staffing • New projects or government requirements impact to Business as Usual (BAU) • Decision making impacts on planned delivery. • Seasonal customer demand 	<p>To support the amber services back to a green rating the following actions are being progressed.</p> <ul style="list-style-type: none"> • Management of resourcing gaps via officer recruitment • Prioritising officer workload to accommodate influx of demand. • Regular service reviews with management to track prioritisation, impacts and service delivery. • Meetings are taking place with both internal and external stakeholders to ensure progress and resolutions are sought where decisions are impacting delivery timescales • Implementation of a Development Management data reporting system to further support operational performance.

Area	Measure	Current Data	Target	Explanation	Action
Across Authority	Service plan monthly reporting compliance	6 out of 13 areas	Non-compliance (twice in a 6 monthly period)	<p>Of the 13 service plan areas, four have missed the reporting deadline on two or more reporting months between September 25 and March 26.</p> <p><i>(Commercial/Community Engagement/ Development Management/Environmental Health/Finance/Resources)</i></p> <p>Annual leave and vacancies have contributed to compliance, as well as service pressures. Additionally, due to the transforming together programme some areas will no longer be reporting at a service level. (Commercial & Resources)</p> <p><u>Note:</u> Areas with 100% compliance in the same period are: <i>Asset Coast & Countryside Strategy, Partners & Communications Revenues & Benefits Projects, Performance & Governance Customer Services</i></p>	<p>Heads of Service are responsible for the delivery of the monthly highlight reporting.</p> <p>Areas of non-compliance are addressed as part of the Senior Leadership team monthly meetings. Where repeat non-compliance has been seen, specific area discussions are taking place with appropriate management to identify cause and mitigate future misses</p>
Across Authority	Overdue contact us cases	March: 64 Cases	Reduction &/minimal overdue cases	<p>There has been a steady increase of overdue contact us cases over the last 4 months due service area pressures and organisational changes</p> <p><u>Note:</u> 59 cases out of the 64 overdue are Development Management</p>	<p>The cases that are overdue as of March were shared with appropriate service areas for priority action/work prioritisation with the service. Additionally work continues with regular housekeeping exercises for historic cases, some of which were due to historic system issues and permission groups.</p>

Area	Measure	Current Data	Target	Explanation	Action
					To ensure regular monitoring of cases being actioned within time, monthly Senior Management team meetings closely review the data and follow up with the relevant areas where cases are overdue for action, as well as individual service resource management.
Across Authority	Freedom of Information (FOI)	March – 80%	Target – 95%	There has been 5 out of the last 6 months where the Service Level Agreement (SLA) has not been met.	<p>The cases that are overdue as of March were shared with appropriate service areas for priority action/work prioritisation with the service.</p> <p>As part of the new Transforming Together structure a new lead officer has been identified for FOIs in each department and a review of responsible officers has been undertaken.</p> <p>The legal team have begun monitoring response deadlines and providing assistance where required to respond t</p>
Strategy and Resources - Compliance	Data protection breaches	September – 1 March - 2 All other months 0 breaches	None	<p>One breach related to a posting error where two letters were placed in one envelope as part of a large bulk postal run.</p> <p>The second related to an error in inputting information into the computer system which resulted in a letter being sent to the wrong individual</p>	<p>A review was undertaken of the posting procedures which has been adjusted to ensure two staff members taking part in the process. This allows for matters to be checked. A reminder was given to all staff and additional training to advise news staff of the correct procedures.</p> <p>The breaches where not of such a level that a report was required to the Information Commissioners Office. They involved minimal personal data. This is in part due to the minimal information or</p>

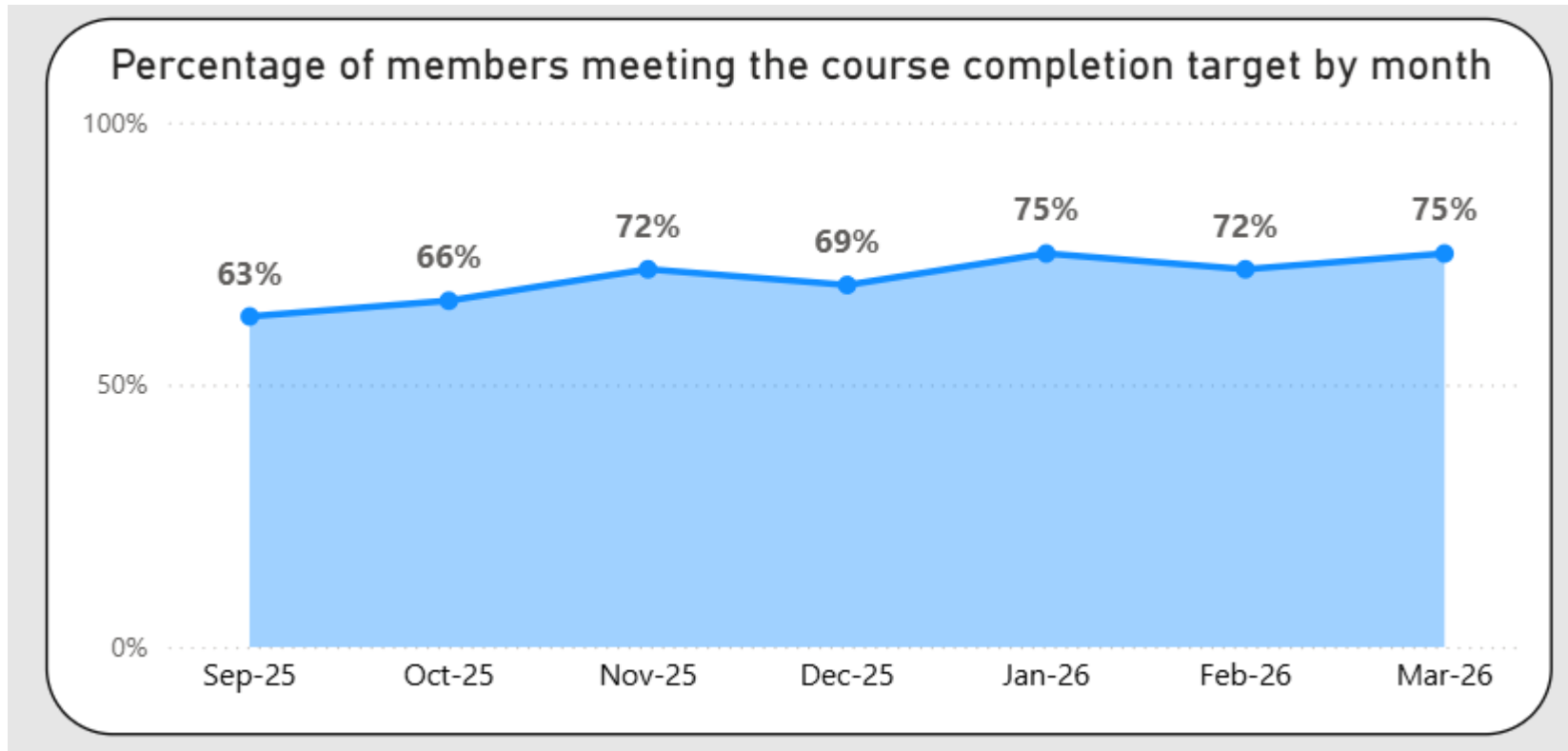
Area	Measure	Current Data	Target	Explanation	Action
					<p>redacted information within the correspondence.</p> <p>While this was human error staff have been reminded of their obligations under data protection act legislation and the importance of checking data when it is first entered onto our systems.</p> <p>Staff have annual training on data protection requirements and were identified by line managers additional team training can be provided</p>
Strategy and Resources – Resources	Sickness Levels	<p>Long term sick as of Q4: 5.69 days</p> <p>Short term sick as of Q4: 4.96 days</p> <p><u>Total:</u> 10.65 days</p>	8 days	<p>Quarter 4 results are slightly over target, but significant improvement in sickness absence primarily due to reduction in long term sickness cases.</p> <p>However, due to high levels throughout the year, the rolling absence levels continue to breach the KPI target.</p> <p>Long Term Absence 35% Full Time Equivalent (FTE) days lost long term absences (six employees)</p> <p>1 x termination of employment due to medical capability 4 x successful managed return to full duties/hours 1 x continued absence, non-work</p>	<p>HR continue to work closely with managers to manage sickness and do all they can to support staff and help them return to work or find more suitable employment.</p> <p>As can be seen in the narrative this continues to very effective for long term and short-term sickness.</p> <p>Absence Management briefings were held with managers during Q4.</p> <p>The recruitment reviews underway to ensure vacancies are quickly covered should also help staff not feel the strain of teams that are not fully resourced.</p>

Area	Measure	Current Data	Target	Explanation	Action
				<p>related psychological.</p> <p>Short term absence 54 employees were absent due to sickness in Q4.</p> <p>41% absences due to minor illness 34% Psychological (work/non work related).</p>	
Environmental Health, Waste & Climate	Environmental Health service requests responded to within 5days	March - 59%	95%	Performance has been impacted due to short term staff sickness	Sickness levels have stabilised within the team since the end of Q4. Officers are now responding to Service Requests within 5 days and meeting performance targets. Additional resource is also in discussion which will increase resilience.
Environmental Health, Waste & Climate	Environmental Health planning consultation requests responded to within 20days	March – 73%	100%	Staff training and system issues impacted application administration and performance reporting in Q4.	The service has a dedicated officer who responds to planning consultations within timescales but has had issues updating the system. This is now being resolved. Housekeeping system support has been put in place within the team as well as new applications now starting to reflect accurately going forward.
Housing	Decisions that breach legislative time frames	March - 7	Minimal/None	The delays in homelessness decisions have been caused by a combination of staff sickness and resignations, which has understandably affected abilities to meet legislative timeframes.	There is now more stability within the service, having recruited interim resource and successfully filled one of the vacant posts, so we expect the backlog to reduce and decisions to be made more promptly going forward

3.5 The following KPIs have been noted for **closer monitoring**.

Area	Measure	Current Data	Target	Explanation
Across Authority	Mandatory Staff Training. (E-Learning & Boxphish)	Boxphish March - 81% (Staff - 82% Members – 75%) E Learning March – N/A	85% Completion Rate	Boxphish completion rate overall is 81% as of March. All Mandatory Learning is monitored monthly, with completion rates provided broken down by directorates to Service Managers who are responsible for completions with Senior Leadership Team ensuring compliance. Indicator noted as closer monitoring as there has been a change to the E-Learning system and rollout currently being reviewed. Completion rates for all modules were under target before migration (<i>February</i>)
Development Management	Quality of decision making – Majors planning appeals	Published for the 2-year period up to March 25 – 9.6%	Less than 10%	The Planning Policy Working Group (PPWG) on the 10 th March 2026, amongst other matters, considered the quality of decision making. In that report it was highlighted the previous published data from March 2024 where performance of major applications allowed at appeal compared with all major applications was 8.9%. In the minutes it was highlighted to Members as a post meeting note that the latest figures is now 9.6%

- 3.6 Additionally, further to the meeting of this Committee on 22 January 2026 Members agreed to receive six-monthly updates on mandatory learning completions. Below is completion data as of the end of March 2025



Full details can be found on the member reporting app.

- 3.7 **APPENDIX 1** illustrates the application statistics submitted to the Ministry of Housing Communities and Local Government (MHCLG) covering period October to December 2025. There was a decrease in delegated decisions made and percentage decided in time in comparison to the previous quarter as well as the same period in 2024. Applications granted saw an increase predominately with Minor and Other application types. For appeals decided between January to December 2025, 58% were dismissed, of the appeals that were allowed only one had a cost awarded.

4. CONCLUSION

- 4.1 The exceptions reported in this paper are provided for Member review. Where thresholds have been met, the supporting action will be executed to enable KPI to be bought back on track

5. IMPACT ON PRIORITIES AS SET OUT IN THE CORPORATE PLAN 2025 – 2028

- 5.1 It is important that performance is monitored and managed effectively, to ensure that Maldon District Council progresses towards and/ or achieves its stated priorities.

6. IMPLICATIONS

- (i) **Impact on Customers** – Performance management covers the monitoring of key operational performance indicators to support customer service and delivery of our corporate plan which includes delivery for our customers.
- (ii) **Impact on Equalities** – None.
- (iii) **Impact on Risk (including Fraud implications)** – If performance is not managed effectively by the Council, it puts the Council's corporate outcomes' delivery at risk and increases unnecessary exposure to potential, operational, reputational, or regulatory consequences.
- (iv) **Impact on Resources (financial)** – All performance management is undertaken within existing planned budgets.
- (v) **Impact on Resources (human)** – All performance management is undertaken within existing planned budgets.
- (vi) **Impact on Devolution and Local Government Reorganisation** -If performance is not managed effectively by the Council, it puts the Councils strategic delivery at risk and increases unnecessary exposure to potential, operational, reputational, or regulatory consequences

Background Papers: None.

Enquiries to: Cheryl Hughes, Programmes, Performance and Governance Manager.

This page is intentionally left blank



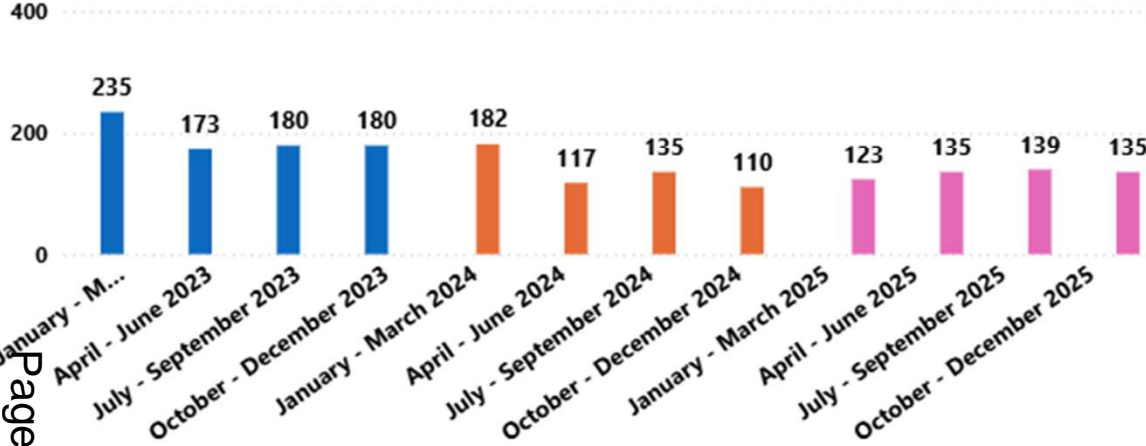
Planning Performance Report

Latest data: *October – December 2025*

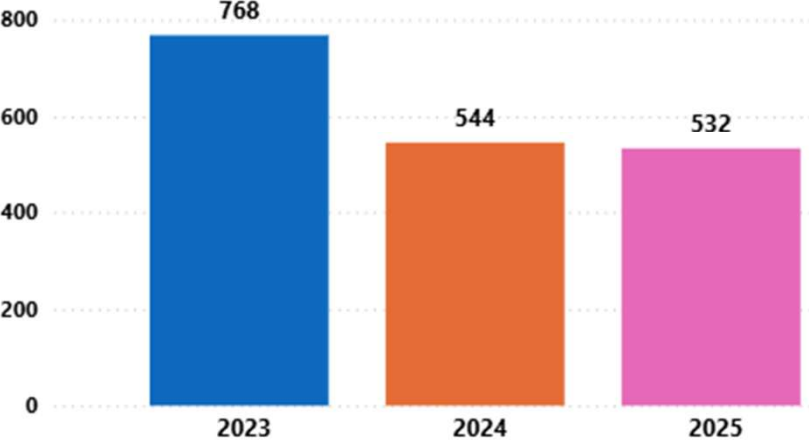
Applications Received & Decided (Maldon only)

Page 110

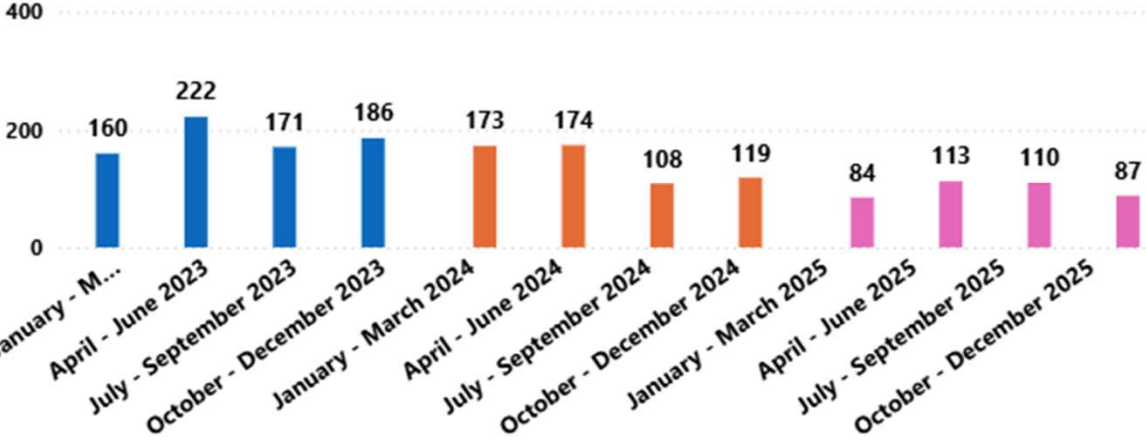
Applications Received - Quarterly Breakdown



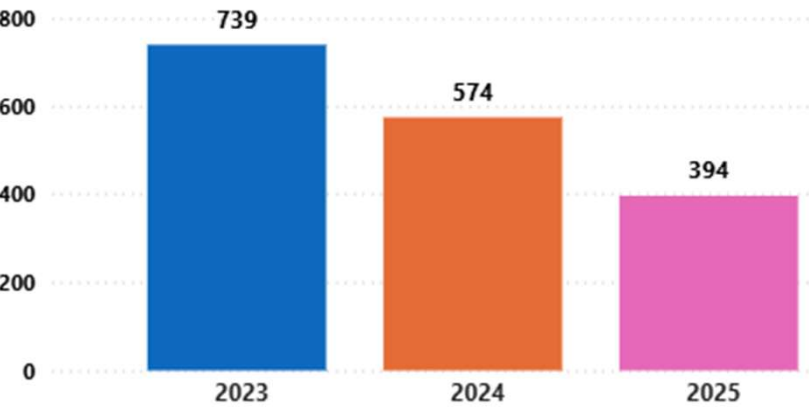
Applications Received - Yearly Breakdown



Applications Decided - Quarterly Breakdown



Applications Decided - Yearly Breakdown



Source: PS1 Delta Dashboard

Delegated Decision

Page 111

Local planning authority	Apps received	Apps decided	Apps withdrawn	Apps decisions delegated	Apps decisions delegated %	Apps given an extension of time
Castle Point	85	92	3	92	100%	15
Colchester	300	232	11	230	99%	59
Chelmsford	300	303	5	299	99%	64
Basildon	213	192	14	189	98%	71
Brentwood	181	209	4	205	98%	146
Tendring	222	199	7	194	97%	49
Braintree	247	215	18	208	97%	54
Rochford	127	108	4	104	96%	48
Uttlesford	320	324	10	308	95%	65
Thurrock	155	179	2	170	95%	40
Southend-on-Sea	209	234	2	219	94%	99
Harlow	64	99	11	90	91%	41
Maldon	135	87	5	71	82%	57

October - December 2025 Period

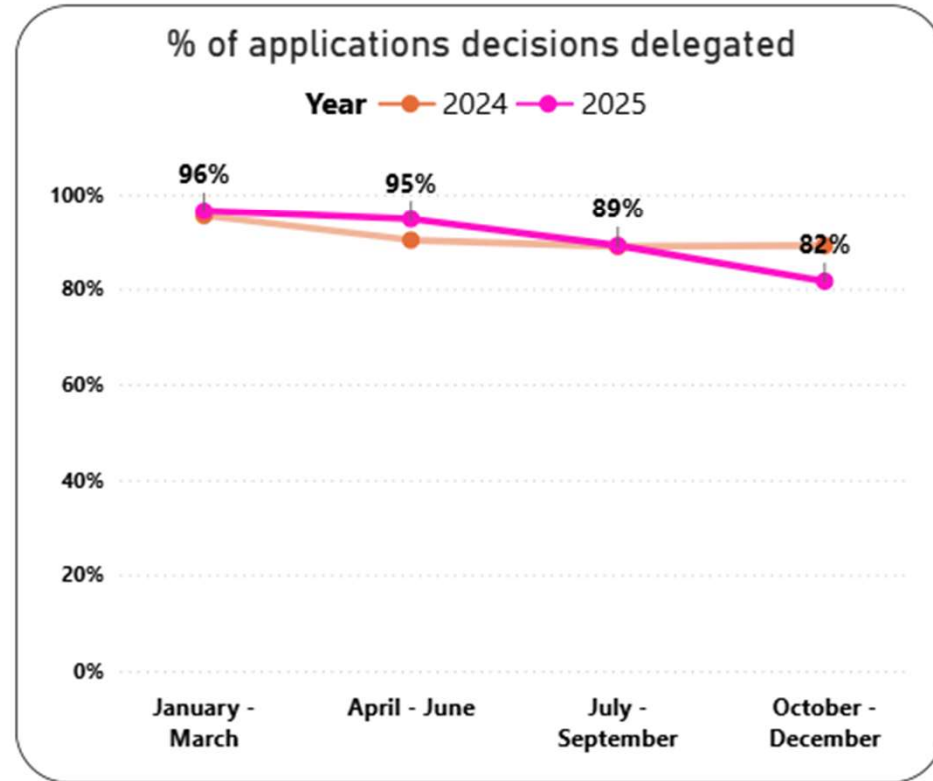
October - December 2025

National delegated decision %

96%

East of England delegated decision %

96%

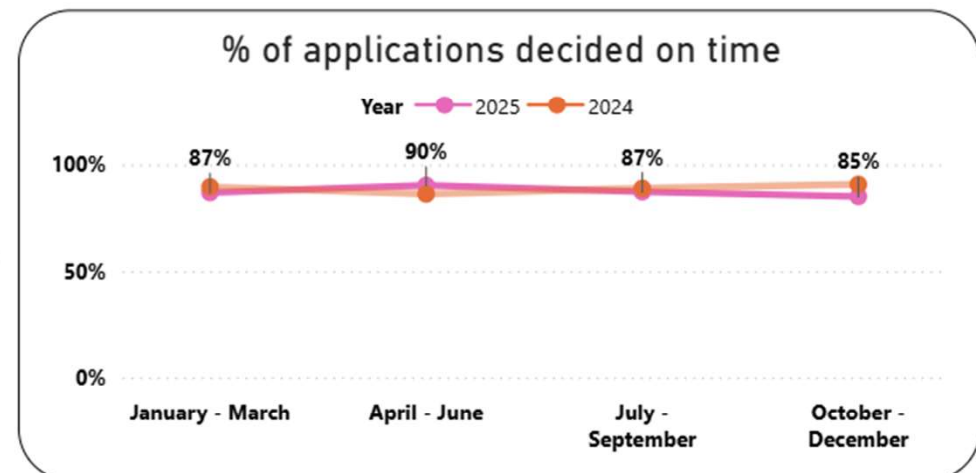


Applications decided in time and Applications granted

October - December 2025 Period

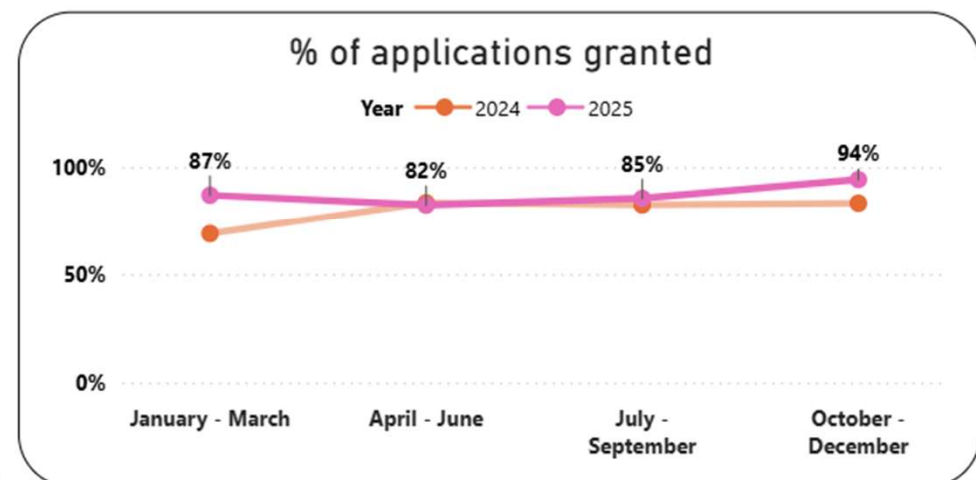
October - December 2025

National Granted %	East of England Granted %	National in time %	East of England in time %
87%	86%	91%	91%



Page 1 of 2

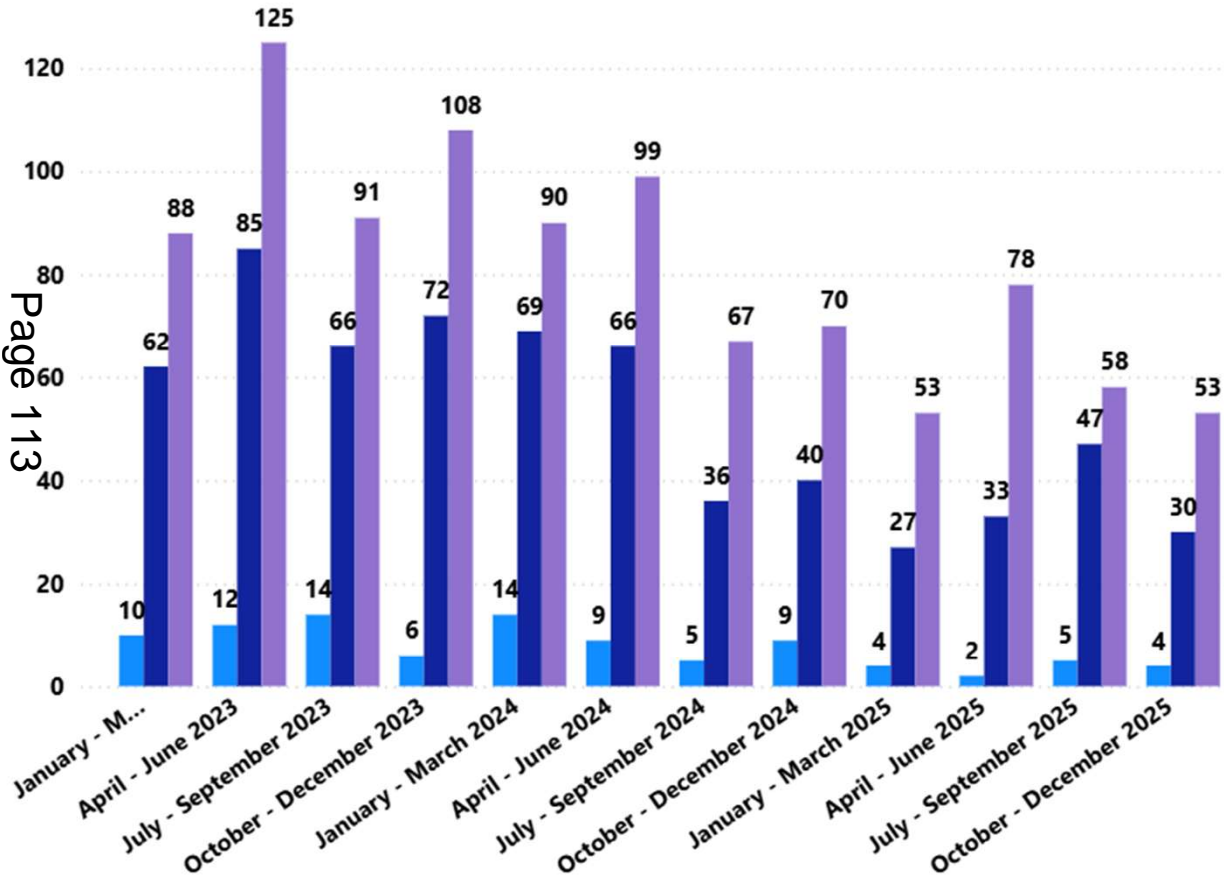
Local planning authority	Total decisions grand total (all)	Total granted grand total (all)	% Granted (all)	Total decided in time	% Decided in time (all)
Castle Point	92	75	82%	92	100%
Southend-on-Sea	234	187	80%	232	99%
Thurrock	179	152	85%	176	98%
Colchester	232	202	87%	227	98%
Brentwood	209	172	82%	199	95%
Braintree	215	181	84%	203	94%
Uttlesford	324	250	77%	296	91%
Tendring	199	172	86%	179	90%
Harlow	99	75	76%	88	89%
Rochford	108	85	79%	94	87%
Chelmsford	303	279	92%	263	87%
Maldon	87	82	94%	74	85%
Basildon	192	164	85%	151	79%



Decisions split by type

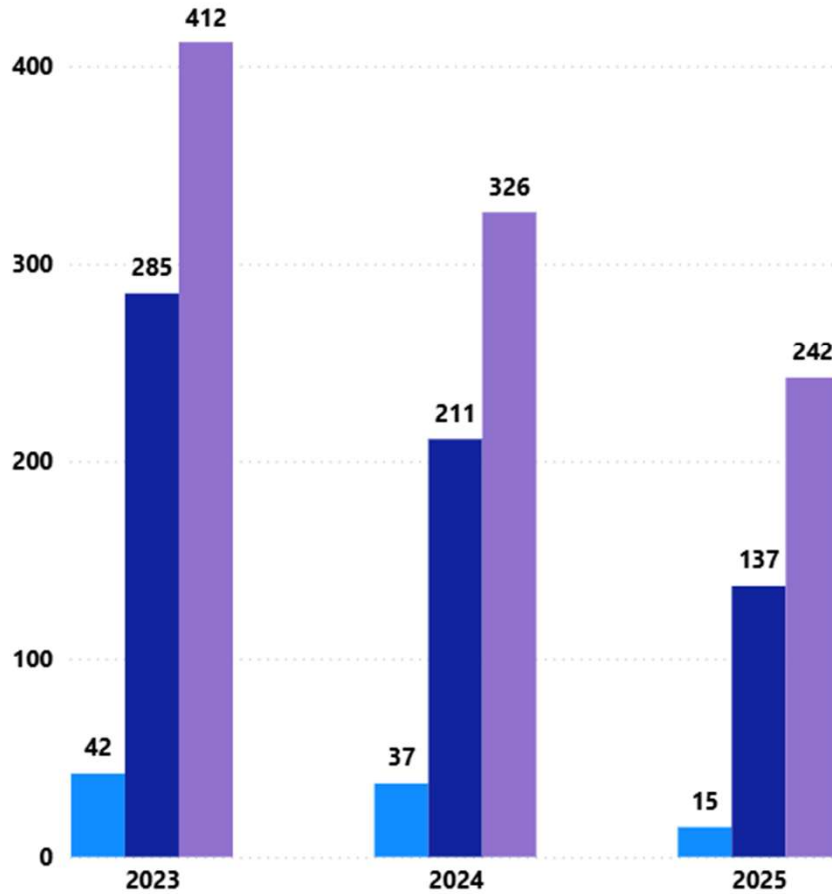
Application Types Decided - Quarterly Breakdown

● Major ● Minor ● Other



Application Types Decided - Yearly Breakdown

● Major ● Minor ● Other



Source: PS2 Delta Dashboard

Major Applications

This data set covers major applications decided & granted

Major - Decision in time

Local planning authority	Total decisions major	Total decided in time Major	in time % Major
Basildon	7	7	100%
Brentwood	5	5	100%
Colchester	6	6	100%
Harlow	4	4	100%
Rochford	2	2	100%
Southend-on-Sea	5	5	100%
Tendring	8	8	100%
Uttlesford	15	15	100%
Braintree	7	6	86%
Maldon	4	3	75%
Chelmsford	7	5	71%
Thurrock	7	5	71%
Castle Point	0	0	0%

Majors - Granted

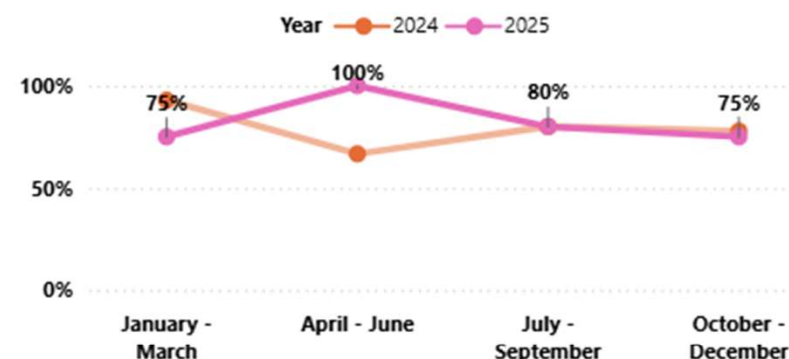
Local planning authority	Total decisions major	Total granted major	% Granted (major)
Basildon	7	7	100%
Brentwood	5	5	100%
Rochford	2	2	100%
Thurrock	7	7	100%
Uttlesford	15	15	100%
Tendring	8	7	88%
Braintree	7	6	86%
Chelmsford	7	6	86%
Colchester	6	5	83%
Southend-on-Sea	5	4	80%
Harlow	4	3	75%
Maldon	4	2	50%
Castle Point	0	0	0%

October - December 2025

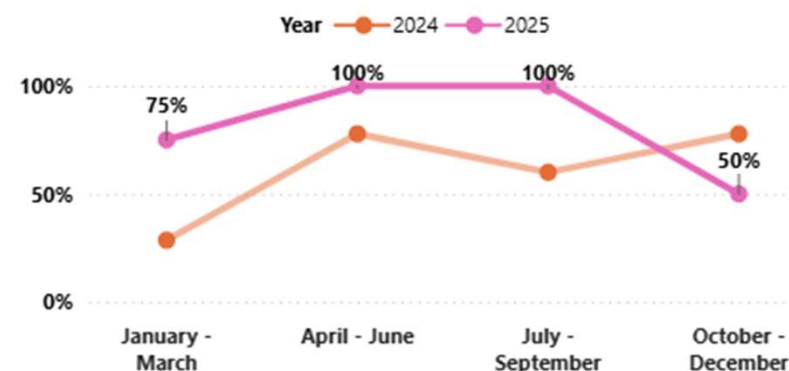
Period

October - December 2025

Majors - % of applications decided on time



Majors - % of applications granted



Minor Applications

This data set covers Minor applications decided & granted

October - December 2025

Period

October - December 2025

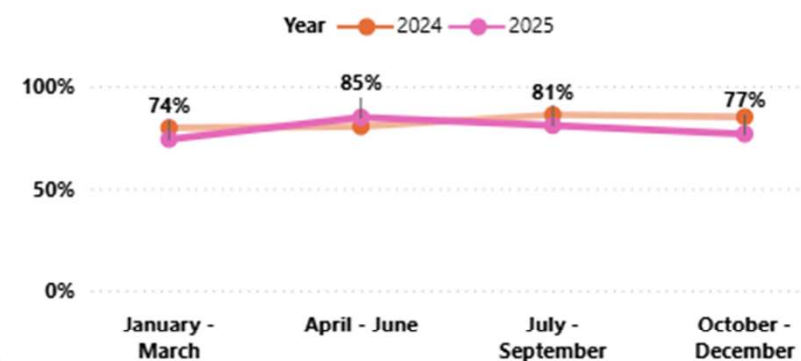
Minor - Decision in time

Local planning authority	Total decisions minor	Total Decided in time Minor	in time % Minor
Castle Point	18	18	100%
Colchester	53	53	100%
Thurrock	48	47	98%
Southend-on-Sea	59	57	97%
Braintree	63	58	92%
Brentwood	49	45	92%
Tendring	59	52	88%
Harlow	31	27	87%
Uttlesford	94	77	82%
Rochford	37	30	81%
Basildon	62	49	79%
Chelmsford	78	60	77%
Maldon	30	23	77%

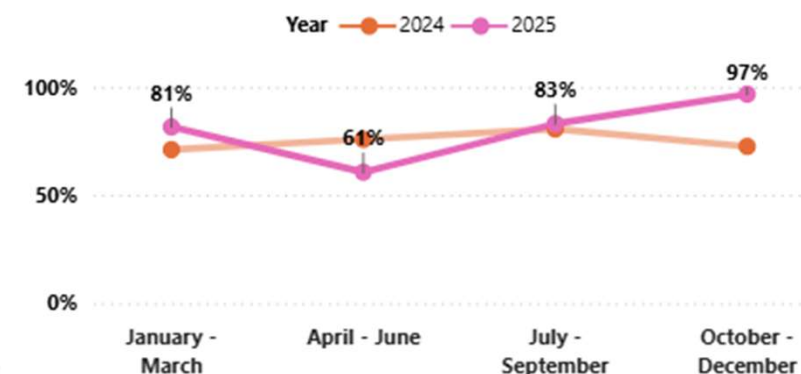
Minors - Granted

Local planning authority	Total decisions minor	Total granted minor	% Granted (Minor)
Maldon	30	29	97%
Chelmsford	78	71	91%
Harlow	31	27	87%
Thurrock	48	41	85%
Colchester	53	44	83%
Tendring	59	48	81%
Uttlesford	94	75	80%
Basildon	62	49	79%
Brentwood	49	38	78%
Southend-on-Sea	59	43	73%
Rochford	37	25	68%
Castle Point	18	12	67%
Braintree	63	39	62%

Minors - % of applications decided on time



Minors - % of applications granted



Other Applications

This data set covers other applications decided & granted

Other - Decided in time

Local planning authority	Total decisions other	Total Decided in time Other	in time % Other
Castle Point	74	74	100%
Southend-on-Sea	170	170	100%
Thurrock	124	124	100%
Colchester	173	168	97%
Brentwood	155	149	96%
Braintree	145	139	96%
Uttlesford	215	204	95%
Chelmsford	218	198	91%
Maldon	53	48	91%
Tendring	132	119	90%
Rochford	69	62	90%
Harlow	64	57	89%
Basildon	123	95	77%

Others - Granted

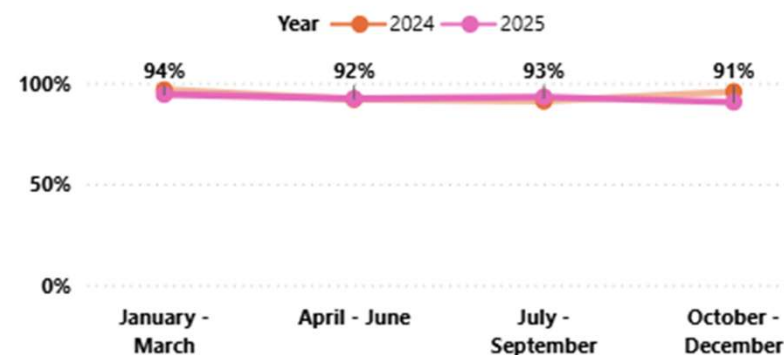
Local planning authority	Total decisions (other)	Total granted (other)	% Granted (Other)
Maldon	53	51	96%
Braintree	145	136	94%
Chelmsford	218	202	93%
Tendring	132	117	89%
Colchester	173	153	88%
Basildon	123	108	88%
Castle Point	74	63	85%
Rochford	69	58	84%
Thurrock	124	104	84%
Brentwood	155	129	83%
Southend-on-Sea	170	140	82%
Uttlesford	215	160	74%
Harlow	64	45	70%

October - December 2025

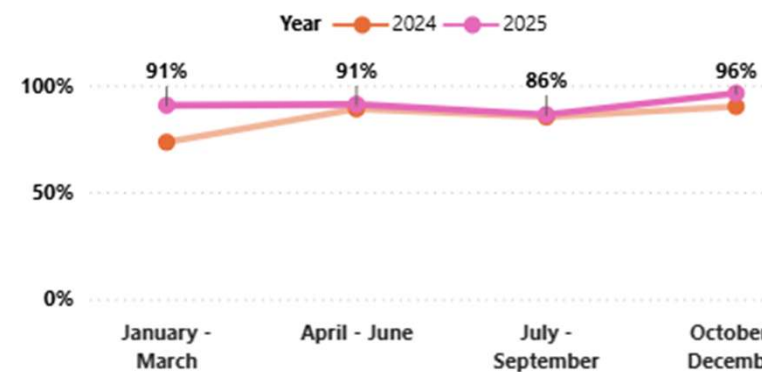
Period

October - December 2025

Other - % of applications decided on time



Other - % of applications granted

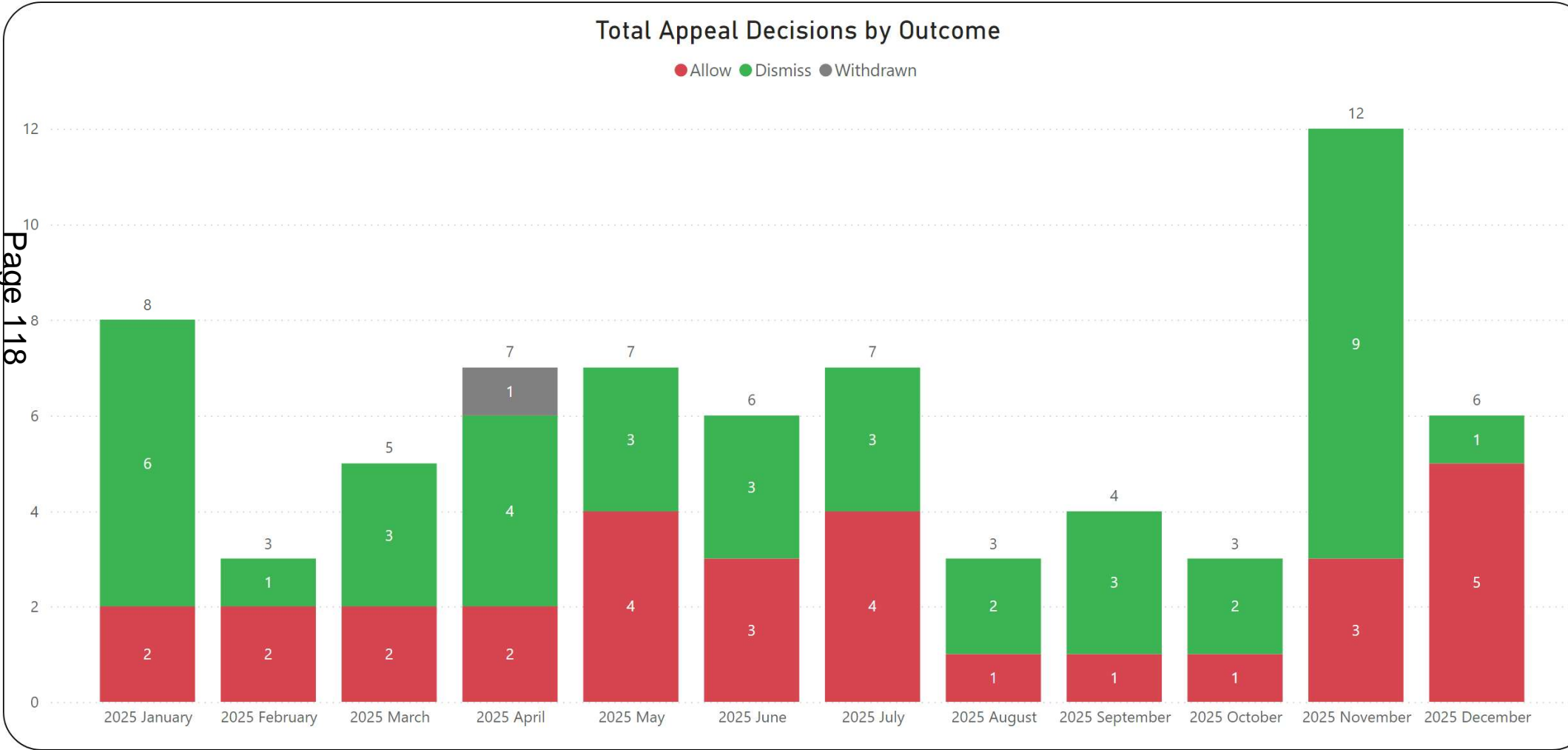


Appeals Data

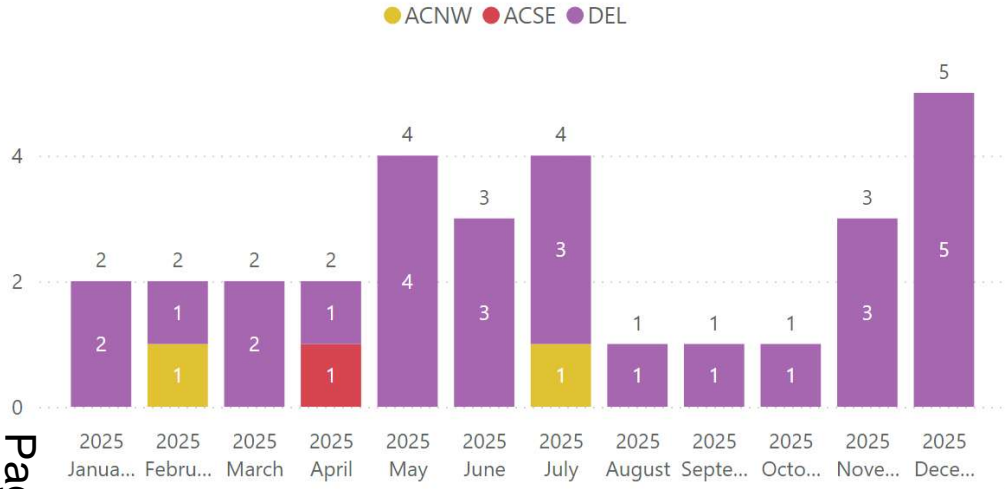
01/01/2025 31/12/2025

Appeals

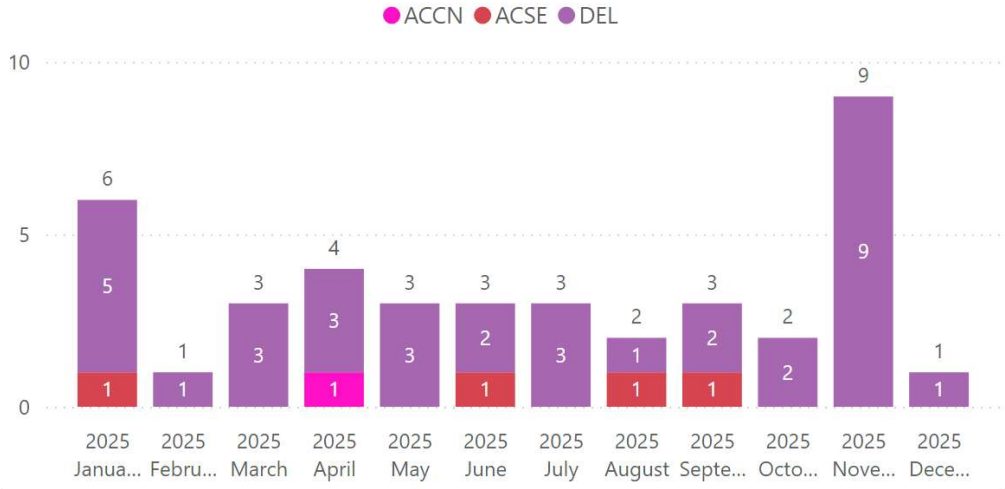
This section of the report covers appeal decisions received, any award costs & decisions source of recommendation



Allowed appeals by decision authority



Dismissed appeals by decision authority



Part allowed Part dismissed appeals by decision authority



Withdrawn appeals by decision authority



Costs for the **allowed** appeal decisions

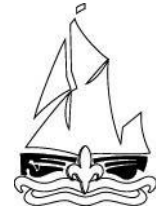
2025

- **3** appeals had an application for a **full ward of costs** against MDC **refused** - *Delegated Refusal*
- **2** appeal had an application for a **full/partial ward of costs** against MDC **refused** - *Delegated Refusal*
- **1** appeals had an application for a **full ward of costs** against MDC **allowed** - Delegated non determination
- **1** appeal had an application for a **full/partial ward of costs** against MDC **refused** - *Northwest Committee overturned recommendation to approve*

Costs for the **dismissed** appeal decisions

2025

- **2** appeal had an application for a **full award of costs** against MDC **refused** - *Delegated Refusal*



**REPORT of
CHIEF EXECUTIVE**

**to
PERFORMANCE, GOVERNANCE AND AUDIT COMMITTEE
4 JUNE 2026**

ANNUAL GOVERNANCE STATEMENT ACTIONS UPDATE

1. PURPOSE OF THE REPORT

1.1 To update the Committee on the actions identified in the Annual Governance Statement (AGS).

2. RECOMMENDATION

That the Committee reviews the Annual Governance Statement's table and updates below and comments where necessary.

3. SUMMARY OF KEY ISSUES

3.1 The AGS in its current format was approved by the Performance, Governance and Audit Committee (PGA) on 10 June 2021 (Minute No. 91 refers). In line with the Chartered Institute of Public Finance and Accountancy (CIPFA) best practice, it is reflective of governance matters and forward looking about where we could make improvements.

3.2 The report has an updated action plan for the year looking forwards and the Committee agreed that progress on the actions would be reported to and reviewed by the Committee.

3.3 The Action Plan is held on the Council's SharePoint system and updated by responsible officers.

3.4 The actions highlighted in grey have been previously reported as **completed**.

3.5 The current table of actions and officer updates are detailed below for Member consideration.

Title	Owner	Status	Target Completion	Commentary
Build engagement and information sharing with Parish Councils as part of the Local Development Plan (LDP) review work through the new Parish and Town	Director of Place, Planning and Growth	Complete	01/09/2026	Q4 - Recommended action is closed (completed). The Review of the LDP under the old / 'legacy' system is not able to move forward to meet the Government's deadlines. A Project & Resources Plan is being prepared to inform a decision about a new Local

Title	Owner	Status	Target Completion	Commentary
Council Engagement Forum				Plan under the new system. Additionally, Head of Health Integration and Wellbeing already coordinates a Parish & Town Council Forum, and this can be used for engagement on a new Local Plan.
Consider the impact of any Local Government Review (LGR) and arrangements for restructure	Chief Executive (CEO)	Complete	31/03/2026	Q4 - Phase 2 of the restructure will be officially live as of 1 April 2026. This includes additional vacancies that have been identified as necessary for supporting LGR delivery and officers are satisfied that the action can therefore be closed.
Transforming Together project - Decision Making Accountability (DMA) methodology work, supported by the Local Government Association (LGA) to review the Council's organisation and decision-making processes	Chief Executive	Complete	31/03/2026	Q4 - Phase 2 of the restructure will be officially live as of 1 April 2026., The structure is designed on the basis of the LGA Decision Making Accountability and officers are now satisfied that this action can be closed.
Draw out and link all of our policies and their objectives through a review of the LDP (e.g., corporate plan, climate change)	Director of Place, Planning and Growth	Complete	31/12/2027	Q3 - Consultants will be procured to assist with this process. As a result, this target should be closed.
Refresh the risk management framework	Assistant Director - Programmes, Performance and Governance	Complete	31/07/2025	Q1 - 5 June 2025 PGA meeting approved the revised risk management framework, incorporating best practice and suggestions that have been made in audits.
Manager training to support awareness and capacity for Equality Impact Assessments (EQIAs)	Assistant Director - Resources	Complete	01/07/2025	Q1 - EQIA training provider sourced, and training delivered to managers in Quarter 1.

4. CONCLUSION

- 4.1 The information provided gives progress updates against the key actions defined in the AGS.

5. IMPACT ON PRIORITIES AS SET OUT IN THE CORPORATE PLAN 2025 - 2028

- 5.1 Good governance will enable delivery of strategic priorities going forwards.

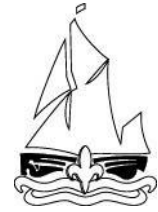
6. IMPLICATIONS

- (i) **Impact on Customers** – Not applicable (N/A).
- (ii) **Impact on Equalities** – N/A.
- (iii) **Impact on Risk (including Fraud Implications)** – Good governance will help minimise our corporate risk for the future.
- (iv) **Impact on Resources (human)** – The monitoring and delivery of this item is provided within existing resources.
- (v) **Impact on Resource (Financial)** - The monitoring and delivery of this item is provided within existing resources.
- (vi) **Impact on Devolution / Local Government Reorganisation** - Good governance supports the delivery of strategic goals, corporate priorities and quality services

Background Papers: None.

Enquiries to: Cheryl Hughes, Head of Performance, Improvement and LGR.

This page is intentionally left blank



REPORT of CHIEF EXECUTIVE

to
PERFORMANCE, GOVERNANCE AND AUDIT COMMITTEE
4 JUNE 2026

REVIEW OF CORPORATE RISK – QUARTER 4

1. PURPOSE OF THE REPORT

- 1.1 The Risk Management Policy requires this Committee to undertake a quarterly review of the Corporate Risk Register as assurance that the corporate risks are being managed effectively.

2. RECOMMENDATIONS

- (i) That Members review the Corporate Risk Register in **APPENDIX 1** and provide comment and feedback for consideration;
- (ii) That Members review progress of the Corporate Risk Mitigating actions in **APPENDIX 2** and provide comment and feedback for consideration;
- (iii) That Members are assured through this review that corporate risk and is being managed effectively;
- (iv) That Members challenge risk where the Committee feels that the Council's corporate goals may not be achieved.

3. SUMMARY OF KEY ISSUES

- 3.1 **APPENDIX 1** shows a summary and detailed table of the Corporate Risk Register, the latest ratings and officer commentary. The control strength of each risk as including any active mitigating actions. Note: Risk controls are an *embedded* action / process that help control or minimise the likelihood and/or impact of the risk.
- 3.2 Service level risks are identified and monitored in Service Plans by the relevant Service Plan Owners. They may then be escalated as a corporate risk, if deemed appropriate and necessary, to committee level for consideration.

4. CONCLUSION

- 4.1 Overall, no major Corporate Risk concerns have been raised. Work continues to ensure all risks are mitigated, and where possible, working towards their closure.
- 4.2 All Risk Management criteria is set out in the Risk Management Framework.

5. IMPACT ON PRIORITIES AS SET OUT IN THE CORPORATE PLAN 2025 - 2028

- 5.1 It is important that risk is monitored and managed effectively, to ensure that Maldon District Council progresses towards and/ achieves its stated priorities.

6. IMPLICATIONS

- (i) **Impact on Customers** – Those risks in the Corporate Risk Register are defined as having a wider impact on our customers and delivery. The monitoring and mitigation of these will reduce the impact on customers.
- (ii) **Impact on Equalities** – None.
- (iii) **Impact on Risk (including Fraud implications)** – If risk is not managed effectively by the Council, it puts the Councils strategic delivery at risk and increases unnecessary exposure to potential, operational, reputational, or regulatory consequences.
- (iv) **Impact on Resources (financial)** – All risk management is undertaken within existing planned budget. Exceptions being for a potential enactment of a recommendation outside of pre-defined resource.
- (v) **Impact on Resources (human)** – All risk management is undertaken within existing planned budget. Exceptions being for a potential enactment of a recommendation outside of pre-defined resource.
- (vi) **Impact on Devolution and Local Government Reorganisation** -If risk is not managed effectively by the Council, it puts the Councils strategic delivery at risk and increases unnecessary exposure to potential, operational, reputational, or regulatory consequences.

Background Papers: None.

Enquiries to: Doug Wilkinson, Chief Executive Officer.

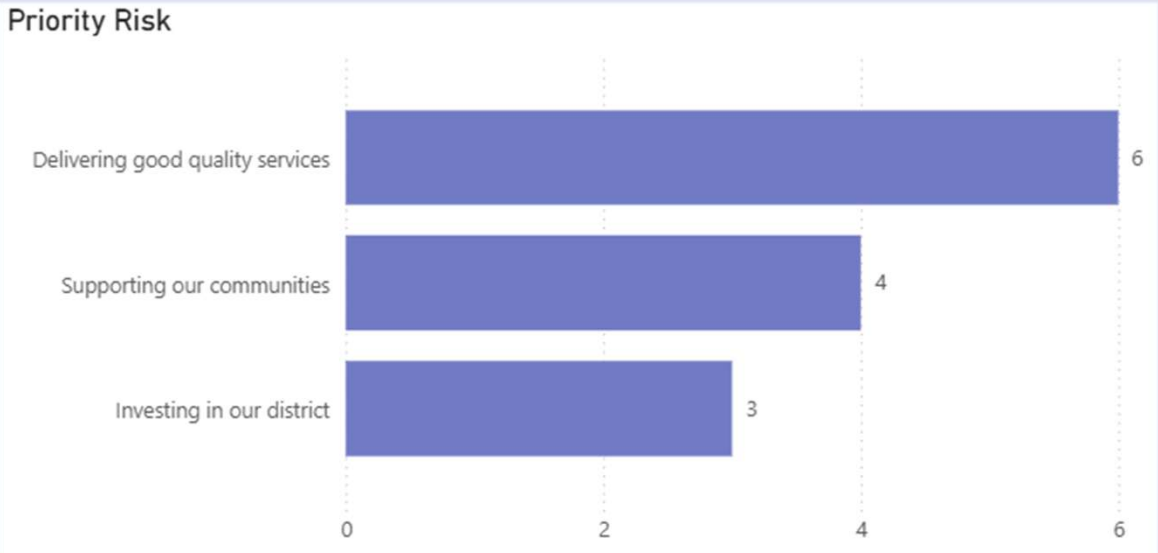
Corporate Risk Register *(Quarter 4 2025/26)*

13

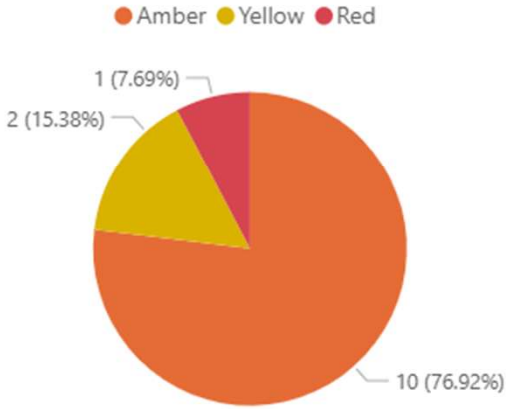
Active Risks

3

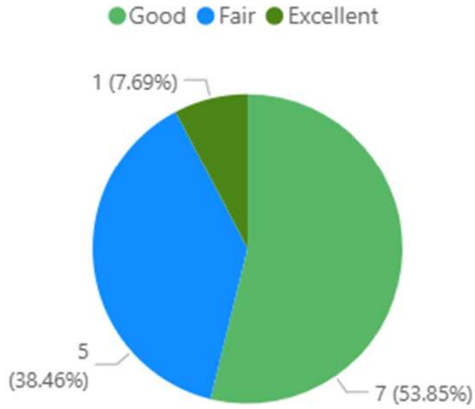
Migrating Actions



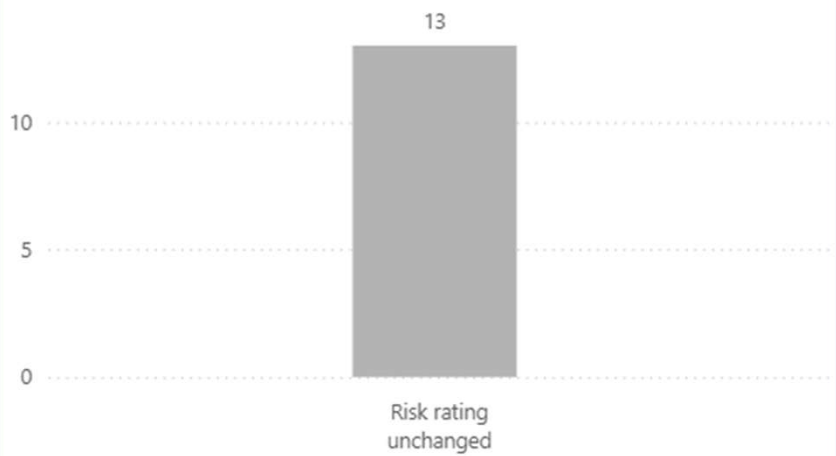
Tolerance Split



Risk Control Strength



Rating Direction



Risk ID	Risk	Likelihood	Impact	Overall Risk Rating	Rating Direction	Recent Update	Control Strength	Year Raised
5	Failure to maintain a 5 year housing land supply	5	5	25	Risk rating unchanged →	Q4 25/26 - The area of Maldon district cannot demonstrate a five year housing land supply (currently calculated at 4.1 years supply). This means the area is very vulnerable to speculative housing planning applications	Good	2017/18
10	Inadequate staffing structure and resource for resilience	3	4	12	Risk rating unchanged →	Q4 25/26 - Transforming Together Phase 2 commenced with 30-days consultation between 29 January - 27 February 2026. The feedback and comments assisted with determining the organisational design. The new structure will address many issues highlighted during the review undertaken with the Local Government Association using the Decision Making Accountability framework. The focus now shift to the implementation of this new structure which will come into operation from 1st April 2026.	Fair	2021/22
Page 128	Failure to engage and prepare to be ready for any impact of Local Government Review	3	4	12	Risk rating unchanged →	Q4 25/26 - Government decision was received 25th March identifying the Five Unitary business case as successful. Officers continue involvement with Essex System Groups to start work/ gathering data required to make Local Government Review(LGR) successful, and a Programme now reported through our Project Management Office (PMO) for resource oversight. Additional conversations also take place with our Mid Essex colleagues. Transforming Together identified additional resource to support LGR, and recruitment will start on new posts from Q1 26/27.	Fair	2024/25
17	Failure to provide adequate building safety and access systems	3	4	12	Risk rating unchanged →	Q4 25/26 - The project to install a new Fire Safety system has progressed during Q4 with new hardware installed and tested and is on on target for completion.	Fair	2025/26
1	Failure to safeguard children and vulnerable adults	2	5	10	Risk rating unchanged →	Q4 25/26 - A Safeguarding Sub-Working Group is now in place to review and improve existing processes, supported by the introduction of regular 6-weekly Safeguarding meetings to provide oversight, consistency, and accountability. Forward plans remain in place to enhance safeguarding reporting mechanisms and expand training provision for both staff and Members, ensuring improved awareness, resilience, and compliance with statutory requirements.	Good	2012/13

Risk ID	Risk	Likelihood	Impact	Overall Risk Rating	Rating Direction	Recent Update	Control Strength	Year Raised
4	Damage caused to the Council's reputation associated with delays to planned infrastructure delivery in the District by third parties which was due to mitigate approved development.	3	3	9	Risk rating unchanged →	Q4 25/26 - No change since Q3. When an applicant seeks planning for a major development (a site of 10 or more homes) the Council will consult with a range of infrastructure providers. The planning system allows the Council to seek contributions towards the delivery of infrastructure where necessary to make the development acceptable in planning terms, directly related to the development, and fairly and reasonably related in scale and kind to the development. Each year the Council produces an Infrastructure Funding Statement (IFS) which details the infrastructure contributions which have been collected. This is reported to the PGA Committee and published on the Council's website. Most of the infrastructure contributions are for other organisations such as education and highways where the contributions go to the County Council. As part of the Council's evidence base for the Local Plan a draft Infrastructure Delivery Plan has been prepared.	Good	2014/15
Page 129	Unable to recruit and retain staff with specific skills sets in specialist areas to meet the demands of the service	3	3	9	Risk rating unchanged →	Q4 25/26 - Completion of Transforming Together Phase 2 to go live 1st April 26 and then a recruitment campaign with external support to recruit identified roles will commence.	Fair	2015/16
2	Failure to target services and influence partners with the aim of having an effective outcome on the identified health and wellbeing needs of the vulnerable population	2	4	8	Risk rating unchanged →	Q4 25/26 - The risk rating remains unchanged but the risk is being closely monitored. 1) One Maldon District Partnership (OMDP) Chair - Senior Officers are exploring options for a new OMDP Chair, given the recent retirement of the recent Chair. 2) NHS Essex Integrated Care Board(ICB) - the new ICB established on 1st April. In late March there were positive developments regarding the announcement of new health neighbourhoods being coterminous with district boundaries. Introductions with new ICB officers are scheduled for May 2026. 3) OMDP's partnership work continues through colocation and our wider network of Livewell health and community partners.	Excellent	2016/17

Risk ID	Risk	Likelihood	Impact	Overall Risk Rating	Rating Direction	Recent Update	Control Strength	Year Raised
3	Failure to influence Community Safety partners to address the key areas of public concern (including rural crime) and the negative perception of crime	2	4	8	Risk rating unchanged →	Q4 25/26 - The Council continues to be an active member of the Community Safety Partnership(CSP). The creation of a Community Safety Hub in the Council Offices, where the Police, Community Engagement Officers and Community Safety staff are co-located has supported partnership working and intelligence sharing to help identify and address local issues, including regular intelligence sharing and joint operations. At a strategic level the CSP arranges for an annual survey undertaken to measure perception of crime, and also to inform local priorities, which is translated into a local action plan, which is delivered with partners. The outcome of the survey has been presented to the Overview and Scrutiny Committee sitting as the Crime and Disorder Panel during Q4 and will be used to inform our local priorities, and informing our Community Safety work plan for 2026/27	Good	2017/18
6	Unable to secure sufficient and appropriately sized affordable housing to meet local need due to market conditions, development viability, and reliance on external delivery partners	2	4	8	Risk rating unchanged →	Q4 25/26 - The update to the Local Housing Needs Assessment has allowed the Council to negotiate for 80% of the affordable homes delivered on development sites to be affordable homes for rent. Of these homes, 75% will be at the social rent levels. These will only be delivered once the sites are constructed, but this is an important step in ensuring the planing process will deliver the homes to meet the most important need in the district.	Good	2016/17
7	Failure to protect personal or commercially sensitive data	2	4	8	Risk rating unchanged →	Q4 25/26 - The Council continues to have a good record with no data breaching being reportable to the Information Commissioners Office. While there are some minor breaches these do not require a change to the risk	Good	2009/10

Risk ID	Risk	Likelihood	Impact	Overall Risk Rating	Rating Direction	Recent Update	Control Strength	Year Raised
12	Lack of Temporary Accommodation & Social Housing to cope with demand	2	3	6	Risk rating unchanged →	<p>Q4 25/26 - Temporary accommodation demand has remained steady, with effective case management helping to maintain placements and support positive outcomes for residents. Since starting in post, the Accommodation Officer has successfully assisted 11 households into privately rented accommodation, easing pressure on social housing and temporary placements.</p> <p>While we continue to face the challenge of being a non-stock holding authority, plans are advancing to present a proposal to Members to acquire three additional schemes within the district. This would expand the Council's temporary accommodation capacity and strengthen our ability to respond proactively to housing needs.</p>	Fair	2022/23
9	Failure to plan and deliver balanced budgets over the medium term	1	5	5	Risk rating unchanged →	<p>Q4 25/26 is not raising any unanticipated financial issues. Medium Term Financial Plan (MTFP) has been projected to 28/29 including modelling anticipated reserves balances to March 2028. Identified risks have been appropriately mitigated. The current outlook continues to be favourable, as a number of budget lines are ending in a better than anticipated position.</p>	Good	2008/09

This page is intentionally left blank

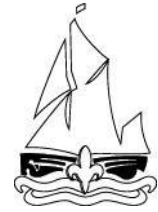
Mitigating actions Q4 2025/26

Risk ID	Risk	ActionID	Action	Completion Date	Status	Recent Update
2	Failure to target services and influence partners with the aim of having an effective outcome on the identified health and wellbeing needs of the vulnerable population	11	Develop strategic approach and formal action plan through One Maldon District Partnership.	30/03/2026	Complete	Q4 25/26 - The One Maldon District (OMD) strategic approach & action plan is formalised and embedded within business as usual.

New mitigating actions to be tracked from next quarter.

Risk ID	Risk	ActionID	Action	Completion Date
8	Unable to recruit and retain staff with specific skills sets in specialist areas to meet the demands of the service	14	Recruitment campaign with external expertise's to be engaged for Q1 26/27 to support recruitment into key roles.	30/05/2026
10	Inadequate staffing structure and resource for resilience	13	Transforming Together Phase 2 feedback and comments will assist with determining the organisational design. New structure which will come into operation from 1st April 2026.	15/04/2026

This page is intentionally left blank



REPORT of CHIEF EXECUTIVE

to
PERFORMANCE, GOVERNANCE AND AUDIT COMMITTEE
4 JUNE 2026

CORPORATE PERFORMANCE – QUARTER 4

1. PURPOSE OF THE REPORT

- 1.1 The Corporate Performance framework requires this Committee to undertake a quarterly review of the Thematic Strategies performance as assurance that performance is being managed effectively to achieve the corporate priorities as set out in the Council's Corporate Plan 2025 – 2028.
- 1.2 **APPENDIX 1** to this report provides an overview of the corporate plan performance as of the end of Quarter 4 (January 2026 to March 2026).

2. RECOMMENDATIONS

- (i) That Members review the information as set out in this report and **APPENDIX 1** with focus given to the Strategic Priority level performance.
- (ii) That Members confirm they are assured through this review that corporate performance is being managed effectively.

3. SUMMARY OF KEY ISSUES

- 3.1 Following the adoption of the Corporate Plan 2025 –2028 in December 2024 a full review of the Corporate Performance reporting has taken place. This has resulted in a new look and feel of the report, as well as a new aligned suite of performance indicators.
- 3.2 Indicators are classified into groupings to give further definition as to the type of indicator (Measure V Deliverable) and the responsibility that Maldon District Council has over the performance trajectory (Control V Influence).
- 3.3 All indicators will be subject to an end of year review, any changes will be reported as part of Quarter 1 performance cycle.
- 3.4 Any concerns affecting the corporate priorities are set out in **APPENDIX 1** at priority level, with all supporting data evidencing the priority performance illustrated thereafter.
- 3.5 Overall work has progressed well for all priorities, and the performance delivery of the corporate plan is on track. Of the 57 indicators being monitored, 47 were marked 'target met' (82%), eight were 'not met' due to varying constraints and two are under review due to strategic and operational changes.

Priority	Overview	Concerns	Indicators at risk
Supporting our communities	Ontrack	Not applicable (N/A)	None
Investing in our District	Ontrack	N/A	None
Growing our economy	Ontrack	N/A	None
Protecting our environment	Ontrack	N/A	None
Provide good quality services.	Ontrack	N/A	None

4. CONCLUSION

- 4.1 The majority of the reported performance measures met their targets at Q4 despite varying influences and resource challenges throughout the year, resulting in strong 2025/26 corporate performance.

5. IMPACT ON PRIORITIES AS SET OUT IN THE CORPORATE PLAN 2025 - 2028

- 5.1 It is important that performance is monitored and managed effectively, to ensure that Maldon District Council progresses towards and/ or achieves the priorities.

6. IMPLICATIONS

- (i) **Impact on Customers** – Performance management covers the monitoring of corporate priorities. The Corporate Plan includes delivery for our customers.
- (ii) **Impact on Equalities** – None.
- (iii) **Impact on Risk (including Fraud implications)** – If performance is not managed effectively by the Council, it puts the Council's corporate priorities delivery at risk and increases unnecessary exposure to potential, operational, reputational, or regulatory consequences.
- (iv) **Impact on Resources (financial)** – All performance management is undertaken within existing planned budgets.
- (v) **Impact on Resources (human)** – All performance management is undertaken within existing planned budgets.
- (vi) **Impact on Devolution and Local Government Reorganisation** – If performance is not managed effectively by the Council, it puts the Councils strategic delivery at risk and increases unnecessary exposure to potential, operational, reputational, or regulatory consequences.

Background Papers: None.

Enquiries to: Doug Wilkinson, Chief Executive.

Corporate Performance Reporting

Data Period: Quarter 1 to Quarter 4 2025/26

Report Updated: April 2026

Page 137

'Where Quality of Life Matters'

APPENDIX 1



MALDON
DISTRICT COUNCIL

Priority & Indicator Overview

APPENDIX 1
Quarter Range Filter

2025/26 Q4



1. Supporting our Communities

2. Investing in our District

3. Growing our economy

4. Protecting our environment

5. Delivering good quality services

Ontrack

Ontrack

Ontrack

Ontrack

Ontrack

Indicator overview per priority

● Not Met ● Target Met ● Under Review

Not Met	Target Met	Under Review
8	47	2

1. Supporting our Communities

1 17%

5 83%

2. Investing in the District

2 18%

7 64%

2 18%

3. Growing our economy

1 10%

9 90%

4. Protecting our environment

3 25%

9 75%

5. Delivering good quality services

1 6%

17 94%

0%

20%

40%

60%

80%

100%

Total indicators supporting each priority



Total indicators for Supporting our communities

6

Total indicators for Investing in our district

11

Total indicators for Growing our economy

10

Total indicators for Protecting our environment

12

Total indicators for Delivering good quality services

18



Total

57

Priority - Supporting our Communities



RAG Review

Ontrack Q4 - Delivery against this priority has been broadly achieved in line with expectations. The 85% target has been achieved for delivery of the One Maldon District Partnership (OMDP) action plan. Planned amendments were made in Q3 and Q4 to align OMDP's work with delivery of the council's Where Quality Of Life Matters (WQOLM) scheme. Four asset-based community development (ABCD) case studies have been created. In Q4, film makers worked with community project leads to produce video case studies. The videos are due to be published at the end of Q1, as part of final evaluation of the OMDP thriving places work programme. Livewell partnership funding has been fully committed. 21 schemes have been funded this year. A further ten schemes will be formally agreed in Q1. Twelve community events were delivered across the year in collaboration with One Maldon District partners. This includes UFest, the annual health and wellbeing festival, which saw over sixty partners attend. The community safety partnership events despite being slightly under target (-1) due to planning and availability, a strong event portfolio was delivered covering a wide range of community safety topics.

Page 139

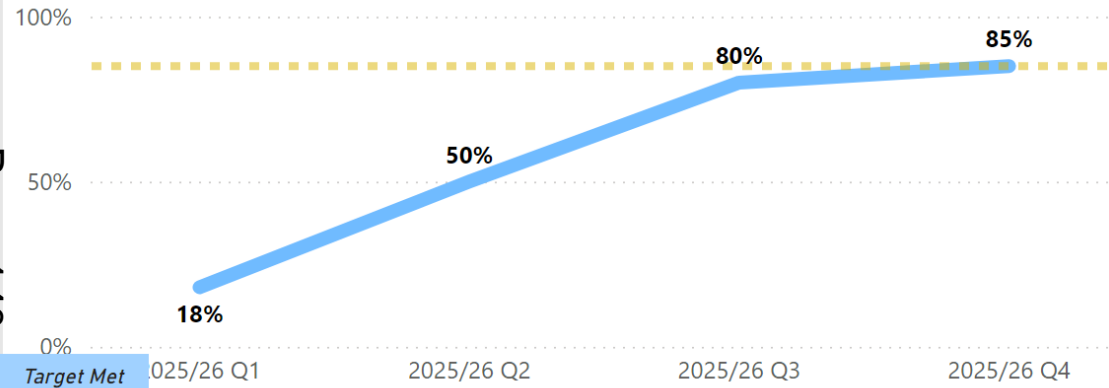
Service Plan KPI(s)

Service Plan KPI(s)	RAG	Indicator Type	Responsibility
1.1 - Delivery of One Maldon District, multi-agency partnership action plan including % of actions completed/on track to in year timescale	Target Met	Deliverable	Influence
1.2 - Initiatives that have been facilitated with Asset Based Community Development(ABCD) approach.	Target Met	Deliverable	Control
1.3 - Appropriate commission of physical and mental health activities/initiatives using the LiveWell funding. (% spend & How many did that deliver)	Target Met	Measure	Control
1.4 - Health & Wellbeing partner led opportunities delivered	Target Met	Measure	Influence
1.5 - Community safety partnerships events delivered	Not Met	Deliverable	Influence
1.6 - Delivery of Maldon Community safety action plan	Target Met	Deliverable	Influence

Continue to deliver the One Maldon District, 'multi-agency' partnership action plan. This already delivers our community festival U-fest and will deliver a 'Thriving Places' community engagement and funding scheme to local groups.

1.1 - Delivery of One Maldon District, multi-agency partnership action plan including % of actions completed to in year timescale

Target: Quarterly plan progress & % completed to in year timescales



RAG	Update
Target Met	Q4 - Actions 85% complete. Most of remaining actions are green on track, with grant delivery timelines having been amended to September 2026. This is as per recently updated UK SPF funding guidance

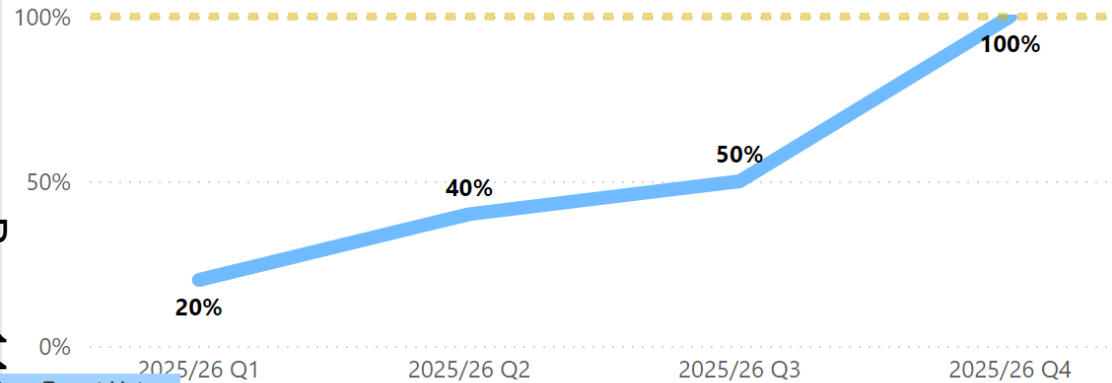
Using a resident and community engagement approach called Asset Based Community Development (ABCD) to roll-out health and wellbeing initiatives, and alliance funding to encourage and jointly deliver healthy activities.

KPI	RAG	Update	Target
1.2 - Initiatives that have been facilitated with Asset Based Community Development(ABCD) approach.	Target Met	Q4 - 5x ABCD case studies in the final stages of filming. Due to be published in Q1 FY2627.	4pa

Coordinate physical and mental health activities working with our leisure services partners, voluntary, community and sports partners to help vulnerable residents' wellbeing, particularly for our older residents and families needing support.

1.3 - Appropriate commission of physical and mental health activities/initiatives using the LiveWell funding.

Target: 100% Spend



Page 141

RAG	Update
Target Met	Q4 - Livewell funding fully committed. 21 schemes have been funded this year. A further 10 schemes will be formally agreed in Q1. Key funders have allowed carry forward of funding for these schemes. This has been agreed with finance.

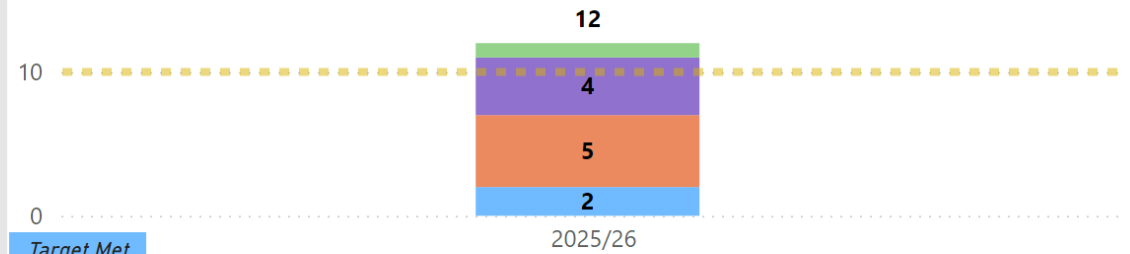
2025/26 Q4

Provide opportunities for residents to attend a community hub programme of events, and work with partners to promote information on a range of health and wellbeing topics, and cost of living help and support.

1.4 - Health & Wellbeing partner led opportunities delivered and attended

Target: 10pa

Quarter ● Q1 ● Q2 ● Q3 ● Q4



Target Met

RAG	Update
Target Met	Q4 - International women's day event was delivered in Q4, bringing the total to 12 One Maldon District Partners events delivered this year, exceeding target.

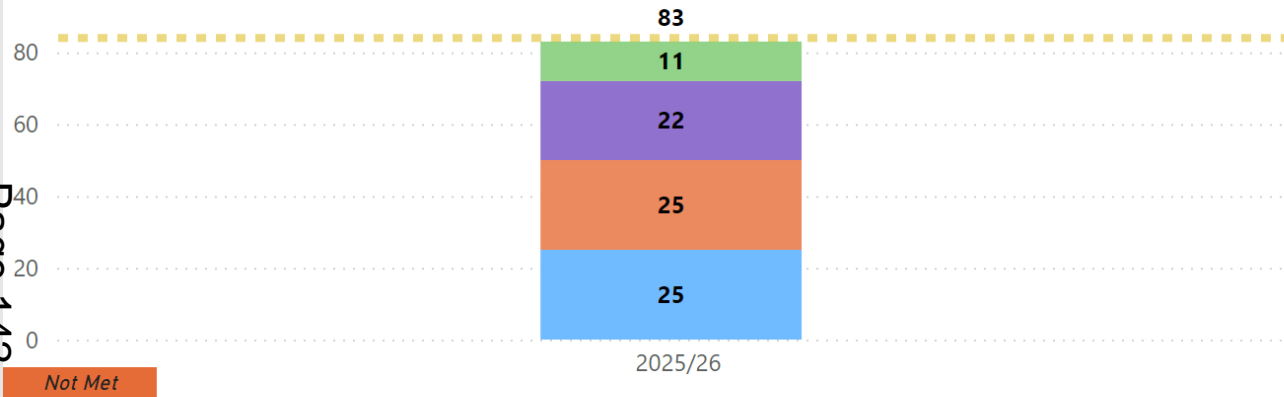
2025/26 Q4

Promote community safety initiatives that are delivered through our Community Safety Partnership programme.

1.5 - Community Safety Partnerships engagements and activities

Target: 84pa

Quarter ● Q1 ● Q2 ● Q3 ● Q4



Page 142

RAG	Update
Not Met	<p>Q4 - The Community Safety Partnership continues to deliver events each week concentrating on its 5 priorities and ensuring those harder to reach communities are engaged with. Events delivered this quarter covered areas such as Women's Safety, Youth engagement via the community gaming initiative as well as supporting the Neighbourhood watch, library events and dementia groups.</p> <p>Overall the total events for 2025/26 was slightly under target (-1) due to planning and availability as these events are delivered in partnership. Planning for 2026/27 is underway.</p>

2025/26 Q4

KPI	RAG	Update	Target
1.6 - Delivery of Maldon Community safety action plan.	Target Met	Q4 - Work continues to deliver to the Community Safety Partnership action plan, which has recently completed its strategic assessment to agree its priorities for the upcoming year, and to create an action plan and delivery plan to fulfil its statutory obligations	Delivery to plan actions & timescales



Priority - Investing in our District

RAG Review

Ontrack Delivery against this priority has been broadly achieved in line with expectations. Officers continue to work closely with partners and proactively lobby for improved transport infrastructure, as well as continuing to negotiate S106 contributions through applications for development. Funding has been agreed for 26/27 for improvement to the play sites that require upgrading and officers continue to support the delivery of projects and events across the district. The Five Year Housing Land Supply was presented at full Council in February 2026 (4.1 years) which does not meet the minimum 5 year target, additionally the Local Development Plan is also under review, however consultants have been procured to take the project forward. Delivery of commercial projects & workplans is under review due to an organisational restructure with greater emphasis being placed on strengthening public consultation and engagement at the outset of projects, planning is now underway. The development and adoption of the culture strategy was not met due to a timescale extension. An extension will provide a strategic opportunity to enhance the stakeholder and resident engagement.

Page 143

Service Plan KPI(s)	RAG	Indicator Type	Responsibility
2.1 - Enable investments into our open spaces & leisure equipment	Target Met	Deliverable	Control
2.2 - Five Year Housing Land Supply	Not Met	Measure	Control
2.3 - Comply with the timetable in the Local Development Scheme to deliver the Local Development Plan Review by 2027	Under Review	Deliverable	Control
2.4 - Work with partners to make a case for inward investment.	Target Met	Deliverable	Influence
2.5 - Work with partners to improve travel options and lobby for infrastructure	Target Met	Deliverable	Influence
2.6 - Monitor all S106 agreements including any delivery, and publication of the infrastructure delivery statement	Target Met	Deliverable	Control
2.7 - Delivery of UK Shared Prosperity Fund projects 25/26 (Linked)	Target Met	Deliverable	Control
2.8 - Delivery of 25/26 event calendar	Target Met	Measure	Control
2.9 - Economic Value of events	Target Met	Measure	Influence
2.10 - Deliver commercial projects & workplan as identified by Strategic Asset Working Group(SAWG)	Under Review	Deliverable	Control
2.11 - Development and Adoption of the Culture Strategy	Not Met	Deliverable	Control

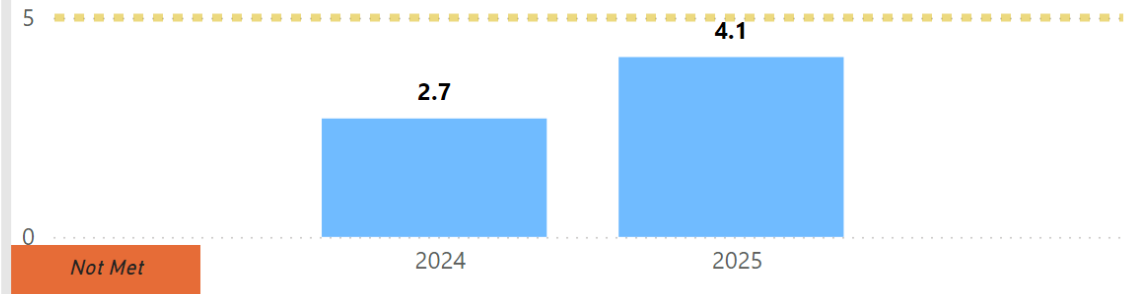
Investing in our assets to update and install leisure equipment and improvements to open spaces and parks.

KPI	RAG	Update	Target
2.1 - Enable investments into our open spaces & leisure equipment	Target Met	Q4 - Funding has been agreed for 26/27 for improvement to the play sites that require upgrading	Maintain & enhance our parks and open spaces (Q1 Carry out regular play equipment inspections / Q2 Complete a project plan for the larger investment project, as required. Q3 Once agreed, implement the Promenade Park Management Plan Q4 Link the approved PPMP with the new culture and heritage strategy)

Delivering an updated Local Development Plan

2.2 - Five Year Housing Land Supply

Target: Minimum 5years



KPI	RAG	Update	Target
2.3 - Comply with the timetable in the Local Development Scheme to deliver the Local Development Plan Review by 2027	Under Review	Q4 - As per Q3 update, the Planning Policy Working Group (PPWG) received an update in December 2025 that the Local Development Plan would not make the Governments deadline of submission for examination by 31 December 2026. The current Local Development Scheme said August 2027. As a result the PPWG asked for a project plan to move from the old 'legacy' system of plan making to the new plan making system. Consultants will be procured to assist with this process.	Delivery as per the published timescales & continuation of monthly Planning policy working group.

Work with partners to make a case for inward investment.

KPI	RAG	Update	Target
2.4 - Work with partners to make a case for inward investment.	Target Met	Q4 - Officers continue to meet with local businesses to understand their needs, for example Temprd Chocolate, and discuss expansion plans. Case studies are regularly produced and uploaded to the Locate Maldon District website. Meeting with Techniq who will be relocating from Witham to a purpose built facility within the district. Introductions to the new Director of Place, Planning and Growth have been made to ECC Inward Investment team. Officers have proactively contributed the Essex Market Inward Investment Brochure to be showcased at UKREiiF 2026 promoting the District as a place to invest.	Quarterly Progress (Quarterly progress updates to NEEB board & timely responses to inward investment queries)

Working with partners to improve travel options and lobby for infrastructure

KPI	RAG	Update	Target
2.5 - Work with partners to improve travel options and lobby for infrastructure	Target Met	Q4 - Officers continue to work closely with partners and proactively lobby for improved transport infrastructure, including engagement with community transport providers and Essex County Council as the Local Highway Authority Through the development management process, where a major planning application is granted, the development is expected to contribute to the infrastructure necessary to mitigate the impact of the development upon existing facilities. This is negotiated and secured via a S106 planning obligation.	Quarterly Progress (Attendance quarterly to partnership meetings)

Ensuring effective negotiation and use of developer contributions

KPI	RAG	Update	Target
2.6 - Monitor all S106 agreements including any delivery, and publication of the infrastructure delivery statement	Target Met	Q4 - Working with IT and Finance to improve the process of transparency around the S106 funds held, triggers and allocations. A number of the capital schemes delivered last year around the Prom Park were part funded by S106 contributions.	100% Implementation And Publish Yearly

Delivering a UK Shared Prosperity Fund Investment Plan APPENDIX 1

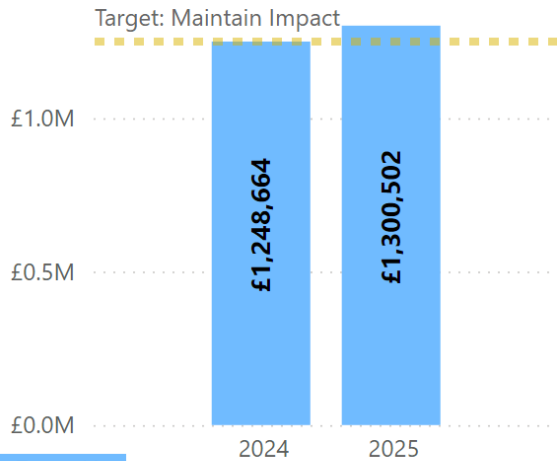
KPI	RAG	Update	Target
2.7 - Delivery of UK Shared Prosperity Fund projects 25/26	Target Met	Q4 - Projects continue to be delivered as expected, with some having successfully completed with a number to be completed shortly after the end of Q4. The end of 25/26 reporting is due to be submitted by 1 May 2026.	Delivery of Plan to timescale (Quarterly committee progress updates/Government returns submitted by November)

KPI	RAG	Update	Target
2.8 - Delivery of 25/26 event calendar	Target Met	<p>Q4 - Officers continue to support the delivery of events across the district and within council-owned assets. In total, 254 event days were supported in 2025/26, excluding weekly recurring events such as ParkRun. Through the Transforming Together Phase 2 implementation, the delivery of Events, Tourism and Economic Development will be more aligned.</p> <p>Figures in 2.9 are based on the annual Economic Impact of Tourism 2024 report (latest version) which uses the Cambridge Economic Impact Model. Whilst this figure represents an estimate of the value generated through event delivery, (ticketed events only) it clearly demonstrates the significant positive impact on the district.</p>	Baseline data

Page 147

2.9 - Economic Value of Events

This is an approximate calculation of value brought to the Maldon District businesses through ticketed events only.



KPI	RAG	Update	Target
2.10 - Deliver commercial projects & workplan as identified by Strategic Asset Working Group(SAWG)	Under Review	<p>Q4 -This is under review due to the transforming together and organisational restructure. However the Strategic Asset Working Group (SAWG) continued and in Q4 placed greater emphasis on strengthening public consultation and engagement at the outset of projects, an approach that has proved invaluable for proposals involving changes in purpose or generating wider public interest, as it ensures community members are well-informed and able to contribute from the beginning. Notably, several Prom Park Management Plan (PPMP) Programme Projects reached successful completion, including Prom Park, Public WiFi, Secret Garden Phase 2, the Kiosk Refurbishment, Kiosk Seating Area, and Replacement Recycling Bins, alongside the finalisation of an operational Design Guide to inform and shape future project delivery. Planning is already underway for the next wave of PPMP projects scheduled for 2026/27, and progress continues on the Princes Road projects. SAWG also maintains oversight of council assets and is collaborating closely with the legal team to develop a new Asset Disposal Policy, which will set out clear requirements for asset disposal in anticipation of Local Government Reorganisation (LGR), thereby ensuring a robust and transparent framework for future decisions.</p>	Delivery to workplan timescales

KPI	RAG	Update	Target
2.11 - Development and Adoption of the Culture Strategy	Not Met	Q4 - This measure is not met due to a timescale extension. An extension will provide a strategic opportunity to enhance the stakeholder and resident engagement and allow improved quality, depth and reliability of data collection, ensuring that outcomes are evidenced and aligned with both local priorities. With the announcement of the Town of Culture competition, the consultants will also be assisting with the application and submission of the expression of interest, directly benefitting the development of the strategy which needs to consider the potential for being shortlisted. This will be completed at no additional cost to their current remit.	Adoption by Q4 25/26 (Commissioned in Q1 25/26)

Priority- Growing our Economy

RAG Review

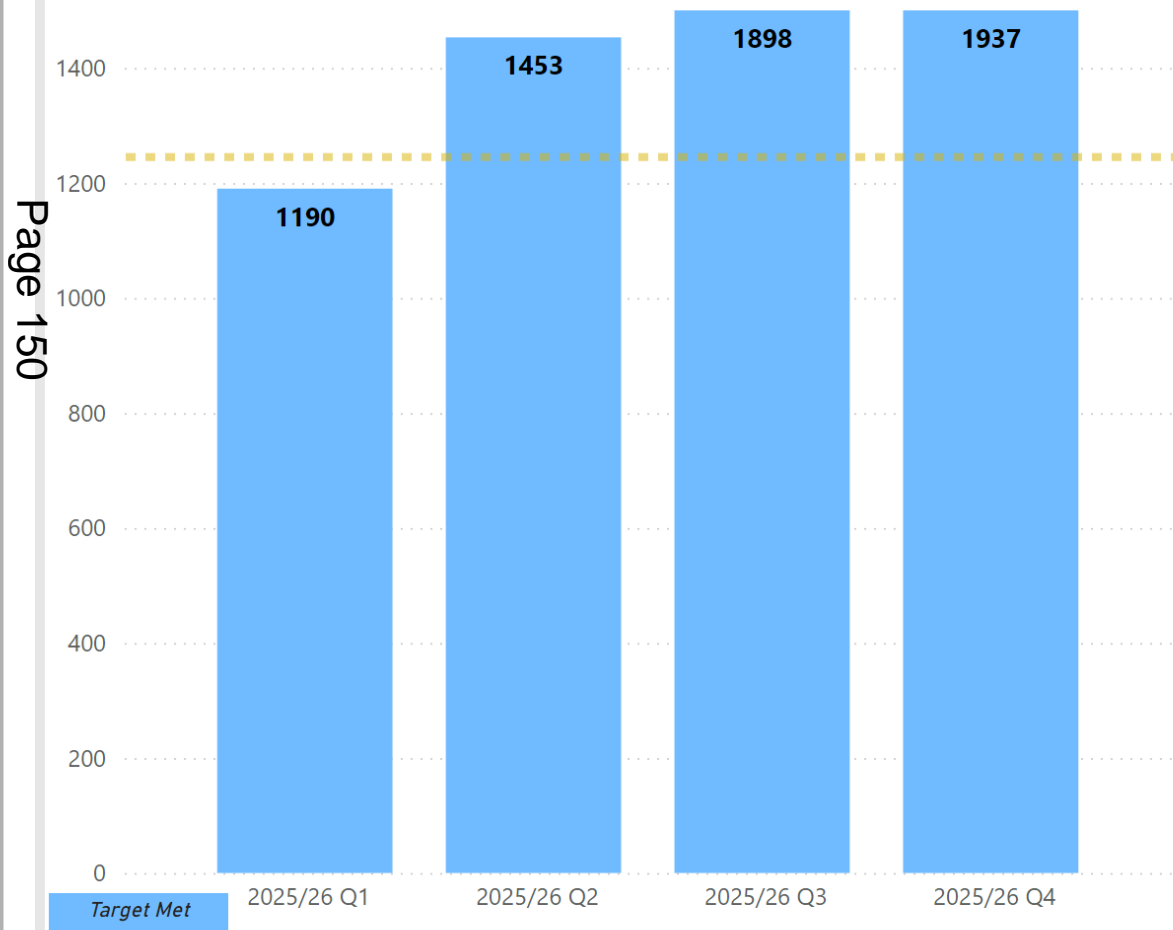
Ontrack Q4 - Delivery of the priority and KPIs were met, or exceeded, with the exception of 3.5 as evidenced by the statistical data in the report. 3.5 was not met as throughout the year, a number of important articles required sharing with businesses as one off pieces (Local Government Reorganisation etc). Officers are also keen not to populate the newsletter with 'filler' which would not be relevant or pertinent to businesses and reduce engagement. The Supporting Local Business programme continued to improve engagement with our business communities and will be continued in 26/27. UKSPF and REPF delivery remains on track, and detailed updates will be presented at PGA throughout the year. The team have been proactively collaborating with local businesses to offer competitions and prizes. This has proved extremely successful at increasing engagement and the reach of the Visit Maldon District brand.

Page 149

Service Plan KPI(s)	RAG	Indicator Type	Responsibility
3.1 - Total number of subscribers to business communication channels (Delivered by supplier & partners)	Target Met	Measure	Control
3.2 - Total number of direct to business engagements distributed (business newsletter)	Target Met	Measure	Control
3.3 - Number of business events (Delivered by supplier & partners)	Target Met	Measure	Control
3.4 - Total number of businesses reach by each activity (Delivered by supplier & partners)	Target Met	Measure	Control
3.5 - Opportunities for grants training and support within the direct to business engagement (business newsletter)	Not Met	Measure	Control
3.6 - Delivery of UK Shared Prosperity Fund projects 25/26	Target Met	Deliverable	Control
3.7 - Delivery of defined Tourism Group action plan.	Target Met	Deliverable	Control
3.8 - Number of campaigns delivered	Target Met	Measure	Control
3.9 - Reach of tourism social media platforms	Target Met	Measure	Influence
3.10 - Contributing to North Essex Council Growth plan.	Target Met	Deliverable	Influence

3.1 - Total number of subscribers to business communication channels

Target: 20% Growth



12

3.2 - Business newsletter

Target: 12pa

6

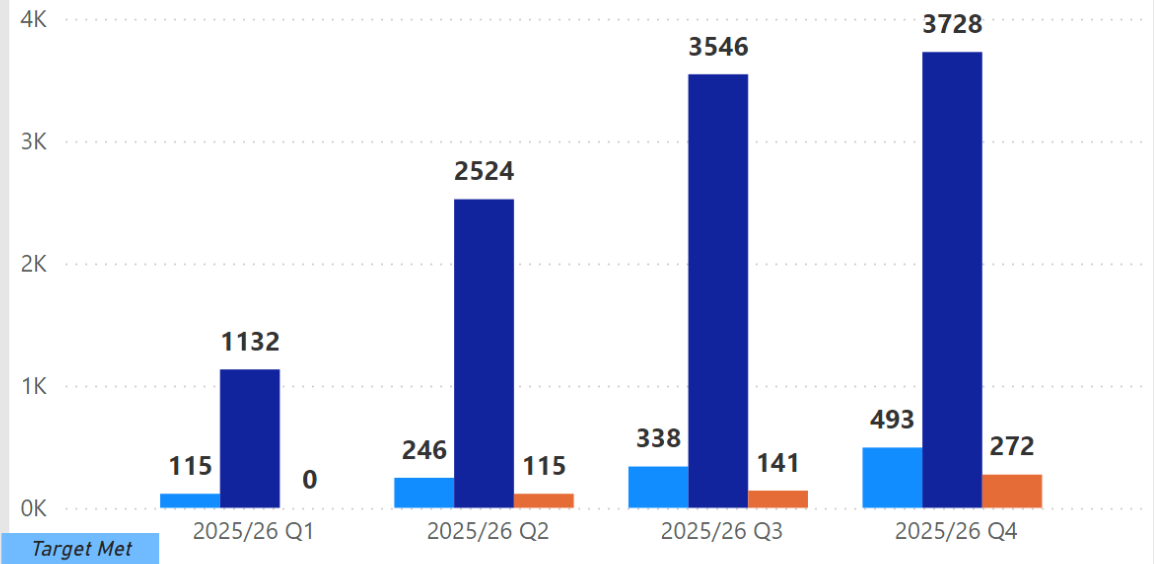
3.3 - Business events

Target: 4pa

3.4 - Total businesses reach by each activity - Cumulative

Target: Maintain Engagement | Clicks = 247 | Displays = 2369 | In person = 99

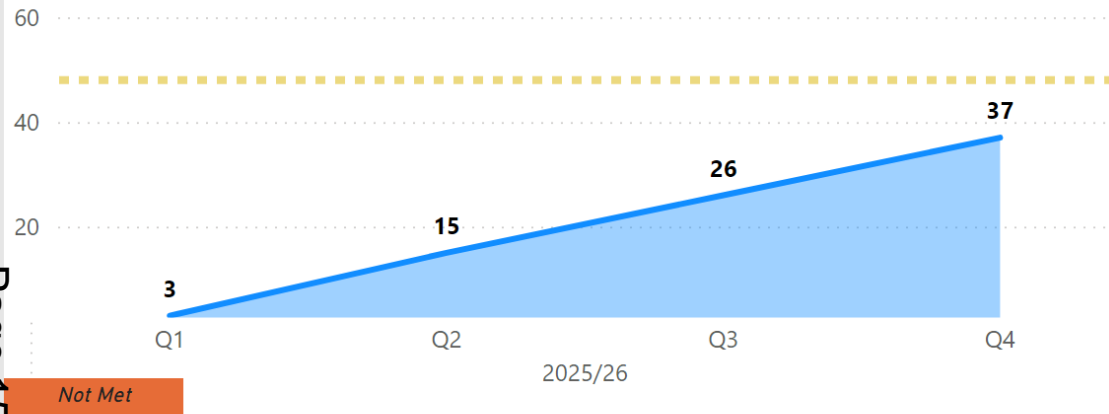
● Newsletter link clicks ● Newsletter Displays ● In Person



Working with our partners to promote grants, training, and support schemes to local businesses and residents

3.5 - Opportunities for grants training and support within the direct to business engagement - Cumulative

Target: 48 opportunities pa



Page 151

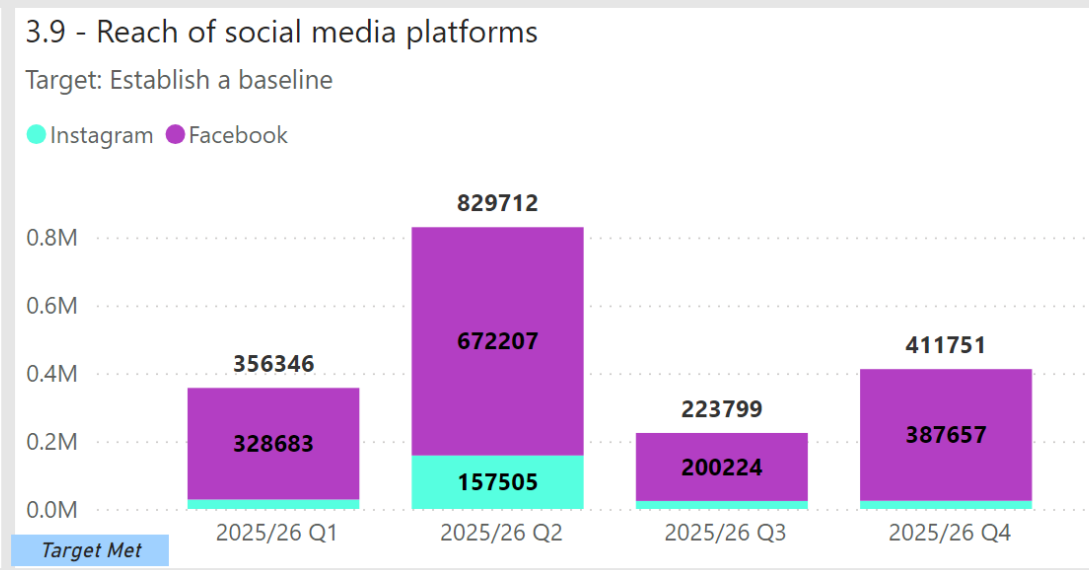
RAG	Update
Not Met	Q3 - The most popular link within the newsletters this quarter was: New funding to help small businesses cut their costs The overall target for 2025/26 was not met as throughout the year a number of important articles required sharing with businesses as one off pieces (e.g. Local Government Reorganisation), additionally it is important to keep the newsletter articles relevant and focused to ensure positive engagement.

Continuing to deliver the UK Shared Prosperity Fund investment plan

KPI	RAG	Update	Target
3.6 - Delivery of UK Shared Prosperity Fund projects 25/26	Target Met	Q4 - Projects continue to be delivered as expected, with some having successfully completed with a number to be completed shortly after the end of Q4. The end of 25/26 reporting is due to be submitted by 1 May 2026.	Delivery of Plan to timescale (Quarterly committee progress updates/Government returns submitted by November)

KPI	RAG	Update	Target
3.7 - Delivery of defined Tourism Group action plan	Target Met	Q4 - Over the past two years Maldon District Tourism Group (T24/T25), has been reviewing its structure and membership along with considering future arrangements following Local Government Reorganisation (LGR), in its current form, it has no independent legal status. At times, the Council has acted as the accountable body in order for projects to be funded, formally recognised and delivered. Officers from the Council have been supporting the group with a transition to a Community Interest Company (CIC) structure. As a recognised legal structure, this would enable the group to apply for funds as an accountable body in its own right. The Council would continue to be a key permanent member of the CIC, and Member representatives would be appointed as they are now through the Statutory Annual Council. Officer support would remain. As a non-statutory function, Tourism may or may not be a priority for the new unitary authority. However, Tourism is incredibly important and remains a vital driver of growth and employment within the District. The identity and value of the Saltmarsh Coast needs to be protected so that it will continue regardless of any change in governance.	Quarterly progress ((Q1) Setting 25/26 tourism action plan/ (Q2) Saltmarsh Walking Festival / Regular Tourism Group Meetings)

KPI	RAG	Update	Target
3.8 - Campaigns delivered.	Target Met	Q4 - The team have been proactively collaborating with local businesses to offer competitions and prizes. This has proved extremely successful at increasing engagement and the reach of the Visit Maldon District brand, as demonstrated via the statistics.	8 per year



Working with our local authority partners to develop and deliver the North Essex Economic Board Strategy and the North Essex Councils' Growth Plan.

KPI	RAG	Update	Target
3.10 - Contributing to North Essex Council Growth plan.	Target Met	Q4- Further to the Council meeting in December, and a request from Members for amendments, the paper was brought back to Council on Thursday 12th February 2026. The North Essex Council's Director confirmed the engagement and amendments that had been completed and Members approved the plan.	Defined plan by Q4 25/26 (Ensure MDC representation to each workshop)

Priority - Protecting our environment

RAG Review

Ontrack Q4 - Strong progress continues with key actions being achieved. Carbon data for 2023–2025 confirms a sustained downward emissions trend, aligning with the Climate Action Strategy, which has now been approved and published. Progress on EV infrastructure is advancing, with fleet transition underway and a phased public charge point rollout planned from Q3 2026/27. Community engagement remains strong through digital channels and partnerships, significantly exceeding the annual baseline target. While no formal North Essex Climate Partnership meeting took place in Q4, officers maintained active collaboration across regional networks, partnerships, and working groups. This included engagement on energy, flooding, coastal resilience, and net zero initiatives, ensuring continued alignment and knowledge sharing across Essex and beyond. The end of year recycling percentage is slightly below target due to reduction seen in garden waste, however the simpler recycling project has completed which will support top recycling performance across the county. Staff training was not met due there being an unplanned platform migration and will resume in 2026/27. The Air quality work was also not met due to internal resource constraints throughout the year, work is now progressing to establish an action plan with external support.

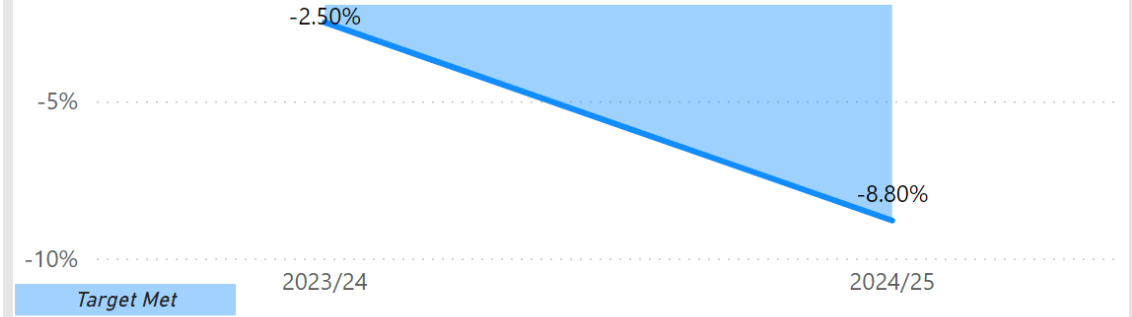
Page 154

Service Plan KPI(s)	RAG	Indicator Type	Responsibility
4.1 - Finalise and deliver the climate action plan.	Target Met	Deliverable	Control
4.2 - Reduction of accounted carbon emissions	Target Met	Measure	Control
4.3 - Support progress of Electric Vehicle Charging	Target Met	Deliverable	Influence
4.4 - Annual completion of Staff & Members training	Not Met	Measure	Control
4.5 - Collaborate with the North Essex Climate Partnership on proposals that support the Maldon District reduce carbon emissions	Target Met	Deliverable	Influence
4.6 - Number of community climate initiatives and engagements	Target Met	Measure	Control
4.7 - Percentage break down of waste & recycling	Not Met	Measure	Influence
4.8 - Total KG per household for residual, food and recyclable waste (excluding garden waste)	Target Met	Measure	Influence
4.9 - Delivery of simpler recycling programme	Target Met	Deliverable	Control
4.10 - Community reports investigated/resolved to preserve the local environmental	Target Met	Measure	Control
4.11 - Environmental enhancements secured through planning & enforcement services	Target Met	Deliverable	Influence
4.12 - Delivery of the Air Quality Management Area (AQMA) Action Plan	Not Met	Deliverable	Control

KPI	RAG	Update	Target
4.1 - Finalise and deliver the climate action plan.	Target Met	Q4 - The revised climate action strategy and action plan have been completed, approved and published on the MDC website on 10 March 2025	Quarterly progress to action plan timescales (Develop & adoption of new action plan & Progress reporting to net zero working group quarterly)

4.2 - Accounted carbon emission reduction(%)

Target : Reduction in emissions each year

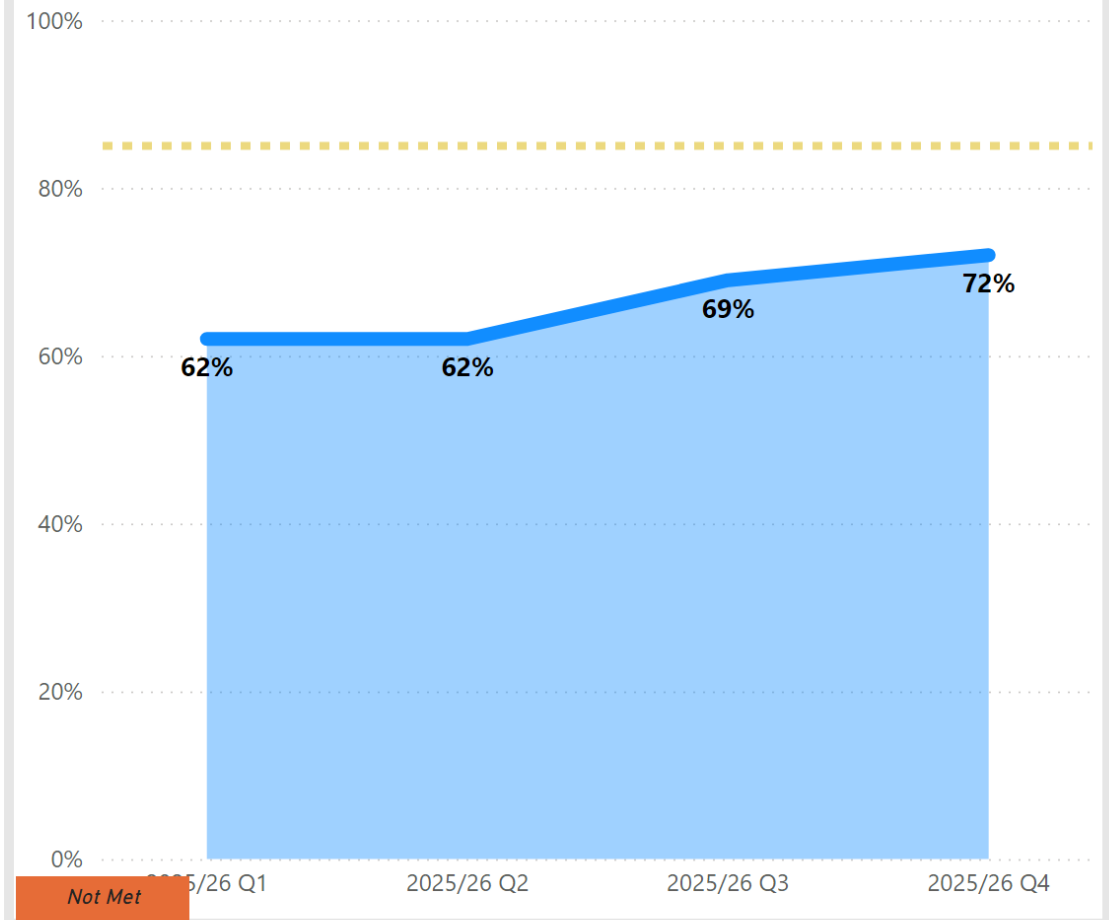


RAG	Update
Target Met	<p>Q4 - Emissions continue to show a downward trend from the 2022/23 baseline, with annual reductions of: 2023/24: -2.50% 2024/25: -8.8%</p> <p>The average annual reduction (2022–2025) is -5.65%, indicating a clear acceleration in emissions reduction compared to previous years. This reflects the combined impact of targeted interventions, including the SUEZ waste rerouting changes, estate decarbonisation measures (such as energy efficiency improvements and LED upgrades), and the continued decarbonisation of the national electricity grid.</p> <p>Data for 2025/26 is currently being collated, with full reporting available from 1 April 2026, forming part of the 2026/27 KPI year.</p>

KPI	RAG	Update	Target
4.3 - Support progress of Electric Vehicle(EV) Charging	Target Met	<p>A two-phase delivery approach is proposed for EV charge point rollout. Phase 1 will be delivered via a supplier-funded model led by the Council, targeting selected Council owned car parks, while Phase 2 will form part of the longer-term ECC Levy-funded programme. Officers are currently assessing sites against agreed criteria. The next milestone is business case approval, anticipated in April, with Phase 1 delivery scheduled from summer through to December. The Council's financial contribution is expected to be minimal and remaining costs covered by the supplier. Four car parks are currently under consideration.</p> <p>A business case has been agreed to replace 3 diesel vehicles with EV Vehicles, and as part of that project 1 new charger has been installed and 1 charger upgraded to support, but these are not public chargers</p>	Quarterly progress

4.4 - Completion of staff & members Climate E-learning module: Introduction to climate change

Target : 85%



Working with North Essex Climate Partnership to reduce countywide carbon emissions

KPI	RAG	Update	Target
4.5 - Collaborate with the North Essex Climate Partnership on proposals that support the Maldon District reduce carbon emissions	Target Met	Q4 - No formal North Essex Climate Partnership (NECCP) meeting took place during Q4. However, officers continued to support the intent of this KPI through active engagement with regional partners, stakeholders, and networks that contribute to carbon reduction and climate resilience. Engagement during this period included: Essex Alternative Fuel Workshop Coastal and Flooding Meeting and Essex Coastal and Flooding Forum Introductory meetings with Brentwood & Chelmsford, and Colchester (new officers) Becoming a Healthy Town/City session Maldon Flood Protection Projects and Maintenance meeting LGA Coastal SIG & The Crown Estate webinar Post-Essex LAEP digital tool demonstration Green Essex Network / The Great Collaboration Essex Recycling Forum HEAT Essex programme (supporting home energy efficiency improvements for low-income households) These activities ensured continued collaboration across Essex and the wider region and a Blackwater partnership meeting, which focuses on Nature and Biodiversity in the Blackwater Catchment. Plus two meetings of the Officer Member working group	Quarterly collaboration

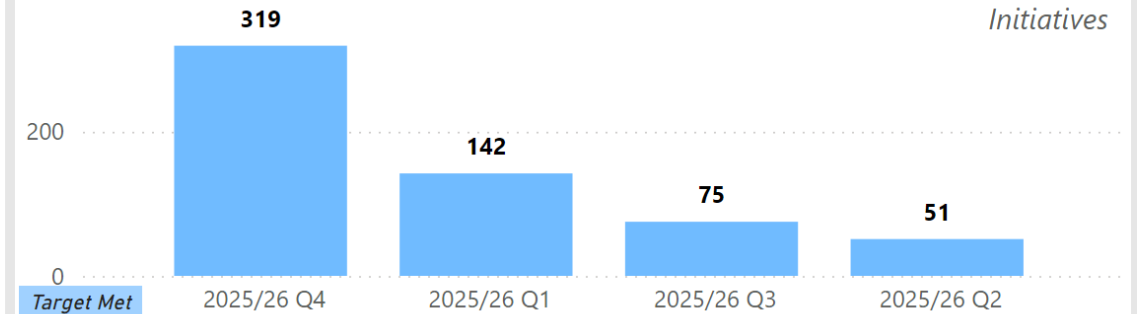
Helping our communities take climate action

4.6 - Community climate initiatives & engagements

Target: 35 initiatives pa (baseline engagements)

52

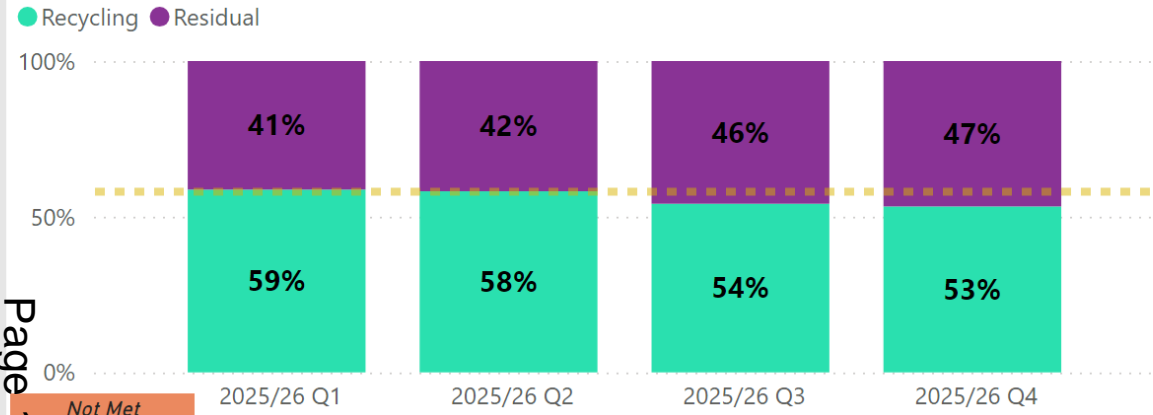
Initiatives



RAG	Update
Target Met	Email Engagement: Shared 11 initiatives via email, including Switch Together, Seagrass, St Peter's Way, the latest approved Climate Action Strategy (CAS) and Action Plan (AP), Climate Action Group meet-up, Anglian Water Thriving Communities, BUDS Project Tollesbury, The Nature Gap (Woodland Trust), Sustainable Business Event, and the Community Energies Pathway event. Social engagement: 10 posts promoting community climate action activities Climate Action Newsletter: Promoted 9 initiatives through the newsletter, distributed to 154 subscribers. The newsletter achieved a 30.92% open rate (47 opens), with 1 unsubscribe and 2 bounces. Community Engagement: Welcomed 1 new Climate Action Friend to the network.

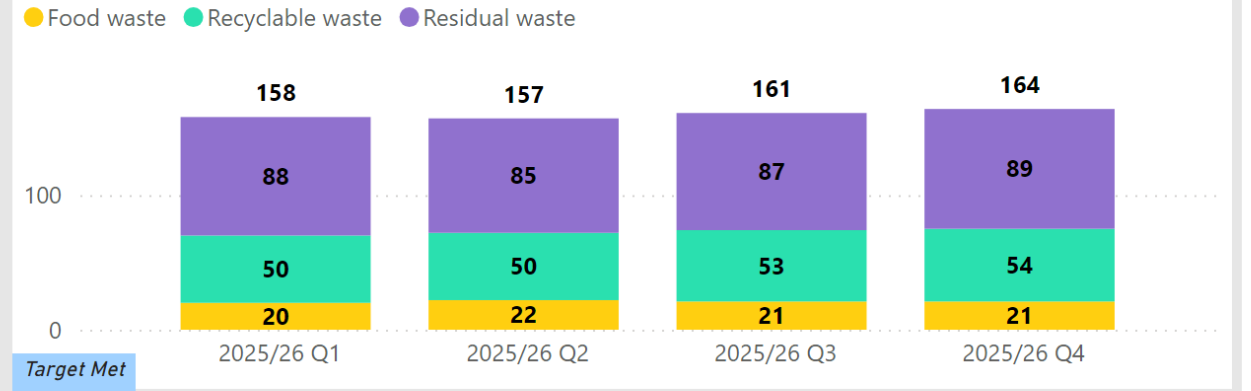
4.7 - Percentage break down of waste & recycling (all types)

Target: Minimum of 58% Recycling



4.8 - Total KG per household for residual, food and recyclable waste (excluding garden waste)

Target: Household reduction of residual waste



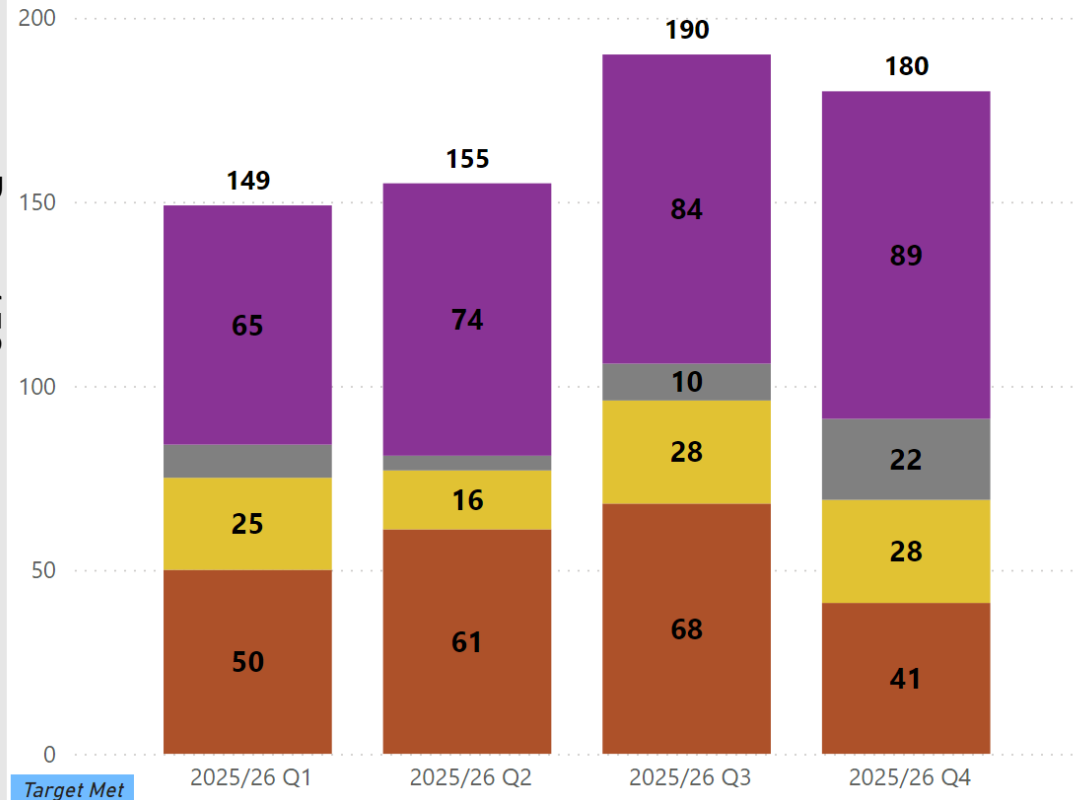
Page 158

KPI	RAG	Update	Target
4.9 - Delivery of simpler recycling programme	Target Met	<p>Q4 - Garden Waste - Project is complete. No issues have been reported.</p> <p>Flexible Plastics Project is complete. No issues have been reported by crews or the material processor</p> <p>Food waste: Project now completed and containers rolled out to all flats with communal bin stores. To ensure that we are compliant with Simpler recycling a letter has been sent to flats above shops offering a food waste collection service and where requested a visit will be arranged to agree a collection point.</p>	Delivery by Q4 25/26

4.10 - Community reports investigated/resolved to preserve the local environmental

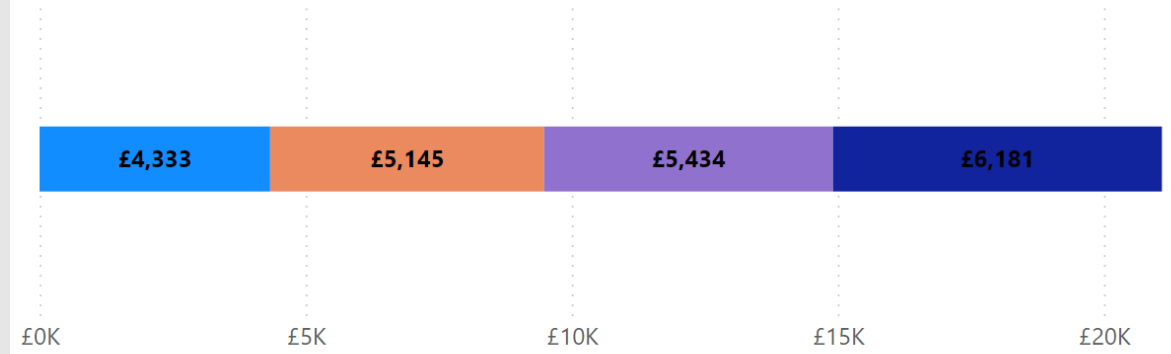
Target: Continue to act on community reports

● Abandoned Vehicles ● Littering offences ● Dog Fouling Offences ● Fly Tip Removals



4.10a - Costs for flytip removal

Year ● 2025/26 Q1 ● 2025/26 Q2 ● 2025/26 Q3 ● 2025/26 Q4



Page 159

KPI	RAG	Update	Target
4.11 - Environmental enhancements secured through planning & enforcement services	Target Met	Q4 - Working with IT and Finance to improve the process of transparency around the S106 funds held, triggers and allocations. A number of the capital schemes delivered last year around the Prom Park were part funded by S106 contributions.	Quarterly progress (Baselining the data)

KPI	RAG	Update	Target
4.12 - Delivery of the Air Quality Management Area (AQMA) Action Plan	Not Met	Q4 - The Air Quality Action Plan (AQAP) is currently being revised and an Service Level Agreement is now in place, awaiting a final signature from Chelmsford City Council. There have been delays in getting the SLA in place and agreeing the content of it, so the anticipated adoption of the new AQAP in the summer of 2026, is now delayed. There will be clarity on the likely timescale and new adoption date over the next few weeks. The new AQAP will include a group of actions, plus some rolled over actions from the previous AQAP to bring the air quality in the Market Hill area to compliance with the UK National Air Quality Strategy & UK Air Quality limits and an annual mean for Nitrogen Dioxide of 40 µg/m3	To AQMA Action Plan Timetable

Priority - Delivering good quality services



RAG Review

Ontrack Q4 - This priority continues to maintain strong performance this quarter, delivering a high level of service to our residents and businesses. Good customer engagement continues through handling vast numbers of telephone and online enquiries, with a high proportion being answered and resolved at the first point of contact. Regulatory services have also continued to perform well against statutory requirements, with only environmental protection service requests seeing a slight resolution decrease resulting in not meeting the target at year end, this is due to short term sickness which stabilised towards the of the quarter. The number of process improvements delivered reflects ongoing work to review and streamline service delivery, improve customer experience and ensure services remain efficient and fit for purpose.

Priority - Delivering good quality services



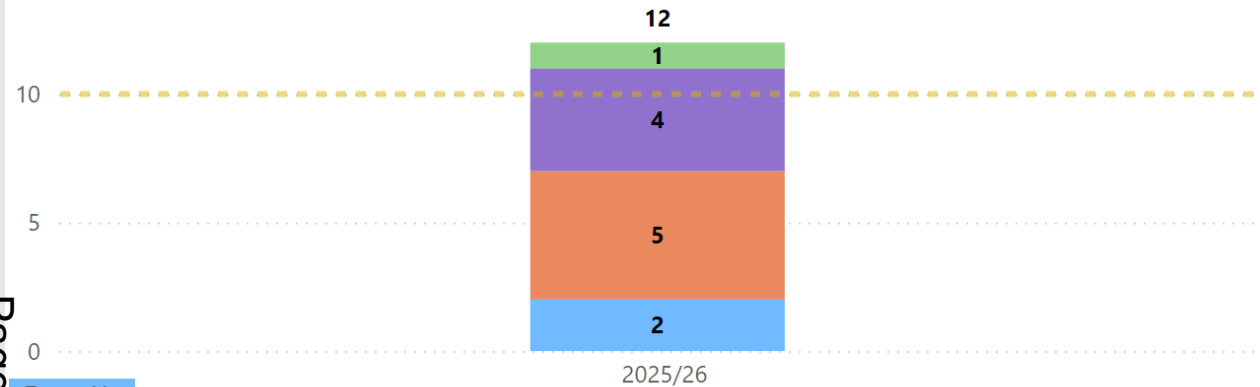
Page 162

Service Plan KPI(s)	RAG	Indicator Type	Responsibility
5.1 - Health & Wellbeing partner led opportunities delivered (Linked)	Target Met	Measure	Influence
5.2 - Delivery of Outreach programmes	Target Met	Deliverable	Control
5.3 - Percentage of phone calls handled	Target Met	Measure	Control
5.4 - Number of online service forms submitted	Target Met	Measure	Influence
5.5 - Online 'contact us' enquiries & phone enquiries responded to at first point of contact.	Target Met	Measure	Control
5.6 - Opportunities delivered with partners to support access and delivery of our services	Target Met	Deliverable	Influence
5.7 - Delivery of One Maldon District, multi-agency partnership action plan (linked)	Target Met	Deliverable	Influence
5.8 - Affordable housing units secured through planning policy	Target Met	Measure	Influence
5.9 - Delivery of collaborative working with housing partners	Target Met	Deliverable	Influence
5.10 - Regular assessments of affordable housing delivery compared affordable housing need	Target Met	Measure	Influence
5.11 - Completion of environmental permit inspections (%)	Target Met	Measure	Control
5.12 - Programmed Food Hygiene Inspections due & completed (%)	Target Met	Measure	Control
5.13 - Licenses issued within statutory timescales. (%)	Target Met	Measure	Control
5.14 - Environmental protection service requests investigated and resolved (%)	Not Met	Measure	Control
5.15 - Shellfish sampling completed (%)	Target Met	Measure	Control
5.16 - Proactive activity supporting public Health & Safety in our public areas	Target Met	Deliverable	Control
5.17 - Review & improve customer feedback process	Target Met	Deliverable	Control
5.18 - Number of process improvements delivered	Target Met	Measure	Control

5.1 - Health & Wellbeing partner led opportunities delivered and attended

Target: 10 per year

Quarter ● Q1 ● Q2 ● Q3 ● Q4



Target Met

Page 163

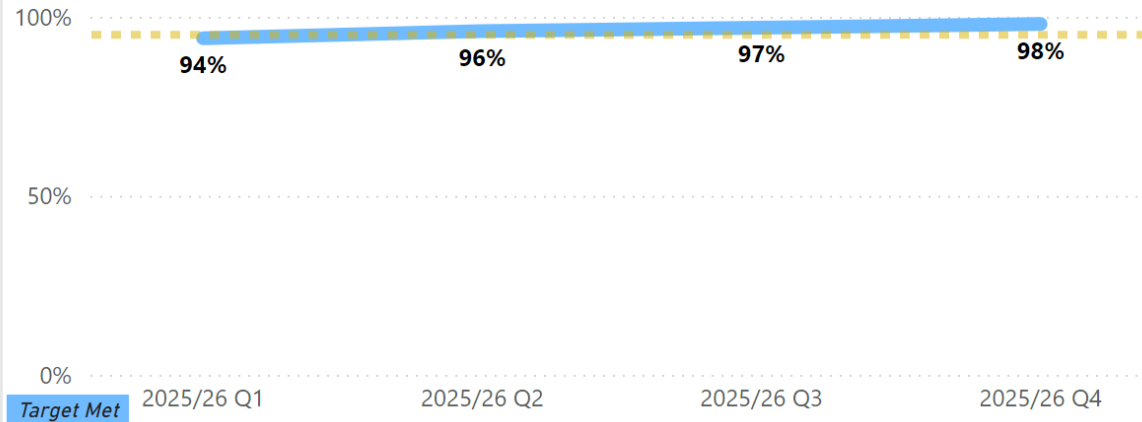
RAG	Update
Target Met	Q4 - International women's day event was delivered in Q4, bringing the total to 12 One Maldon District Partners events delivered this year, exceeding target.

KPI	RAG	Update	Target
5.2 - Delivery of Outreach programmes	Target Met	Q4 - as per Q3 update Outreach programmes (Rough Sleeping, Homes for Ukraine and Domestic Abuse) continue to operate with SLA and/or grant funding agreements in place. All programmes are measured and monitored	Quarterly Progress

Providing online services for most of our customers, whilst also provide telephone and in person support when it is needed.

5.3 - Percentage of phone calls handled

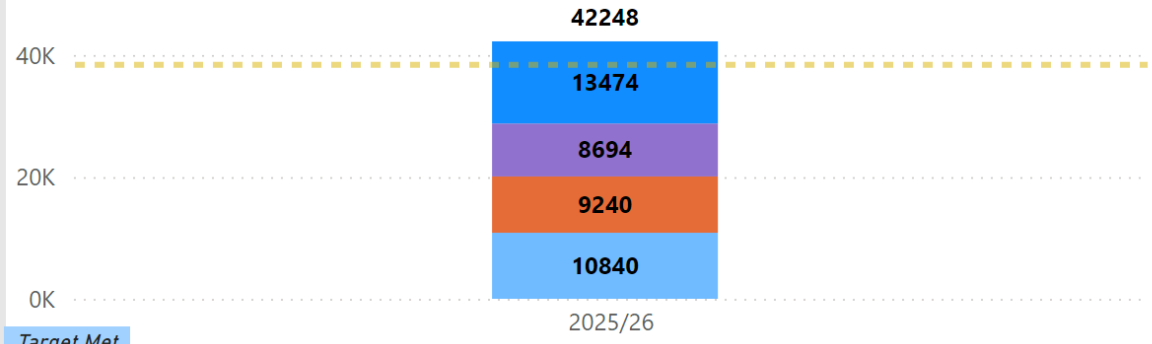
Target: 95%



5.4 - Number of online service forms submitted

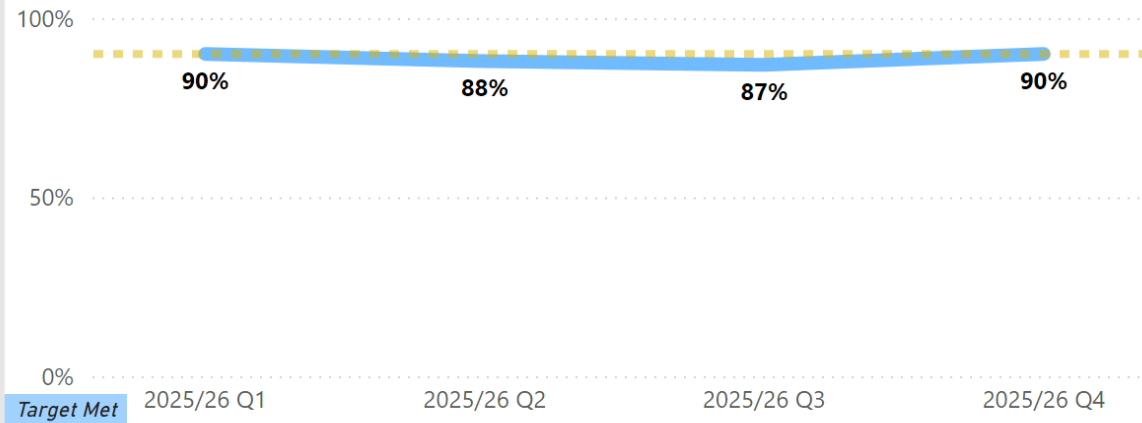
Target: Increase form usage

Quarter only ● Q1 ● Q2 ● Q3 ● Q4



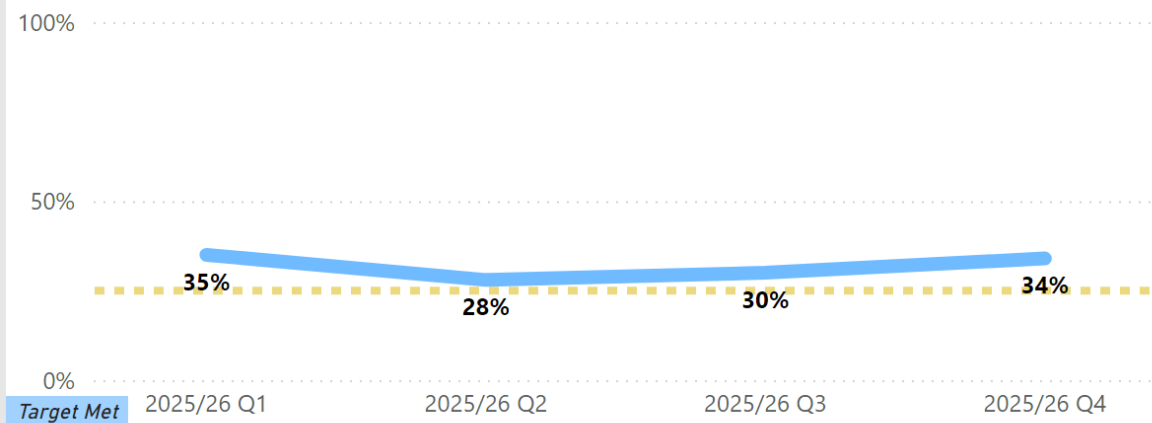
5.5 - Phone enquiries responded to at first point of contact

Target: 90%



5.5 - Online 'Contact us' enquiries responded to at first point of contact

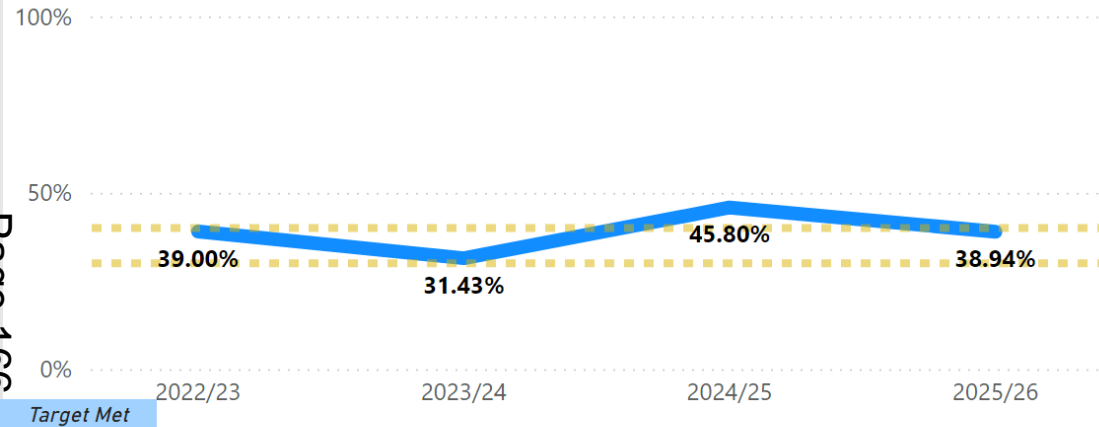
Target: 25%



KPI	RAG	Update	Target	KPI	RAG	Update	Target
5.6 - Opportunities delivered with partners to support access and delivery of our services	Target Met	<p>Q4 - Continue to work effectively with all partners to assist in the delivery of a variety of events across the district, ensuring that services are visible, accessible, and responsive to our communities. The development of the new Customer Services space is helping with in building partner relations, customers and visibility. As well as the introduction of other hubs and food banks. Our contractor partnerships have supported streamlined service delivery and a culture of continuous improvement, helping us to deliver more efficient and customer-focused outcomes.</p> <p>The Bank Hub has been highly successful, with all partnerships continuing to work effectively. These collaborations are supporting the delivery of a wide range of events across the district, ensuring services remain visible, accessible, and responsive to our communities. The development of the new Customer Services space is having a positive impact, strengthening in-building partner relationships, increasing customer engagement, and improving overall visibility. Our contractor partnerships have also played a key role in streamlining service delivery and embedding a culture of continuous improvement, enabling us to deliver more efficient and customer-focused outcomes</p>	Baseline Data	5.7 - Delivery of One Maldon District, multi-agency partnership action plan	Target Met	<p>Q4 - Actions 85% complete. Most of remaining actions are green on track, with grant delivery timelines having been amended to September 2026. This is as per recently updated UK SPF funding guidance</p>	Quarterly Progress

5.8 - Annual Indicator - Percentage of affordable housing secured through planning policy

Target: Qualifying sites to provide between 30% to 40% of affordable housing (only on sites over 10)



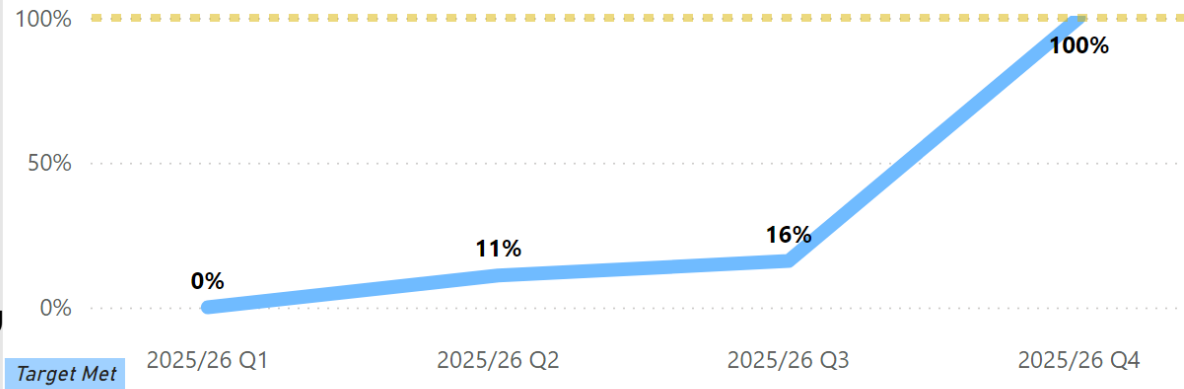
Page 166

RAG	Update
Target Met	The total affordable housing negotiated for 2025/26 from all qualifying development was 37 homes, 38.94%.

KPI	RAG	Update	Target
5.9 - Delivery of collaborative working with housing partners	Target Met	Q4 - Moat's performance is currently below expectations, particularly in relation to long term voids and reduced stock churn. This is contributing to increased temporary accommodation costs. We are awaiting a meeting with Moat's SLT and the Director for PPG at MDC to review performance and agree next steps, currently scheduled for Q1.	Quarterly Progress
5.10 - Regular assessments of affordable housing delivery compared to affordable housing need	Target Met	Q4 - 53 properties delivered, 44 affordable rented and 9 intermediate affordable (9 shared ownership 0 shared equity) additional shared ownership to be confirmed by developers. Ongoing discussions with developers and consultation responses to planning applications to secure affordable housing in line with the Local Housing Needs Assessment 2025 updated December 2025	Review minimum of twice yearly

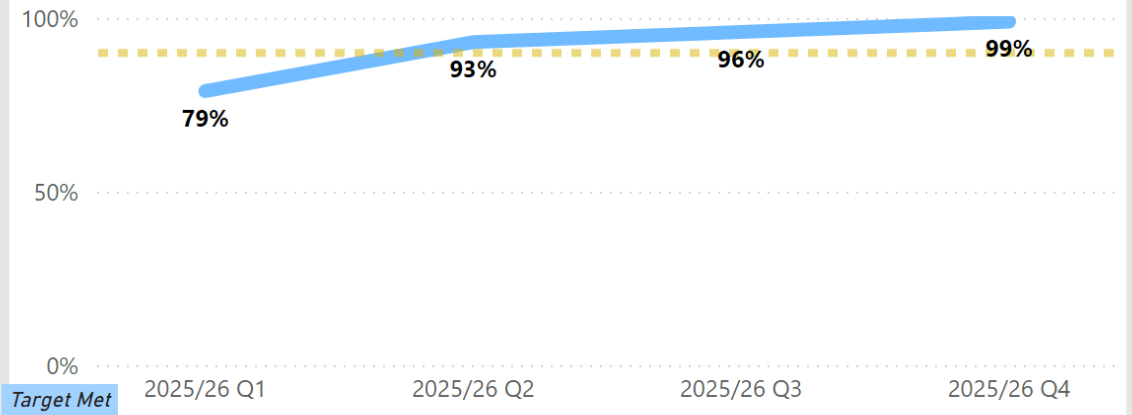
5.11 - Completion of environmental permit inspections (%)

Delivery profile for this indicator usually happens towards Q3 by a contractor in a scheduled block.
Target: 100% by year end



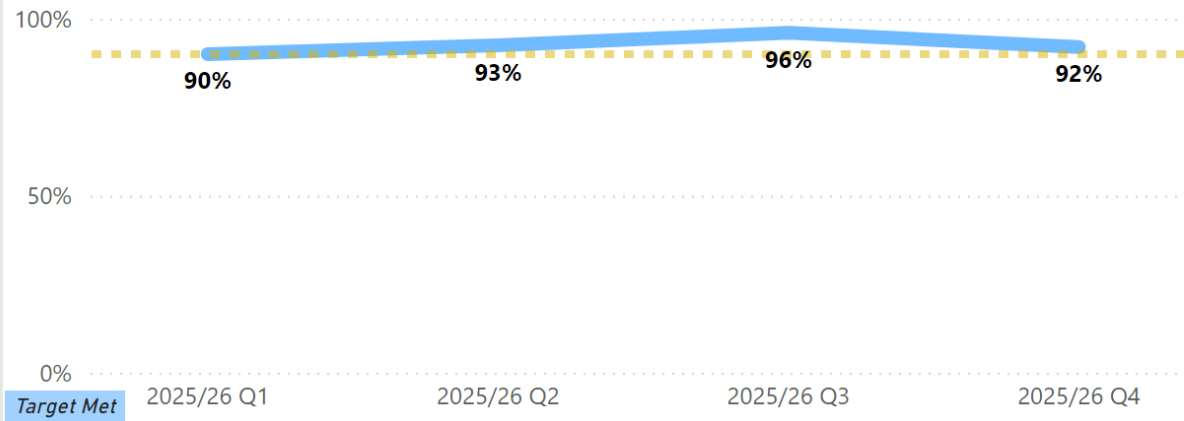
5.12 - Programmed Food Hygiene Inspections due & complete

Target: 90% by year end

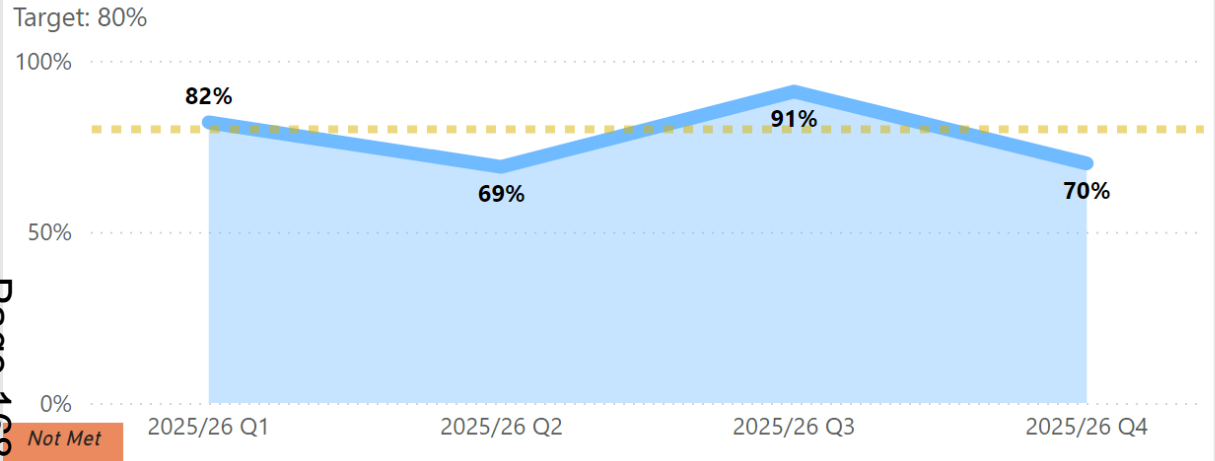


5.13 - Licenses issued within statutory timescales. (%)

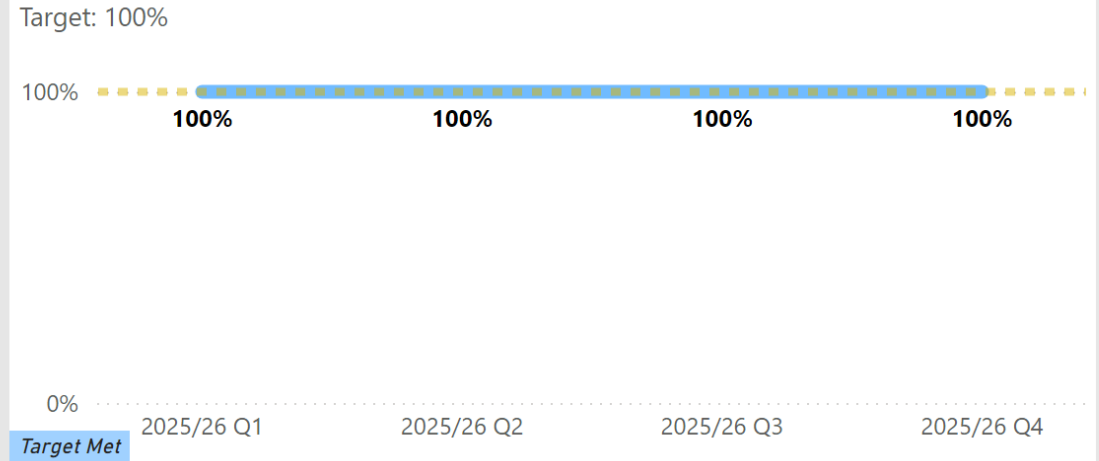
Target: 90%



5.14 - Environmental protection service requests investigated and resolved within time



5.15 - Shellfish sampling completed (%)



KPI	RAG	Update	Target
5.16 - Proactive activity supporting public Health & Safety in our public areas.	Target Met	Q4- Inspections of public areas ongoing. Discussions on improvements to monitoring of Leisure Centres scheduled.	Quarterly Progress

Continuously listen and strive to improve the customer experience

KPI	RAG	Update	Target
5.17 - Review & improve customer feedback process	Target Met	Complete in Q2	Q3 25/26

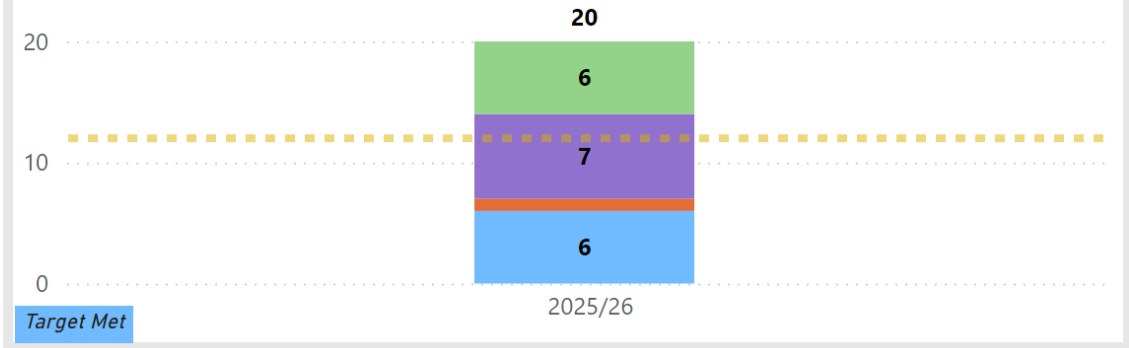
APPENDIX 1

Improving the effectiveness of the services we deliver both internally and externally

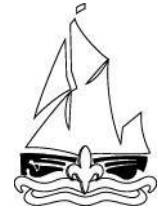
5.18 - Number of process improvements delivered

Target: 12 process improvements delivered per year

● Q1 ● Q2 ● Q3 ● Q4



This page is intentionally left blank



**REPORT of
DIRECTOR OF NEIGHBOURHOOD SERVICES AND COMMUNITIES
PERFORMANCE, GOVERNANCE AND AUDIT COMMITTEE
4 JUNE 2026**

HEALTH AND SAFETY UPDATE - QUARTER FOUR 2025 / 26

1. PURPOSE OF THE REPORT

1.1 To provide an update on Health and Safety (H&S) statistics and activity during Quarter Four (Q4) 1 January to 31 March 2026.

2. RECOMMENDATIONS

- (i) That Members consider the accident and incident statistics and incidences of unacceptable behaviour reported;
- (ii) That Members consider progress of key health and safety themes (as per Section 3.2).

3. SUMMARY OF KEY ISSUES

3.1 Quarter Four 2025 / 26

3.1.1 Summary of reported incidents

3.1.2 There were four accidents and incidents, two near-misses and one hazard reported during Q4. Two accidents involved Members of the Public, but neither could be determined to be the result of deficiencies in Maldon District Council (MDC) assets or working practices. One incident involved damage to a vehicle and appropriate remedial action was put in place. A table of reports can be found in **APPENDIX 1**.

	Accidents & Incidents	Hazards & Near Misses	No. where full investigation conducted*	No. where risk mitigation is recommended
Events involving MDC Staff	1	3	1	4
Events involving Public	3	1	0	2
Other	0	1	0	1

Number of accidents, incidents or near misses that are RIDDOR Reportable are given in brackets. Diseases/ ill health suspected to be work related but not attributed to a particular event will be provided in the 'Other' designation. *A full investigation is normally conducted where injury is suspected to be caused by a defect in MDC assets or work processes or for an event where there was a significant likelihood of significant harm occurring.

3.1.3 There were eleven incidents of unacceptable behaviour reported with ten being by telephone and one experienced in-person. The incident experienced in person did not involve physical contact. Of the reports made, three were generated using the Council's 'quick capture' report form. All reports are vetted by an administrator to ensure the correct categorisation and if necessary, support given. A table of incidents can be found in **APPENDIX 1**.

Type	Severity				Mitigative Measures	Police Notified
	High	Med	Low	Vex.		
In Person	1	-	-	-	1	1
Via e-mail	-	-	-	-	-	-
Via Telephone	-	2	5	3	5	0
Other Means*	-	-	-	-	-	-
Partner Referral	-	-	-	-	-	-

*Other Means – Unacceptable behaviour received by other means (e.g. indirectly via social media posts, or letter sent by post etc.). Vex. = Vexatious contact or contact with obstructive or malicious intent.

3.2 Health and Safety Actions

3.2.1 A number of actions are set out below. Work continues to progress these with all completed actions removed.

Subject	Action	Update / Progress
Emergency Procedures	(i) To revise and improve the fire and evacuation procedure at main MDC locations.	(i) Fire drills at the main offices are on schedule. The next drill will need to accommodate the new fire and door access systems. (ii) New equipment installed to improve response to a range of emergency scenarios.
H&S Training	(i) To determine H&S training requirements (Corporate and Teams).	(i) Training plan for 2026-2027 presented to Senior Leadership Team (SLT) and arrangements now in progress.
Risk Assessment (RA)	(i) To implement a new risk assessment register / master list.	(i) Master list in place. Will require ongoing monitoring. Some RA's approaching their review period (ii) RA's required for Cemeteries Team due to reorganisation of Neighbourhoods, Services and Communities Directorate.

Subject	Action	Update / Progress
Lone Working	(i) To revise lone working procedure and to ensure implementation of appropriate hardware to support these measures.	(i) Details of revised procedure agreed. Corporate lone working device now procured, training and implementation to commence shortly. Sign-off from SLT now requested.
Audit / Inspection	(i) To ensure service teams and work locations across MDC are in compliance with health and safety legislation.	(i) Routine area inspections of assets such as depots and cemeteries now in place as per schedule. Electronic reporting forms have been developed and are being tested. (ii) Observation of working practices (i.e. 'site supervisions') to be established by teams. Additional work on the supervision of contractors is required.

3.3 Health and Safety Groups

3.3.1 The stand-alone Senior Managers group meetings for health and safety have now been incorporated into the new Senior Management Team (SMT) agenda. Discussions with the Director of Neighbourhoods, Services and Communities to explore the most suitable method for sharing progress on health and safety matters are ongoing.

3.3.2 The Safety Action Team (of Safety Representatives) meet quarterly with minutes distributed via notice boards. The team has agreed a design for an emergency card to be held by staff. In-vehicle instruction card also developed to accommodate various emergency situations.

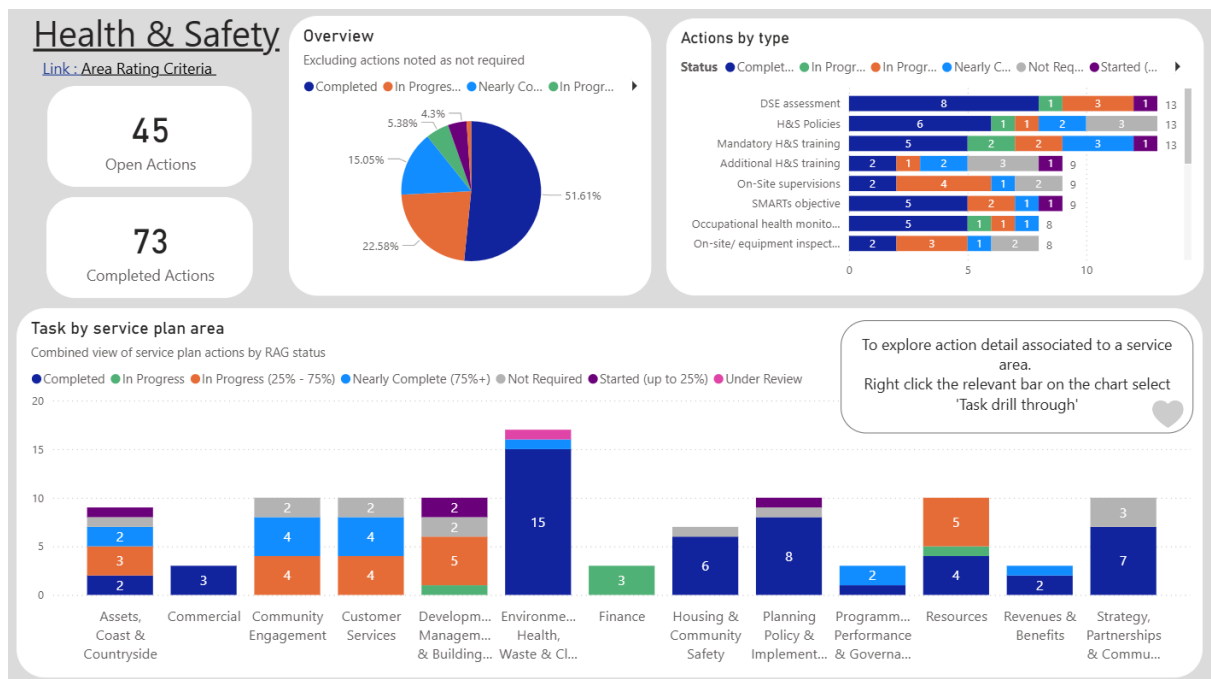
3.4 System Resources

3.4.1 Work to update the outputs of the health and safety reports in light of the restructure is ongoing. A monthly highlight report submitted to the SLT has been agreed as providing the appropriate level of governance supported by routine attendance of the Corporate Health and Safety Manager to SLT.

3.4.2 Service plan targets for the directorates have now been rationalised from ten to six focus areas. Whilst the same coverage has been maintained, it is felt that a smaller number of target areas will be more focussed and will simplify the reporting process. The targets will go live from April 2026 and will be paired with the directorates created by the 'Transforming Together' process.

Department defined performance against each assigned Health and Safety activity

*Activities and reporting are under review as part of 'Transforming Together' Phase 2 and Service Plan re-set activity 2.



Service Plan Performance Data Captured 5-5-2026.

3.5 Fire Risk Assessments

3.5.1 Progress has been made in a number of areas concerning the main offices. Meetings have been held with the author of the Fire Risk Assessments with the aim of clarifying any outstanding items and to determine the sufficiency of mitigative measures that have been implemented or are proposed. A survey of the fire doors was conducted and discussions regarding a type 4 compartmentation survey are ongoing. Work at the depots is still required but progress is being made. Some additional fire response precautions are now included on health and safety inspections that nominated staff perform on a routine basis.

3.6 Policies and Procedures

3.6.1 Outstanding corporate policies and procedures for health and safety have now been reviewed. Some require additional details or arrangements to be agreed. The Transport (driving at work) and Lone Working procedures are awaiting sign-off from SLT, whilst that for Legionella Control requires responsibilities to be assigned to nominated officers.

3.7 Health and Safety Inspections

3.7.1 No mini-audit inspections were conducted in the period. Discussions were held with the Director of Strategy and Improvement and Head of Health and Wellbeing exploring any potential improvements to the oversight of health and safety at MDC leisure assets including routine due diligence reporting.

3.8 Legionella

- 3.8.1 Routine work of the council's contractor continues. A new contract will be required later in the year. Items concerning legionella, identified as part of the mini-audit inspections, have been raised in their respective reports. A review of the legionella procedure has highlighted that nomination of officers for legionella responsibilities is required.

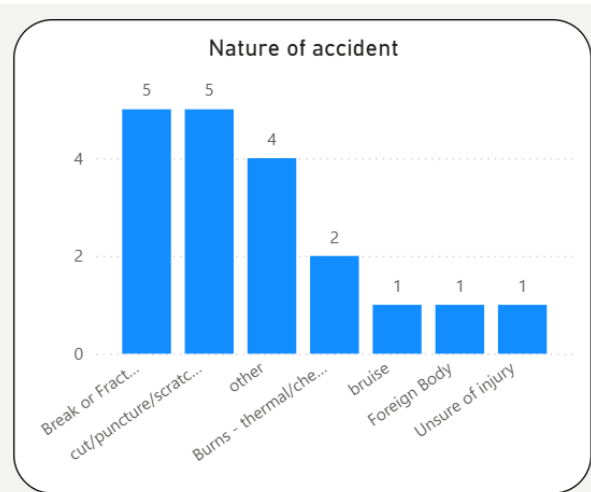
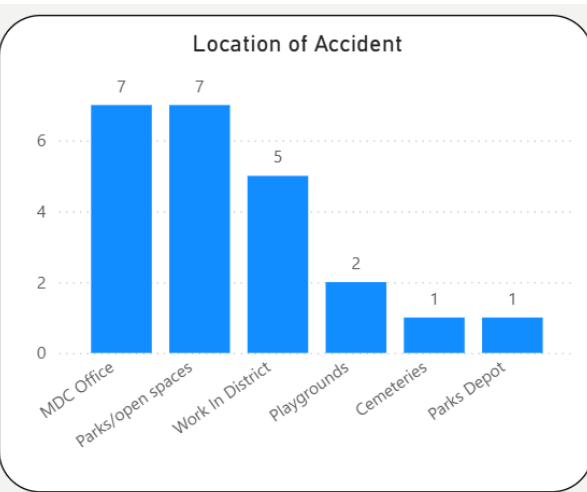
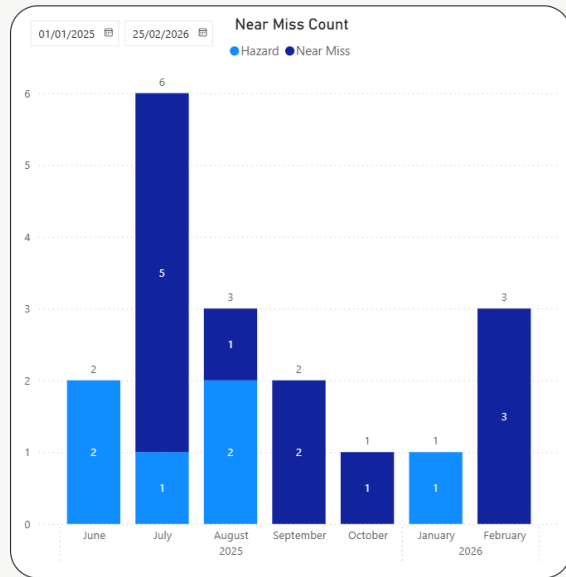
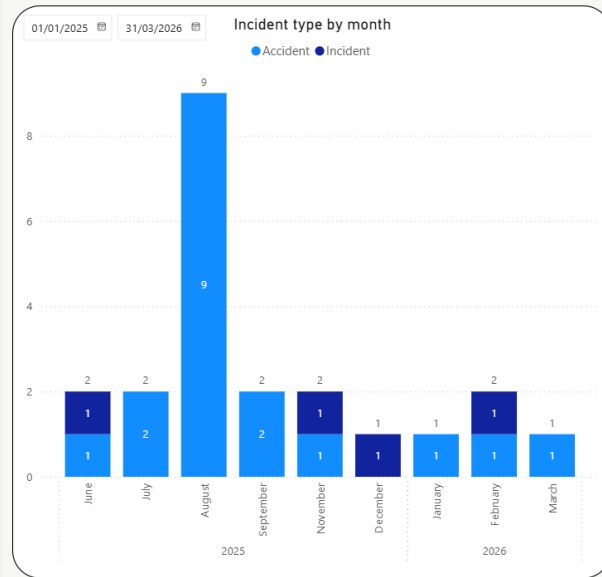
3.9 Training

- 3.9.1 Fire Marshal and Lone Working training was held in the period to accommodate new staff and increase the provision of those competent to undertake these roles. Ladder user and inspection courses were also held in recognition that working from ladders is the most common form of 'working at height' undertaken at the Council. Driver familiarisation sessions, for those staff who drive Council-owned vehicles were held with the Safer Essex Road Partnership. This was done to accommodate the revised driving at work procedure and corporate risk assessment.
- 3.9.2 Training sessions for the newly formed SLT and SMT have been procured and are intended to be delivered shortly. Partnering with a firm of consultants who have a wealth of experience in cultural and behavioural safety, the training is intended to focus on the roles leadership play in supporting good health and safety and the responsibilities they have in ensuring the necessary safety arrangements are in place. This will require some development with the Corporate Health and Safety Manager to ensure that it meets the specific needs of the authority.
- 3.9.3 Work on administering the health and safety e-learning modules has been temporarily paused whilst a new training platform ('Boxfish') is introduced across the Council. Modules will require conversion to the new system by ICT.

3.10 Accident-Near Miss Reporting

- 3.10.1 The period coincided with the colder winter months when typically, lower rates of accident and incident reporting are observed. One accident involved a member of staff whilst two involved members of the public. Hazard and near-miss reporting showed a reasonable number of events reported, particularly in February. This was helped due to the vigilance of Parks staff who generally adopt a proactive approach towards health and safety. One near miss was investigated due to its potential severity.

Health & Safety Reporting



3.11 Health and Safety Audit

3.11.1 There were two audit actions that required completion in the period (see below). These were both completed. All actions are now closed.

Risk	Item	Status
R5 (Red)	An inspection schedule frequency should be agreed with each service area head and with the Health and Safety team.	Closed. An inspection schedule has been agreed and templates to support the process created. Inspections have commenced using hard-copy forms, whilst an electronic report form is being tested.
R1 (Amber)	All of the out-dated supporting guidance documents identified in the Health and Safety Policy/Procedure Index should be reviewed and updated, ensuring they align to current statutory requirements and the Council's procedures.	Closed. Each health and safety procedure has an agreed working group and team lead'. The group and lead are responsible for review of the procedure. Documents have now been reviewed. Some are awaiting sign-off, whilst some require details of working practices to be confirmed by work teams.

3.12 Priorities going forward

- 3.12.1 The priorities for the next quarter will be to ensure that the rationalised health and safety targets are appropriately embedded, and that supporting documentation and reporting forms reflect the new corporate structure. A new mechanism for discussing health and safety with senior managers will need to be established in order to replace the previous health and safety meetings. Lone working devices will require roll-out and arrangements for training of the SLT and SMT finalised.

4. CONCLUSION

- 4.1 Accidents, near misses and incidents of unacceptable behaviour during Q4 2025 / 26 have been set out within this report.
- 4.2 Proactive work on the main health and safety themes continues and good progress is being made.
- 4.3 Some roles and responsibilities for health and safety have changed along with organisational structure as a result of the 'Transforming Together' process. The Corporate Health and Safety Manager will continue to work with the SLT to ensure a smooth transition, ensuring that health and safety performance can be captured sufficiently and health and safety improvements continue at a suitable pace.
- 4.4 The final audit actions were completed. Work will continue to ensure the measures put in place are maintained sufficiently moving forwards.

5. IMPACT ON PRIORITIES AS SET OUT IN THE CORPORATE PLAN 2023 - 2027

5.1 Delivering good quality services.

- 5.1.1 Good health and safety management of the workplace, for example, management of asbestos and legionella, helps provide a safer and healthier environment in which to live and work.

6. IMPLICATIONS

- (i) **Impact on Customers** – Good health and safety management reduces the number of accidents and injuries to both customers and employees alike. Reduced staff absence resulting from work related injuries or ill health ensures a better service is provided to customers.
- (ii) **Impact on Equalities** – None.
- (iii) **Impact on Risk (including Fraud implications)** – Poor management and insufficient investment in health and safety can lead to accidents, injuries, occupational ill health or dangerous occurrences. This may result in avoidable sickness absence, regulatory intervention and/or civil claims. Effective risk management can build public trust, demonstrating the Council's commitment to the wellbeing of its communities and the responsible use of public resources.

- (iv) **Impact on Resources (financial)** – Costs associated with the initiatives set out in the report and other future initiatives, will be considered as part of the budget round 2026 / 27.
- (v) **Impact on Resources (human)** – Compliance is dependent upon Managers completing their Health and Safety actions within their service plans and having the time and resources to achieve this. The positive impact will be manifest through proactively preventing accidents and ill health, reducing reputational damage, personal injury and other associated costs. By investing in health and safety, which includes improving training and levels competence, staff will feel valued leading to better morale and staff retention.
- (vi) **Impact on Devolution / Local Government Reorganisation** - All employers, including local authorities are legally required to have a health and safety policy in place and are at risk of enforcement action if they fail to do so. Where authorities merge, details of the arrangements put in place for health and safety may need to change, but the general themes of policy (i.e. why, who and how the policy must be administered) will be broadly similar. It is anticipated that government re-organisation will lead to changes at an operational level which will be addressed using new procedures and supporting documentation when so required.

Background Papers: None.

Enquiries to: Paul Baccarini, Corporate Health and Safety Manager.

Reporting Details

ACCIDENT/ INCIDENT REPORTS Q4 2025 / 26			
Event	Action	Note	Person
7-1-2026 (Accident) A member of the public slipped and hit their head whilst attending Maldon Cemetery. Cause unknown.	No further details. No action possible.	Injured person left cemetery of their own accord. No report made. Member of staff informed by volunteer.	Member of Public
24-2-2026 (Accident) Member of Public tripped whilst in Promenade Park causing a suspected fractured/broken pelvis.	Ambulance called	Person affected requested first aid assistance. Person tripped over a child's scooter, which belonged to their party.	Member of the Public
6-2-2026 (Incident) Branch from tree in Promenade Park fell on to a car outside of the park boundary causing damage.	Referred to Council insurers.	Tree was within its inspection period. Whilst works had been scheduled, they did not concern the area of the relevant branch. Remedial works now complete.	Member of the Public
27-3-2026 (Accident) Operative collided with gate whilst using pedestrian entrance at the Parks depot.	First aid only	No defect in gate. Barbs on top of palisade gate present to prevent unauthorised access.	Staff

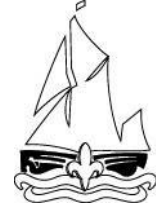
NEAR MISS / HAZARD REPORTS Q4 2025 / 26			
Event	Action	Note	Person
28-1-2026 (Hazard) Whilst testing new Health and Safety (H&S) inspection software at the Maintenance Depot a fire extinguisher was found to be missing from its station. Another random extinguisher also present in a corridor with no signage and not affixed in place.	Raised with the Fire Extinguisher Contractor and Depot Team Leader.	Extinguisher checked / and repositioned / Random extinguisher removed.	Staff
4-2-2026 (Near Miss) Whilst using tractor and flail to cut hedge a member of the public managed to enter the working area, unseen by banksman.	Incident reported and investigated. Recommendations made, corrective actions taken.	Whilst no injury, there was potential for significant injury, hence investigation.	Staff

NEAR MISS / HAZARD REPORTS Q4 2025 / 26			
Event	Action	Note	Person
8-2-2026 (Near Miss) Contractors working in Promenade Park (skate park construction) were not working in accordance with their risk assessment and their own safety rules.	Operatives spoken to. Site Manager requested but not present. E-mailed and informed Contractor and MDC Project Manager of incident.		Contractor
25-2-2026 (Near Miss) Whilst driving a parks vehicle an operative reported 2 people walking out in front of them onto the roadway from a blind spot adjacent to the Promenade Park Petting Zoo.	Raised with Director and Head of Service responsible for this asset. Temporary (metal) barrier placed across this footpath.	Previous near miss related to this asset and scenario noted. This requires a longer- term solution as only temporary fencing is in place currently.	Staff/Member of the Public

UNACCEPTABLE BEHAVIOUR REPORTS Q4 2025 / 26			
Incident	Action	Note	Method
6-1-2026 Member of customer services team encountered difficult and vexatious behaviour from a caller who questioned competence and was obstructive when assistance was offered.	Warning Letter Sent.	Category F (Vexatious) Whilst caller did not give name, records indicate that this person has been involved with previous similar incidents.	Telephone
9-1-2026 Member of Revenues and Benefits team encountered aggressive behaviour with swearing when dealing with a Council tax query.	Case investigated. Felt that warning letter will escalate the situation. Will act if further incidents reported.	Category E Verbal abuse (Low severity).	Telephone
5-2-2026 Whilst conducting a homeless triage assessment the caller made comments that were personally offensive and abusive to a member of the housing team.	<i>Quick Capture report.</i> No action by default. Need to monitor such exchanges for detailed entries.	Interaction had a potentially racially motivated element (so could be considered as racial harassment or discriminatory in nature) Category E (Low severity by default).	Telephone
12-2-2026. Whilst taking a call concerning housing, a member of the customer services team were verbally abused and their professional competence questioned. Also made unreasonable demand the staff member could not satisfy.	<i>Quick Capture report.</i> No action by default.	Category E Verbal Abuse (Low severity by default).	Telephone

UNACCEPTABLE BEHAVIOUR REPORTS Q4 2025 / 26			
Incident	Action	Note	Method
26-2-2026. Whilst dealing with a call, customer service team member was verbally abused and the professional competence of MDC staff questioned.	Warning letter sent.	Repeat offender from 12-2-2026. Category E (Low Severity).	Telephone
2-3-2026. Whilst dealing with a call a housing member of staff was abused with aggressive swearing of a personal nature.	Record details only. No details of caller. Abusive party was in vicinity of the caller.	Category D (Medium Severity).	Telephone
3-3-2026. Whilst dealing with a waste call a customer made unreasonable and persistent demands and were obstructive when staff were trying to assist.	2 nd Warning Letter sent.	Repeat Offender (from 6-1-2026). Category F (Vexatious).	Telephone
4-3-2026 Whilst dealing with a waste call a customer made unreasonable and persistent demands and were obstructive when staff were trying to assist.	2 nd Warning Letter sent (also accommodates incident of 3-3-2026).	Repeat Offender (from 6-1-2026 and 3-3-2026). Category F (Vexatious).	Telephone
17-3-3026. Whilst dealing with a waste related call a member of customer services experienced verbal abuse with swearing.	<i>Quick capture report</i>	Category E (Low Severity by default).	Telephone
20-3-2026 Historical report concerning dangerous behaviours shown by an individual at a premises.	Record made only.	3 rd Party reports indicate potential for Category B (high severity) incidents. Council officers witnessed some unacceptable behaviours during site visits.	In Person
26-3-2026 Whilst dealing with a waste related call a member of the customer services team experienced verbal abuse of a personal nature with professional competence questioned.	Warning letter was sent to address.	Category D (Medium Severity).	Telephone

This page is intentionally left blank



**REPORT of
DIRECTOR OF PLACE, PLANNING AND GROWTH**

**to
PERFORMANCE, GOVERNANCE AND AUDIT COMMITTEE
4 JUNE 2026**

2026 BIODIVERSITY DUTY REPORT

1. PURPOSE OF THE REPORT

- 1.1 To consider and approve the 2026 Maldon District Biodiversity Duty Report prepared to comply with the duties in the Environment Act 2021.

2. RECOMMENDATION

That the 2026 Maldon District Biodiversity Duty Report (**APPENDIX 1**) be approved.

3. SUMMARY OF KEY ISSUES

3.1 Background

- 3.1.1 The Environment Act 2021 (the Act) introduced a proactive duty for public authorities to 'from time to time, consider what action the authority can properly take, consistently with the proper exercise of its functions, to further the general biodiversity objective'. The duty is a corporate responsibility and applies across the Council's services and decision-making.
- 3.1.2 National guidance sets out how public authorities should comply with the duty. In summary, authorities are expected to:
- consider what can be done to conserve and enhance biodiversity,
 - agree policies and specific objectives arising from that consideration, and
 - take action to deliver those policies and achieve the agreed objectives.
- 3.1.3 Local authorities are required to publish a Biodiversity Report, including information on the outcomes of the mandatory Biodiversity Net Gain (BNG) regime delivered through the planning system.
- 3.1.4 The Act requires the first report to cover a period of no more than three years. Subsequent reports may cover up to five years and must cover consecutive reporting periods.
- 3.1.5 The first Biodiversity Duty Report (2024-2026) was approved by the Performance, Governance and Audit Committee on 18 June 2024 (Minute No. 119 refers). It reported on actions already under way and set out further actions the Council could take to support biodiversity.

3.2 2026 Biodiversity Duty Report summary

- 3.2.1 The 2026 Biodiversity Duty Report covers the period 2 January 2024 to 1 January 2026. It summarises the Council's policies and the actions taken to improve biodiversity across the district. This report fulfils the Council's responsibilities under the Act and provides evidence of the positive work which is being undertaken.
- 3.2.2 The report also provides details of the number of formal BNG Plans approved during the period. BNG Plans are approved at the planning permission stage and/or when conditions are discharged, as part of the planning process.
- 3.2.3 The 2026 Biodiversity Duty Report is structured in three sections, summarised below.

3.3 Section 1: Council policies, objectives and actions

- 3.3.1 This section summarises the Council's policies that support biodiversity, as set out in the following documents:
- Corporate Plan 2025-2028;
 - *Our Home, Our Future* - Climate Strategy & Action Plan 2025-2028; and
 - The Maldon District Local Development Plan 2014-2029.
- 3.3.2 The Council manages 28 different types of sites, ranging from cemeteries and playing fields to formal parks. Recent highlights include the woodland burial area and established wildlife area at Maldon Cemetery, and actions in parks such as revised grass-cutting regimes, areas left for rewilding, and ongoing habitat and tree management.
- 3.3.3 The Promenade Park Management Plan (the Plan) was agreed by the Strategy and Resources Committee on 12 June 2025 (Minute No. 85 refers). The Plan supports a range of projects across the park, including initiatives that enhance biodiversity.
- 3.3.4 The Council is involved in key partnerships that support biodiversity, including:
- the Essex Coast Recreation Disturbance Avoidance Mitigation Strategy (RAMS) partnership,
 - Local Nature Recovery Strategy (LNRS),
 - Essex Biodiversity Officer (post jointly funded with the other local authorities in Essex), and
 - supporting Neighbourhood Plans.

3.4 Section 2: Future actions

- 3.4.1 This section summarises how the Council intends to fulfil its biodiversity duty over the next five years, including the following areas of work:
- **Local Plan review** – Work is currently underway to consider how to transition existing work to be able to take forward the Local Plan review under the new plan making system. A key theme of the national planning system is delivering sustainable development by balancing the social, economic and environmental needs of the area.
 - **Parks management** - Biodiversity-related projects include a butterfly green roof at Riverside Park, Burnham-on-Crouch; a proposed nature trail in

Millennium Wood, Maldon; a Saltmarsh Trail to improve access to natural areas; increased tree planting at Promenade Park, Maldon; and potential designated Biodiversity Areas within Promenade Park.

- **Support for community groups** - continuing to support local groups, such as the Cemeteries Friends Group.
- **Partnerships** - continuing to work with other Essex local authorities and external partners to support biodiversity.

3.4.2 Council priorities and resourcing may change over time; accordingly, the future actions set out in the 2026 Biodiversity Duty Report may be updated. This includes Local Government Reorganisation, and the creation of Mid Essex Council on 1 April 2028.

3.5 **Section 3: Biodiversity Net Gain information**

3.5.1 The Environment Act 2021 requires certain developments to deliver a 10% increase in biodiversity value compared with the site's baseline value. It uses a standardised biodiversity metric and long-term habitat management and monitoring to ensure that biodiversity outcomes are measurable and can be tracked over time. The approach encourages early ecological input and nature-positive design that avoids and minimises impacts and delivers improvements through habitat creation and enhancement.

3.5.2 This requirement has applied to major development (10+ dwellings or sites over 0.5 hectares) since 12 February 2024, and to small sites (1-9 dwellings) since 2 April 2024.

3.5.3 Exemptions include certain Reserved Matters applications for outline permissions submitted before BNG came into force; development with a de minimis impact on biodiversity; self-build homes; householder applications; and variations to existing planning permissions. National policy changes, including the 2026 consultation on the National Planning Policy Framework (NPPF), may affect the scope of exemptions over time.

3.5.4 Not all applications require a full BNG Plan, many small sites can meet requirements through Biodiversity Enhancement Plans, and some sites fall below thresholds for BNG. In addition, there is a time lag between the grant of planning permission and the subsequent discharge of conditions.

3.5.5 As the BNG regime is still in its early stages, it is not yet possible to report meaningfully on the long-term success of habitat creation and enhancement. However, this report fulfils the Council's compliance responsibilities and provides evidence of the positive work undertaken since the BNG requirement was introduced in the last two years.

3.5.6 A required element of the report is to explain what the Council has done to support the local BNG market. Where developers cannot achieve the required BNG uplift on-site (or on other land under their control), they may secure biodiversity units from a registered habitat bank to meet the requirement off-site.

3.5.7 The development of habitat banks is led by landowners. Habitat banks must be formally registered with Natural England and are supported by a 30-year Habitat Management and Monitoring Plan. Habitat banks within the district can contribute to local biodiversity outcomes even where units are purchased for development outside

the district. Within Maldon district there are three sites which are progressing through the legal processes, one of which is included on the Biodiversity Gain Sites Register:

- Braxted Park (BGS-200825001) is a 70-hectare habitat bank spanning three local planning authority areas (Braintree, Colchester and Maldon). The site will create and enhance hedgerow, heathland, woodland, ponds and grassland habitats, including habitat for turtle dove and nightingale (critically endangered and vulnerable species, respectively), both listed on the Essex LNRS Priority Species Shortlist.

4. CONCLUSION

- 4.1 The 2026 Biodiversity Duty Report summarises the Council's biodiversity-related policies and actions since 2 January 2024, sets out proposed future actions, and reports on Biodiversity Net Gain Plans approved through the planning process.

5. IMPACT ON PRIORITIES AS SET OUT IN THE CORPORATE PLAN 2025 - 2028

5.1 Supporting our Communities

- 5.1.1 Improving biodiversity and access to natural spaces and working towards mitigating the impacts of climate change supports our community's health and wellbeing.

5.2 Investing in our District

- 5.2.1 The Council is investing in improvements to open spaces and parks, improving environmental quality. Biodiversity projects and associated green infrastructure can ensure that the Council's built and natural environment co-exist and complement each other. Future Biodiversity Reports will be able to reflect on this activity in the district.

5.3 Growing our economy

- 5.3.1 Improving environmental quality, the Council's Parks and access to the natural environment can help support our local tourism sector.

5.4 Protecting our Environment

- 5.4.1 BNG requirements help to ensure that the impacts of new development on the natural environment are appropriately mitigated. Biodiversity projects and associated green infrastructure can ensure that the Council's built and natural environment co-exist and complement each other. Future Biodiversity Duty Reports will be able to reflect on this activity in the district.

6. IMPLICATIONS

- (i) **Impact on Customers** - Brings together information on BNG Plans in a single document, reducing the need to search the planning portal for individual planning permissions.
- (ii) **Impact on Equalities** - None. The Biodiversity Duty Report is a statutory requirement and does not introduce new policy or service changes.

- (iii) **Impact on Risk (including Fraud implications)** - Supports compliance with statutory duties under the Environment Act 2021.
- (iv) **Impact on Resources (financial)** - The Biodiversity Duty Report is delivered within existing budget allocations.
- (v) **Impact on Resources (human)** - The report has been prepared using existing staff resources.
- (vi) **Impact on Devolution / Local Government Reorganisation** - The report supports collaboration with partners and provides continuity of information ahead of emerging governance arrangements. The next Biodiversity Duty Report is expected to be prepared by the successor authority following Local Government Reorganisation.

Background Papers:

- Maldon District Council Biodiversity Report First Consideration, Maldon District Council, 2024 ([Public Pack](#))[Agenda Document for Performance, Governance and Audit Committee, 18/06/2024 19:30](#)
- Promenade Park Management Plan, Maldon District Council, 2025, [10 Promenade Park Management Plan.pdf](#)
- Essex Coast RAMS First Annual Report, Bird Aware Essex, April 2025 [Bird Aware Essex Coast is an initiative to raise awareness of birds](#)
- Reporting your biodiversity duty actions, Defra, [Reporting your biodiversity duty actions - GOV.UK](#)
- Planning Practice Guidance Biodiversity Net Gain, Ministry of Housing, Communities and Local Government, [Biodiversity net gain - GOV.UK](#)
- Essex Local Nature Recovery Strategy, Essex Local Nature Partnership, 2025, [Local Nature Recovery Strategy - The Essex Local Nature Partnership](#)

Appendices:

APPENDIX 1 Maldon District Council Biodiversity Duty Report January 2026

Enquiries to: Leonie Alpin, Principal Policy Planner.

This page is intentionally left blank



2026 Biodiversity Duty Report

Review period: January 2024 to January 2026

Next update: January 2031

Introduction

1. The Environment Act 2021 introduced a proactive duty for public authorities to “from time to time, consider what action the authority can properly take, consistently with the proper exercise of its functions, to further the general biodiversity objective”. This duty is a corporate responsibility and applies across the Council’s services and decision-making.
2. This report outlines the Council’s approach to protecting and enhancing biodiversity and explains how the Council will meet its Biodiversity Duty reporting requirements. It covers the period from 2 January 2024 to 1 January 2026.
3. The Biodiversity Duty Report must include the following sections:
 - A summary of the Council’s policies, objectives and actions taken during the monitoring period.
 - A summary of the Council’s plans for the period following this report.
 - Biodiversity Net Gain information.

Section 1: Council policies, objectives and actions

4. This section explains:
 - The policies and objectives the Council has set to meet its biodiversity duty.
 - The actions the Council has taken, either alone or in partnership, that benefit biodiversity.
5. The policies, objectives and actions summarised below are drawn from Maldon District Council’s Corporate Plan, Local Development Plan and Climate Action Strategy/Plan. These commitments may change as plans and strategies are reviewed and updated.
6. The next report, due in 2031, will be prepared by the successor authority, Mid Essex Council, following Local Government Reorganisation (LGR).

Maldon District Council's Corporate Plan 2025-2028

7. The Corporate Plan sets out the Council's priorities for 2025-2028. Protecting the environment is one of the Plan's five priorities.

What the Council is doing:

- Deliver the Annual Climate Action Plan.
- Support communities to take forward climate action.
- Implement measures to improve local air quality.
- Take action to preserve and enhance the environment.

What this achieves:

- Limit the impacts of climate change and improve sustainability.
- Improve the health and wellbeing of residents.
- Preserve and enhance environmental quality.

Our Home, Our Future - Climate Strategy & Action Plan 2025-28

8. The Climate Strategy & Action Plan was updated in 2025. The Strategy includes the objective and actions below that have a biodiversity focus.

Objective 3 Adaptation and Climate Resilience:

9. Strengthen climate resilience by protecting natural ecosystems, mitigating flood and heat risks, and embedding climate adaptation into local planning, infrastructure, and community decision-making.

Actions:

- Protect and restore biodiversity, ecosystems, and natural infrastructure through tree planting, habitat restoration, rewilding, and nature-based solutions that also deliver benefits such as carbon storage, flood management, and improved water quality—aligned with the Essex Local Nature Recovery Strategy
- Work with partners to explore the feasibility of blue and green infrastructure projects that increase green cover, protect shaded areas, and incorporate permeable features—such as rain gardens—into new and existing developments to enhance climate resilience and environmental quality
- Collaborate with partners in the Maldon District Coastal and Flooding Groups to support and deliver effective flood adaptation projects.
- Continue town greening initiatives and develop greenways using redundant railway lines and canal routes to connect green spaces and promote sustainable travel

- Support sustainable farming by promoting ecological practices and local approaches that are economically viable, environmentally sound, and protective of public health
- Support communities to deliver projects that are ‘low carbon and high nature’
- Collaborate with neighbouring councils, regional bodies, and national agencies on shared climate resilience challenges, including flooding, coastal change, and ecosystem restoration.

Maldon District Local Development Plan

10. For many years, through successive Local Plans, the Council has identified and designated Local Wildlife Sites (LoWS) for protection due to their wildlife interest.
11. Although it was completed before the Environment Act 2021 introduced the biodiversity duty, the approved Maldon District Local Development Plan (LDP) (2017) includes the following policies to protect and enhance the natural environment:
 - S1 Sustainable development
 - D1 Design Quality & Built Environment
 - D2 Climate Change & Environmental Impact of New Development
 - N1 Green Infrastructure Network
 - N2 Natural Environment, Geodiversity & Biodiversity
12. The Council’s planning work is supported by the following assessments and Supplementary Planning Documents (SPDs):
 - Maldon District Nature Conservation Study 2007, and review 2023
 - Maldon Landscape Character Assessment 2006
 - Maldon District Strategic Environmental Assessment (LDP 2017 and site specific)
 - Maldon District Habitats Regulations Assessment (LDP 2017 and site specific)
 - Maldon District Green Infrastructure Strategy SPD 2019
 - Essex Coast Recreational Disturbance Avoidance Mitigation Strategy (RAMS) SPD 2020

Parks Management

13. Maldon District Council manages 28 sites, including cemeteries, playing fields and formal parks. These sites are managed for multiple uses, including supporting wildlife. Current parks management actions that support wildlife include:
 - The woodland burial area at Maldon Cemetery is managed as an established wildlife area. Each year, a dedication event enables friends and families to plant a tree in memory of those buried there.

- At Promenade Park (Prom Park), St George's Playing Fields, Oak Tree Meadow and Elms Farm, areas are being managed for rewilding. Following positive feedback from park users, this approach will be expanded across the wider estate.
- The grass cutting regime is reviewed annually across the estate to balance the needs of visitors and wildlife.
- Trees are actively managed to maintain tree health and public safety. Where trees are removed, replacements are planted. Replanting schemes are determined on an area-by-area basis to ensure appropriate species selection.
- At the Marine Lake in Prom Park, measures are being taken to encourage wildlife and increase biodiversity. The lake also has a growing population of freshwater fish; the origin of this population is not known.
- Through sympathetic management, some areas of Prom Park have developed into important habitats for wildlife. The park contains almost 1,000 trees and shrubs across more than 65 species, contributing to its character and providing benefits such as improved air quality, cooling, noise reduction, and food and shelter corridors for wildlife.
- The Promenade Park Management Plan was approved by the Strategy & Resources Committee in June 2025. The plan provides for a range of projects across the park, including projects that support biodiversity. During the public consultation, access to wildlife and nature was rated as the most important aspect of Prom Park. Although delivery of these projects is planned for 2026/27, the commitment to deliver them was made during this reporting period.

Partnership working

14. The Council is involved in key partnerships that support biodiversity, including:

Essex Coast Recreational Disturbance Avoidance and Mitigation Strategy (RAMS) partnership

15. Bird Aware Essex Coast is the brand name of the Essex Coast Recreational Disturbance Avoidance and Mitigation Strategy (RAMS) partnership. The partnership comprises 12 local councils, Essex County Council and Natural England and was established to address the cumulative impacts of residential development on birds and their habitats along the Essex coast. Bird Aware Essex Coast raises awareness so that people can enjoy the coast and its wildlife without disturbing feeding, roosting and breeding birds.

16. An annual report summarising delivery up to April 2025 is available here: [Essex Coast RAMS Report April 2025](#). Since rangers were introduced in late 2022 (to

April 2025), they have undertaken 1,284 site visits along the Essex coast, totalling 2,770 hours on site, and have engaged with 10,802 people.

17. RAMS activities within the Maldon district are summarised below.
18. The Bird Aware Essex (BAE) Coast team provides mitigation for the in-combination effects of increased recreational disturbance arising from housing growth across Essex. The project employs a RAMS Delivery Manager, a Lead Coastal Ranger and three Coastal Rangers who cover the Essex coast. A core element of the mitigation is visitor engagement, providing information on the protected nature of the coastline and how people can enjoy it responsibly without disturbing overwintering and breeding birds and their habitats.
19. The table below summarises the engagement activities undertaken in the Maldon District area:

	Achievement	Notes
Site visits undertaken by BAE team in Maldon District Area	486 Site Visits	
Total number of hours rangers spent on site visits in Maldon District Area	1,442 hours on site	
Total number of visitors engaged with on visits within the Maldon District Area	Approx, 4,454	Not all event engagements captured
Number of leaflets distributed in Maldon District Area	Approx. 4,875 leaflets	Doesn't include posters or Share Our Shores leaflet distribution

Local Nature Recovery Strategy (LNRS)

20. The Essex Local Nature Recovery Strategy (LNRS) is a statutory framework introduced by the Environment Act 2021. It forms part of the national Nature Recovery Network (NRN) and is intended to help reverse biodiversity decline by identifying and prioritising opportunities for habitat creation and enhancement across the county.
21. The LNRS sets out nature recovery priorities, informed by mapping that highlights where interventions can deliver the greatest benefit. It emphasises protecting and enhancing priority habitats (such as ancient woodland, wetlands and grassland) and improving habitat condition, alongside wider benefits including carbon capture, flood risk reduction, soil protection and access to nature. Further information is available at [Local Nature Recovery Strategy – The Essex Local Nature Partnership](#).

Essex Biodiversity Net Gain Officer Collaboration Group

22. Officers from the Council's planning team attend the Essex Biodiversity Net Gain (BNG) Officer Collaboration Group to share best practice and learning from implementation. The group is hosted by the Essex Biodiversity Officer. The post is jointly funded by Essex local authorities through the Biodiversity Duty grant.

Neighbourhood Plans

23. The Council supports Parish and Town Councils in their preparation Neighbourhood Plans. Made and emerging Neighbourhood Plans normally have a strong environmental focus and include policies to protect and enhance nature and wildlife within their plan areas.

Section 2: Future actions

24. This section sets out how the Council will fulfil its biodiversity duty over the next five years (January 2026 to January 2031).

Local Plan Review

25. Work began on a review of the Maldon District Local Development Plan in 2021. Since then, the Council has undertaken public consultation, updated the evidence base and completed a call for sites.
26. The Government's revised methodology for calculating housing need was published in December 2024. Under this methodology, Maldon district's housing requirement nearly doubled, which required a fundamental review of potential site allocations in the emerging Local Plan.
27. The Levelling Up and Regeneration Act 2023 introduced a new approach to plan-making, based on shorter timescales, a more proportionate evidence base and clearer project management requirements. Secondary legislation for the new system was published in March 2026.
28. The Government has set a limited transition period for plans prepared under the legacy system, including a deadline of December 2026 to submit a plan for examination. The previous work to replace the Maldon Local Development Plan would not have met that deadline.
29. The Council has appointed consultants to prepare a Project and Resourcing Plan and a Project Initiation Document (PID) for a new Local Plan for Maldon district under the new system. These documents will set out how existing work will be carried forward, alongside the proposed governance, resourcing and key milestones. An update will be reported to Full Council in summer 2026.

30. A core principle of the planning system is delivering sustainable development, balancing social, economic and environmental needs. The precise details of the policies in the new Local Plan will depend on any changes to the National Planning Policy Framework (NPPF), and on the scope and legal status of National Development Management Policies.

Parks Management Plans

31. Future parks management projects that will benefit biodiversity include:
- Riverside Park, Burnham-on-Crouch: install a butterfly green roof on the existing toilet block.
 - Millennium Wood, Maldon: develop a nature trail, and a Saltmarsh Trail, to improve access to natural areas by avoiding the need to cross the main road (subject to funding).
 - Promenade Park: increase tree planting.
 - Create designated biodiversity areas (subject to funding).

Community Groups

32. The Friends groups at Maldon and Heybridge Cemeteries currently have a limited role. In partnership with the CVS, the Council will trial a new approach to supporting the cemeteries, involving both routine tasks and longer-term projects. Subject to the outcomes of the trial, a Friends group for Promenade Park will be established.

33. There are three independent, community-level climate action partnerships in the district that undertake local environmental activities: Tollesbury Climate Partnership, Heybridge and Maldon Climate Action Partnership and Dengie Climate Action Partnership. These partnerships are supported by the Council's Sustainability and Environmental Manager.

Partnerships

34. The Council will continue to work with Essex local authorities and other partners to support RAMS, Local Nature Recovery Strategy (LNRS) delivery and the development of habitat banks in the district.

Next Biodiversity Duty Report

35. The next Biodiversity Duty monitoring period runs for five years and ends in January 2031, in line with Defra guidance.

36. Council priorities and resourcing may change over time; therefore, the future actions set out in this report may be updated. This includes changes arising from local government reorganisation, including the creation of Mid Essex Council on 1 April 2028.

Section 3: Biodiversity net gain information

37. This section summarises Biodiversity Net Gain (BNG) activity during the monitoring period, including the number of BNG plans received and approved.

BNG Plans received/approved

38. The Environment Act 2021 requires certain developments to deliver at least a 10% increase in biodiversity value compared with the site's baseline value. It uses a standardised biodiversity metric and long-term habitat management and monitoring to ensure outcomes are measurable and maintained over time. The approach encourages early ecological input and nature-positive design that avoids and minimises impacts, alongside habitat creation and enhancement.

39. This requirement has applied to major development (10+ dwellings or sites over 0.5 hectares) since 12 February 2024, and to small sites (1-9 dwellings) since 2 April 2024.

40. Exemptions include certain Reserved Matters applications for outline permissions submitted before BNG came into force; development with a de minimis impact on biodiversity; self-build homes; householder applications; and variations to existing planning permissions. National policy changes, including the 2026 consultation on the National Planning Policy Framework (NPPF), may affect the scope of exemptions over time.

41. Not all applications require a full BNG plan. Many small sites can meet requirements through proportionate biodiversity enhancement measures, and some proposals fall below the thresholds for BNG. There is also a time lag between the grant of planning permission and the submission and approval of documents to discharge conditions.

42. As the BNG regime is still in its early stages, it is not yet possible to report meaningfully on the long-term outcomes of habitat creation and enhancement.

43. BNG information from metrics submitted with planning applications and applications to discharge conditions during the monitoring period is summarised in Appendix A.

Supporting the development of a local BNG market

44. The BNG market enables developers who cannot deliver the required Biodiversity Net Gain uplift on site or within the local area (e.g., on other land in their ownership) to purchase habitat units from a registered habitat bank to meet their BNG obligations.

45. The development of habitat banks is led by landowners. Habitat banks must be formally registered with Natural England and are supported by a 30-year Habitat Management and Monitoring Plan. Habitat banks within the district can contribute

to local biodiversity outcomes even where habitat units are purchased to meet requirements arising from development outside the district.

46. Within Maldon district, three sites are progressing through the legal processes required to establish habitat banks. One of these sites is included on the Biodiversity Gain Sites Register:

- Braxted Park (BGS-200825001) is a 70-hectare habitat bank spanning three local planning authority areas (Braintree, Colchester and Maldon). The site will create and enhance hedgerows, heathland, woodland, ponds and grassland habitats, including habitat for turtle dove and nightingale (listed as critically endangered and vulnerable species, respectively). Both species are included on the Essex LNRS priority species shortlist.

Appendix A - BNG Plans approved 2-1-24 to 1-1-26

10 BNG Plans have been approved

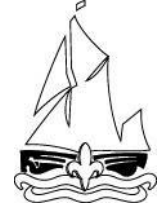
Application No	Address	Description	Consent Date	Biodiversity Net Gain Plan Metric Results								Ecology / Biodiversity Enhancement Strategy (BES) / Plan approved	Notes
				BNG Plan Approved	on site/ off site	Habitat Units net change	Habitat % Change	Hedgerow units net change	Hedgerow % change	Watercourse Units net change	Watercourse % change		
21/00415/FUL & 24/00440/FUL	Land North Of Orchard Way Mope Lane Wickham Bishops	Erection of a dwelling (4 bedroom)	12-Aug-24	Y	on site	0.43	14.12 %	1.13	74.24 %	0	0	Y	BNG Plan and BES approved
24/00562/FUL	Land At Broadfield Farm Braxted Park Road Great Braxted	Erection of an agricultural storage building	30/09/24	Y	on site	0.44	18.44 %	0.32	n/a	0	0	n/a	BNG Plan & Habitat Management and Monitoring Plan (HMMP)
24/00742/FUL	Land Adjacent Eastholm Latchingdon Road Purleigh	Erect 1 dwelling 4 bed	17-Jan-25	Y	on site	2.29	17.61 %	0.34	14.23 %	0	0	Y	BNG Plan, HMMP, BES approved
24/00744/FUL	Land Adjacent To Fieldway Station Road Wickham Bishops	Vineyard building with first floor offices	28/02/25	Y	on site	0.26	10.23 %	30	32.32 %	0	0		HMMP submitted, pending consideration

Biodiversity Net Gain Plan Metric Results													
Application No	Address	Description	Consent Date	BNG Plan Approved	on site/ off site	Habitat Units net change	Habitat % Change	Hedgerow units net change	Hedgerow % change	Watercourse Units net change	Watercourse % change	Ecology / Biodiversity Enhancement Strategy (BES) / Plan approved	Notes
24/00906/FUL M 25/05084/DET	Great Hayes Business Park Lower Burnham Road Stow Maries Essex	Winery building	23/05/25 28/08/25	Y	on site	3.73	72.57 %	0.78	43.79 %	0	0	n/a	
24/01005/FUL	(S2(i) Land Between Chandlers And Creeksea Lane Maldon Road Burnham-On- Crouch Essex	Additional 5 units connected to strategic site S2(i) in lieu of 2 dwellings approved on 14/00356/FU L	29-May- 25	Y	on site	0.1	12.36 %	0.11	54.46 %	0	0	Y	BNG Plan approved. HMMP and BES approved
23/01236/FUL M 24/05211/DET 25/05058/DET	Land To The South Of Keelings Road Dengie Essex	Solar array	12/03/25 05/06/25	Y	on site	167	247%	10.56	17.71 %	0	0	n/a	
24/00399/FUL 24/05174/DET	High House, Old Heath Road Althorne Chelmsford Essex CM3 6EW	Replacement of marquee with orangery	13/08/24 18/07/25	Y	on site	0.67	15%	0.12	12.27 %	0	0	n/a	

Biodiversity Net Gain Plan Metric Results

Application No	Address	Description	Consent Date	BNG Plan Approved	on site/ off site	Habitat Units net change	Habitat % Change	Hedgerow units net change	Hedgerow % change	Watercourse Units net change	Watercourse % change	Ecology / Biodiversity Enhancement Strategy (BES) / Plan approved	Notes
25/00404/FUL	Land at 19 Ludgrove, Latchingdon	Erection of 1 dwelling (2 bed)	29-Aug-25	Y	on site/ off site	0.02	10.02 %	0	0	0	0		Off site BNG units purchased. BES required

The dataset published at [the Council's Biodiversity Net Gain \(BNG\) webpage](#) lists sites with approved BNG plans and/or Biodiversity Enhancement Strategies.



**REPORT of
DIRECTOR OF STRATEGY AND IMPROVEMENT**

**to
PERFORMANCE, GOVERNANCE AND AUDIT COMMITTEE
4 JUNE 2026**

UK SHARED AND RURAL ENGLAND PROSPERITY FUNDS

1. PURPOSE OF THE REPORT

- 1.1 To update Members on the progress of the UK Shared and Rural England Prosperity Funds (UKSPF) for the allocation period 2025 / 26.

2. RECOMMENDATION

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

3. SUMMARY OF KEY ISSUES

- 3.1 In the Autumn Budget 2024, the Chancellor confirmed the continuation of UK Shared Prosperity Fund (UKSPF) for a further year, which will allow local authorities to invest in local growth, in advance of wider funding reforms.
- 3.2 A report was brought to the Strategy and Resources Committee on 23 January 2025, which granted delegated authority to the Corporate Leadership Team (now Senior Leadership Team – SLT) to identify projects for delivery in consultation with the Leader of the Council and the Chairperson of the Strategy and Resources Committee, under UKSPF.
- 3.3 That report also recommended to the Council that 100% match funding of the UKSPF 2025 / 26 allocation be provided from the Council's Reserves. This recommendation was approved by the Council on 13 February 2025 (Minute No. 537 refers), meaning there is a total delivery fund of £654,292.
- 3.4 At the Council meeting on 3 April 2025, Members approved the proposed projects to be delivered detailed were presented in the report. At the same meeting, an Addendum paper was presented outlining Maldon District Council's allocation for Rural England Prosperity Fund (REPF) 2025 / 26 (£129,077). Members 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 via REPF funding.
- 3.5 As required by the Ministry of Housing, Communities and Local Government (MHCLG), the Council submitted its forecast spend, outputs and outcomes for 25 / 26. MHCLG confirmed the submission had been accepted.

- 3.6 Of the £783,369 available budget, from UKSPF (£327,146), REPF (£129,077) and the Council's match fund (£327,146), £670,407.25 of actual spend has been incurred. This represents 86% of funding spent. Updates on the individual project progress is contained within **APPENDIX 1**.

UK Shared Prosperity Fund Allocation	£327,146
Rural England Prosperity Fund Allocation	£129,077
Maldon District Council Match Funding	£327,146
Total Funding	£783,369
Spent to date	£670,407.25
Remaining (allocated to projects)	£112,961.75

- 3.7 **APPENDIX 2** of the report, provides the final programme report of the North Essex Economic Board Business Support delivery.
- 3.8 In January 2026, MHCLG issued notification to confirm UKSPF and REPF 2025/2026 delivery can now continue to 30 September 2026. This is an extension of the spend eligibility deadline, which was previously 31 March 2026. All the projects are still proposed to complete by the original deadline, however, where it is prudent to do so, for value for money, or further robustness of delivery can be obtained, the end dates will be amended. The Council will be expected to continue reporting up to 30 September regardless of whether all projects have completed.
- 3.9 Officers across the authority will continue delivery of the projects over the funding period, submitting the required MHCLG returns as required. Further progress updates shall be brought to the Performance, Governance and Audit Committee throughout the municipal year.

4. CONCLUSION

- 4.1 UKSPF and REPF continues to present a significant opportunity for the Maldon District to support, through direct investment, in our economy, businesses and communities.

5. IMPACT ON PRIORITIES AS SET OUT IN THE CORPORATE PLAN 2025 - 28

5.1 Supporting our communities

- 5.1.1 The UKSPF and REPF investment priority of Communities and Place directly supports this through the theme of:

- Healthy, Safe and Inclusive Communities.

5.2 Investing in our district

- 5.2.1 The UKSPF and REPF investment priority of Communities and Place directly supports this through the theme of:

- Thriving places.

5.3 Growing our economy

5.3.1 The UKSPF and REPF investment priority of Supporting Local Business directly supports this through the theme of:

- Supporting local business.

5.4 Protecting our environment

5.4.1 Projects delivered under UKSPF will aim to directly support the authority's Climate Action Strategy and Climate Action Plan.

6. IMPLICATIONS

- (i) **Impact on Customers** – Any project delivered will be designed to benefit residents / businesses and ensure there is significant customer benefit from its outputs.
- (ii) **Impact on Equalities** – Projects will be delivered in accordance with the Public Sector Equality Duty.
- (iii) **Impact on Risk (including Fraud implications)** – Delivery will be reported through the Council's Project Management Office monthly, which records and reports risk. A separate Fraud Risk Assessment, issued by MHCLG, is maintained. The Council faces increased reputation risk if it fails to deliver to the expectations of stakeholders.
- (iv) **Impact on Resources (financial)** – The authority has agreement to use 6% of its allocation to support the management and administration of the UKSPF programme. However, with the cost of doing business and supply chain pressures still being significant, it will be prudent to regularly assess projects to ensure viability and value for money. The Council has already committed to match 100% fund the UKSPF allocation and replenish REPF in 2026 / 27 from its own Reserves.
- (v) **Impact on Resources (human)** – The coordination work for UKSPF work will be undertaken by the Head of Economic Development. Project delivery will need to be well supported by resources drawn from the wider organisation. Project Managers have been identified and are required to report through the Project Management Office monthly.
- (vi) **Impact on Devolution / Local Government Reorganisation** – None, the funding is not affected by changes arising from Devolution and Local Government Reorganisation.

Background Papers:

APPENDIX 1 – UK Shared and Rural England Prosperity Funds 2025 / 26 Project Delivery

APPENDIX 2 – North Essex Economic Board Business Support end of programme report

[UK Shared Prosperity Fund 2025-26: Technical note - GOV.UK](#)

[Rural England Prosperity Fund: prospectus updates for 2025 to 2026 - GOV.UK](#)

[UKSPF 2025-26 allocations - GOV.UK](#)

[Rural England Prosperity Fund: Allocations 2025 to 2026](#)

Enquiries to: Leanda Cable, Director of Strategy and Improvement.

This page is intentionally left blank

UK Shared and Rural England Prosperity Funds 2025/26 Project Delivery

Project	Budget	Spend to date	Funding Source	Estimated Completion Date	Project Update
Ufest 2025	£4,460.00	£3,595.66	UKSPF	Completed	Complete – as per 18 September 2025 report.
Saltmarsh Fest 2025	£10,000.00	£9,754.58	UKSPF	Completed	Complete – as per 29 January 2026 report.
Increase tourism budget	£12,000.00	£11,492.04	UKSPF	Completed	<p>The team have been proactively collaborating with local businesses to offer competitions and prizes. This has proved extremely successful at increasing engagement and the reach of the Visit Maldon District brand.</p> <p>Through this work, we have seen a 794% increase in post impressions.</p>
Culture and Heritage Strategy	£25,000.00	£25,000.00	UKSPF	11 June 2026	The project extension enables deeper engagement with residents and stakeholders, supporting evidence collection and action plan development alongside national programmes. Council received an update on 26 March 2026, a further All Member briefing is scheduled for 28 May 2026.
North Essex Economic Board Business Support	£26,675.00	£26,675.00	UKSPF	Completed	Final report has been added as Appendix 2.

UK Shared and Rural England Prosperity Funds 2025/26 Project Delivery

Project	Budget	Spend to date	Funding Source	Estimated Completion Date	Project Update
One Maldon District Partnership - Thriving Places Grant scheme	£60,000.00	£56,079.00	UKSPF	30 September 2026	Seven projects have been approved by the One Maldon District Partnership Thriving Places Grant panel and are in delivery. These are: <ul style="list-style-type: none"> • Dementia Friendly and Suicide Prevention coordination support • Youth Sector Strengthening • Winter Support Plan • Mental Health Support and Training • Community Asset Upgrade • Youth Physical Activities
VE Day Event	£2,540.00	£2,540.00	UKSPF	Completed	Complete – as per 18 September 2025 report.
99 Wood Road Community Supermarket Location	£20,000.00	£20,000.00	UKSPF	Completed	Complete – as per 29 January 2026 report.
Management and Administration	£16,004.00	£12,697.16	UKSPF	30 September 2026	Part of the funding has been used to increase the Tourism and Marketing Officer's hours to full time. This allows for supporting the delivery of several projects. The remainder will be used to implement the required branding for both UKSPF and REPF.
Community Grants Scheme – Where Quality of Life Matters	£296,060.00	£232,576.81	MDC	On-going until budget allocated	34 applications have now received their grants and are beginning delivery. 8 applicants are receiving additional support to strengthen their submissions where the project has potential for funding. A further application window will open shortly with amendments to the guidance from lessons learnt in

UK Shared and Rural England Prosperity Funds 2025/26 Project Delivery

Project	Budget	Spend to date	Funding Source	Estimated Completion Date	Project Update
					Phase 1.
Community Grant Officer Post	£51,553.00	£28,800.00	UKSPF 25/26 Maldon District Council 26/27	30 September 2026	Officer completing role as expected.
Continued development of 'Secret Garden' at Promenade Park	£198,000.00	£198,000.00	UKSPF REPF	Completed	Complete – as per 29 January 2026 report.
Delivery of cultural event activities within the district	£25,000.00	£22,659.00	UKSPF Maldon District Council	30 September 2026	Further discussions to support local, established culture events are in progress.
Concession infrastructure Riverside Park	£18,038.00	£18,038.00	REPF	Completed	Complete – as per 12 March 2026 report.
Make Space for Girls BOC	£18,039.00	£2,500.00	REPF	30 September 2026	Scope of works is being agreed by the project team, taking into consideration feedback from Ward Members and the school consultation report.
	£783,369.00	£670,407.25			

Page 207

UK Shared Prosperity Fund (UKSPF) Allocation	£327,146
Rural England Prosperity Fund (REPF)	£129,077
Maldon District Council Match Funding	£327,146
	£783,369

This page is intentionally left blank



NEEB Link Programme
September 2025 – March 2026
Progress Report and KPIs

Final Report
End of March 2026

Delivered by:



The Consortium (East) Ltd



This pack contains reports on:

KPIs

- **OP10 - Enterprises Supported**
 - **Unique Enterprises**
 - Overall, and by District
- **OC18 - Improved Engagement**
 - **Unique Individuals**
 - Overall, and by District

Core Programme – Networking Events

- **Event Plan**
 - Schedule
 - Number of **events per District**
- **Attendance**
 - **Attendance** at each event
 - Attendance **by Business Location**
 - Comparison of **actual attendance** versus **expected**, per event
- **Breakdown of attendees by:**
 - Business **sector**,
 - Business **size**,
 - Business **location**
- **Post-event feedback statistics**
 - Completion rate of **feedback forms**
 - **% Positive** feedback
 - **Examples** of feedback provided

Page 210

Supplementary Activities

- **Webinars**
 - Schedule, topics and attendance
- **Co-Working (One-to-One) sessions**
 - Schedule, locations and attendance
- **Additional Events**
 - Workshops for specially targeted audiences
- **Digital Engagements**
 - The NEEB App
- **Social Value**
 - Schools events

Marketing

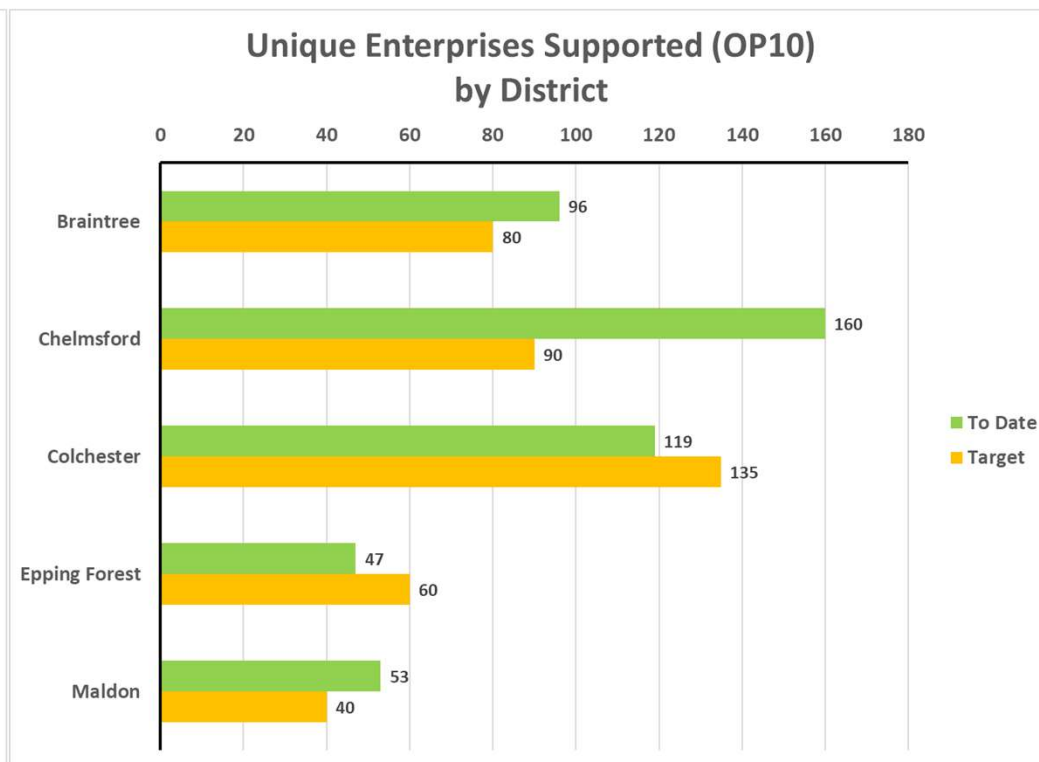
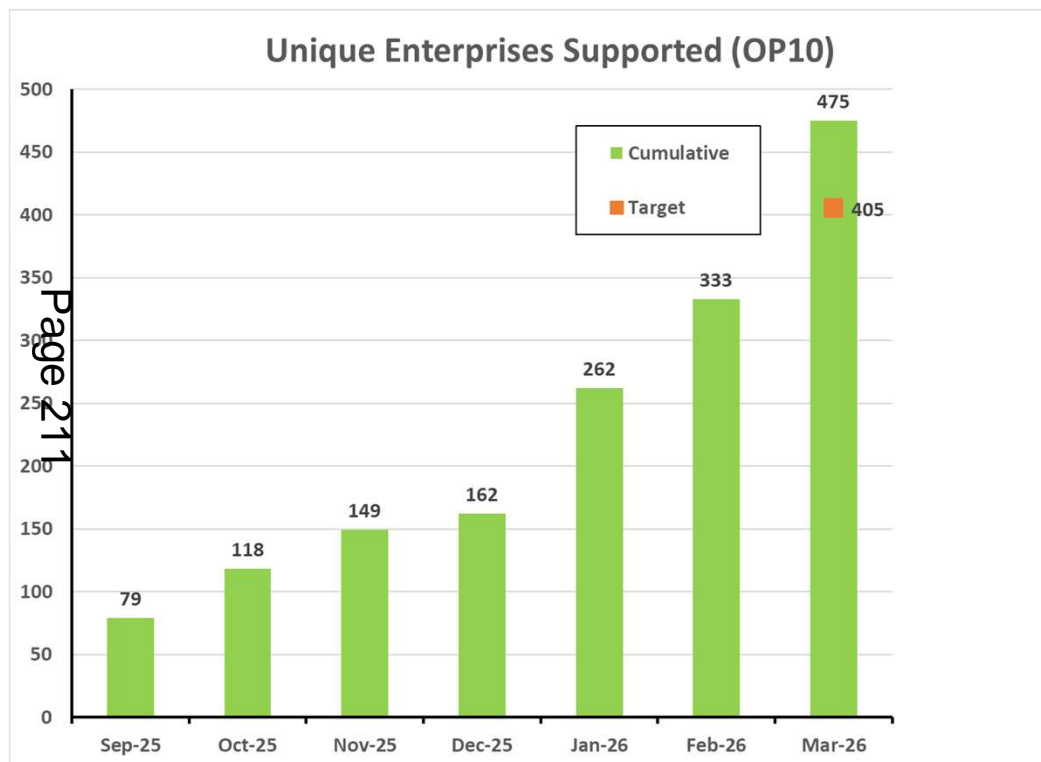
- **Marketing Reach**
 - Social Media, etc
- **Case Studies**
 - Timetable & outcomes



Overall Programme and KPIs

KPI OP10

Unique Enterprises Supported



Comments:

- 475 Unique Enterprises supported (across all interactions)
- Target exceeded

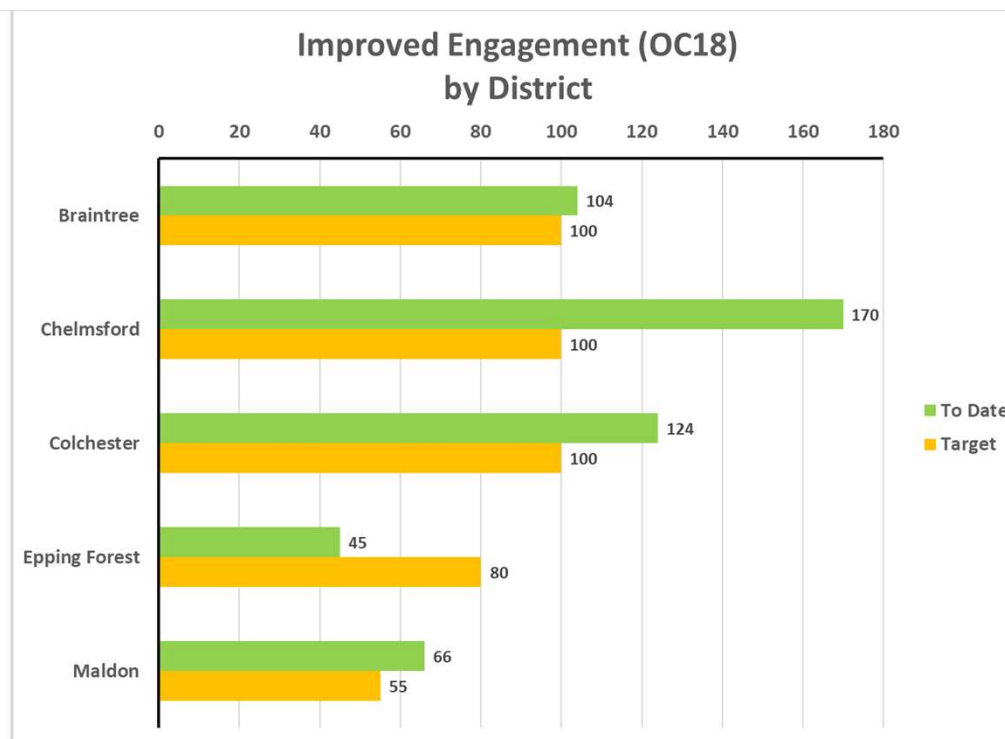
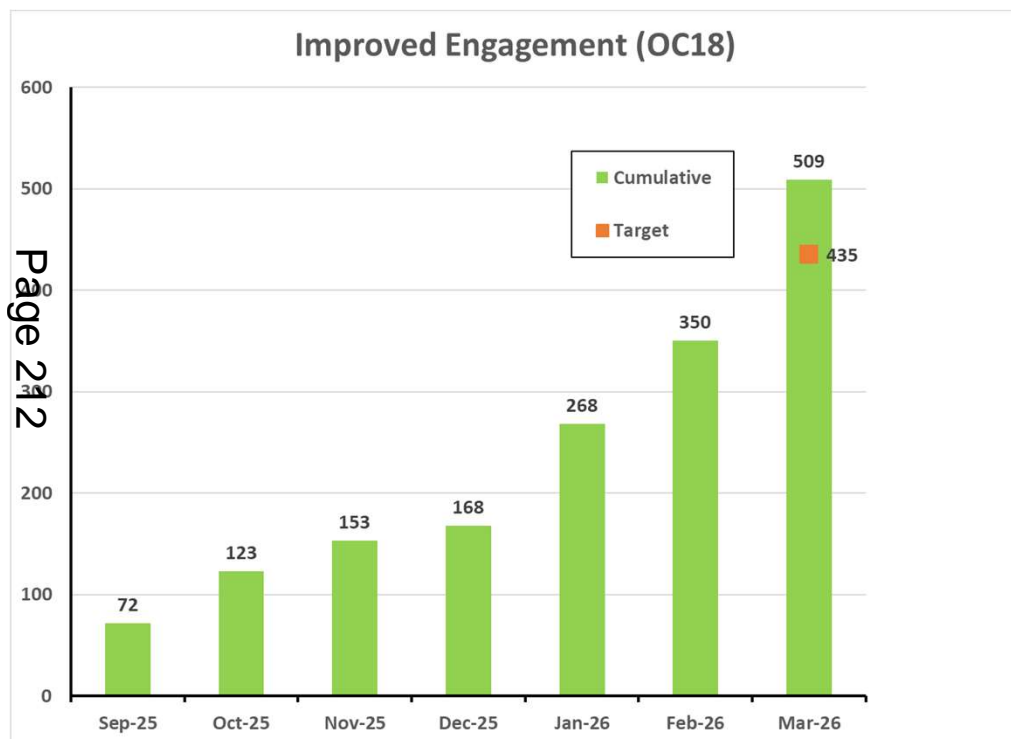




Overall Programme and KPIs

KPI OC18

Improved Engagement (Individuals who have had no prior support in the previous 12 months)



Comments:

- 558 **Unique Individuals** supported (across all interactions)
- Of these, **509** (91 %) had not received previous Local Authority-sponsored support*, and therefore qualify for **OC18**
- Target exceeded

* in the 12 months prior to NEEB Link





Overall Programme and KPIs

Overall Number of Engagements

Overall number of engagements (including multiple engagements with the same business/individual)

Engagement Type

Core Programme Networking Events

Webinars

Co-Working (One-to-One) sessions

Additional Workshops for specific audiences

Digital Engagements

Overall Total:

Number Engaged

390

54

17

288

351

1100

Includes:

Engagements via Live-Stream

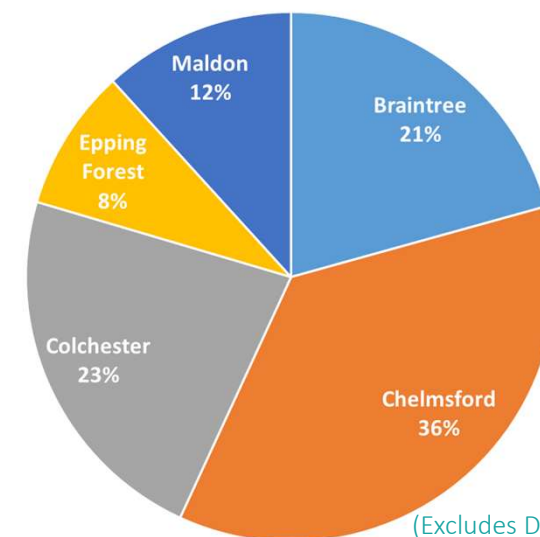
44

Plus:

Schools Digital Showcase Events

792

Total Engagements by Attendees' Locations



(Excludes Digital Engagements)



Page 213



Overall Programme and KPIs

Feedback

This comment was received from a participant who attended several different events throughout the programme, and sums up how greatly NEEBLink has been valued.

"I have had the pleasure of attending NEEB Link sessions over the past three months, and I can confidently say they have been exceptionally well delivered, highly informative, and genuinely welcoming."

"As someone currently building a new business from home, these sessions have provided far more than just information. They have created a vital space for connection, learning, and confidence-building. The structure and professionalism of each session have been consistently high, and the quality of speakers and presentations has offered real, practical insights that I have been able to apply directly to my own business development."

"One of the most valuable aspects has been the opportunity to network face-to-face with other local business owners. This has not only helped me grow my local network but has also had a meaningful impact on my wellbeing. Working remotely can be isolating, and NEEB Link has created an environment that is supportive, encouraging, and energising. The team behind the sessions clearly care about the businesses they support, and that comes through in every interaction."

"Programmes like this play a critical role in supporting early-stage and growing businesses, strengthening local economies, and fostering collaboration within the business community. Without this kind of accessible, well-run support, many small businesses would miss out on opportunities to grow and connect."

Other feedback from individual Networking Events has been provided in previous months' reports, with Feedback from [March](#) events on Page 12 of [this](#) report



Core Programme: Networking Events

- **10 major Networking Events**
 - Distributed across the NEEB Districts
 - Specially selected keynote speakers
 - Highly relevant and interesting topics
 - High quality venues
 - Min 30 attendees per Event

Page 215

Results – see following pages...

THE
CONSORTIUM*Report to end March 2026*



Core Programme – Networking Events

Schedule

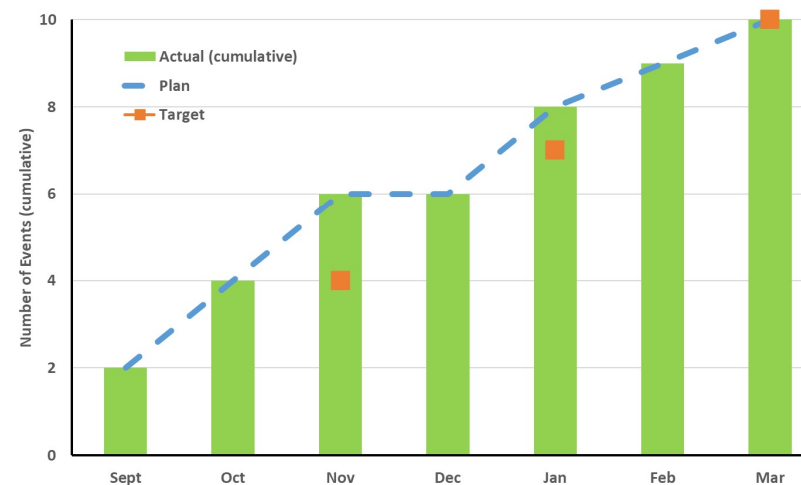
Event	Date	2025				2026			Keynote Topic
		Sept	Oct	Nov	Dec	Jan	Feb	Mar	
Event 01	23-Sep-25	Braintree							AI in Action
Event 02	30-Sep-25	Epping							Pitch With Power
Event 03	14-Oct-25		Colchester						Teamwork
Event 04	28-Oct-25		Chelmsford						Digital Technology and Cyber Security
Event 05	13-Nov-25			Braintree					Resilience and Overcoming Hurdles
Event 06	25-Nov-25			Maldon					UK Economy: Insights for SMEs
Event 07	15-Jan-26					Colchester			Business Planning for Growth
Event 08	28-Jan-26					Epping			Your Business, Your Brand
Event 09	10-Feb-26						Chelmsford		AI Video Marketing
Event 10	05-Mar-26							Maldon	Sustainable Success

Page 216

Events Plan

Programme Complete

- Attendance Stats etc are on the following pages



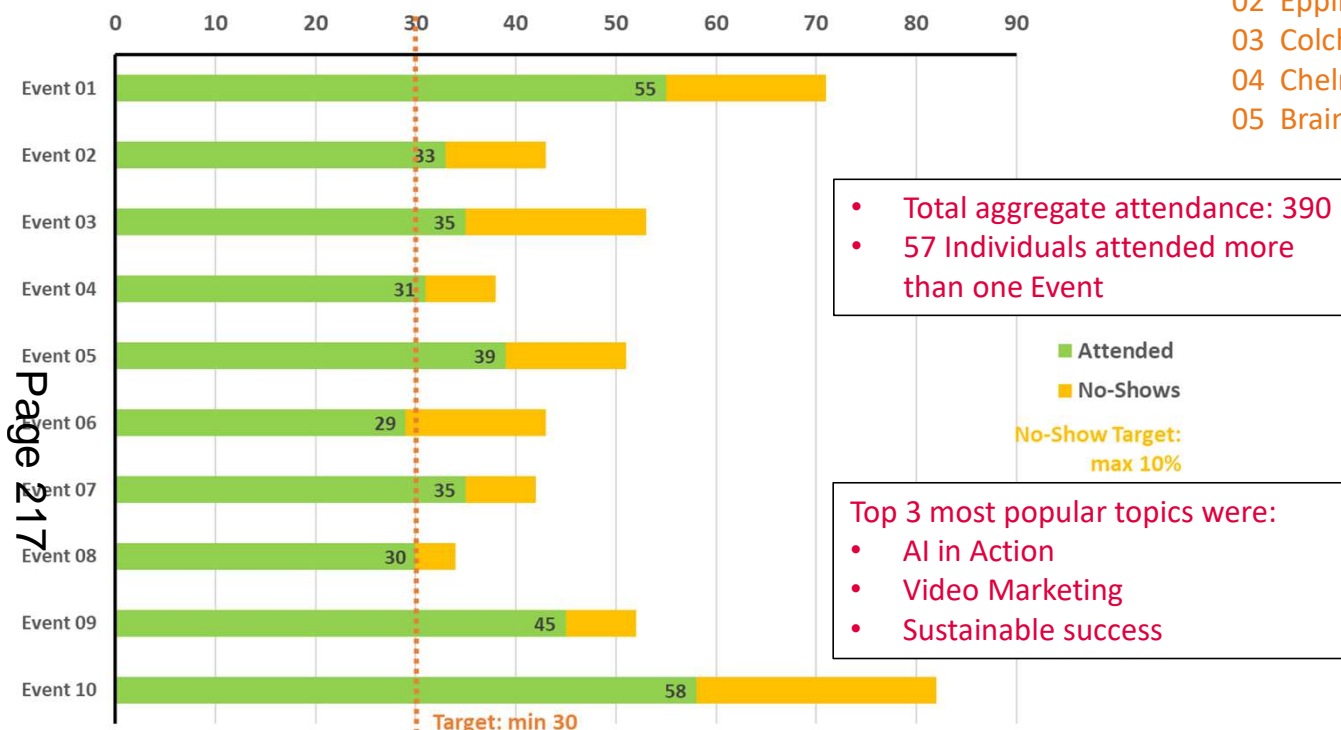


Core Programme – Networking Events

Attendance

Networking Events completed:

- 01 Braintree
- 02 Epping Forest
- 03 Colchester
- 04 Chelmsford
- 05 Braintree
- 06 Maldon
- 07 Colchester
- 08 Epping Forest
- 09 Chelmsford
- 10 Maldon



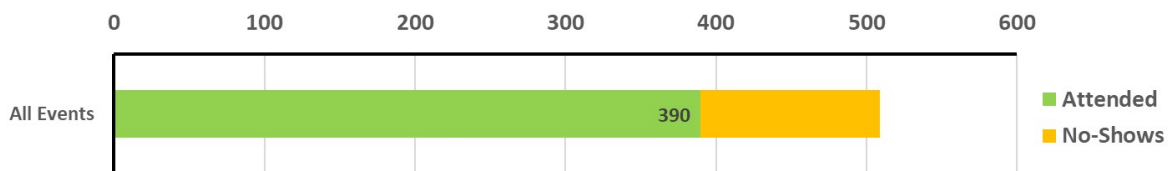
- Total aggregate attendance: 390
- 57 Individuals attended more than one Event

Top 3 most popular topics were:

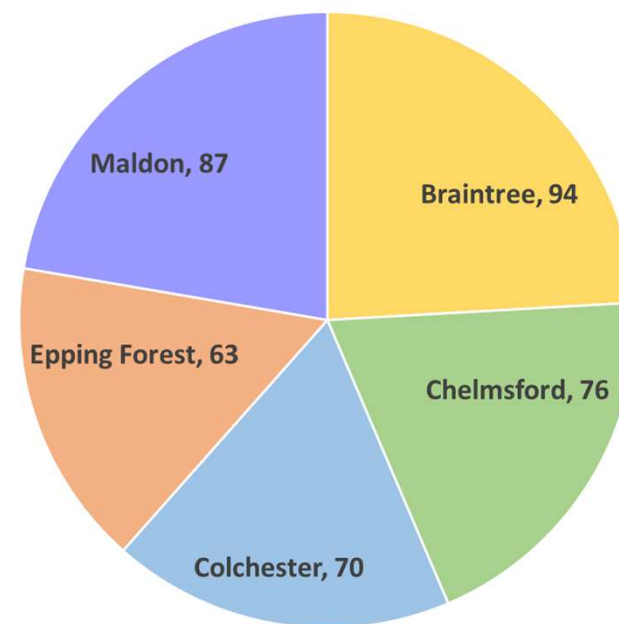
- AI in Action
- Video Marketing
- Sustainable success

■ Attended
 ■ No-Shows
 No-Show Target:
 max 10%

Attendance - All Events



Attendance by Event Location



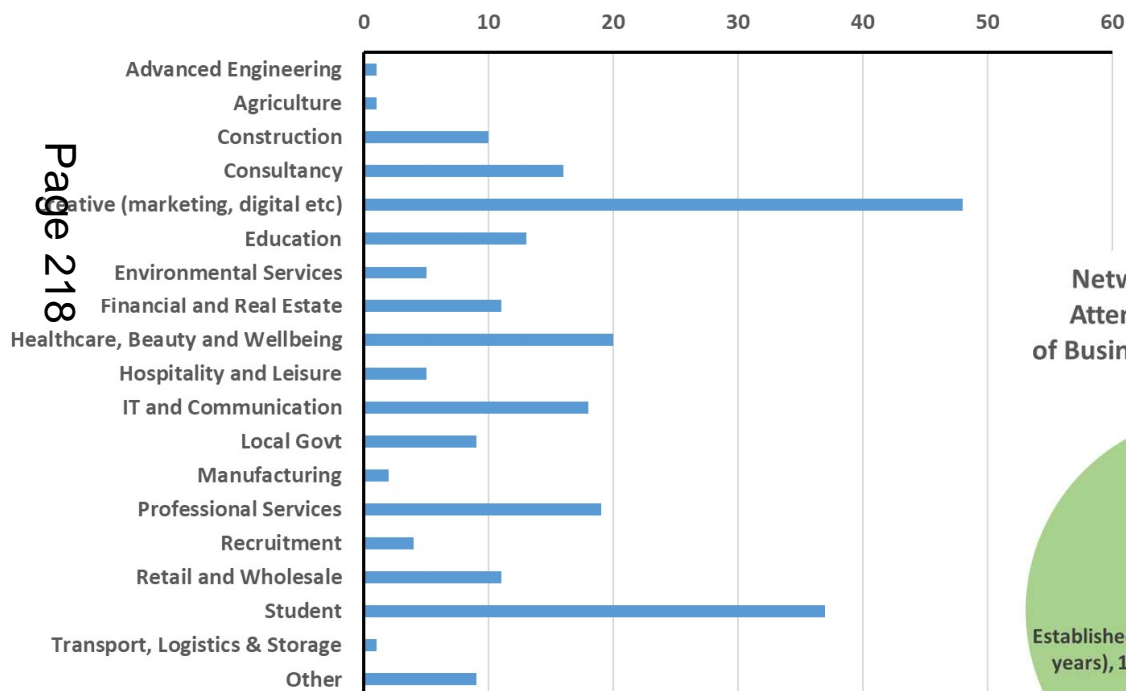
Page 217



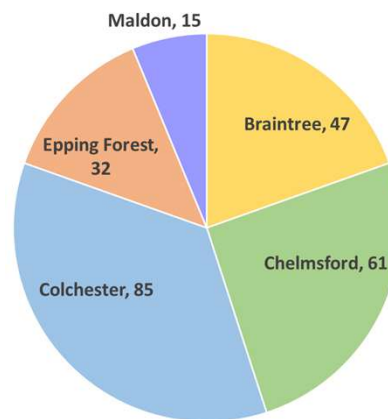
Core Programme – Networking Events

Attendance (Unique Businesses)

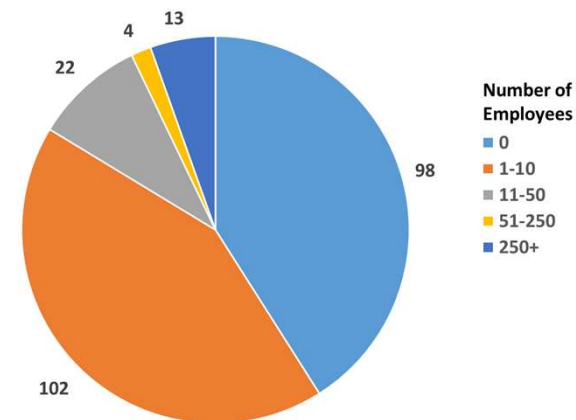
Event Attendees (all Networking Events)
by Sector



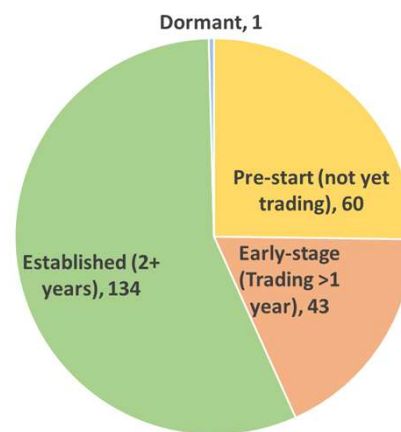
Networking Events Attendees by Business Location



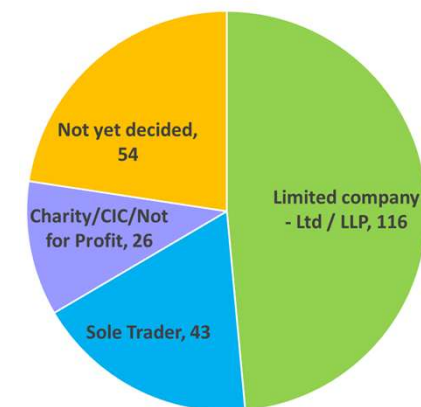
Networking Events Attendees by Size of Enterprise



Networking Events Attendees by Stage of Business Development



Networking Events Attendees by Legal Format



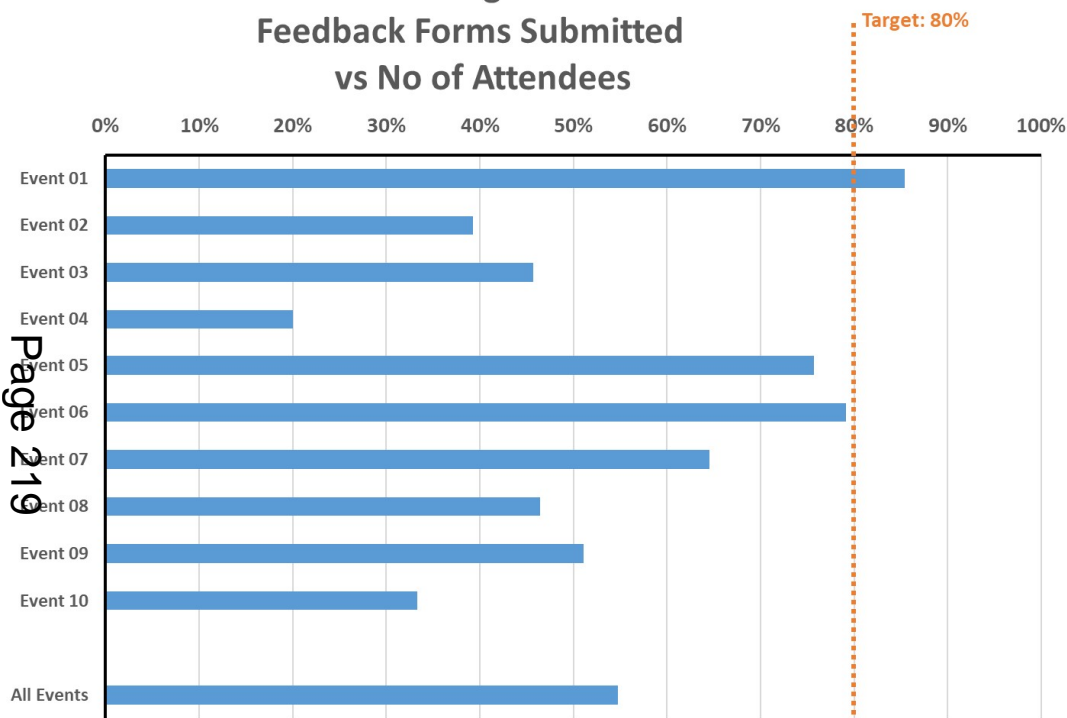
Page 218



Core Programme – Networking Events

Feedback

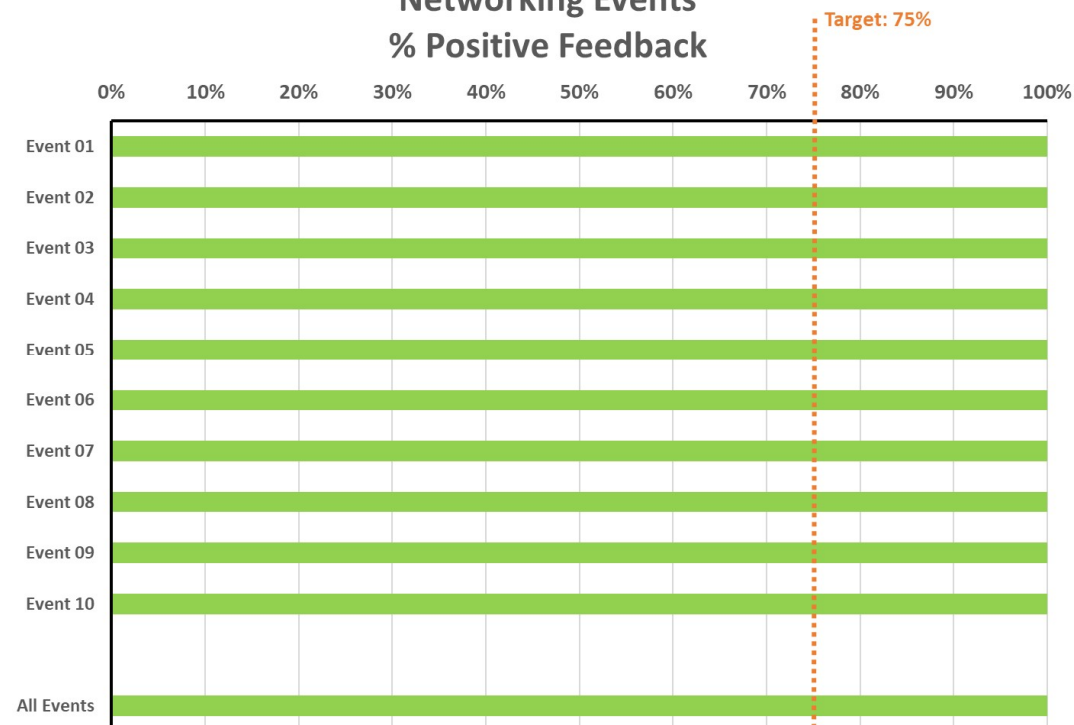
**Networking Events:
Feedback Forms Submitted
vs No of Attendees**



Comments:

- % of attendees providing Feedback has averaged about 55%

**Networking Events
% Positive Feedback**



Comments:

- All feedback received was **100% Positive**
- Feedback examples - see next page

Core Programme – Networking Events

Feedback

Some Feedback from February & March Events:

- Networking Event 09 – Chelmsford
- Networking Event 10 – Maldon



Overall Event	Content	Other comments
Really enjoyed the session.	Good overview of ways to use AI	Presenter not quite as experienced as previous presenters but interesting to hear about tools, even if not demo'd.
Thank you for having me, a very warm welcome!	A real masterclass on AI and how to use the best shortcuts.	Detail on slides needs to be bigger please.
Great choice of venue	Great thank you - lots of great hints and tips to take away	Lack of diversity in the room
Great event that is well organised, and well attended.	Networking	Talk was more focused on large business rather than one person small-scale enterprise.
Really great session, thank you!	It was a lovely event, networking with great minds and exposure to valuable information	
Outstanding event.		
Nice to have a personal experience from a business owner	Great chance to build a network for young entrepreneurs	
	Fantastic way to network with other businesses and learn more.	<ul style="list-style-type: none"> • Feedback from previous events was provided in previous months' reports



Supplementary Activities

Supplementary Activities and Events

- Enhanced programme reach and impact
- Contribution to KPIs where eligible
 - **Webinars**
 - Easily accessible from any location
 - specialist topics by recognized experts
 - **Co-Working (One-to-One) sessions**
 - Meet an expert to address specific business challenges
 - Bespoke, tailored discussion, with actionable take-aways
 - **Additional Workshops**
 - For specific target groups
 - School and University students, hard-to-reach potential entrepreneurs, etc
 - **Digital Engagements**
 - The NEEB App
 - **Social Value**
 - Schools events

Details are on the following pages...

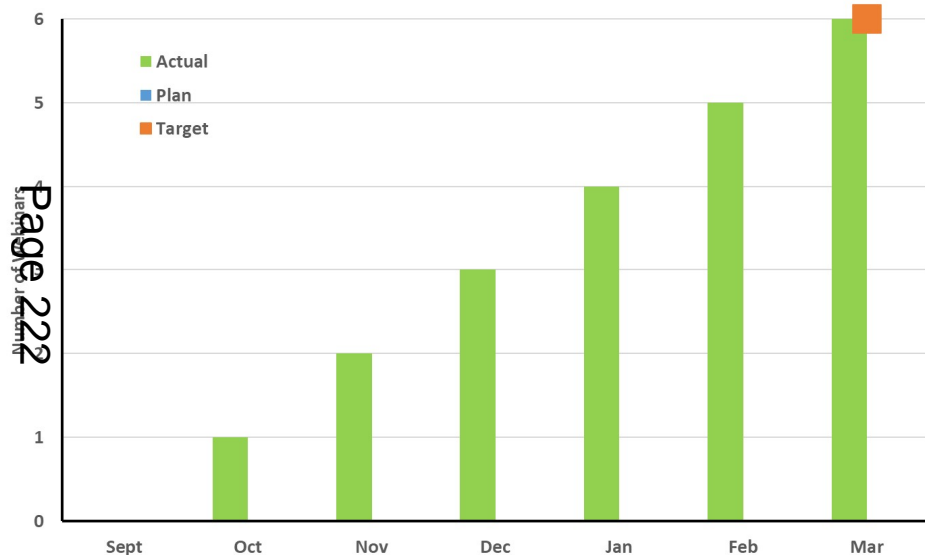




Supplementary Activities

Webinars

Webinar Plan



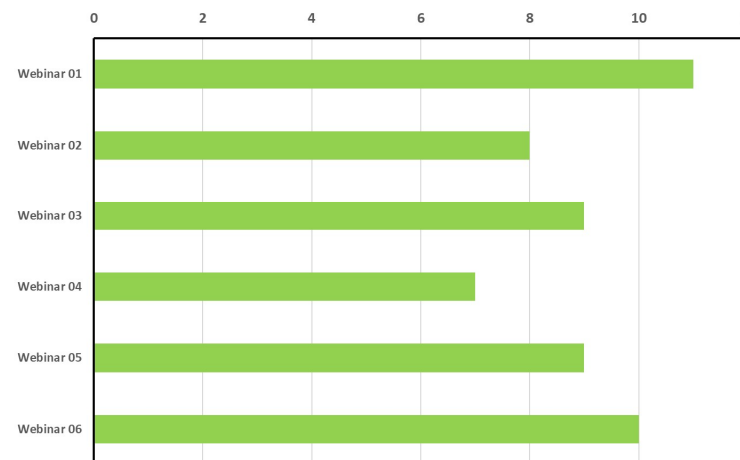
Comments:

- 6 Webinars completed
- Total Attendance: 54

Webinar topics

		Topic
Webinar 01	02-Oct-25	Innovate UK and other funding
Webinar 02	18-Nov-25	Demystifying Public Sector Procurement
Webinar 03	03-Dec-25	Successfully applying for The Kings Award for Enterprise
Webinar 04	19-Jan-26	Opportunities from the Lower Thames Crossing
Webinar 05	19-Feb-26	Networking for Neuro-Diverse Business Owners
Webinar 06	06-Mar-26	The business of setting up and running a Charity

Attendance Webinars





Supplementary Activities

Co-Working drop-in sessions (2 hours)

- Meet an expert one-to-one
- Address specific business challenges
- Bespoke, tailored discussion
- Actionable take-aways

Page 223

Date	Location	Attendees
Mon 15 Sept 2025	Braintree	2
Mon 29 Sept 2025	Epping Forest	1
Mon 13 Oct 2025	Colchester	2
Mon 3 Nov 2025	Chelmsford	3
Mon 10 Nov 2025	Braintree	1
Mon 24 Nov 2025	Maldon	0
Mon 12 Jan 2026	Colchester	1
Mon 26 Jan 2026	Epping Forest	1
Mon 9 Feb 2026	Chelmsford	2
Mon 2 Mar 2026	Maldon	4
Total Number of Individuals Supported:		17
(from 14 Businesses)		



Supplementary Activities

Additional Workshops for specifically targeted audiences

- We **added several events** to the original programme, aimed at specific audiences.
- Eligible attendees added to the KPIs

Delivered – December/January:

- HMP Chelmsford** 18 Dec 2025
- Supporting HMP Chelmsford's programme to help inmates who are interested in starting a business post-release. **10 Attendees**

- ARU Writtle** 7 Jan 2026
- For students who may be looking to start their own business **54 Attendees** *

[* Approx 35 more attended, but names not available from ARU (safeguarding rules), so are not included in the statistics]

Delivered – February:

- Chelmsford – ECC Apprenticeships Event** 11 Feb 2026
- Encouraging businesses to take on Apprentices **21 Attendees**

- HMP Chelmsford** 19 Feb 2026
- Repeat of previous Workshop **25 Attendees**

- Braintree – Collaboration with Ambitious Women in Essex** 25 Feb 2026
- Workshop – Personal Styling **21 Attendees**

Continued on next page ...



Supplementary Activities

Additional Workshops for specifically targeted audiences ... cont ...

Delivered – March:

ARU Chelmsford – Pitching Event

11 March 2026

- NEEBlink supported the 'ThinkBigARU' Pitching Competition
- Themes included sustainability, technology, social impact, and film production
- [22 Attendees](#)

Colchester – Workshop

20 March 2026

- Well-being and Happiness Habits
- [24 Attendees](#)

Maldon – Workshop – AI

13 March 2026

- Ten useful AI Tools you didn't know existed
- [48 Attendees](#)

Including live-stream to students at Colchester Institute Braintree Campus

Additional Webinar

26 March 2026

- TikTok for Business
- [47 Attendees](#)

Colchester Institute Creative Student group

16 March 2026

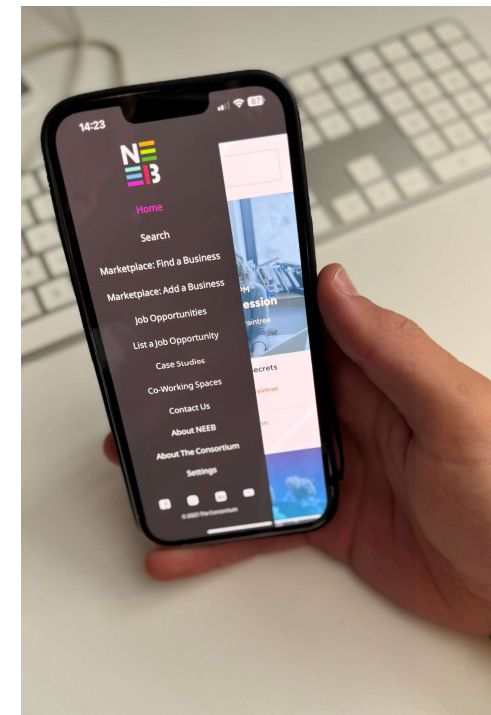
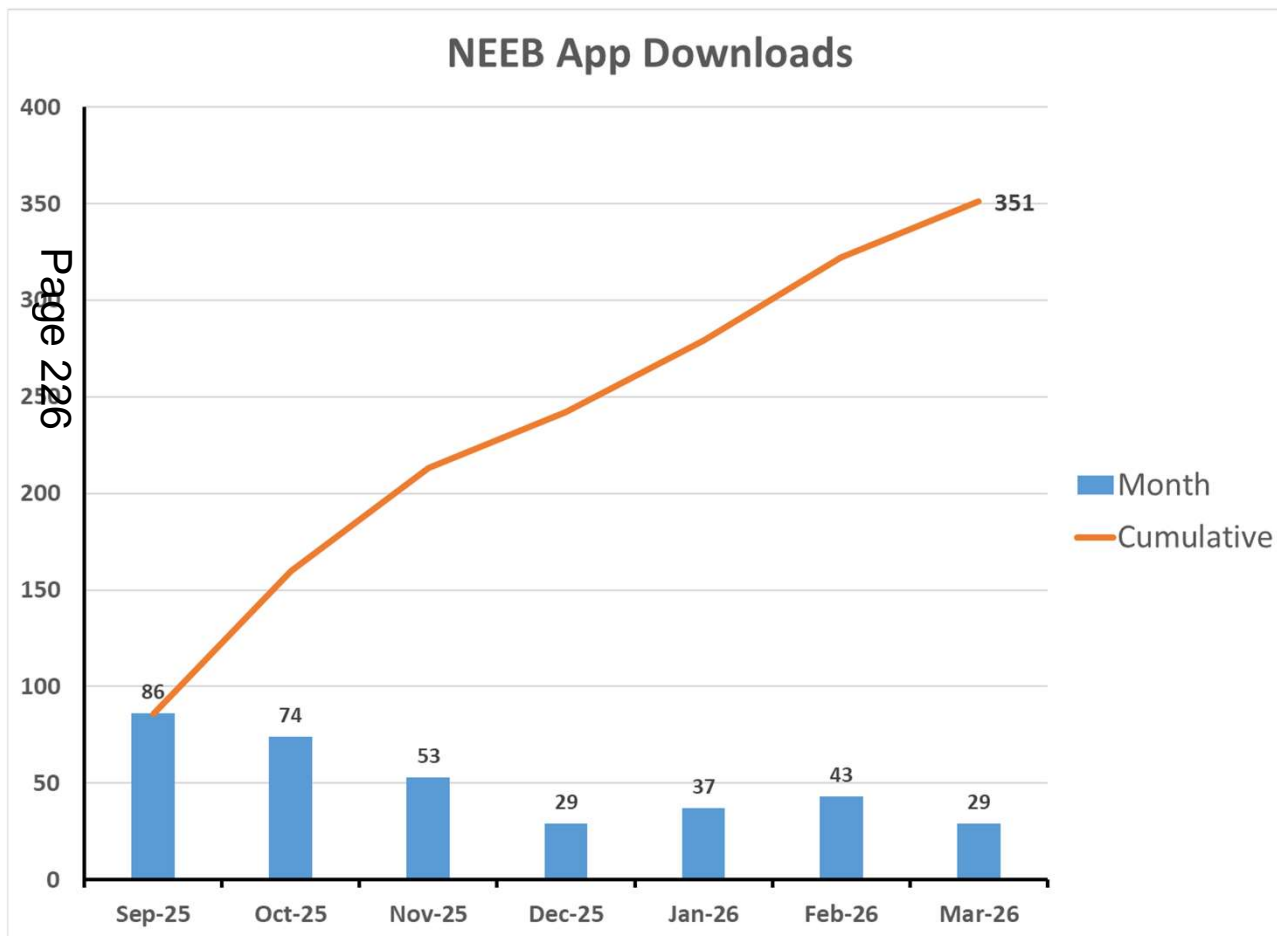
- How to raise finance
- [16 Attendees](#)



Supplementary Activities

Digital Engagements

NEEB App



Supplementary Activities



Schools Digital Showcase Events

5 Events Braintree, Chelmsford, Colchester, Maldon, Epping Forest

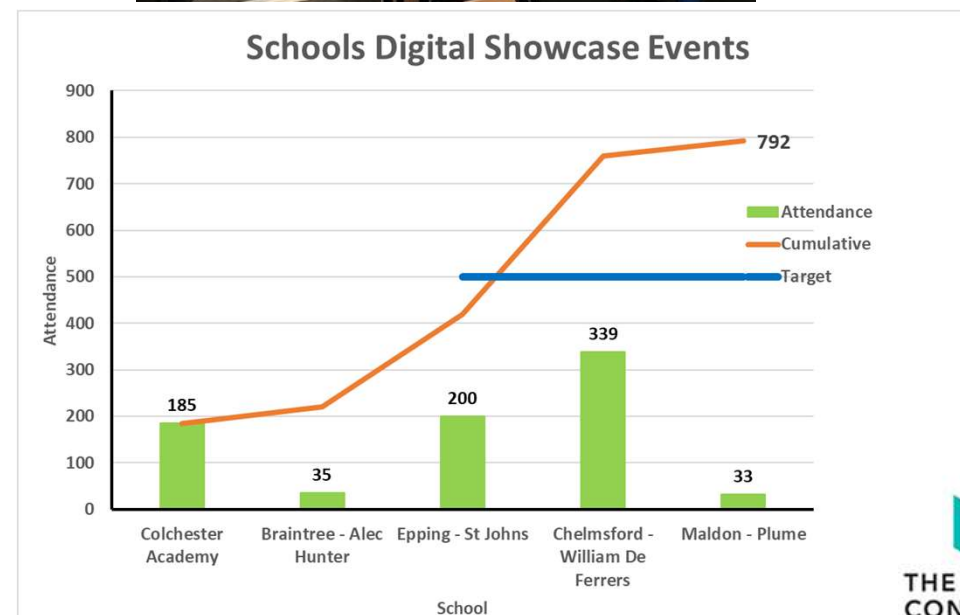
Goal: to reach **500** Students – Target exceeded



Events completed:	Attendance
20 th Oct 2025 Colchester Academy	185
4 th Nov 2025 Alec Hunter School Braintree	35
21 st Nov 2025 St John's School Epping	200
29 th Jan 2026 Chelmsford – Wm De Ferrers	339
12 th Feb 2026 Maldon – Plume	33

Overall Total: 792

Topics: Interview techniques
 Money mules
 HR procedures
 Digital etiquette in the office environment

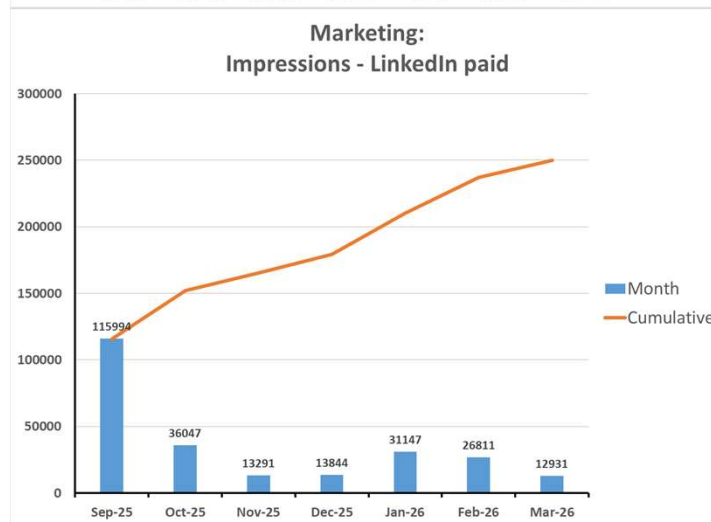
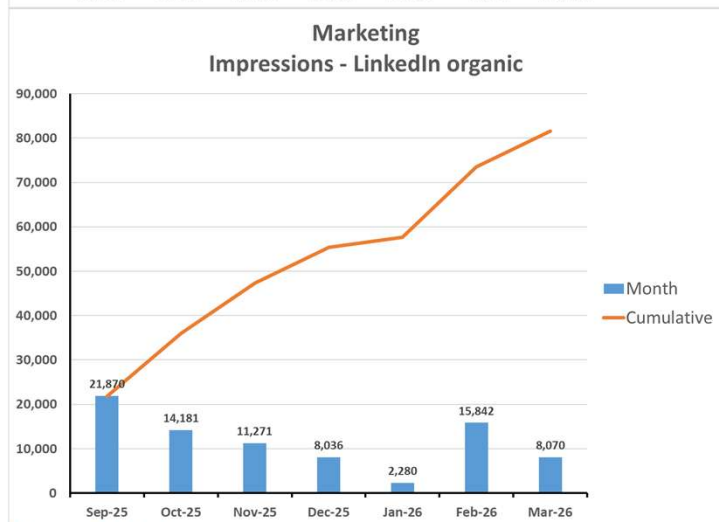
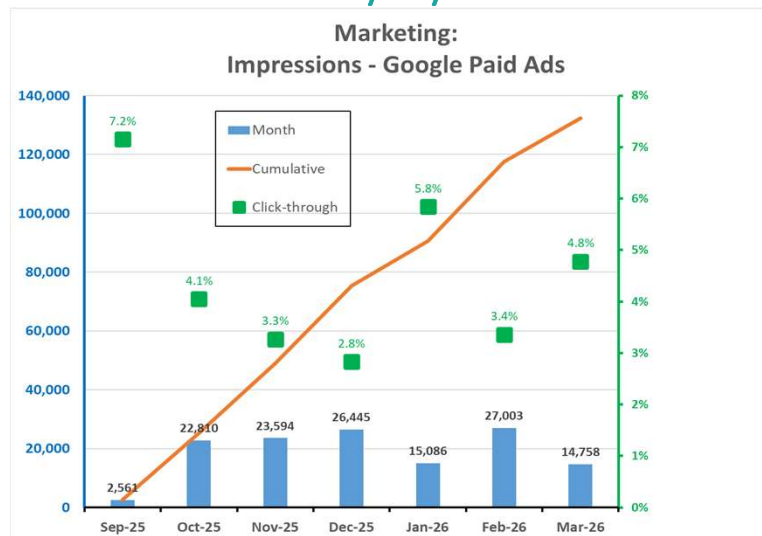
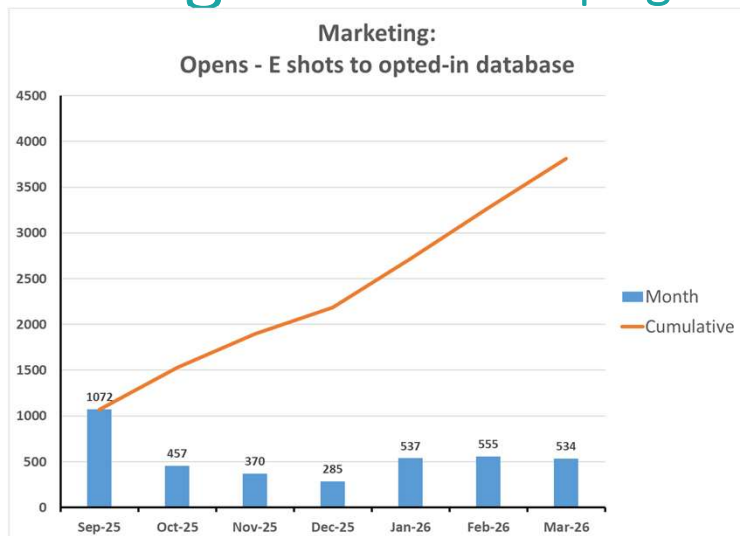




Marketing

Marketing Reach Campaigns undertaken directly by The Consortium

Page 228



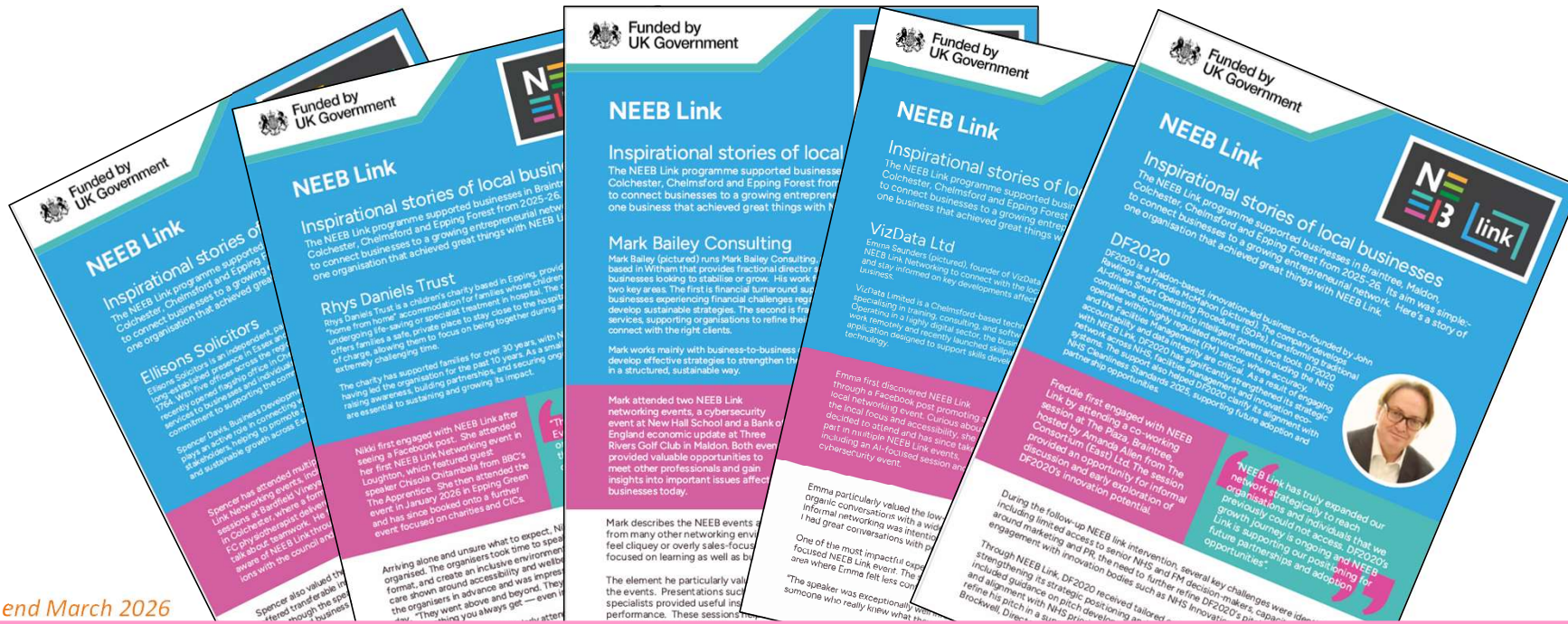


Marketing

Case Studies

Name	Company	District	Status
Spencer Davis	Ellinsons	Colchester	completed
Emma Saunders	Skillpatch.ai	Chelmsford	completed
Nikki Brody	Rhys Daniels Trust	Epping Forest	completed
Freddie McMahon	DF2020	Maldon	completed
Mark Bailey	Mark Bailey Consulting	Braintree	completed

Page 229





... is delivered by:



Designing and delivering award-winning business support programmes across the East of England since 2017.

The Team:

Founders /
Directors



Graham Broughton



Sarah Brockwell



David Bell



James Garrett



Amanda Waite

Associate
Members

Associate
Consultants



Peter Manning



David Adlington



George Athanasiou



Carol French



James Bennett



Carole Burnham

© 2026 **The Consortium (East) Ltd.** All Rights Reserved.

The Consortium is a trading style of The Consortium (East) Ltd, registered in England (Company number 15628809).

Registered Office: Corner House, Market Place, Braintree, Essex CM7 3HQ

More information: www.the-consortium.uk.com



Her Space: Burnham

Make Space For Girls Campaign Burnham on Crouch

PGA Update

4 June 2026

Leanda Cable

Version	Date	Description	Reviewer
0.1	297/05/2026	Draft for review LC	Melissa Curtis

Key Findings

Understanding their experience

Use of Spaces

Riverside Park is an important social hangout.

Open field and skatepark are most used zones.

Participants feel boys and adults “claim” space more strongly.

Girls want shared use - not exclusion – with space that feels “for us.”

Safety

Safety concerns were the strongest recurring theme.

Recent violent incident increased anxiety for some.

Groups of boys feel intimidating; families feel safer but sometimes critical.

Some green spaces (e.g., Hester Park) feel uncomfortable or anxious.

Gendered Experience

Boys dominate skatepark and football spaces.

Girls feel judged on behaviour, noise, clothes, and appearance.

Adults often move girls on or film them.

Bikes seen as “for boys,” limiting girls’ activity choices.

Development Options

Ideas for change to improve the park experience and shape the future space for young people at Riverside Park

The suggested developments focus on creating safe, clean, well-lit spaces where teenage girls can feel they belong. These areas should support both lively social activity and quieter moments while being recognised by adults as legitimate places for teenagers. Girls highlighted the need for roller skating spaces, playful seating, colourful art, better lighting and sports facilities beyond football, reflecting their core desires for safety, belonging, freedom and identity.

Roller Skating Area

- Strong demand for a dedicated roller-skating space.
- Current skatepark signage excludes roller skates.
- MUGA surface unsuitable.

Sociable Hangout Spaces

- Need for comfortable, sheltered places to sit and talk.
- Existing shelters feel dirty, unsafe or dominated by others.
- Spaces should be recognised by the community as teen zones.

Diverse Active Zones

- MUGA is treated as football-only.
- Create a genuinely multi-use and inclusive active area.

Colour & Visual Cues

- Girls want more colour, art, and graffiti-style design.
- Creative visuals help signal belonging.
- Creative visuals to make the environment feel youthful, expressive, and welcoming.



Summary

Early Gains and Longer-term Developments

What Girls Want

- Space to be themselves
- Safety without over-monitoring
- Activities beyond football and biking
- Clear signals that they belong

Discussion Points

Focus locations

- Skatepark Area
- Overlooking the River
- Towards the WCs

Quick Wins

- colour, seating, cleanliness

Larger Initiatives

- Upgrade MUGA to include netball hoops, net for volleyball, tennis, badminton
- Explore feasibility of roller-skating area and MUGA upgrades.
- Engage wider community to normalise teen use.





-  Most Popular
-  Popular
-  Moderately Popular

	Item	Focus Location	Cost	What Girls Want	
	Roller Skating Area	Skating Surface	Skatepark	25,000	'surface wasn't smooth enough for roller skating' New coloured surface to link skatepark and shelter
Sociable Hangout Spaces	New Shelter	Skatepark / WC Area	32,000 4,375	Sociable Hangout Spaces <ul style="list-style-type: none"> Need for comfortable, sheltered places to sit and talk. Existing shelters feel dirty, unsafe or dominated by others. 	
	Picnic Area	Overlooking the river	5,000	Community Activity to decorate and refurbish the existing picnic benches with artist : TBC	
	Sun loungers (installed)	Overlooking the river	9,000	Places to sit, hang out and chill Many of the participants identified the need for sociable seating, shelter and areas where they could hang out	
Page 237 Diverse Active Zones	Girls Sports	MUGA	TBC	Girls feel that the MUGA is for Boys Only Sports so work is underway to raise the profile of girls sports by organising some events at the MUGA. Work is underway to organise some events to raise the profile of girls sports in the area.	
Colour & Visual Cues	Mural on WC Block	WC Area	2,500	Colour & Visual Cues <ul style="list-style-type: none"> 'Girls want more colour, art, and graffiti-style design. Creative visuals help signal belonging. Creative visuals to make the environment feel youthful, expressive, and welcoming.' 	
Permission	Positive Signage Pilot	Throughout	TBC	'The participants felt that they were regularly judged or criticised by adults when they were out' 'Spaces should be recognised by the community as teen zones.'	
Improved Safety	CCTV	Throughout	15,000 contribution	CCTV units were upgraded at Riverside Park and connected to the 24/7 Chelmsford CCTV Control Centre; we installed 3 No high specification TandemVu units to improve coverage with a 4G router	
	Wifi	Throughout		Wifi throughout Riverside Park (starlink)	
Project Funding Available			42,000		
Additional Funding			10,000		

NEXT STEPS

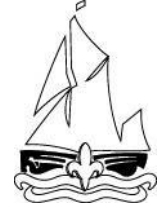
- Engage with stakeholders to determine best location for new shelter (between skatepark/MUGA & WC Block).
- Link mural projects (WC Block & existing shelters) and involve young people in design and painting.
- Explore options to include planting, request parks team to assess and thin trees for safety.



Seek additional funding to explore:

- Dedicated roller-skating area.
- Effective lighting installation in secluded areas to be looked into further.





**REPORT of
PERFORMANCE, GOVERNANCE AND AUDIT COMMITTEE WORKING GROUP**

**to
PERFORMANCE, GOVERNANCE AND AUDIT COMMITTEE
4 JUNE 2026**

OFFICER MEMBER PROTOCOL

1. PURPOSE OF THE REPORT

- 1.1 To seek the Committee's approval of an updated Officer Member Protocol, replacing the current version. The draft revised Protocol was prepared by the Monitoring Officer and then considered by the Performance Governance and Audit (PGA) Working Group before being brought forward for Committee consideration.

2. RECOMMENDATION

That the Performance Governance and Audit Committee approves the Officer Member Protocol (**APPENDIX A**) for adoption with immediate effect, replacing the existing protocol.

3. SUMMARY OF KEY ISSUES

- 3.1 The Officer Member Protocol has not been reviewed for some years as a result the protocol was not clear and in some instances created ambiguity.
- 3.2 A draft updated Protocol was presented to the Performance Governance and Audit (PGA) Working Group by the Monitoring Officer at its meeting on 2 February 2026. The Working Group reviewed the draft and provided input to ensure it is clear, practical and reflects current governance arrangements. The Officer Member Protocol is attached at **APPENDIX A** of this report.
- 3.3 The Protocol supports effective decision-making by setting out clear expectations about roles, responsibilities and standards of behaviour for Officers and Members.
- 3.4 The updated Protocol refreshes wording, clarifies routes for raising concerns, reflects current committee and governance structures, and references contemporary working practices (including digital communications).
- 3.5 The Protocol is intended to complement the Council's Constitution, Codes of Conduct, and related governance policies by setting out practical guidance for day-to-day interactions.

4. CONCLUSION

- 4.1 Approval and adoption of the updated Officer Member Protocol will provide an up-to-date framework for constructive working relationships, reduce the risk of

misunderstanding, and support consistent, professional engagement between Members and Officers.

5. IMPACT ON PRIORITIES AS SET OUT IN THE CORPORATE PLAN 2025 - 2028

5.1 Delivering good quality services

- 5.1.1 The Protocol supports effective governance, clearer accountability and better decision-making, contributing to good quality services.

6. IMPLICATIONS

- (i) **Impact on Customers** –Improved governance and decision-making support consistent service delivery and communications to residents and service users.
- (ii) **Impact on Equalities** –The Protocol promotes respectful, professional behaviours and clear processes, supporting a culture of fairness and inclusion.
- (iii) **Impact on Risk (including Fraud implications)** – Clear expectations and escalation routes reduce the risk of misunderstanding, inappropriate influence, and governance failures.
- (iv) **Impact on Resources (financial)** – None.
- (v) **Impact on Resources (human)** – None
- (vi) **Impact on Devolution / Local Government Reorganisation** - None identified at this time.

Background Papers:

Enquiries to: Emma Holmes Director of Legal and Governance (Monitoring Officer).

Maldon District Council Protocol for Member/Officer Relations

Contents

Section	Page
1. Introduction	1
2. Principles of Member-Officer Relations	1
3. Quick Guide to Member and Officer Roles	1
4. Working Arrangements	1
5. Personal Relationships	1
6. Political Groups and Individual Members	1
7. The Management of Officers	1
8. Access to information	1
9. Members' Enquiries	1
10. Media Relations and Publicity	1
11. When Things go Wrong: Dispute resolution	1
12. Monitoring and review	1
Further Sources of Information	1
Appendix A: Members' Rights of Access to Council Information	2
Appendix A: Common law – the "need to know"	3
Procedure for resolution of disputes	4

1. Introduction

- 1.1 What does the Protocol do?
- 1.2 Together, Members and officers combine the essential skills, experience and knowledge to manage an effective public sector organisation. Members provide a democratic mandate to the Council whereas officers contribute the professional and technical expertise and experience to deliver the relevant services underpinned by the policy framework agreed by Council.
- 1.3 Whilst collaborative working is the accepted norm for member and officer relations at Maldon District Council, it is important to recognise and take account of their different roles. This is important for day-to-day interaction between Members and officers and for the public perception of the Council; by ensuring transparency between the political role of members and the professional, impartial role of officers.
- 1.4 The Protocol's purpose is to provide guidance on member-officer relations and to address some key areas of interaction. Members and officers may seek advice from the Monitoring Officer on any matter not covered by this Protocol. The Protocol should be read alongside other documents relevant to the interaction between Members and officers. For further details of these documents, please go to Page 12 of this document.
- 1.5 Who does it apply to?
- 1.6 The Protocol is adopted by full Council and applies to all elected and co-opted members and all officers employed or engaged by the Council. This includes consultants, contractors or agency staff who work for the Council.

2. Principles of Member-Officer Relations

- 2.1 Member-officer relations are based on the following principles:
- 2.2 Mutual trust and respect
- 2.3 A common purpose; providing the best possible services to the residents and other stakeholders of the Maldon District;
- 2.4 A commitment to non-adversarial resolution of disputes.
- 2.5 Mutual trust and respect is based upon an understanding of the distinct contribution Members and officers make and respect for the boundaries between those roles. A key principle for officers is their political impartiality; they serve the whole Council and not particular groups or members. This is particularly important for senior officers, who hold politically restricted posts and are prevented in law from engaging in political activities
- 2.6 Further, some officers hold posts with mandatory statutory responsibilities including the Head of Paid Service (Chief Executive), the Monitoring Officer, and the Chief Finance Officer (S 151), Members must respect these duties and that they may be required to give advice or make decisions which members may not agree with or support.
- 2.7 The remainder of this Protocol will address specific areas of member-officer interaction

3. **Quick Guide to Member and Officer Roles**

Members	Officers
Democratically elected accountable to the electorate	Employees accountable to the Council
Community leader for their ward	Serve the whole council.
Add a political dimension	Impartial
Set policy and strategy	Ensure operational delivery and provide advice
Bound by a statutory Code of Conduct	Bound by their contract of employment and the current Code of Conduct for officers.
Involved in senior appointments only.	Day to day management of staff

4. **Working Arrangements**

- 4.1 Members and officers work together on a regular basis in meetings, committees and less formal settings. It is inevitable that relationships will form and to ensure the principles of member-officer relations are upheld, the following guidance applies.
- 4.2 A good working relationship between the Members and Officers is essential for the Council to be fully effective in its operations. With this in mind it is important that both Members and Officers work together in a positive manner and Officers shall, where possible assist Members in the carrying out of their roles. It is important that a two-way flow of communication between Members and Officers can operate in a climate of openness and with each other having the confidence to express views. Communication should be positive and productive, with proper feedback on any actions agreed

4.3 Forms of Address and Conduct

4.3.1 Formal Meetings

In formal Council, Committee or sub-committee meetings:

- Members and officers will dress appropriately.
- Members should normally be referred to by their office: e.g., Leader, Chair or Councillor and, otherwise, normal courtesies shall be observed.
- Relations can be friendly and cordial but not over familiar, as the public or other members and officers could perceive this as inappropriate or favouritism.
- Criticism should be constructive and not personal, particularly with regard to the actions of junior officers.
- Officers will not allow themselves to be drawn into a party political debate.

4.3.2 Informal Meetings and Settings

This guidance also applies to informal meetings but with more latitude for forms of dress and address. However, both members and officers should ensure that their interaction does not embarrass others, suggest favouritism or personal dislike or otherwise damage working relationships.

4.4 Appointment or Dismissal of Officers

4.4.1 Members will take no part in the appointment or dismissal of, or disciplinary action against Officers below Director (but excluding Head of Paid Service, Monitoring Officer and Section 151 (S151) Officer (Finance)), nor should they seek to influence in any way the appointment or dismissal of a particular person to a post, or the conduct of any disciplinary action.

4.4.2 Members must not take part in the appointment or dismissal of Directors and above (including Head of Paid Service, Monitoring Officer and S151 Officer (Finance)) if they are in any way related to or associated with the person concerned.

4.4.2 Members must not take part in the appointment or dismissal of Directors and above (including Head of Paid Service, Monitoring Officer and S151 Officer (Finance)) if they are in any way related to or associated with the person concerned.

5. Personal Relationships

5.1 If a friendship or closer relationship (including relatives) exists or forms between a member and an officer, this needs to be addressed openly. Friendship is likely to be something closer than an acquaintance or work colleague and include some social interaction. In such situations:

Members should notify their Group Leader and should seek advice from the Monitoring Officer.

Officers must raise the matter with their Head of Service or Director to discuss appropriate action.

6. Political Groups and Individual Members

6.1 Political Groups and Officers

A service or facility made available to one political group shall be made available to all groups and the Officer providing that service will provide it equally and impartially. Such services may include briefings prior to meetings and/or discussions with a group on a particular topic. Where this type of arrangement occurs the following principles shall be observed by Members and Officers:

- Officer support extends only to the provision of information and advice on Council business. It does not include advice on party or personal matters.
- Only members and officers will attend political group briefings. Officers may refuse to brief meetings attended by a non-member (except for other council officers), as they are not bound by the Code of Conduct's obligations of

confidentiality and also, other than the above, officers must not attend political party meetings, as this may jeopardise their impartiality.

- Any advice given to one party group at such meetings shall be available to the other groups, prior to or at formal decision making meetings.
- the confidentiality of party group meetings should be respected;
- decisions taken at party group meetings are not formal decisions of the Council and should not be treated as such by Officers;

information and advice given to party groups in no way dispenses with the need to provide all necessary information and advice to the relevant decision-making body of the Council.

For clarity, any briefings or meetings are restricted to the political groups within the Council and do not include any meeting arranged by a political party itself.

6.2 Where Officers have particular difficulties involving advice to party groups these should be raised with the Head of Paid Service or appropriate Director.

6.2 Individual Members and the Use of Council Resources

6.2.1 The Council provides members with a range of resources to support their work as community leaders and in their appointed offices. The Committee Services and Corporate Teams provide all members with support. All other Council officers will assist members as and when required. Members are also provided with IT and other equipment.

6.2.3 The following will apply to the use of these resources:

- Members must comply with the Council's protocols for the use of IT and other equipment.

- Correspondence or other communications about Council business, including constituency matters, must be on Council letter headed paper or Council email.
- Officer support or other resources cannot be used for party political work.
- Officers will respect the confidentiality of members' correspondence and not disclose it to any other member without authorisation.
- Members must not use Council resources to improperly benefit themselves or for the improper benefit or detriment of another person.
- Members should be aware that all correspondence may be disclosed as part of a Freedom of Information Act or Subject Access Request.
- Members should not use their Council emails when dealing with a personal matter e.g. planning application, council tax enquiry, enforcement matter. In these instances, Members should use a personal email address and advise the recipient that this is a personal matter. Members should be aware that the requirements of the code of conduct may still apply to these interactions with the Council.

6.2.4 Corporate standards for responding to members' correspondence are dealt with in Section 9

7. The Management of Officers

- 7.1 Although officers will support, advise and respond to members' requests, the law is clear that only other officers can manage officers. This means that:
- Day to day management of officers is the responsibility of managers and ultimately the Chief Executive.
 - Officers will comply with all reasonable requests from members but members cannot instruct officers to do any piece of work or take any course of action.

- Members should not require an Officer to do something he/she is not authorised to do or which is against his/her professional judgement.
- A Member cannot require an Officer to do something which is outside his/her normal duties or working hours.
- Officers will not seek any member's support in any employment or other dispute or a Council appointment or promotion.
- Members are legally responsible for the appointment of statutory posts of Head of Paid Service, Monitoring Officer and S151 Officer.
- Members approve appointment of Directors as set out in the Council Constitution. Officers are responsible for recruitment of all other officers.
- Members' role in any formal action against an officer or grievance involving an officer is limited to reporting an officer's actions to their manager and/or as a witness (except for certain statutory posts).

When discussing or making decisions about employment relations matters, members must remember that they represent the Council as an employer and are not a representative of the employees.

8. Access to information

8.1 To carry out their duties effectively, members must have broad access to Council information. The following principles apply here:

- Members' enquiries will be dealt with promptly and effectively and within corporate time scales (see Members' Enquiries below).
- Members' access to information will be compliant with their statutory and common law rights (see Appendix A for details)
- Officers will not withhold information from a member who is entitled to receive it.

- Where confidential, personal or otherwise sensitive information is provided to a member, they will not disclose it to any other person, without authorisation.
- Members' enquiries which are in fact constituent complaints will be handled under the Council's Corporate Complaints Procedure.
- Members' enquiries should be addressed to the relevant Head of Service or above.
- Any disputes relating to access to information will be referred to the Monitoring Officer for determination.

9. Members' Enquiries

- Members' enquiries should be made via Freshservice. They may also be made in person or by telephone, although it may be difficult to establish an audit trail in case of dissatisfaction.
- A substantive response to a member enquiry should be sent within 10 calendar days of receipt.
- If it is not possible to respond within 10 calendar days, officers must explain in writing:
 - the reason for the delay,
 - what action is being taken to pursue the enquiry and
 - a deadline in which a substantive response will be sent.
- Directors are responsible for ensuring that member enquiries are dealt with promptly and accurately in his or her Directorate.
- Where an enquiry imposes a disproportionate burden on officers' work, this should be explained and discussed with the member concerned and senior management to agree an alternative deadline and/or response.

- The members' enquiry procedure supplements and does not replace members' statutory and common law rights to information.
- Co-opted and independent members' rights of access to information will be limited to those areas that fall within the remit of the body to which they are appointed and their statutory rights.

Further information on access to information is available at Appendix A.

10. Media Relations and Publicity

10.1. The Council's Press Team lead on all media and publicity events. The following principles are relevant to member-officer relations and the media:

- members and officers will comply with the Council's Policy when speaking for or on behalf of the Council.
- Members are free to speak to the media on any matter on behalf of a political party but should make this clear in any statement made.
- Officers must also act in accordance with the Employees' Code of Conduct when speaking about the Council in public.

11. When Things go Wrong: Dispute resolution

11.1 The Council's internal procedure for the resolution of disputes between Members and Officers is appended to this Protocol. In the case of Officers, subsequent action may be required under the Council's disciplinary or capability procedures. In the case of Members, the Monitoring Officer will be involved in relation to any Code of Conduct implications.

11.2 Both Members and officers are committed to informal, non-adversarial solutions to resolve disputes. Where a dispute arises, the first step should be for both

parties to seek to resolve any differences informally between themselves or, where necessary, with the assistance of a manager.

11.2 When an informal resolution is not possible, the following processes will apply.

Formal complaints about officers

11.3 Members should make any formal complaints about officers to their Director or the Chief Executive, copied to the Monitoring Officer. The matter will be investigated and the member will be informed of its progress and outcome.

11.4 In appropriate cases, breaches of this Protocol may also constitute offences under the Employees' Code of Conduct and in such cases, disciplinary action may be taken.

11.5 Members must remember that the decision to take formal action against an officer and the action taken is the sole responsibility of management. A Member's evidence will be considered but Members must:

- respect the confidentiality of the investigation and disciplinary process;
- not seek to improperly influence the action taken against an employee;
- accept the management decision.

11.6 Formal complaints about Members

An officer's complaint about a Member should be reported to the Chief Executive and copied to the Monitoring Officer and the officer's Head of Service. The Monitoring Officer will, where necessary, investigate the complaint and report the outcome to the officer and Member. In appropriate cases, the Monitoring Officer will notify the relevant political group leader of the complaint and his findings.

11.7 Interaction with the Members' Code of Conduct and the Whistleblowing Policy

Whistleblowing Policy

A complaint against a Member may disclose evidence of a breach of the Code of Conduct. The Protocol's aim is, in part, to provide guidance and resolve disputes informally and thereby prevent Code of Conduct complaints. However, an officer's use of the dispute resolution procedure in this Protocol does not prohibit

them from making a complaint under the Code of Conduct about the same matter.

11.8 Equally, officers and Members are not prevented by this Protocol from using the Council’s Whistleblowing Procedure, particularly for matters involving potential fraud, deception or other criminality.

12. Monitoring and review

12.1 The Protocol will be monitored and reviewed by the Council’s Performance Governance and Audit Committee on a three yearly basis.

Further Sources of Information

Topic	Source
Employment and appointment of officers	Employment Procedure Rules
Member conduct	The Code of Conduct
Officer conduct	Code of Conduct for Officers
Media and Publicity	Code of Recommended Practice on Local Authority Publicity
Complaints	Corporate Complaints homepage
Whistleblowing	Whistleblowing Policy and anti-fraud
Members’ Access to Information	Appendix A. Access to Information Procedure Rules

Freedom of Information and Data
Protection

Council's Freedom of Information homepage
Council's Data Protection homepage
www.ico.gov.uk (external)

The electronic version of this Protocol contains, where possible, hyperlinks to the relevant documents.

MEMBER OFFICER PROTOCOL –

APPENDIX A: MEMBERS’ RIGHTS OF ACCESS TO COUNCIL INFORMATION

This is a summary of the legal rights of access to Council information available to Councillors. These are in addition to the Council’s policy on responding to members’ enquiries: To make a complex area simpler to understand, this guidance is a summary document and not a complete statement of the law. If in doubt, members are recommended to seek further advice from the Monitoring Officer. In short, a member’s rights of access to information depend on their role within the Council. The key rights of access to council information are summarised in the table below and refers to the relevant section below.

Person seeking access	Right of access
Public and Press	Access to all Council reports, agendas and minutes, except those reports which are exempt from public access Access to Notices of Executive decisions Rights under Freedom of Information Act 2000, Environmental Information Regulations 2004 and Data Protection Act 1998.
Independent Person (ethical standards functions)	Public and press rights: Reports for local determination hearings under the Code of Conduct (including exempt information).
All elected members	Public and press rights plus: “Need to know” Right to inspect “business to be transacted” by the Council
Scrutiny committee members	All the rights above and additional rights in relation to matters under scrutiny.

1. Common law – the “need to know”
 - 1.1. The primary rights are in common law, i.e., case law built up over the years. Members have rights of access to information so far as access is reasonably necessary for them to perform their duties. The case law says this is not a “roving commission” to access any documents and the member needs to prove they have a right to know. A committee member generally has a need to know about matters in relation to that committee or its sub-committee. This right is not limited to formal committee papers.
 - 1.2. Refusals can take into account the effects on disclosure on third parties and the need to know must be in “good faith”.
 - 1.3. It should be noted that this is a right of access to the member only and for carrying out their official duties. It does not allow a member to further disclose the information and indeed the unauthorised disclosure of confidential information is a breach of the Code of Conduct.
2. Members’ statutory rights of access
 - 2.1. Access to Council and Committee documents – Local Government Act 1972

Public Access

- 2.2. Members have generally the same rights of access as members of the public in respect of the formal council meetings.
- 2.3. The default position is that there is access to all agendas, reports and minutes of council, committee and scrutiny meetings. Schedule 12A of the LGA 1972, however, sets out a list of categories of information which may be excluded from public access before the meeting and by a vote of the committee itself at the

meeting. Schedule 12A also includes some categories of information which must not be disclosed to the public. The categories within Schedule 12A are set out at the end of this document.

2.4. It should also be noted that the application of an exemption is now subject to a public interest test. The Council will now have to show that the public interest is against public access.

Additional Rights of Members

2.4.1. Members have additional rights of access to the public. The additional rights are to inspect any document in the possession or under the control of the Council and containing material relating to any business to be transacted at a council, committee or sub-committee meeting.

2.4.2. It is important to note that the right is limited in the following ways;

- It is a right to inspect not receive a copy.
- It applies to access before a public meeting, or to access after a private meeting or where an executive decision has been made by an individual member or officer in accordance with executive arrangements
- It only applies to documents held at that time.

2.4.3. Most importantly, if the report is designated as containing exempt information, the right to inspect at 2.1.4 does not apply. However, this restriction does not apply to:

- Paragraph 3 – information about the financial or business affairs of any person (including the Council) where the information is not about terms proposed during contract negotiations.
- Paragraph 6 – proposals to issue statutory notices, directions or other orders.

Members of Overview and Scrutiny Committee

Members of the Overview and Scrutiny Committee have additional rights. Scrutiny members are entitled to a copy of any document which is in the possession or under the control of the authority, and that contains material relating to one of the following:

- Any business transacted at a private or public meeting of a decision-making body of that authority.
- Any key decision made by an officer of the authority in accordance with their delegated authority.

No Scrutiny member is entitled to:

- A copy of such document or part of a document as contains exempt or confidential information under Schedule 12A, unless that information is relevant to an action or decision that they are reviewing or scrutinising, or which is relevant to any review contained in any programme of work of the committee or one of its sub-committees.
- A copy of a document or part of a document containing advice provided by a political adviser or assistant.

Scrutiny's right is a broader entitlement to copies of documents but is still limited when exempt information is being considered.

3. Freedom of information and other statutory rights.

- 3.1. The Freedom of Information Act 2000 gives anyone the right to request information held by the Council. The Council is under a duty to confirm or deny that it holds the information and, if it does, to supply the information. The Council has 20 working days to supply the information, although in certain cases, this time limit can be extended. This right of access is subject a number of exempt

categories of information. Fees are payable for requests that take over 18 ½ hours to provide a response.

- 3.2. Environmental information is available under the Environmental Information Regulations 2005, again with 20 working days for straightforward requests, although a fee may be charged immediately for all responses.
- 3.3. The Data Protection Act 1998 gives members rights of access to personal information about themselves held by the Council. It also provides for members to seek personal information about constituents they are representing within specified limits. There may still be restrictions on accessing personal information about people members are not representing.
- 3.4. Members should make a request for information using Freshservice.

4. THE CODE OF CONDUCT

- 4.1. Members have wide rights of access to information held by the Council but this does not mean that they may share all this information with other people or the public. Much of the information disclosed under the “need to know” or the additional rights of access to Council and Council documents will include access to confidential information, either about individuals, the Council or other persons/organisations.
- 4.2. The Code of Conduct requires councillors to comply with the Access to Information Rules and the law in respect of the disclosure of confidential information,
- 4.3. Members are strongly advised to seek legal advice before considering the disclosure of information given to them in confidential or otherwise restricted circumstances.

SCHEDULE 12A OF THE LOCAL GOVERNMENT ACT 1972 – SUMMARY	
1.	Information relating to any individual.
2.	Information which is likely to reveal the identity of an individual.
3.	Information relating to the financial or business affairs of any particular person (including the authority holding that information).
4.	Information relating to any consultations or negotiations, or contemplated consultations or negotiations, in connection with any labour relations matter arising between the authority or a Minister of the Crown and employees of, or office holders under, the authority.
5.	Information in respect of which a claim to legal professional privilege could be maintained in legal proceedings.
6.	Information which reveals that the authority proposes— <ul style="list-style-type: none"> • to give under any enactment a notice under or by virtue of which requirements are imposed on a person; or • to make an order or direction under any enactment.
7.	Information relating to any action taken or to be taken in connection with the prevention, investigation or prosecution of crime.
Exempt Information in Local Determination Hearings of the Council's Audit and Governance Committee Only	
7A.	Information which is subject to any obligation of confidentiality.
7B.	Information which relates in any way to matters concerning national security.
7C.	The deliberations of a standards committee or a subcommittee

Qualifications

All information within paragraphs 1-7C is exempt information if and so long, as in all the circumstances of the case, the public interest in maintaining the exemption outweighs the public interest in disclosing the information (the “public interest test”).

Information within paragraph 3 is not exempt information if it is required to be registered under-

- (a) the Companies Act 1985;
- (b) the Friendly Societies Act 1974;
- (c) the Friendly Societies Act 1992;
- (d) the Industrial and Provident Societies Acts 1965 to 1978; (e) the Building Societies Act 1986; or (f) the Charities Act 1993.

Procedure for resolution of disputes

Introduction

- 1.1 Like all effective partnerships, Member / Officer relations are based on the following principles:
- Mutual trust and respect of the different roles of Members and Officers.
 - A common purpose; providing the best possible service to the residents and other stakeholders of the Maldon District.
 - A commitment to non-adversarial resolution of disputes.
- 1.2 This procedure has been developed as a quick and largely informal way of resolving disputes or conflict between officers and members. This procedure does not preclude the existing rights of the parties to initiate the Council's grievance or disciplinary procedures. It aims to foster mutual respect and courtesy and to develop good working relationships between officers and members. It will be conducted in private and will examine issues in a developmental way without attributing blame

It is suggested that when looking to resolve concerns both formally and informally email correspondence should be kept to a minimum and face to face meetings to discuss concerns should be the preferred option. Similarly, both parties should aim to be positive in seeking a solution to the problem being raised and to ensure clarity on the actions to be taken forward following any discussions that take place. Whilst aiming to resolve an issue informally great care should be taken to use constructive language and avoid terminology such as "investigation" or "accusation".

Both councillors and officers shall have regard to the existing codes of conduct as setting clear ground rules on behaviour.

This procedure should be seen as additional to rather than as a substitute for the Council's existing grievance or disciplinary procedures. Any party may wish to be accompanied during part or the whole of the process.

2. Members' disputes with Officers

- 2.1 The key principle for dispute resolution is that both Members and Officers are committed to informal, non-adversarial solutions. Where a dispute arises, the first step should be for both parties to seek to resolve any differences informally between themselves or, where necessary, with the assistance of a Director and the Leader of the Council / Opposition Leader.

2.2 Generally if a Member has a concern they should raise this with the Officer concerned and that Officer should provide a response within seven days. If the concern is expressed via email the Officer shall contact the Member within three working days. If this is not possible, the Member should be kept informed of when they can expect a response.

2.3 If concerns remain after the initial approach, any outstanding concerns should be addressed to the Leader of the Council who, for the purposes of clarity, will seek feedback on the issue of concern from the Head of Paid Service

3. Members' complaints about Officers

3.1 Members must make any formal complaints about Officers to the Leader who will inform the Head of Paid Service. The matter will be investigated, and the Officer will be informed of the outcome. The Head of Paid Service will inform the Leader who will then advise the relevant Member. In appropriate cases, disciplinary action may be taken.

4. Officers' disputes with Members

4.1 The same aim to seek out informal constructive solutions to concerns should be applied to complaints from Officers to Members.

4.2 Where a concern arises, the first step should be for both parties to seek to resolve any differences informally between themselves or with the assistance of the relevant Director and the Leader of the Council/Opposition Leader.

4.3 The Officer concerned should make their concerns known to their Director who should work with them to liaise with the Member to seek an informal discussion to arrive at a solution. The Leader must always be kept informed, so that he/she is fully aware of the concerns and can work with the Member to get a clear view of the circumstances from their perspective and provide any necessary support.

5. Officers' complaints about Members

5.1 If it is not possible to resolve the concern informally, the Officer(s) must make a formal complaint about a Member to the Standards Committee via the Monitoring Officer. The Council's Code of Conduct Process will then determine what happens to the complaint

This page is intentionally left blank