INTERNAL AUDIT FOLLOW UP OF RECOMMENDATIONS REPORT

MALDON DISTRICT COUNCIL

DECEMBER 2019

IDEAS | PEOPLE | TRUST   BDO

Summary

2016/17

2016/17	Total Recs	H	M	L	To follow up	Complete/Closed H	M	In progress H	H	Overdue M	M	No Response H	M	Not Due H	M	% Recommendations Implemented
16/17. Channel Shift	7	-	7	-	7	-	1	-	-	-	6	-	-	-	-	14%
16/17. Information Governance PCI/DSS	4	1	3	-	4	-	4*	-	-	-	-	-	-	-	-	100%
16/17. Planning	5	-	5	-	5	-	5*	-	-	-	-	-	-	-	-	100%
16/17. Flooding	5	-	5	-	5	-	5*	-	-	-	-	-	-	-	-	100%
	21	1	20	-	21	-	15	-	-	-	6	-	-	-	-	

2017/18

2017/18	Total Recs	H	M	L	To follow up	Complete H	M	In Progress H	M	Overdue H	M	No Response H	M	Not Due H	M	% Recommendations Implemented
17/18. Economic Development/ Business Rate Growth	4	-	4	-	4	-	3	-	-	-	-	-	-	-	1	75%
17/18. Partnership Working	3	-	1	2	1	-	1	-	-	-	-	-	-	-	-	100%
17/18. Disaster Recovery and Business Continuity	6	-	5	1	5	-	5*	-	-	-	-	-	-	-	-	100%
17/18. Contract Procurement Management and Purchasing	6	-	3	3	3	-	3	-	-	-	-	-	-	-	-	100%
17/18. Attendance Management	2	-	1	1	1	-	1	-	-	-	-	-	-	-	-	100%
17/18. Elections Improvement Plan	6	-	3	3	3	-	3	-	-	-	-	-	-	-	-	100%
17/18. Business Resilience	5	-	3	2	3	-	3	-	-	-	-	-	-	-	-	100%
17/18. Budget Setting	1	-	1	-	1	-	1	-	-	-	-	-	-	-	-	100%
	33	-	21	12	21	-	20	-	-	-	-	-	-	-	1	

2018/19

2018/19	Total Recs	H	M	L	To follow up	Complete		In progress		Overdue		No Response		Not Due		% Recommendations Implemented
						H	M	H	M	M	M	H	M	H	M	
18/19. Fraud Risk Assessment	1	1	-	-	1	-	-	1	-	-	-	-	-	-	-	0%
18/19. Budgets and Performance Management	4	-	1	3	1	-	1	-	-	-	-	-	-	-	-	100%
18/19. Main Financial Systems	2	-	1	1	1	-	1	-	-	-	-	-	-	-	-	100%
18/19. Safe and Clean Environment	6	-	5	1	5	-	3	-	-	-	-	-	-	-	2	60%
18/19. Transformation Programme	1	-	1	-	1	-	-	-	-			-	-	-	1	0%
18/19. Local Development Plan	3	-	2	1	2	-	-	-	-	-	-	-	-	-	2	0%
18/19. Building Control	5	2	3	-	5	-	-	-	-	-	-	-	-	2	3	0%
	20	2	13	6	16	-	5	1	-	-	-	-	-	2	8	

2019/20

2019/20	Total Recs	H	M	L	To follow up	Complete		In progress		Overdue		No Response		Not Due		% Recommendations Implemented
						H	M	H	H	M	M	H	M	H	M	
19/20. GDPR Compliance	3	-	3	-	3	-	-	-	-	-	-	-	-	-	3	0%
19/20. Risk Maturity Assessment	7	-	7	-	7	-	-	-	-	-	-	-	-	-	7	0%
19/20. Procurement & Contract Management	6	1	3	2	4	-	-	-	-	-	-	-	-	1	3	0%
	16	1	13	-	14	-	-	-	-	-	-	-	-	1	13	

Summary

We regularly follow up progress with the implementation of recommendations raised by Internal Audit and we report to the Performance, Governance & Audit Committee. We request commentary by responsible officers on the progress towards implementation of our recommendations and for high and medium priority recommendations we verify the progress to source evidence and conclude either that the recommendation is complete or incomplete. This report represents the status of all internal audit recommendations as at 13 December 2019.

2016/17 Recommendations

Of the remaining 21 recommendations, we note:

- 12 recommendations have been previously reported as implemented or no longer applicable*
- A further 6 are overdue relating to the audit of Channel Shift (6 recommendations)
- 3 recommendations have been agreed as closed. These recommendation relate to Flooding (2 recommendations) and Planning (1 recommendation).

2017/18 Recommendations

21 medium recommendations were raised in 2017/18. The current position of these recommendations is as follows:

- 15 are considered implemented relating to Economic Development, Partnership Working, Procurement & Contract Procurement Management and Purchasing, Business Resilience and Disaster Recovery, Attendance Management, Elections improvement Plan.
- 5* (medium priority) relating to Disaster Recovery and Business Continuity which have been superseded by the IT Disaster Recovery audit which was undertaken in October 2019, with the resulting report scheduled to be presented at the next Committee.
- 1 medium recommendation relating to Economic Development has a revised implementation date which is not yet due (reliant on Brexit timeframes)

2018/19 Recommendations

3 high and 13 medium recommendations have been raised in 2018/19. The current position of these recommendations is as follows:

- 4 are considered implemented as previously reported relating to Budgets and Performance Management (1 recommendation), Main financial Systems (1 recommendation) and Safe and Clean Environment (2 recommendations)
- Safe & Clean Environment (1 recommendation) is now implemented
- 1 is in progress relating to Fraud Risk Assessment
- The below recommendations are not yet due for follow up:
    - Safe and Clean Environment (2 recommendations)
    - Local Development Plan (2 recommendations)
    - Building Control- (5 recommendations)
    - Transformation Programme (1 recommendation)

2019/20 Recommendations

14 recommendations have been raised in 2019/20 none of which are due for follow up:

- GDPR Compliance- 3 medium recommendations
- Risk Maturity Assessment—7 medium recommendations
- Procurement & Contract Management- 1 high, 3 medium recommendations

FOR MORE INFORMATION:

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