

INTERNAL AUDIT FOLLOW UP OF RECOMMENDATIONS REPORT

MALDON DISTRICT COUNCIL

SEPTEMBER 2020

IDEAS | PEOPLE | TRUST



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 information is collected via the Sharepoint portal. This report represents the status of all internal audit recommendations as at 26 August 2020.

2018/19 Recommendations

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

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

2019/20 Recommendations

32 high and medium recommendations have been raised in 2019/20, 30 of which are now considered implemented. One recommendation has been implemented since the last PGA relating to the Risk Maturity Assessment (1 medium recommendation) and two further medium recommendations are not yet due for implementation (Community Safety, due October 2020).

Recommendations: Completed

RECOMMENDATION MADE	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
2018/19- Fraud Risk Assessment				
The Council should commission external resource to develop the risk assessment further and carry out an annual programme of work to address risks around fraud and corruption.	High	Interim s151 Officer	June 2020	<p>Counter fraud resources from BDO delivered Fraud Awareness, anti-Bribery and conflicts of interest training sessions to key council staff throughout August. These sessions have also been made available online to Council staff.</p> <p>Further work is also in progress to develop the other aspects of the fraud plan as what needs to be done in relation to the Fraud Risk Assessment and the calculations. We have also prepared one page training documents for the Council intranet.</p>
2019/20- Risk Management				
Identify KPIs in order to measure the effectiveness of risk management activity at the Council. This can include the proportion of risks operating at the target level and/or the overall effectiveness of risk management (current risk versus target risk etc).	Medium	Cheryl Hughes	28 May 2020	Balance scorecard is now being produced which includes a risk tolerance KPI. This is also supported by the Risk management framework and Corporate reporting.

Recommendations: Overdue

RECOMMENDATION MADE	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
2018/19- Safe and Clean Environment				
Create and environmental and waste management strategy.	Medium	Shirley Hall	Request to push target completion date back until 31st March.	<p>Waste Strategy has been replaced by a Climate change strategy has been taken over by the new lead community officer to finalise draft version. Performance measures of the strategy are being discussed. Once Draft strategy finalised this will be presented to S&R to approve/adopt. This is also being tracked as part of corporate performance reporting.</p> <p><u>IA comments:</u></p> <p>We will request a copy of the Climate Change Strategy once approved to ensure this closes off the recommendation appropriately.</p> <p>Whilst there have been some updates made to the draft Climate Strategy, since the adjusted working arrangements there has been no further progress with the Climate Strategy.</p>

FOR MORE INFORMATION:

Emma Donnelly

07923030487

Emma.donnelly@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.

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.

© 2020 BDO LLP. All rights reserved.

www.bdo.co.uk