

INTERNAL AUDIT FOLLOW UP OF RECOMMENDATIONS REPORT

MALDON DISTRICT COUNCIL

JULY 2021

IDEAS | PEOPLE | TRUST



Summary

2018/19	Total Recs				To follow up	Complete		In progress		Overdue		No Response		Not Due		% Recommendations Implemented
		H	M	L		H	M	H	M	H	M	H	M			
18/19. Fraud Risk Assessment	1	1	-	-	1	1	-	-	-	-	-	-	-	-	-	100%
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	-	4	-	-	-	1	-	-	-	-	80%
18/19. Transformation Programme	1	-	1	-	1	-	1	-	-	-	-	-	-	-	-	100%
18/19. Local Development Plan	3	-	2	1	2	-	2	-	-	-	-	-	-	-	-	100%
18/19. Building Control	5	2	3	-	5	1	3	-	-	1	-	-	-	-	-	80%
	22	3	13	6	16	2	12	-	-	1	1	-	-	-	-	

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 6 July 2021.

2018/19 Recommendations

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

- 14 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), Fraud Risk Assessment (1 High)
- Safe & Clean Environment- 1 recommendation, previously reported as overdue, will be picked up through the 2022 audit of Climate Change
- Building Control- 1 recommendation is overdue as it passed its target implementation date of 30 October 2019. Our follow up in June 2021 confirmed that this recommendation is still in progress and now has a revised target implementation date of September 2021.

2019/20 Recommendations

5 high and 34 medium recommendations have been raised in 2019/20, 36 of which are considered implemented and previously reported to the PGA. The remaining three relate to Flooding Risk Management whereby:

- 2 recommendations are not yet due for follow up with an implementation date of September 2021
- 1 recommendation became due in March 2021, however, it has now been given a revised implementation date of December 2021.

2020/21 Recommendations

2 high and 10 medium recommendations have been raised in 2020/21. Of these, three have become due for review with a target date of May 2021. The current position of these recommendations are as follows:

- Information Management - 2 medium priority recommendations have been implemented
- Knowledge Management - 1 medium priority recommendation has been implemented

The original implementation dates for the safeguarding recommendations are not yet due, however, we understand from Officers that progress has been made against these and they will update the Committee on this.

Recommendations: Implemented

RECOMMENDATION MADE	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
2020/21 - Information Management				
<p>1.1. Management should review and update the Council's Data Protection Policy to ensure that it remains in compliance with the Data Protection Act 2018, is relevant to the Council's needs and is in line with the Council's strategic objectives.</p> <p>1.2. The revised policies should be approved and communicated to members of staff and arrangements should be put in place for reviewing the policies on a routine basis</p>	Medium	Emma Holmes	31 March 2021	We confirmed that the Council has a data protection policy in place which was last updated in March 2021 by the Senior Legal Specialist. The policy has a three year review cycle and is next due for review in March 2024. Our review of the policy found this to clearly cover the Data Protection Principles, Processing of Information, Fair Obtaining/Processing, Data Uses and Purposes, What Counts as Personal Data, Data Quality, Organisational Responsibilities and Security in addition to complaints and queries (dealt with by the Data Protection officer).
<p>2.1. Management should define the responsibilities of information asset owners, which should include, but not be limited to:</p> <ul style="list-style-type: none"> • Knowing who has access to the information assets and why • Monitoring access to information assets and maintaining a log of access requests made • Reviewing risks to the confidentiality, integrity and availability of the information assets on at least an annual basis • Approving and minimising the transfer of the assets • Ensuring that the assets are appropriately protected and that their value to the Council is fully exploited. 	Medium	Emma Holmes	1 May 2021	We confirmed that the Council has an 'Information Asset Owner - Roles and Responsibilities' document in place. Our review of the document confirmed it to clearly outline the role of the Information Asset Owner, in addition to specific responsibilities such as; user education/awareness/compliance; managing user privileges; records management; data sharing; privacy. Additionally, the role of the IT department was covered, which mainly focuses around monitoring and reporting concerns to the SIRO/DPO. We were also advised by the Senior Legal Specialist that training is to be delivered to all managers on 14 June where information asset registers will also be updated following the training.
2020/21 - Knowledge Management				
In order to identify the next tranche of processes to be worked on, a more robust, objective and overarching prioritisation method should be established to ensure key	Medium	Cheryl Hughes	1 May 2021	We confirmed that the Council has in place a documented prioritisation process in place. We were provided with evidence of a presentation delivered as part of a workshop

processes across all services are identified

which covered why the process has been put in place, scoping improvement opportunities, prioritisation criteria, prioritisation matrix as well as an importance/urgency matrix.

Recommendations: Overdue

RECOMMENDATION MADE	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
2018/19- Building Control				
Implement adequate policies and procedures providing guidance on the Building Control service function, requirements and deadlines. This should cover the process once notification of planning applications, building notices, demolitions and dangerous structures are received. The timeframes that need to be met including the fees/charges requirement, the process for dealing with under/overpayments and refunds. Once completed and approved this should be made available to all staff.	High	Hannah Wheatley	1 March 2021 Revised to September 2021	We were advised by management that an update was provided to the Strategy, Resources and Performance Committee in May 2021 which discussed an increased workload within the team. We were further informed that work had commenced on implementing policies and procedures, but was not completed by March 2021. The Council has recruited a junior Building Control Officer to help manage the workload. The creation of a suite of policies and procedures is listed within the departments Service Plan and has a revised implementation date of September 2021. This action will be delivered by the Senior Building Control Specialist.
2019/20 - Flooding Risk Management				
The Council should, with its partners, review and update the Strategic Flood Protection Plan and create a flooding management risk register detailing the key risks, controls and action owners.	Medium	Damien Ghela	1 March 2021 Revised to December 2021	We were informed by management that Maldon District Council is part of the Essex Flood Protection Board, with MDC acting as a supporting agent with the Environmental Agency. Whilst the Council already has a Flood Protection Action Plan in place which sets out flood defence/mitigation projects which is updated yearly, the council is yet to include a risk register as part of the Strategy.

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