INTERNAL AUDIT FOLLOW UP OF RECOMMENDATIONS REPORT

MALDON DISTRICT COUNCIL

March 2024

IDEAS | PEOPLE | TRUST

BDO

CONTENTS
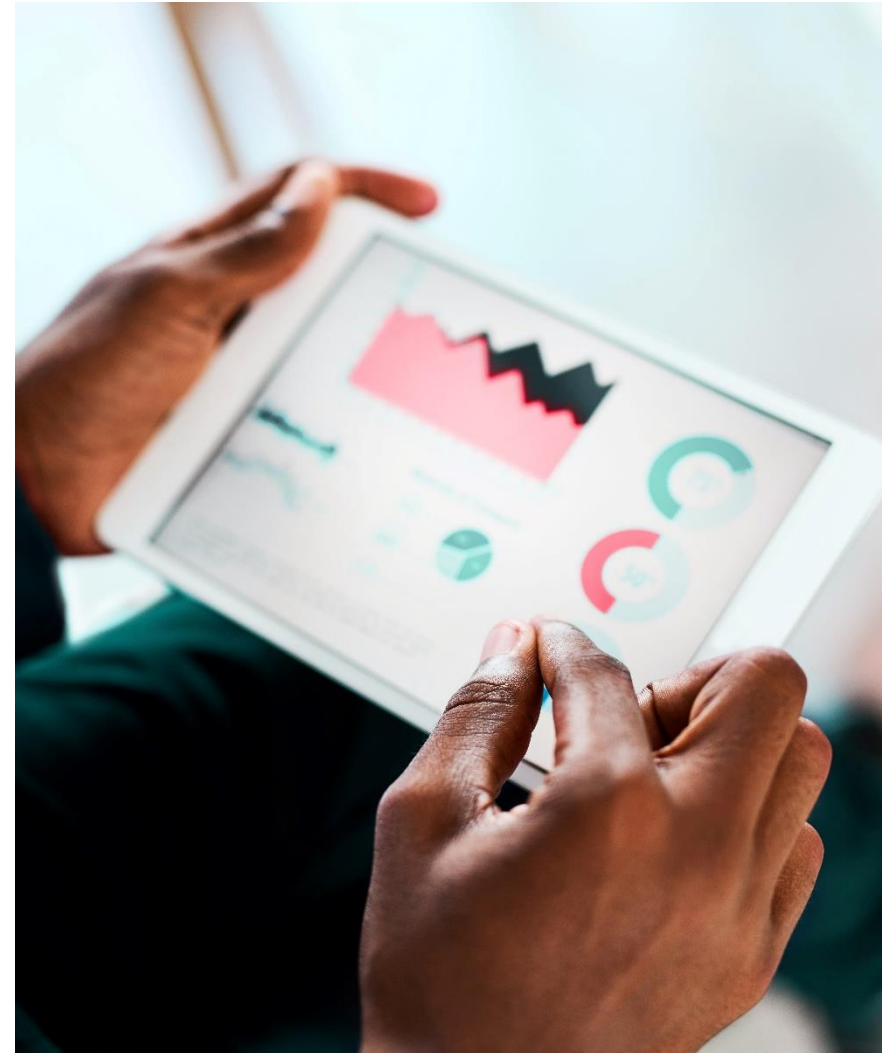
SUMMARY

	Total Recs	H	M	L	To follow up	Previously completed		Complete		Overdue		Not Due	
						H	M	H	M	H	M	H	M
2020/21													
Knowledge Management	3	-	3	-	3	-	2	-	-	-	1	-	-
Sub-total	**3**	**-**	**3**	**-**	**3**	**-**	**2**	**-**	**-**	**-**	**1**	**-**	**-**

	Total Recs	H	M	L	To follow up	Previously completed		Complete		Overdue		Not Due	
						H	M	H	M	H	M	H	M
2021/22													
Management of Property	4	1	3	-	4	-	2	-	-	1	1	-	-
Sub-total	**4**	**1**	**3**	**-**	**4**	**-**	**2**	**-**	**-**	**1**	**1**	**-**	**-**
2022/23													
Cyber Security	2	-	2	-	2	-	-	-	2	-	-	-	-
Sub-total	**2**	**-**	**2**	**-**	**2**	**-**	**-**	**-**	**2**	**-**	**-**	**-**	**-**

	Total Recs	H	M	L	To follow up	Previously completed		Complete		Overdue		Not Due	
						H	M	H	M	H	M	H	M
2023/24													
Management of s106 Funds	3	-	2	1	2	-	-	-	-	-	-	-	2
Licensing	5	1	3	1	4	-	-	-	-	-	-	1	3
Housing Benefit	2	-	-	2	-	-	-	-	-	-	-	-	-
Homelessness and Temporary Accommodation	3	-	3	-	3	-	-	-	-	-	-	-	3
Climate Change and Sustainability	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-total	**13**	**1**	**8**	**4**	**9**	-	-	-	-	-	-	**1**	**8**
Total	**22**	**2**	**16**	**4**	**18**	-	**4**	-	**2**	**1**	**2**	**1**	**8**

SUMMARY

Four recommendations were due to be followed up since the last PGA Committee in November. We have confirmed with reference to evidence and through discussions that two recommendations have been completed/closed since our last follow up report. Updates have been received for the remaining two outstanding recommendations and it is clear that work is being done to progress them but they have not yet been fully implemented.

2020/21

One Medium priority rated recommendation for Knowledge Management remains overdue but the revised implementation date did not fall in this quarter. Management remain on track for the revised implementation as we have not received evidence to the contrary.

2021/22

Two recommendations were due for Management of Property (one High, one Medium). The implementation dates have not been met and they remain overdue. Officers have provided revised dates.

2022/23

Two Medium priority rated recommendations were due for Cyber Security and both have been implemented. All recommendations raised in 2022/23 are now closed.

2023/24

No recommendations are currently due for the Management of s106 Funds, Licensing, Housing Benefit, Homelessness and Temporary Accommodation or Climate Change and Sustainability.

REQUIRED PGA COMMITTEE ACTION:

We ask the PGA Committee to note the progress against the recommendations.

Implementation of recommendations

- 50% ■ Not Yet Due
- ■ Complete
- ■ Overdue

17%

33%
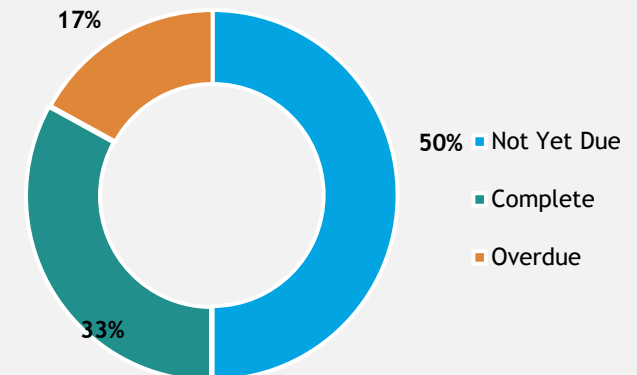
RECOMMENDATIONS: COMPLETE SINCE LAST FOLLOW UP REPORT

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
2022/23 Cyber Security	a). The Council should review and update the ICT Business Continuity Plan (BCP) on at least an annual basis and ensure it is supported by version control. Additionally, the Council should ensure it also tests its BCP through a desktop exercise, documenting results and actions in order to facilitate continuous improvement.	Medium	Grant Hulley	~~31 August 2023~~ Closed	**Management update:** a). The ICT DR and BCP have now been updated and provided to BDO. These will now be reviewed annually and will be version controlled. The ICT DR and BPC Planning is tested once a year in three key areas: 1. Host restoration. 2. Internet outage 3. building / disaster Each of the above are high risk and could mean data loss or no access for staff and members. ICT test from a point of complete loss to a return to full functionality within the RTO and ensure RTO objectives are met. They aim to reduce the RTO each time. The testing is completed with the whole team over a 24-hour period. A testing schedule has been put in place for July and August of each year. **Internal audit comment:** Recommendation closed by Internal Audit following receipt of management confirmation and the provision of the stated information.
2022/23 Cyber Security	a). The Council should ensure that all staff members who have not completed IT/Cyber e-learning modules are prompted to do so, with any further instances of non-completion being escalated to line managers for further chasing and further measures taken if non-completion remains.	Medium	Grant Hulley	~~30 September 2023~~ Closed	**Management update:** a). All staff members are monitored to ensure the completion of IT/Cyber e-learning modules and reminded regularly to complete these. Non completion are escalated for further chasing and measures if non-completion remains. Monthly reports from Boxphish are monitored by the Assistant Director and Director of Resources in a monthly cyber security meeting. A KPI is measured and reported on monthly as part of the Corporate Balanced scorecard detailed with compliance by area and provided to the extended leadership team monthly to discuss and ensure actions if completions fall to an unacceptable level. Failure to meet acceptable targets over a 3 month period will be reported to performance committee.

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
					Internal audit comment: Recommendation closed by Internal Audit following receipt of management confirmation and the provision of the stated information.

RECOMMENDATIONS: OVERDUE

These recommendations have been marked as overdue as they missed their agreed implementation date, or no update has been provided.

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
2020/21 – Knowledge Management	The Council should ensure all BCP's are updated and held centrally	Medium	Hannah Wheatley	~~31 December 2021~~ ~~31 December 2022~~ ~~30 June 2023~~ 31 March 2024	**Latest Management update:** 30 October 2023 – This action will have been met by the end of March 2024, as we have almost finalised the template from which all Heads of Service will update their BCPs. They have this as an action for completion by 31 March 2024 and we are confident this will be achieved`. **Internal audit comment:** Recommendation remains open in line with the revised date.
2021/22 – Management of Property	a). The Council should establish an Asset Strategy to enable them to succinctly define the benefits of their assets and introduce processes that allow them to identify potential users/uses of such assets, expectations from keeping them, costs of maintaining etc. b). As part of A) above, the Council should review the assets it holds to identify unused or underutilised resources with a view to redeploying or disposing. Regular (potentially annual) meetings should be undertaken specifically to review the assets and ensure these are being efficiently utilised in line with the strategy. These meetings should be minuted and hold an action plan	Medium	Richard Holmes Frank Britt Steven Butcher Matt Harwood-White	~~30 April 2022~~ ~~30 September 2022~~ ~~31 May 2023~~ ~~31 October 2023~~ ~~31 December 2023~~ 31 March 2024	**Latest Management update:** 6 February 2024: The first phase of an Asset Strategy is the Asset Management Plan (AMP). The AMP project is nearing completion & is collating all MDC assets and uploading to Uniform (the preferred solution). The system will enable all Assets to be recorded centrally, inspections records, condition and current use. Following this work an asset strategy has been drafted in January 2024 & is scheduled for approval at March 2024 S&R committee. **Internal audit comment:** Recommendation remains open. Officers have added a revised implementation date..

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
2021/22 – Management of Property	a). The Council should undertake a review of all the assets to ensure they are correctly recorded within the existing system so that accurate records can be migrated when needed. b). The Council should review its assets portfolio to identify its responsibilities to undertake cyclical repairs. A programme of work should be drawn-up and prioritised which should be regularly monitored to ensure that the required work is appropriately scheduled and completed to satisfactory standards. c). Where work is contracted out, the Council should ensure that procurement	High	Frank Britt Matt Harwood-White	~~30 August 2022~~ ~~31 May 2023~~ ~~31 October 2023~~ ~~Feb 2023~~ ~~June 2023~~ ~~31 January 2024~~ 31 March 2024	Latest Management update: 6 February 2024: The project continues to move forward. The resource is in place (appointed end Dec 2023) and data entry is ongoing with a prioritisation piece of work complete. CLT approved a 6 month extension of time to complete the data entry. this was due to a delay in securing the resource. Fortnightly project meetings are held to monitor and track progress. The project is on track to deliver on time. Internal audit comment: Recommendation remains open. Officers have added a revised implementation date.

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