

INTERNAL AUDIT FOLLOW UP OF RECOMMENDATIONS REPORT

Maldon District Council

July 2024



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SUMMARY

2020/21

	Total Recs	H	M	L	To follow up
Knowledge Management	3	-	3	-	3
Sub Total	3	-	3	-	3

Previously Completed		Complete		Overdue		Not Due	
H	M	H	M	H	M	H	M
-	2	-	-	-	1	-	-
-	2	-	-	-	1	-	-

2021/22

	Total Recs	H	M	L	To follow up
Management of Property	4	1	3	-	4
Sub Total	4	1	3	-	4

Previously Completed		Complete		Overdue		Not Due	
H	M	H	M	H	M	H	M
-	2	-	1	1	-	-	-
-	2	-	1	1	-	-	-

2023/24

	Total Recs	H	M	L	To follow up	Previously Completed	Complete	Overdue	Not Due
						H M	H M	H M	H M
Management of s106 funds	3	-	2	1	2	- -	- -	- -	- 2
Licensing	5	1	3	1	4	- -	1 2	- -	- 1
Homelessness and Temporary Accommodation	3	-	3	-	3	- -	- 1	- -	- 2
CIPFA Financial Management Code	2	-	1	1	1	- -	- -	- -	- 1
Main Financial Systems	2	-	1	1	1	- -	- -	- -	- 1
Sub Total	15	1	10	4	11	- -	1 3	- -	- 7
Total	22	2	16	4	18	- 4	1 4	1 1	- 7

The tables above only include audits where there are outstanding recommendations remaining. It does not include advisory reviews where we do not follow up the recommendations.

SUMMARY

2020/2021

One Medium priority rated recommendation for Knowledge Management remains overdue and there is a revised implementation date.

2021/2022

Two recommendations were due for Management of Property (one High, one Medium). The Medium priority rated recommendation has been implemented but the High priority recommendation remains outstanding. Officers have made progress and provided a revised date for implementation.

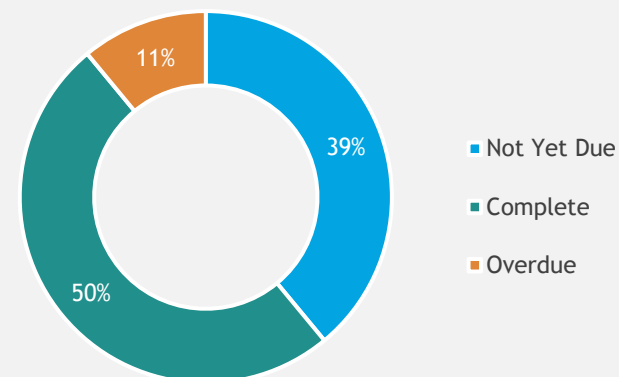
2023/2024

One High and two Medium priority rated recommendations have been completed for Licensing. One Medium recommendation has also been completed for Homelessness and Temporary Accommodation. The remaining recommendations from the audits reported during the year are not yet due to be followed up.

REQUIRED AUDIT COMMITTEE ACTION:

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

Cumulative implementation



RECOMMENDATIONS: COMPLETE SINCE LAST FOLLOW UP REPORT

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
2021/22 - Management of Property	<p>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.</p> <p>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</p>	Medium	<p>Richard Holmes</p> <p>Frank Britt</p> <p>Steven Butcher</p> <p>Matt Harwood-White</p>	<p>30 April 2022</p> <p>30 September 2022</p> <p>31 May 2023</p> <p>31 October 2023</p> <p>31 December 2023</p> <p>31 March 2024</p> <p>Closed</p>	<p><u>Latest Management update:</u></p> <p>The asset management strategy has been drafted and approved by members in March 2024. This strategy sets the parameters for asset development, investment & disposals and will be supported in delivery by the formation of a new member working group (strategic assets working group) with meetings due to commence in June 2024 to identify the priority assets to allocate resource too. The strategic assets working group will continue to meet bi-monthly to ensure delivery of the strategy is achieved.</p> <p><u>Internal audit comment:</u></p> <p>Recommendation closed by Internal Audit following receipt of management confirmation and the provision of the stated information.</p>
2023/24 - Licensing	<p>1. An application processing interface with the disclosure service should be set up for this purpose, as is in place at Chelmsford Council.</p> <p>2. Regular reminders should be created and embedded onto the system to alert the Council as to when checks should be carried out in relation to DBS and medical evaluation reports.</p>	High	<p>Shirley Hall</p> <p>Nick Chapman</p>	<p>30 April 2024</p> <p>Closed</p>	<p><u>Latest Management update:</u></p> <p>MDC are now signed up to enhanced DBS Checking via Taxi Plus and are working through the contract initiation process with them and Chelmsford. This will effectively resolve this Audit risk.</p> <p><u>Internal audit comment:</u></p> <p>Recommendation closed by Internal Audit following receipt of management confirmation and the provision of the stated information.</p>
2023/24 - Licensing	RV figures should be checked against Council records to ensure that the correct fee is being paid on application submission.	Medium	<p>Shirley Hall</p> <p>Nick Chapman</p>	<p>30 April 2024</p> <p>Closed</p>	<p><u>Latest Management update:</u></p> <p>RV figures for all licensed premises have been checked against the current rateable value of the premises against the Gov.UK automatic checker. Those identified as having underpaid have</p>

been filtered and letters generated that will be sent to the licence holder to recoup the underpayments. A similar exercise for those found to have overpaid will take place as their annual licence fee is invoiced. The overpayment will be deducted from the invoice amount.

Internal audit comment:

Recommendation closed by Internal Audit following receipt of management confirmation and the provision of the stated information.

Latest Management update:

The process for publishing Licence Registers has now been automated. Electronic reports are generated daily from the uniform system for all licences processed and issued.

Internal audit comment:

Recommendation closed by Internal Audit following receipt of management confirmation and the provision of the stated information.

Latest Management update:

Following the audit all homeless cases now require the control sheet to be completed and signed whether or not accommodation is provided, giving rationale for those without priority need as well as those who do have priority need. Cases are not moved to relief duty until this has been completed.

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 have previously revised their implementation date. Therefore, they have now missed at least two implementation dates.

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 30 June 2024	<u>Latest Management update:</u> 16 May 2024 - The Business Continuity Strategy was approved by members in March 2024 and this sets out how service Business Continuity Plans (BCPs) should be structured. Around half of the BCPs have been updated and saved to the Emergency Planning Corporate SharePoint site. A deadline of 30 June (end of Q1) has been set by CLT for the remaining BCPs to be updated and saved. <u>Internal audit comment:</u> Recommendation remains open in line with the revised date.
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 procedures have been appropriately followed and contracts have been authorised and recorded. Copies of all contracts should be retained centrally, and work completed by contractors	High	Darren Spring Sue Green Frank Britt	30 August 2022 31 May 2023 31 October 2023 Feb 2023 June 2023 31 January 2024 31 March 2024 31 March 2025	<u>Latest Management update:</u> 13 June 2024 - At Q1 24/25 good progress has been made. A resource dedicated to this work has been in place since December 2023. The work being undertaken includes a review of each asset and data to enable identification of cyclical repairs and maintenance. This data is being held in the Councils central property database, enabling a single view of all data relating to that asset. Data will be extracted from this system to enable a full programme of work to be identified which will support a regular review of work, as well as budgetary requirements. The scope of the project has been expanded to A presentation of the project and work carried out was made to the Service management during Q1 with a further presentation to the Service Delivery Director. A report is due to be considered by the Corporate Leadership Team in Q1 to extend the current resource until 31.3.25 to ensure that the project is fully complete, with all assets registered. A review of how the Asset Register will be

should be monitored and checked and held with the respective asset on their central register.

maintained will be included as part of the budget setting process for 25/26

Internal audit comment:

Recommendation remains open. Officers have added a revised implementation date.

FOR MORE INFORMATION:

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