

ID	Recommendation	Action	Status	Update	Initial target Date
1a	Further develop the Medium-Term Financial Strategy (MTFS) linking it to other strategies and plans including sensitivity analysis as soon as reasonably practical	MTFS will be updated with refreshed assumptions and further sensitivity analysis will be carried out	Complete	MTFS has been updated with refreshed assumptions and sensitivity analysis has been undertaken around key variables including NDR income as part of this.	31/07/2023
1b	Further develop the MTFS linking it to other strategies and plans including sensitivity analysis as soon as reasonably practical	Links to the commercial strategy and other strategies e.g., capital strategy and asset management strategy (under development) will be made more explicit	Open	The Corporate Plan and Commercial Strategy are being reviewed and a new Asset Strategy has been agreed and will be linked to future MTFS plans.	30/11/2023
2	Arrange a Top team away day for officers and members post-election to agree priorities and to ensure financial stability	Away day to be held in August, facilitated by the Local Government Association (LGA)	Complete	Minority administration led by Maldon Independent Group is working closely with the other groups and recognises need for cross party co-operation. An away day facilitated by the LGA was held in August and this has given rise to a series of workshops and ongoing work around that	31/08/2023
3a	Provide mentoring support to senior leaders – members and officers	Leader of the Council will have assigned mentor via LGA	Open	Leader has requested mentoring support via LGA but still To Be Confirmed (TBC).	30/11/2023
3b	Provide mentoring support to senior leaders – members and officers	Wider Member mentoring opportunities to be discussed with Member Training and Development group – LGA support package available if required	Open	LGA led officer session on working with Members held on 8 January. Wider mentoring opportunities will be discussed at the Training & Development Working Group. Some support offered by LGA to help facilitate this.	30/11/2023
3c	Provide mentoring support to senior leaders – members and officers	Officer coaching will be offered to Assistant Directors and Head of Service as a focussed learning and development approach. Officer mentoring may be an option later in the financial year, recognising that coaching will be the focus in the more immediate term, and ensuring the appropriate focus can be given to mentoring once the coaching programme is concluded.	Open	Officer support has been driven by the changes in Service Delivery directorate and Heads of Service. It is recognised at Assistant Director (AD) level further work is required and mentoring will be the next step.	30/11/2023
4a	Clarification of roles for members and officers	See response to Action 12	For Information only		
4b	Clarification of roles for members and officers	Finance training will be offered to Members to ensure they understand their roles and responsibilities with regards to the budget process: <ul style="list-style-type: none"> Officer led Member finance training planned in Sep. / Oct., subject to the Member Training and Development group agreement Consideration to also be given to LGA external finance training offer for Members 	Complete but will be embedded going forward	Finance Member Group has built knowledge base of Members through a series of detailed presentations and discussions, and this has been disseminated back through Members' respective groups to inform discussions at Committees and Council Bitesize Member Finance training sessions have started and will include clarification on roles and responsibilities. Some take-ups of LGA external finance offer by Members e.g. Chairperson of the Strategy and Resources Committee (S&R) attended residential finance course.	30/11/2023
4c	Clarification of roles for members and officers	Section 151 (S151) to consider the structure, capacity and technical skills within the finance team going forward, as part of the review of Strategy, Governance and Resources directorate later in the year, so that S151 can delegate appropriately within the team	Open	A review of Strategy, Governance and Performance and Resources directorates has been deferred however the Council has bolstered the capacity of the Finance team in the interim, including a more focused Chief Finance Officer role and a fixed term role to support with accounts and audit processes, but there is a larger piece of work which will be completed as part of any restructure.	30/12/2023

ID	Recommendation	Action	Status	Update	Initial target Date
5	Establish a corporate finance board which will own the corporate plan and finance for authority	<p>The Council already has a Finance Member Working Group which is able to make recommendations to Strategy & Resources Committee and this group should be driving decisions around the Corporate Plan and Savings Strategy to be made by that Committee.</p> <p>It is proposed that the Finance Member Working Group is renamed to the 'Finance Member Group'.</p> <p>It is proposed to update the Terms of Reference for this group to ensure its remit is clear and reflects its responsibilities to steer the Corporate Plan and Savings Strategy, as set out at Appendix 3 to the Council report.</p> <p>The membership of the group is also proposed to be altered to reflect the Peer Review recommendations, as set out at Appendix 4 to the Council report.</p> <p>Further training and support will be considered for members of this group to ensure they are clear on their role</p>	Complete	The revised Finance Member Group, encompassing the Leaders of Groups and Chairs of Committees was established to make decisions and recommendations into S&R. The Terms of Reference (ToR) were updated to ensure a clear remit and the group understand their responsibilities. The group is working well and has clear recommendations to take to S&R in terms of budget proposals	30/11/2023
6	All staff and members to acknowledge the urgency of the financial position. Urgent action to be taken to develop a realistic and robust plan to deliver the required efficiencies and savings to ensure ongoing financial sustainability	<p>A Savings Strategy will be developed, led by the Finance Member Group to inform the MTFS</p> <p>The work to be develop this plan will be undertaken urgently, so that choices can be presented to Strategy & Resources committee to consider ahead of budget setting.</p> <p>This will be communicated to officers and members to ensure they are aware of the urgency of the financial position and the decisions that are taken</p>	Complete but will be embedded going forward	<p>An update on the budget position was taken to Council in July 2023 following the refresh of assumptions after the Peer Review, so all Members understood the latest gap. A 2025 / 26 update will be taken to Council in September 2025.</p> <p>Work on 2024 / 25 budget and savings proposals was undertaken via the Finance Member Group who presented options to S&R Committee and have a better understanding of the financial position across the council over the MTFS period. Work on the 2025/26 budget has started and will continue over the autumn.</p> <p>Regular communications with the ADs via the Savings Strategy meetings has informed the development of the savings proposals and their implications.</p> <p>Regular communications with all staff on budget position via the One Team newsletters and the Corporate Leadership Team (CLT) Connects sessions.</p>	30/11/2023
7	A detailed communications plan, both internal and external to support development of the savings plan and overall financial position	Communications plan to be drafted setting out how the rest of the organisation understand the urgency of the financial situation and how they can help input into/ shape the savings strategy	Open	<p>See response to (6) above.</p> <p>A review of the Corporate Plan is being undertaken and will inform priorities for the year ahead which will be communicated across the council and inform the savings strategy for future years.</p>	30/03/2024
8	Financial / budget training for both those with budget responsibility and those operating within the services who were managing the day-to-day details.	Budget training refresh for officers to be rolled out across the Council	Complete but will be embedded going forward	Mandatory training sessions for all budget holders have been held in August / September 2024	30/11/2023

ID	Recommendation	Action	Status	Update	Initial target Date
9	Risk assessing the budgets to enable focus to be placed on those at higher risk of variation and time spent on those of lower risk to be reduced accordingly	This already happens informally, with greater resource targeted at high-risk areas. However, the finance team to consider formally RAG (Red, Amber, Green) rating budgets in conjunction with budget holders and adjusting frequency/extent of monitoring to reflect this	Complete but will be embedded going forward	As noted previously this already happens informally, with greater resource targeted at high-risk areas. However, it is not clear whether a more formalised approach is appropriate at this stage given the size of the finance team and flexibility required in managing resources. However further consideration will be given once the Resources and SPG restructure has been undertaken.	30/11/2023
10	Further work needs to be carried out quickly to ensure that stakeholders fully understand the corporate plan and the vision for the district, key priorities and how they will be delivered	<p>All strategic delivery partners and Leaders and Chief Executives have received the Corporate Plan. It has been shared with the Parish and Town councils Engagement Forum and One Maldon District. Members received an online and an in-person presentation of the Corporate Plan. It was also presented by Extended Leadership Team (ELT) and CLT to all Staff at the March CLT Connects meeting.</p> <p>The Council has also carried out a series of Staff Corporate Plan Priority Parties, these were well received and helped staff set SMART objectives setting out how they deliver the priorities in the Corporate Plan.</p> <p>Reporting from Quarter 2 will link back to and refer to the priorities in the Corporate Plan. All Service Managers now have Service Plans and produce Monthly highlight reports that show how the corporate plan is being delivered. Further communications will be delivered via the newly appointed Leader, in the coming months, via media articles and social media</p>	Open	Member session in July to review the corporate plan and prioritisation for delivery took place. an additional exercise for this will also take place in September 2024	30/11/2023
11	The peer team recommend that the Scrutiny Committee is more involved in the budget process to provide an appropriate level of challenge and rigour	<p>Scrutiny and challenge of MTFs proposals should be undertaken by the Strategy & Resources Committee under Maldon District Council's (MDC's) Constitution.</p> <p>The Overview and Scrutiny Committee (O&S) could review previous budgetary decisions made by S&R, and feed this back to inform future work on the MTFs</p>	Complete but will be embedded going forward	Scrutiny items are identified by members and officers through a robust process but so far this has not involved any need for budget decisions to be reviewed.	30/11/2023
12a	The peer team considered the councils governance arrangements and thought that a review of constitution and committees would provide an opportunity to simplify, streamline and make the decision-making process more accessible	Recommend review by the Performance, Governance and Audit (PGA) Working Group. To report back to PGA Committee.	Complete	PGA working Group 29 February reviewed and commented on the decision-making mapping document and were happy this helped to clarify governance arrangements and would be good to share with wider members as part of onboarding and future comms. There was no further feedback on the mechanisms for decision making	30/12/2023

ID	Recommendation	Action	Status	Update	Initial target Date
12b	The peer team considered the councils governance arrangements and thought that a review of constitution and committees would provide an opportunity to simplify, streamline and make the decision-making process more accessible	Recommend O&S review. Rather than a Constitutional update this could also be addressed short term by mapping the decision making process. This could be activity covered by O&S committee that does not overlap with S&R.	Complete	PGA working group 29th February reviewed and commented on the decision making mapping document and were happy this helped to clarify governance arrangements and would be good to share with wider members as part of onboarding and future comms. There was no further feedback on the mechanisms for decision making	30/11/2023
13	Limited financial data in some areas to support decision making, including benchmarking and capabilities of the current finance system needs to be reviewed and considered to aid the decision-making process	Benchmarking data to be considered, where available, as part of budget setting for 2024 / 25. Review of current finance system to be considered but noting this will involve significant human and financial resources to change	Complete but will be embedded going forward	A benchmarking exercise has been undertaken ahead of the 2025 / 26 budget process and shared with ADs and the Finance Member Group.	30/03/2024
14	The peer team did find evidence of a project management framework but that further work needed to be done to embed the approach across the council and utilise it to support and track delivery. The role of finance within this process needed to be clearer and adds to the recommendation that strategy and finance need to work closer together.	Finance are involved at project sign off stage (CLT board) and project review stage (ELT board) However, many of our projects could be more robust around costs and the officers need to challenge more in these boards. The Council has a 'lessons learned' log that can be reported to help target further review and challenge	Complete	Project review stage in place since late 2023 and working well, which includes finance review. further Project Management Office (PMO) developments have taken place to improve project review, and in August 2024 CLT completed a review of all live projects, recommending several for closure to assist with resource reporting pressures. Tracking delivery is now done through P3 app which was launched early 2024 and project outcomes have been loaded for live projects. While we recognise improvement will be ongoing, these actions have addressed and moved this action into Business As Usual (BAU) continual improvement of PMO.	22/12/2023
15	The Council should consider appointing an independent person to the Performance, Governance and Audit Committee	Recommend report to PGA committee and recommendation for agreement at Full Council	Complete	PGA considered, and the Council approved early 2024. Recruitment has taken place and Derek Smith sat as the independent person of PGA for the first time at July 2024 meeting.	30/04/2023
16	Whilst the Performance, Governance and Audit committee is working well there has been no independently reviewed self-assessment of the Performance, Governance and Audit Committee recently. This needs to happen every 5 years and is something the council has to consider organising soonest to provide extra reassurance.	Whilst there is no statutory requirement to carry out an independent self-assessment it is accepted that it is best practice to carry this at regular intervals. Given the PGA committee has only recently been appointed following the elections in May 2023, it is felt a self-assessment would best be carried out during 2024 / 25 once Members have been inducted and understand their role within the Committee more fully	Complete	Self-assessment was completed by PGA working group and accepted by the committee on 18th June 2024 https://democracy.maldon.gov.uk/documents/s35629/Audit%20Committee%20Self-Assesment.pdf	30/04/2025
17	Further work needed to be carried out the commercial strategy to ensure that opportunities are understood and supported across the council and the contributions that might be made towards the budget gap	To be considered by the Finance Member Group as part of the Savings Strategy and recommendations made as appropriate to Strategy & Resources Committee	Open	The Council is considering the more fundamental questions around this e.g. appropriateness of commercial activity and how it fits with overall service delivery objectives and making the use of our assets. This will be considered as part of the next phase of the Asset Strategy review work and review of Commercial Strategy objectives.	30/11/2023

ID	Recommendation	Action	Status	Update	Initial target Date
18	Shared Services – an investigation into the feasibility of the different shared services needed to be carried out so relationships could be developed, and options explored further. The council needed to establish some clarity on whether it was looking for savings or to provide resilience and be realistic about what each opportunity could provide	To be considered by the Finance Member Group as part of the Savings Strategy and recommendations made as appropriate to Strategy & Resources Committee	Open	There are a number of saving proposals which could be delivered via work with other authorities; however, this is a medium-term consideration as shared services is a much bigger question that just a financial one.	30/12/2023
19	Consider empowering Parish and Town Councils to take on more responsibility for example delegating appropriate powers, including asset transfers e.g. parks and toilets.	To be considered by the Finance Member Group as part of the Savings Strategy and recommendations made as appropriate to Strategy & Resources Committee	Open	Asset transfers will be considered as part of a wider Asset Strategy. The initial work of the Strategic Assets Working Group will include a review of all of our assets to identify possible opportunities.	31/12/2023
20	Carry out a review of grant payments and outcomes to partners - imperative that the grant payments link to the Corporate Objectives and that the right and proportionate outcomes are linked to these payments.	To be considered by the Finance Member Group as part of the Savings Strategy and recommendations made as appropriate to Strategy & Resources Committee	Closed	The only real grant payment that we make is to the CAB and this contract has been recently reviewed and extended	30/12/2023
21	Revisit if there is an opportunity for greater partnership working through ICP/ICB and health funding	To be considered by the Finance Member Group as part of the Savings Strategy and recommendations made as appropriate to Strategy & Resources Committee.	Open	Significant partnership work continues with the ICP / ICB, which includes attracting match funding for the position of health and integration manager which is in the process of being appointed to. MDC has met with the Director of Public Health to help strengthen those links.	31/12/2023
22	Explore opportunities linked to its asset holdings.	To be considered within the Commercial and Asset Management Strategies	Open	This will be taken forward as part of the new Strategic Assets Working Group's workplan	31/03/2024
23	Review the council's contracts to see if there are any opportunities to create efficiencies or savings or join with other councils where contracts were due to be relet	Procurement to review in conjunction with Services and recommend to the Finance Member Group any opportunities for consideration	Complete but will be embedded going forward	Work is on-going with services to put in place longer term contracts either MDC owned or where appropriate with other Local Authorities. / frameworks. Also working to achieve small wins on lower value works. As new contracts are placed, the contract management requirements throughout the life cycle of the contract will include reviews on spend against the contract and achieving efficiencies where appropriate.	31/03/2024
24	Review of section 106 money to see if it is currently supporting innovation and if not, what scope could there be going forward to support innovation and the council's capital activity	Section 106 project manager to be appointed (subject to S&R approval) to lead on this work	Complete but will be embedded going forward	A dedicated S106 project manager post has been appointed. Work continues county wide on how the S106 are best used and can be used more effectively and innovatively. This will need to be taken forward through the LDP planning.	30/11/2023
25	Explore use of the council building – is there greater scope to share with partners	To be considered within the Commercial and Asset Management Strategies	Open	Scoping work is being undertaken including updated condition surveys and spatial planning work. Options will be taken forward as part of the new Strategic Assets Member Working Group's workplan	30/03/2024
26	A review should be carried out to ensure the budget is based on actual need and priorities for the current year and past items that are no longer needed were not included.	Line by line review of existing budgets to be carried out by budget holders in conjunction with finance ahead of 2024/25 budget setting	Complete but will be embedded going forward	The finance team work closely with the budget holders to ensure the budgets are reviewed line by line. This will be continued as part of 2025/26 budget setting.	30/11/2023
27	The budget setting process should be developed to enable greater budget manager ownership.	See response to action 8 and action 26		For Information only	

ID	Recommendation	Action	Status	Update	Initial target Date
28	The level and depth of budget monitoring should be linked to a risk assessment of budgets so resources are targeted in the right area	See response to action 9		For Information only	
29	A clear transparent process on the rationale and prioritisation of growth bids is needed	Growth to only be considered in exceptional circumstances e.g. unavoidable pressures	Complete but will be embedded going forward	A process was followed for 2024/25 growth bids; only unavoidable cost pressures were considered, but all went through S&R committee to identify the priority areas.	30/11/2023
30	A Corporate Finance board should be established whose focus is on the budget to give greater focus and accountability to delivering on services, project and programmes and managing the budget gap	See response to action 5		For Information only	
31	The council needs to have a conversation, potentially as part of the top team away day, to discuss what type of council they wanted to be and what service standards were appropriate for the district and within the budget constraints that were being faced	See response to action 2		For Information only	
32	Enough capacity to enable training and continuing professional development for the finance team.	See response to action 4		For Information only	
33	Finance training available for budget holders and other staff so that they could understand the financial processes within the council, the financial challenges and context and their role in supporting and providing a solution	See response to action 8		For Information only	
34	Work needed to be carried to ensure that any new members and existing members were supported and confident in their roles. This included training for chairs as well as understanding financial governance.	See response to action 4		For Information only	
35	Mentoring be offered to senior officers and members within the council to ensure that they felt supported, had an opportunity to test and challenge their ideas and decisions for the future	See response to action 3		For Information only	
36	A self-assessment against the CIPFA Financial Management code would help identify areas where further improvements could be made	An initial review of compliance against the code was carried out by BDO in 2020. A follow up review needs to be completed during 2023 to identify where further improvements could be made	Complete but will be embedded going forward	A follow up internal audit review of compliance with the Chartered Institute of Public Finance and Accountancy (CIPFA) Financial Management (FM) code was carried out during 2023 / 24 which gave a moderate opinion on the design of controls, and a substantial opinion on their effectiveness	30/11/2023