

INTERNAL AUDIT FOLLOW UP OF RECOMMENDATIONS REPORT

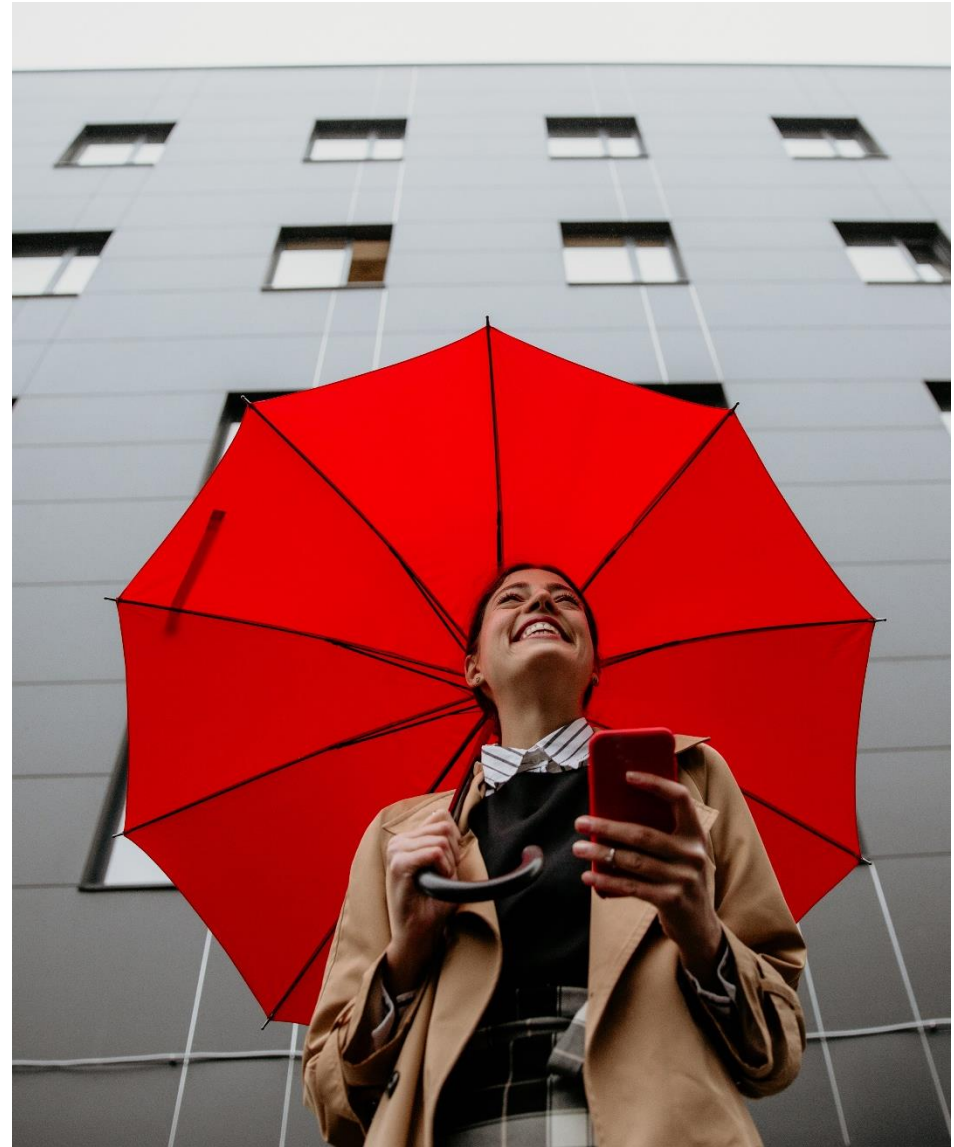
Maldon District Council

December 2024



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SUMMARY

2020/21

	Total Recs	H	M	L	To follow up	Previously Completed		Complete		Overdue		In progress		Not Due	
						H	M	H	M	H	M	H	M	H	M
Knowledge Management	3	-	3	-	3	-	2	-	1	-	-	-	-	-	-
Sub Total	3	-	3	-	3	-	2	-	1	-	-	-	-	-	-

2021/22

	Total Recs	H	M	L	To follow up	Previously Completed		Complete		Overdue		In progress		Not Due	
						H	M	H	M	H	M	H	M	H	M
Management of Property	4	1	3	-	4	-	3	-	-	1	-	-	-	-	-
Sub Total	4	1	3	-	4	-	3	-	-	1	-	-	-	-	-

2023/24	Total Recs	H			M		L		To follow up		Previously Completed		Complete		Overdue		In progress		Not Due		
		H		M		L		To follow up		H		M		H		M		H		M	
		H	M	H	M	H	M	H	M	H	M	H	M	H	M	H	M	H	M	H	M
Management of s106 funds	3	-	2	1	2	-	-	-	1	-	-	-	-	-	-	-	-	-	-	1	
Licensing	5	1	3	1	4	1	2	-	-	-	-	-	-	-	-	-	1	-	-		
Homelessness and Temporary Accommodation	3	-	3	-	3	-	1	-	1	-	-	-	-	-	-	-	-	-	-	1	
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	-	3	-	-	-	-	-	-	-	1	-	-	3	
Total	22	2	16	4	18	1	8	-	4	1	-	-	-	1	-	-	1	-	-	3	

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 or reviews where all recommendations have been previously reported as completed.

SUMMARY

2020/2021

One Medium priority rated recommendation for Knowledge Management is now complete and there are no further recommendations due from 2020/2021.

2021/2022

There is one High priority recommendation outstanding for Management of Property therefore this has been reported as “overdue”. A revised implementation date was previously agreed and has not yet been reached.

2023/2024

One Medium priority rated recommendation has been completed each for Main Financial Systems, Management of s106 Agreements and Homelessness and Temporary Accommodation.

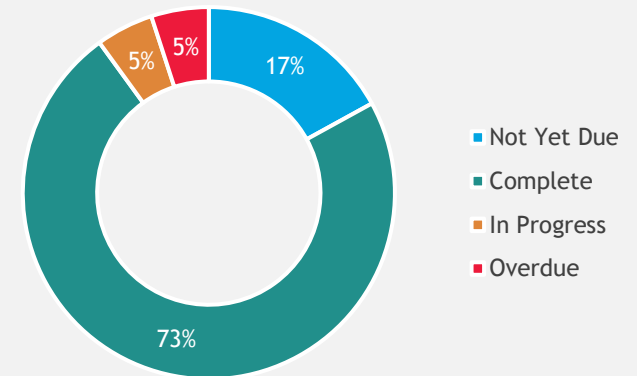
One Medium priority rated recommendation for Licensing has missed its implementation date and a revised date has been agreed although work is progressing. As this has only missed one implementation date, and progress has been reported, this is classed as in “progress”.

The remaining recommendations from 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
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 Complete	<u>Latest Management update:</u> All Service Business Continuity Plans have been updated and saved on SharePoint in the new format. Quality checking is taking place for consistency and accuracy. An annual review of Service Plans will be conducted via CLT going forward. <u>Internal audit comment:</u> Recommendation closed by Internal Audit following receipt of management confirmation and the provision of the stated information.
2023/24 - Management of s106	<p>a. Council to explore further controls or measures to reconcile and monitor the completeness of information in the master spreadsheet, for example proactive inspection of sites.</p> <p>b. Triggers not documented on the master spreadsheet should be reviewed and a trigger date should be entered for monitoring purposes. If a date is not specified, by the developer then Building Control information should be used to add a provisional/estimated date, this will enable proactive planned site visits.</p> <p>c. Enhance the master spreadsheet by introducing a traffic light system to show when a trigger point is approaching. This could</p>	Medium	Anne Altoft-Shortland	31/05/2024 Complete	<u>Latest Management update:</u> <p>a. The employment of an additional officer in Planning Enforcement is being considered and subject to the satisfactory conclusion of the Service Delivery Restructure.</p> <p>b. The trigger dates column has been deleted from the S106 master spreadsheet and an additional column added onto the master housing spreadsheet which shows there is a S106 agreement in place this then shows a correlation between the two.</p> <p>c. An additional column has been added onto the Housing Master Spreadsheet to enhance monitoring.</p> <p>d. There will be no change to this action until the Council moves either to the Community Infrastructure Levy or the new National Levy for infrastructure - these are going to be complex processes which will require a software support system. This will come at</p>

	<p>be automated using specified timeframes to inform the gradings.</p> <p>d. Consideration should be given to introducing a software support system which would automate part of the process, such as Acolaid/Arcus, especially if the Community Infrastructure levy (or its replacement) is introduced in the future.</p>			<p>an additional cost to the Council which will need to be considered and budgeted for</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 - Main Financial Systems	<p>The Council should ensure that each reconciliation between the general ledger and feeder systems have the appropriate details recorded on the reconciliation, including personnel who performed the reconciliation, the approving authority and the date.</p>	Medium	Shaala Jeya	<p><u>Latest Management update:</u></p> <p>The control account reconciliation spreadsheet has been updated and information added.</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 - Homelessness and Temporary Accommodation	<p>a. Review the robustness of the quality control process/secondary signature from Specialist Housing Officers.</p> <p>b. Conduct root cause analysis to understand why the secondary signature is not always completed.</p> <p>c. Remind all Housing Officers of the importance of getting the relevant agreement signatures when temporary accommodation is allocated.</p>	Medium	Hannah Wheatley	<p><u>Latest Management update:</u></p> <p>A monthly check of cases in relief is conducted prior to one to ones. Root cause, it is highly likely that second signatory was obtained, however officers may not have uploaded the correct version with signature. All officers were reminded by email and at a team meeting following the audit of the correct process. Spot checks are being completed every month.</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>

RECOMMENDATIONS: IN PROGRESS

These recommendations have been marked as In Progress as they have not been implemented by their original date; a revised date has been provided.

AUDIT	RECOMMENDATIONS MADE	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
2023/24 Licensing	<p>a) Supporting documentation should be uploaded and retained as part of the review process with licences not issued until this has been completed. A monthly audit of 10% of processed applications would determine whether this is being completed.</p> <p>b) The Council should look to discuss with the Uniform supplier whether amendments to the weekly workload reports could also reflect where attachments have not been saved to files.</p>	Medium	Nick Chapman	<p>October 2024 April 2025</p>	<p><u>Management update</u></p> <p>Owing to IT resources to support the UNIFORM function no progress has been made towards creating mandatory fields or automatic checking reports to assist Environmental Health officers with checking that all correct documentation has been uploaded to a licence case (prior to issuing). The Environmental Health Technical Admin is continuing to manually check a selection of closed licences cases and is still identifying issues with information not being uploaded as needed. Currently we are challenging officers at Chelmsford City Council (CCC) on a case by case basis in respect of errors found. The Head of Service is currently developing a new Service Level Agreement (SLA) with CCC to be implemented in April 2025. It is suggested that as part of that SLA new KPIs are introduced that require CCC to meet more robust data entry targets. If they are found to breach these targets then action would be possible via the conditions in the SLA. Currently it is unclear that CCC will support such changes to the SLA and further negotiation may be required over these newly imposed targets. Suggest that implementation date is changed to April 2025 to align with new SLA.</p> <p><u>Internal audit comment:</u></p> <p>Officers are progressing the recommendation however; it remains open and a revised implementation date agreed. We will follow this up again in line with the revised implementation date and report to a future Performance, Governance and Audit Committee meeting.</p>

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
2021/22 - Management of Property	<p>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.</p> <p>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.</p> <p>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 should be monitored and checked and held with the respective asset on their central register.</p>	High	Sue Green	30 August 2022 31 May 2023 31 October 2023 Feb 2023 June 2023 31 January 2024 31 March 2024 31 March 2025	<p><u>Latest Management update:</u></p> <p>Previous update still applies - 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 include management of the leases and licences associated with the assets. 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 March 2025 to ensure that the project is fully complete, with all assets registered. A review of how the Asset Register will be maintained will be included as part of the budget setting process for 25/26 .</p> <p><u>Internal audit comment:</u></p> <p>Recommendation remains open in line with the previously agreed revised implementation date. However, because this has missed multiple revised implementation dates, it is classified as overdue.</p>

FOR MORE INFORMATION:

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