

# INTERNAL AUDIT FOLLOW UP OF RECOMMENDATIONS REPORT

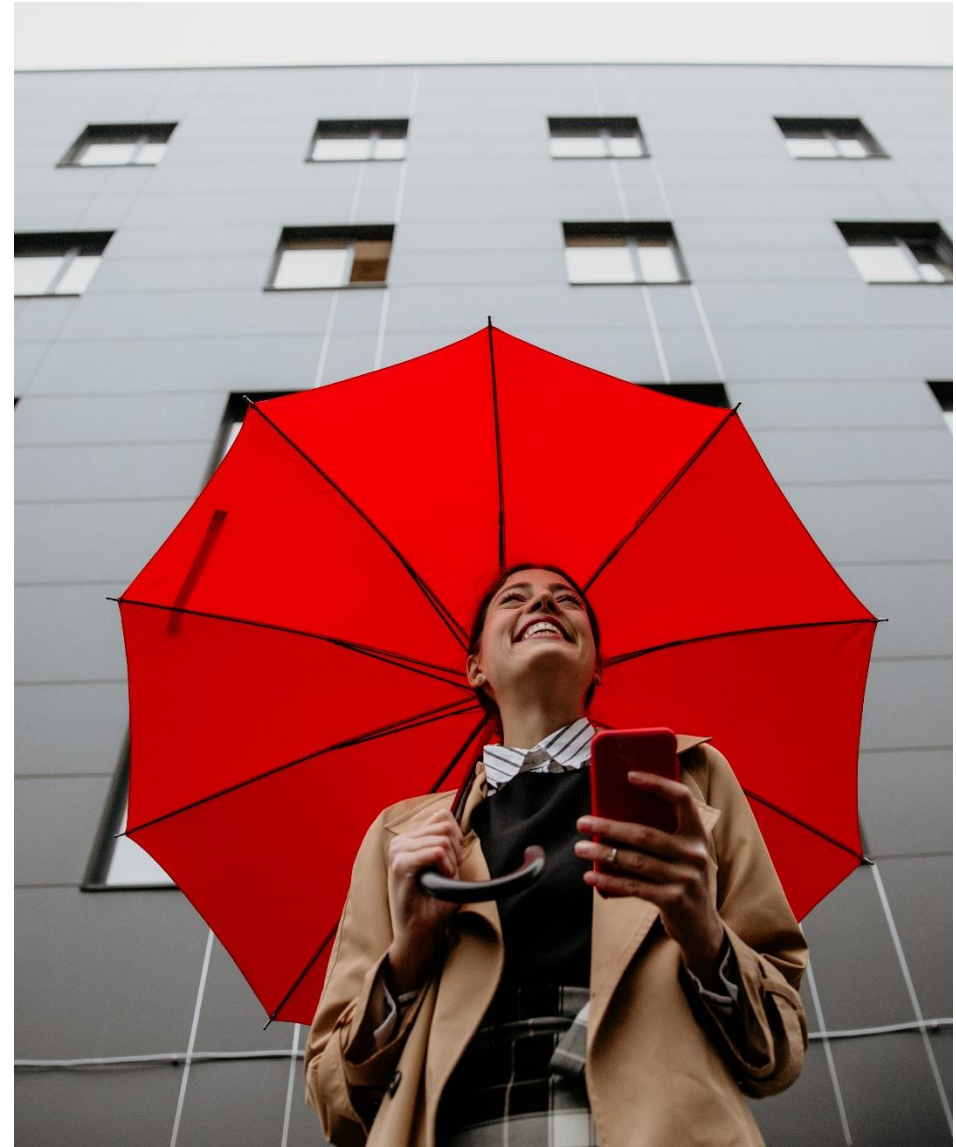
Maldon District Council

February 2025



# CONTENTS

SUMMARY ..... 2  
RECOMMENDATIONS: IN PROGRESS..... 5  
RECOMMENDATIONS: OVERDUE ..... 6



# SUMMARY

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	-	-
<b>Sub Total</b>	<b>4</b>	<b>1</b>	<b>3</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

2023/24	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 s106 funds	3	-	2	1	2	-	1	-	-
Licensing	5	1	3	1	4	1	2	-	-	-	-	-	1	-	-
Homelessness and Temporary Accommodation	3	-	3	-	3	-	2	-	-	-	-	-	-	-	1
CIPFA Financial Management Code	2	-	1	1	1	-	-	-	-	-	-	-	-	-	1
<b>Sub Total</b>	<b>13</b>	<b>1</b>	<b>9</b>	<b>3</b>	<b>10</b>	<b>1</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>3</b>

2024/25	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
Health and Safety	6	2	3	1	5	-	-	-	-	-	-	-	-	2	3
Capital and Commercial	3	-	1	2	1	-	-	-	-	-	-	-	-	-	1
Health and Wellbeing	2	-	-	2	0	-	-	-	-	-	-	-	-	-	-
Contract Management	2	-	1	1	1	-	-	-	-	-	-	-	-	-	1
Sub Total	13	2	5	6	7	-	-	-	-	-	-	-	-	2	5
<b>Total</b>	<b>30</b>	<b>4</b>	<b>17</b>	<b>9</b>	<b>21</b>	<b>1</b>	<b>8</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>2</b>	<b>8</b>

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

## 2021/2022

There is one High priority recommendation outstanding for Management of Property which has been reported as “overdue”. However, a revised implementation date was previously agreed and has not yet been reached. Management updates provided to previous PGA Committee meetings has confirmed progress remains on track.

## 2023/2024

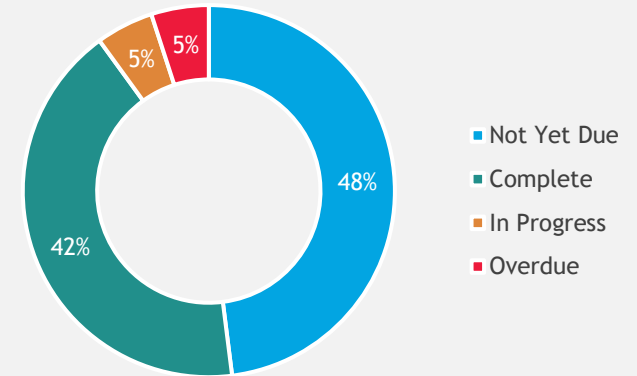
No new recommendations have reached their implementation dates since the last PGA Committee in December 2024.

One Medium priority rated recommendation for Licensing has been categorised has “In Progress” but has not reached its revised implementation date to confirm if it has been fully implemented or remains in progress/overdue.

### REQUIRED AUDIT COMMITTEE ACTION:

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

### Cumulative implementation



## 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><del>October 2024</del> 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. The recommendation has not been followed up this quarter as the revised implementation date has not yet fallen due.</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	<del>30 August 2022</del> <del>31 May 2023</del> <del>31 October 2023</del> <del>Feb 2023</del> <del>June 2023</del> <del>31 January 2024</del> <del>31 March 2024</del> 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 and has not been followed up this quarter. However, because this has missed multiple revised implementation dates, it is classified as overdue.</p>

**FOR MORE INFORMATION:**

**AARON WINTER**

Arron.Winter@bdo.co.uk

This publication has been carefully prepared, but it has been written in general terms and should be seen as broad guidance only. The publication cannot be relied upon to cover specific situations and you should not act, or refrain from acting, upon the information contained therein without obtaining specific professional advice. Please contact BDO LLP to discuss these matters in the context of your particular circumstances. BDO LLP, its partners, employees and agents do not accept or assume any liability or duty of care for any loss arising from any action taken or not taken by anyone in reliance on the information in this publication or for any decision based on it.

BDO LLP, a UK limited liability partnership registered in England and Wales under number OC305127, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. A list of members' names is open to inspection at our registered office, 55 Baker Street, London W1U 7EU. BDO LLP is authorised and regulated by the Financial Conduct Authority to conduct investment business.

BDO is the brand name of the BDO network and for each of the BDO Member Firms.

BDO Northern Ireland, a partnership formed in and under the laws of Northern Ireland, is licensed to operate within the international BDO network of independent member firms.

© 2025 BDO LLP. All rights reserved.

[www.bdo.co.uk](http://www.bdo.co.uk)

