

INTERNAL AUDIT FOLLOW UP OF RECOMMENDATIONS REPORT

Maldon District Council

June 2025



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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	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	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	- 2	- -	- -	- -	- 1
CIPFA Financial Management Code	2	-	1	1	1	- -	- -	- -	- -	- 1
Sub Total	13	1	9	3	10	1 5	- 1	- 1	- -	- 2

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	-	-	-	1	-	-	-	-	2	2
Capital and Commercial	3	-	1	2	1	-	-	-	-	-	-	-	-	-	1
Contract Management	2	-	1	1	1	-	-	-	-	-	-	-	-	-	1
Building Control	5	2	2	1	4	-	-	-	-	-	-	-	-	2	2
Business Continuity and Disaster Recovery	1	-	-	1	-	-	-	-	-	-	-	-	-	-	-
GDPR	4	-	3	1	3	-	-	-	-	-	-	-	-	-	3
Sub Total	21	4	10	7	14	-	-	-	1	-	-	-	-	4	9
Total	38	6	22	10	28	1	8	1	2	-	1	-	-	4	11

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

The High priority recommendation for Management of Property is now complete and there are no further recommendations outstanding from the year.

2023/2024

One Medium priority recommendation for the Management of s106 is now complete.

One Medium priority rated recommendation for Licensing has been categorised as “Overdue” as it has not met its revised implementation date, however work is progressing.

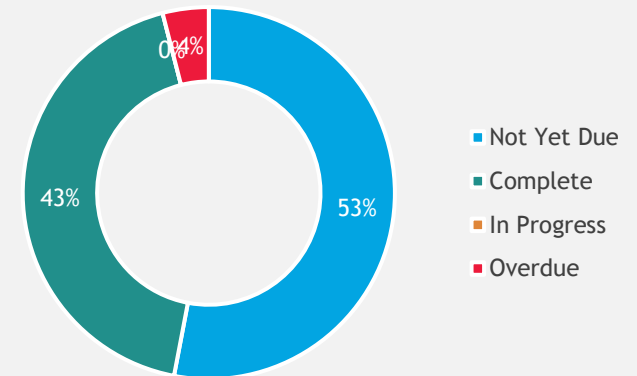
2024/2025

One Medium priority recommendation for Health and Safety is complete. No other recommendations were due to be followed up from this year.

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	RECOMMENDATIONS MADE	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	<p>30 August 2022</p> <p>31 May 2023</p> <p>31 October 2023</p> <p>Feb 2023</p> <p>June 2023</p> <p>31 January 2024</p> <p>31 March 2024</p> <p>31 March 2025</p> <p>Closed</p>	<p><u>Management update:</u></p> <p>A review of all of the Council's assets has now been undertaken. All of the Council's assets are now on the Uniform system and are correct concerning the basic information on each asset including accurate mapping, locations, descriptions and the child assets and grandchild assets have been added where possible. The service has also agreed additional funding for a dedicated resource, which will ensure that the system is maintained, and cyclical repairs and programmes of work are fully prioritised. As well as regular monitoring to ensure that required works are appropriately scheduled and satisfactory completed. Finally, procurement procedures are appropriately followed when work is contracted out. A central contracts register is held and contractors are monitored during and after work has been completed. Whilst the project to create the register is complete, the Council will ensure that the database is maintained, and enhanced, to help support and inform future maintenance plans, support budget planning and to inform strategic decision making through informing recommendations through its Strategic Assets Working Group to the Strategy and Resources Committee.</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 - Management of s106	<p>a). Maintain authorisation documentation that supports the release of s106 funds.</p> <p>b). Review the robustness of the authorisation process including the due diligence requirements of the secondary signature, consideration should be given to introducing a checklist which will provide assurance that the spend is in line with the agreements.</p>	Medium	Anne Altoft-Shorland	<p>31 December 2024</p> <p>Closed</p>	<p><u>Management update:</u></p> <p>S106 processes were reviewed and approved by CLT. The Council has introduced a checklist form for expenditure now on S106 outgoings which has to be signed off either by the AD or Director depending on the level of expenditure - this then sits in Sharepoint against the site.</p> <p>The Council did have a S106 Project Liaison Group until early 2022 but it was ineffective and was not a good use of officer</p>

AUDIT	RECOMMENDATIONS MADE	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
	<p>These authorisation checklists should be kept with the s106 records.</p> <p>c). Consideration should be given to reintroducing a s106 group to provide better accountability for decision making and overall scrutiny of what funds are available and where the funds are to be spent.</p>				<p>time, so it was discontinued. This was largely because although the Council could see having such a governance arrangement was of benefit, the Council did not have the project resources to deliver schemes from S106 funds that related back to the Council (e.g. affordable housing and youth facilities) and each meeting did not progress any matters. This has now been in part rectified with the future employment of a project officer (funded by MDC not using S106 funds) for the projects on the youth facilities funding which is presently part of the S106 funds held by the Council. This will result in the regular project delivery meetings with the relevant officers involved including an officer from the Planning Policy & Implementation Service to ensure oversight of the spend of S106 funding. The same will apply for any other projects involving S106 funding in the future including affordable housing. This is far more effective rather than just having a single cover-all group, as the separate groups can focus in more detail on the delivery of individual projects.</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>
2024/25 - Health and Safety	The Council should create a standard events checklist that covers all essential areas of health and safety. This checklist should be reviewed and verified by the Council's Health and Safety team to ensure appropriate compliance is met. This will help maintain consistent and comprehensive health and safety management at all events.	Medium	Steve Butcher	<p>31 March 2025</p> <p>Closed</p>	<p><u>Management update:</u></p> <p>A checklist has been added to the booking form to ensure H&S is included for consideration from the beginning. This will put the onus on the organiser to provide this to the Council with the first tranche of info at the first point of contact rather than waiting for the detailed risk assessment. Separate checklists (where required) will be filed separately for each event and/or attraction. The checklist & booking form information will support the SAG process. An update was previously provided to the PGA Committee on 20/02/2025 which detailed the work completed.</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: 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
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</p> <p>April 2025</p> <p>November 2025</p>	<p><u>Management update:</u></p> <p>A new Service Level Agreement with CCC was implemented in April 2025 which includes new KPIs 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. The Environmental Health Admin Team continue to check for errors but are limited by the functionality within Uniform, which doesn't allow the service to fully meet this audit action.</p> <p>Work is underway to develop Microsoft Dynamic forms for licensing (excluding Taxi & Private Hire) following the removal of forms from the central Government website in March 2026. This will be the first phase in moving MDC Environmental Health processes to Dynamics and its envisaged the entire licensing function could be undertaken by CCC prior to local government reorganisation in 2028. This full migration of activity to CCC would resolve this audit action and enable improvements with payments and system access currently experienced via Uniform</p> <p><u>Internal audit comment:</u></p> <p>Recommendation is now classed as Overdue as the revised implementation date has not been met. However, work is progressing in completing the recommendation, which is driving the extended implementation date.</p>

FOR MORE INFORMATION:

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