

INTERNAL AUDIT FOLLOW UP OF RECOMMENDATIONS REPORT

Maldon District Council

July 2025



CONTENTS

SUMMARY 2

RECOMMENDATIONS: COMPLETE..... 5



SUMMARY

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
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	10	1	7	2	8	1	4	-	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
GDPR	4	-	3	1	3	-	-	-	-	-	-	-	-	-	3
Asset Management	4	-	1	3	1	-	-	-	-	-	-	-	-	-	1
Main Financial Systems	3	-	2	-	3	-	-	-	-	-	-	-	-	-	2

Sub Total	27	4	13	9	18	-	1	-	-	-	-	-	-	4	13
Total	37	5	20	11	26	1	5	-	1	-	-	-	-	4	15

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

2023/2024

Please find below a summary of the status of implementation of recommendations arising from reports issued in 2023/24.

- ▶ One Medium priority rated recommendation for Licensing has been completed. No further recommendations are due.

2024/2025

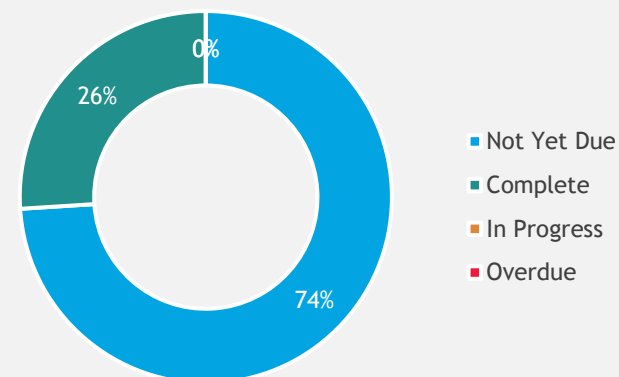
Please find below a summary of the status of implementation of recommendations arising from reports issued in 2024/25.

- ▶ No recommendations have become due since the last follow up report presented to the Performance, Governance and Audit Committee in June 2025.

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
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>Closed</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>We consider the recommendation to now be complete as the recommendation cannot be further implemented due to the functionality of Uniform, which currently does not allow for automated checking. The plan outlined by management will help to address and lower the risk raised as part of the original report, thus supporting closure. Furthermore, the first part of the recommendation addressing the issue in the interim has been completed, supporting the overall closure.</p>

FOR MORE INFORMATION:

AARON WINTER

Aaron.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

