

INTERNAL AUDIT FOLLOW UP OF RECOMMENDATIONS REPORT

Maldon District Council

November 2025



CONTENTS

SUMMARY	2
RECOMMENDATIONS: COMPLETE.....	4
RECOMMENDATIONS: IN PROGRESS.....	9



SUMMARY

2023/24	Total Recs	H	M	L	To follow up	Previously Completed		Complete		In Progress		Overdue		Not Due	
						H	M	H	M	H	M	H	M	H	M
Homelessness and Temporary Accommodation	3	-	3	-	3	-	2	-	1	-	-	-	-	-	-
CIPFA Financial Management Code	2	-	1	1	1	-	-	-	1	-	-	-	-	-	-
Sub Total	5	-	4	1	4	-	2	-	2	-	-	-	-	-	-

2024/25	Total Recs	H	M	L	To follow up	Previously Completed		Complete		In Progress		Overdue		Not Due	
						H	M	H	M	H	M	H	M	H	M
Health and Safety	6	2	3	1	5	-	1	1	1	1	1	-	-	-	-
Capital and Commercial	3	-	1	2	1	-	-	-	-	-	-	-	-	-	1
Contract Management	2	-	1	1	1	-	-	-	-	-	-	-	-	-	1
Building Control	5	2	2	1	4	-	-	-	1	-	1	-	-	2	-
GDPR	4	-	3	1	3	-	-	-	2	-	-	-	-	-	1
Asset Management	4	-	1	3	1	-	-	-	-	-	-	-	-	-	1
Main Financial Systems	3	-	2	-	3	-	-	-	1	-	1	-	-	-	1
Sub Total	27	4	13	9	18	-	1	1	5	1	3	-	-	2	5
Total	32	4	17	10	22	-	3	1	7	1	3	-	-	2	5

Please note that 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 Homelessness and Temporary Accommodation and CIPFA Financial Management Code have been completed.
- ▶ As a result, there are no further recommendations outstanding or due from reports issued in 2023/24.

2024/2025

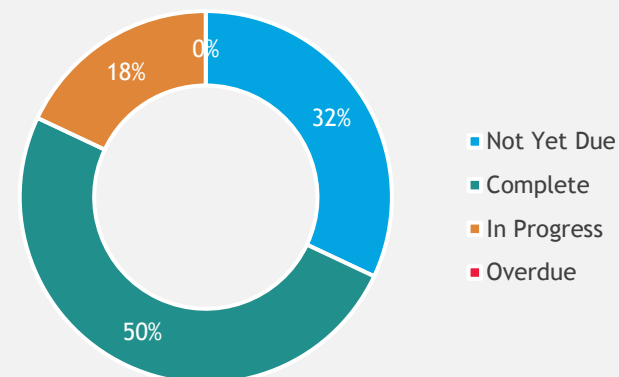
Please find below a summary of the status of implementation of recommendations arising from reports issued in 2024/25.

- ▶ Recommendations have been implemented for the following audits:
 - One High and one Medium priority rated recommendations for Health and Safety
 - One Medium priority rated recommendation for Building Control
 - Two Medium priority rated recommendations for GDPR
 - One Medium priority rated recommendation for Main Financial Systems.
- ▶ Two recommendations for Health and Safety and one each for Building Control and Main Financial Systems have missed their original implementation dates. As work is progressing on these recommendations and a revised implementation date has been provided, they are classified as in progress. They will be followed up again ahead of the next Performance, Governance and Audit Committee.

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 Homelessness and Temporary Accommodation	<p>Rec 1</p> <p>1.1 To continue to monitor this case on a regular basis, and report areas of non-compliance against Government guidance as part of their monthly highlight report to the Council's Corporate Leadership Team.</p> <p>1.2 As per Government guidance the Council should consider including a plan to reduce or eliminate the use of B&B accommodation.</p> <p>1.3 Report any areas of non-compliance through the monthly highlight reports to the Corporate Leadership Team.</p>	Medium	Damien Ghela, John Swords and Helen Greengrass	<p>January 2025</p> <p>Closed</p>	<p><u>Management update:</u></p> <p>A Strategic Housing Lead is being appointed to write a new Housing Strategy with supporting policies and these will set-out how the Council can reduce or eliminate the use of emergency B&B accommodation. The Council doesn't have anyone in B&B accommodation at the time of this update (17/09/2025) and they now have Stephens House operational, providing five additional units of temporary accommodation (TA). Other opportunities for TA are being assessed to increase this provision and stop the need for B&B going forward.</p> <p><u>Internal audit comment:</u></p> <p>We consider the recommendation to be materially complete. The plan outlined by management will help to address and lower the risk raised as part of the original report, thus supporting closure.</p>
2023/24 CIPFA Financial Management	<p>Rec 1</p> <p>The Council should consider developing a long-term financial strategy (10 years) to ensure that the Council's activities are aligned with the Council's long term development objectives.</p>	Medium	Ben Jay	<p>June 2025</p> <p>Closed</p>	<p><u>Management update:</u></p> <p>Plans are in place to review and revise 2025/26 revenue and capital budgets and for revised budgets. This is necessary further to the outturn report on 24/25 performance against budget, which records a £853k (6.6%) variance to budget. This variation indicates that base budgets require a review to ensure that they are understood by budget holders and by finance and that the understanding is shared. This will help reduce any significant budget variation in 2025/26. Once in place, revised base budgets for the current year will provide a basis for an update to the MTFS outlook. In line with emerging thinking across greater Essex, local assumptions will be brought closer to those adopted by other Essex councils. LGR impacts mean that a 10-year plan is not so helpful as previously suggested - so the plan is likely to cover the period 2026/27 to 2028/29 (that is, the period for MDC to March 2028, and the first 'live' year of the impact on the successor council - this will ensure that there is an MTFS view in place should reorganisation be delayed).</p>

AUDIT	RECOMMENDATIONS MADE	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
					<p><u>Internal audit comment:</u></p> <p>Recommendation closed as it has been superseded by external factors i.e. local government reorganisation. We have also taken into account local factors as per the MTFS process, which we will be reviewing separately.</p>
2024/25 Health and Safety	Rec 1 1.1 Service areas should review overdue risk assessments where required. 1.2 The Council should prioritise the implementation of the risk assessment database across all service areas. This ensures each service area documents identified hazards, assessed risks, and implemented controls. This approach will enhance accountability, oversight, and appropriate monitoring of risks at the Council. 1.3 The Council should implement a monthly compliance report to monitor which teams have completed and updated their risk assessments. This will ensure that all teams stay on track and maintain up-to-date risk assessments.	High	Paul Baccarini	September 2025 Closed	<p><u>Management update:</u></p> <p>Overdue risk assessments have been updated. The requirement for a small number of additional assessments have been identified as part of the review process. These are ongoing. Risk assessment will require periodic review. This will be on a minimum cycle of every three years, or one year for higher risk/hazard tasks. It is for the manager of the service area to determine this.</p> <p>The risk assessment database (master list) has been updated and now records all risk assessments and their current status. There are a small number that require amendments but this is part of the natural cycle of updates that will be required from time to time. All staff have access to the master list.</p> <p>The completion of risk assessments are tracked through the service plans with performance reviewed at the monthly ELT meetings and six-weekly senior managers Health & Safety meeting</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	Rec 4 The Council should assign a specific supervisor or manager from each department to review the training matrix monthly. Managers should confirm that their team members have completed the required training, run a compliance report and report this to the Corporate Health and Safety Manager. Alternatively, the Council's central team	Medium	Paul Baccarini	July 2025 Closed	<p><u>Management update:</u></p> <p>Corporate eLearning modules for H&S are now in place and their completion is tracked via the monthly balance-scorecard by heads of service. For department and team-specific H&S training, the matrix has been updated so that appropriate managers and supervisors can monitor compliance. Responsible managers are identified and a reminded of the need to review every six weeks during the senior managers H&S meetings. The</p>

AUDIT	RECOMMENDATIONS MADE	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
	could introduce independent regular reporting to ensure the matrix is up-to-date and non-compliance is identified and rectified accordingly.				<p>action is complete however; managers must now populate with relevant data as the training cycle proceeds.</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	Rec 3	Medium	Michale Johnson and Steve Murray	September 2025	<u>Management update:</u>
Building Control	<p>3.1 The Building Control Policy should be updated to include the following:</p> <ul style="list-style-type: none"> • Version control • The date of last review • Frequency of review • Responsible officer • How persons supporting the building control function are kept fully informed of changes in legislation/national practices. • Oversight mechanisms such as quality control / spot checks • Complaints/appeals process <p>3.2 The Building Control Policy should be saved in a central location so it can be accessed by all applicable officers whenever it is required.</p>			Closed	<p>All the recommended additional sections and information have been added into the Building Control Policy & Procedures 2025-2028, which was presented to Strategy & Resources Committee on 24 July 2025.</p> <p>The Control Policy & Procedures 2025-2028 is saved on the Planning & Implementation Sharepoint with access controls, data retention and file accountability built into its functions.</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	Rec 1	Medium	Emma Holmes	August 2025	<u>Management update:</u>
GDPR	1.1 Management, in conjunction with each individual business unit or department, should conduct a full and comprehensive review of all information processing activities that are undertaken by individual departments. With regard to personal data, this information should be captured within a dedicated RoPA,			Closed	<p>ROPA circulated with all Assistant Directors for Comment. Meetings held with Assistant Directors/Heads of Department to review ROPA. Changes have been made to ROPA following these discussions.</p> <p>ROPA reviewed and updated with all areas meeting notes and. A corporate policy database is currently being completed to cover</p>

AUDIT	RECOMMENDATIONS MADE	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
	<p>and these should capture, at a minimum, the information identified as missing by this review. The updated RoPAs should be presented to and approved by Senior Management.</p> <p>1.2 Following this understanding of data processing activities at the service department level, the Council should revise the centrally defined RoPA and ensure that this captures all the Council's data flows and processing activities. This should be completed and updated on an ongoing basis and there should be arrangements for it to be fully reviewed on at least an annual basis to ensure that it remains current and appropriate.</p> <p>1.3 As part of the RoPA review, the Council should consider reviewing the existing privacy notices and updating them in case of any changes to data processing activities, to ensure continued transparency of data processing with data subjects. The Council should ensure that its privacy notices provide clarity on retention periods (even if only indicative timelines) and review dates (ie date notice was last reviewed, date of next review, frequency of review).</p>				<p>all corporate policies which will include ROPA this is linked to service plans and will update the owner of the policy when a review is due to ensure that reviews are taken in a timely manner.</p> <p>Privacy Notices have been amended to reflect latest version and a review date 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>
2024/25 GDPR	<p>Rec 2</p> <p>For any third-party data transfers, the Council should ensure that these are being recorded within the applicable RoPA and that appropriate safeguards, such as Data Sharing Agreements, are in place. Arrangements should be made to ensure that the information sharing arrangements are subject to review on a regular basis.</p>	Medium	Emma Holmes	August 2025 Closed	<p><u>Management update:</u></p> <p>Meetings have been held in all departments and data sharing agreements were discussed. ROPA is up to date and on gong review and link with contracts will ensure that data sharing agreements are in place for future agreement.</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>

AUDIT	RECOMMENDATIONS MADE	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
2024/25 Main Financial Systems	<p>Rec 2</p> <p>2.1 The Council should ensure the reconciliation document includes details of the preparer, review and date in the reconciliation file for all completed reconciliations. This will ensure that segregation of duties and date of the exercise are consistently documented.</p> <p>2.2 The Council should ensure that backing documentation is embedded within the reconciliation files on separate tabs, to ensure ease of access and support the review process of balances.</p>	Medium	Ben Jay	September 2025 Closed	<p><u>Management update:</u></p> <p>This has been completed for key reconciliations documents.</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

AUDIT	RECOMMENDATIONS MADE	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
2024/25 Health and Safety	Rec 2 An inspection schedule frequency should be agreed with each service area head and with the Health and Safety team. A schedule of inspections should be maintained by the Corporate Health and Safety Manager and inspections completed in line with the determined frequency.	High	Paul Baccarini	July 2025 December 2025	<p><u>Management update:</u></p> <p>Recorded inspections and supervisions are now a requirement of specific teams as part of their service plan activities. Whilst heads of service have been invited to propose workable schedules for inspections and supervisions (to be conducted by their own teams), they are not yet in place. Inspections continue to be performed by the Corporate H&S Manager of larger assets both routinely and on an ad hoc basis. The Corporate H&S Manager will continue to work with the heads of service and assistant directors at the senior managers meetings to ensure timely completion. More time has been allocated to complete this work.</p> <p><u>Internal audit comment:</u></p> <p>New implementation date agreed. We will follow up the recommendation again ahead of the next Performance, Governance and Audit Committee.</p>
2024/25 Health and Safety	Rec 3 3.1 The draft Health and Safety policy should be ratified and approved by the appropriate governing committee. 3.2 All the out-dated supporting guidance documents identified in the Health and Safety Policy/Procedure Index should be reviewed and updated, ensuring they align to current statutory requirements and the Council's procedures. 3.3 Once the supporting guidance documents have been reviewed and updated, they should replace the existing versions on the Council's intranet. Then advertised to staff to ensure they are fully aware of any updates/changes that have been made.	Medium	Paul Baccarini	September 2025 April 2026	<p><u>Management update:</u></p> <p>The new H&S Policy was presented to the Strategy and Resources Committee on 2 occasions. It was approved, with requested amendments at Full Council on the 25th September 2025.</p> <p>A number of H&S procedures have been reviewed with each assigned a working group and a lead. The working groups and leads are reminded regularly that review is required. Whilst there has been good progress a number still require review. It is anticipated the restructure will delay progress. Lead officers have left the authority or have changed roles within it. Department structure and reporting lines have changed. A new date of April 2026 is put forward in an effort to accommodate this period of reorganisation. The support of the Corporate Leadership Team will be required to ensure timely completion.</p> <p>A system is in place where updated procedures are held in a central area. Old versions are saved in a superseded file for</p>

AUDIT	RECOMMENDATIONS MADE	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
					<p>reference. Reviewed procedures have adopted a standardised naming format.</p> <p><u>Internal audit comment:</u></p> <p>Parts 3.1 and 3.3 have been completed. A new implementation date has been agreed for 3.2. We will follow up the recommendation again ahead of the next Performance, Governance and Audit Committee to obtain an update on the progress being made.</p>
2024/25 Building Control	Rec 4 To ensure Building Control fees are set at the correct level, officers should compile a documented rationale for each of the fees based on the Building Control chargeable rate.	Medium	Matthew Winslow	September 2025 October 2025	<p><u>Management update:</u></p> <p>Initial discussion with S151 determines that we do need Finance and Building Control to work on this project together and that needs capacity in both teams to complete the work. Building Control has lost another officer and the remaining Building Control officer is stretched covering statutory and committed technical work. The Head of Service will work with the Assistant Director and S151 to focus the task input down for the Building Control officer.</p> <p>This is being included in the 26/27 budget planning process, so the cost assessment will be undertaken in October 2025.</p> <p><u>Internal audit comment:</u></p> <p>The cost assessment was not complete at the time of the follow up process but will be embedded into a process we know is happening in line with the revised timescales. We will follow up the recommendation again ahead of the next Performance, Governance and Audit Committee.</p>
2024/25 Main Financial Systems	Rec 1 1.1 The Council should ensure that documented evidence of role-based access reviews is retained for all staff granted access to the finance system. This should include confirmation that access levels are appropriate and that the review is completed and recorded prior to access being granted.	Medium	Ben Jay	September 2025 January 2026	<p><u>Management update:</u></p> <p>This is part of the revised structure and new delegations arising. This will include alignment of directors, cost centres, budget holders and purchase orders/WAP access plus debt reporting and use of reserves.</p> <p><u>Internal audit comment:</u></p> <p>We will follow up the recommendation again ahead of the next Performance, Governance and Audit and Governance committee</p>

AUDIT	RECOMMENDATIONS MADE	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
	1.2 Evidence of the quarterly access log reviews should be retained and reported to the Deputy S151 to confirm its completion to achieve a clear audit trail.				to confirm implementation following the restructure being embedded.

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

