

# INTERNAL AUDIT FOLLOW UP OF RECOMMENDATIONS REPORT

Maldon District Council

March 2026



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# SUMMARY

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	2	1	-	-	1	-	-	-	-
Capital and Commercial Project Management	3	-	1	2	1	-	-	-	1	-	-	-	-	-	-
Contract Management	2	-	1	1	1	-	-	-	-	-	-	-	-	-	1
Building Control	5	2	2	1	4	-	1	-	-	1	-	-	1	1	-
GDPR	4	-	3	1	3	-	2	-	-	-	-	-	-	-	1
Asset Management	4	-	1	3	1	-	-	-	-	-	-	-	-	-	1
Main Financial Systems	3	-	3	-	3	-	1	-	1	-	-	-	-	-	1
<b>Sub Total</b>	<b>27</b>	<b>4</b>	<b>14</b>	<b>9</b>	<b>18</b>	<b>1</b>	<b>6</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>4</b>

2025/26	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
Waste and Recycling	4	-	2	2	2	-	-	-	2	-	-	-	-	-	-
Corporate Governance	4	-	2	2	2	-	-	-	1	-	1	-	-	-	-
<b>Sub Total</b>	<b>8</b>	<b>-</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>35</b>	<b>4</b>	<b>18</b>	<b>13</b>	<b>22</b>	<b>1</b>	<b>6</b>	<b>1</b>	<b>5</b>	<b>1</b>	<b>2</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>4</b>

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

## 2024/2025

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

- ▶ One High priority rated recommendation for Health and Safety and one Medium priority rated recommendations for Capital and Commercial Project Management and Main Financial Systems have been implemented.
- ▶ One High priority rated recommendation for Building Control and one Medium priority rated recommendation for Health and Safety have missed their original implementation dates and are now classed as In Progress. Work is progressing to implement these and we will follow them up again ahead of the next Performance, Governance and Audit Committee meeting.
- ▶ One Medium priority rated recommendation for Building Control has missed its revised implementation date and is now classed as Overdue, although progress continues to be made.

## 2025/2026

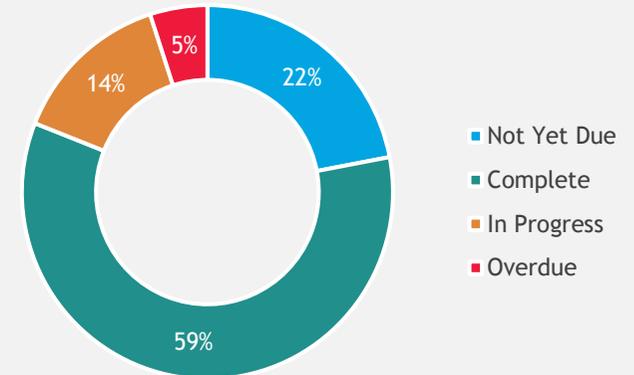
Please find below a summary of the status of implementation of recommendations arising from reports issued in 2025/26.

- ▶ Recommendations have been implemented for the following audits:
  - Two Medium priority rated recommendations for Waste and Recycling. No further recommendations are due from this audit.
  - One Medium priority rated recommendation for Corporate Governance.
- ▶ One Medium priority rated recommendation for Corporate Governance has missed its original implementation date, although work is progressing. This 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
<p>2024/25</p> <p>Capital and Commercial Project Management</p>	<p>Rec 1</p> <p>1.1 Officers should be reminded that business case templates should be used for all projects and include high-level timescales within the implementation plan. Milestones may include design stage, tendering, procurement, and contract award.</p> <p>1.2 The PMO should ensure that business cases are approved once all high-level timescales, budgets, and risks are outlined. This includes completing a communications strategy, producing regular highlight reports, and ensuring closure reports are completed for each project. Benefits realisation should be completed for each project, with clear objectives and robust monitoring and measurement of these benefits e.g. Key Performance Indicators.</p> <p>1.3 The Council should ensure that Section 11 of the business case template for social and environmental impacts should be sufficiently filled out. Including highlighting to staff of the PMO helpful tools and templates that have been provided to ensure consistency among projects.</p>	Medium	Cheryl Hughes Head of Performance, Improvement and LGR Strategy and Improvement	<p>October 2025</p> <p>Closed</p>	<p><u>Management update:</u></p> <p>PMO SharePoint has been updated to ensure Business cases are readily available for project managers. In addition to this the PMO has actively engaged with PMs across the organisation to build awareness of the key business case documents. We have also adopted a two tier approach to projects at MDC allowing low risk vs high risk projects to be categorised with the aim to make the process simpler and clearer for all stakeholders.</p> <p>All project managers with live projects within the PMO have been asked to complete a communication plan retrospectively to meet this action (projects which are due to be delivered within 3 months are exempt). Once the completed comms plans are received, they are filed in each project's respective file on SharePoint. Accessible by key stakeholders.</p> <p>Following an agreement to adopt a two tier approach to projects - High risk vs Low risk. Both templates clearly request for this section to be completed. Also, the completed templates are now reviewed by the PMO which will ensure these sections are completed ahead of being submitted for approval.</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 (PMO SharePoint).</p>
<p>2024/25</p> <p>Main Financial Systems</p>	<p>Rec 1</p> <p>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.</p>	Medium	Ben Jay Director of Finance	<p>September 2025</p> <p>January 2026</p> <p>Closed</p>	<p><u>Management update:</u></p> <p>Please find attached a list of SAGE users past and present as at today (10/02/2026). Disabled availability are ex staff, those enabled are current staff. If they have no roles assigned, they cannot access the system, if they have a Maldon profile it's a view only access, if they have Finance access then it enables them to make changes/ input things onto SAGE. A review will be conducted on the first day of each quarter.</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.				<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 (evidence of users).</p>
<p><b>2025/26</b></p> <p><b>Waste and Recycling</b></p>	<p>Rec 1</p> <p>1.1 A specific standing agenda item should be included on meeting agendas to ensure that all KPIs are discussed as part of the monthly contract meetings. When finalised, this should include complaints KPIs.</p> <p>1.2 Where performance is unsatisfactory, it should be ensured that minutes formally detail discussions held in relation to action being taken by the contractor to improve these.</p>	Medium	Carol Love Waste Contract and Commissioning Manager	<p><del>August 2025</del></p> <p>Closed</p>	<p><u>Management update:</u></p> <p>Complaints are discussed during the contract meetings including the number of complaints received. This is part of the standard agenda and the discussions are minuted.</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 (meeting minutes and agenda).</p>
<p><b>2025/26</b></p> <p><b>Waste and Recycling</b></p>	<p>Rec 2</p> <p>2.1 On a quarterly basis management should undertake quality checks on complaints received to ensure these have been actioned correctly and all details are held on the system. Outcomes should be used to provide training and reminders to staff on issues identified.</p> <p>2.2 The definition of a justified complaint should be formally recorded and checked as part of the quarterly checks.</p> <p>2.3 KPIs in relation to complaints should be formally put in place and reported, monthly.</p>	Medium	Carol Love Waste Contract and Commissioning Manager	<p><del>August 2025</del></p> <p>Closed</p>	<p><u>Management update:</u></p> <p>Quality checks on complaints are now carried out by the Authorised Officer prior to contract meetings - at least one a month and more often if resources permit. Complaints are now recorded monthly in the service plan.</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 (quality checks, meeting minutes and agenda).</p>
<p><b>2025/26</b></p> <p><b>Corporate Governance</b></p>	<p>Rec 1</p> <p>1.1 The Council should remind Members and leaders of political parties on the importance and requirements to complete and adhere to training requirements with continued reporting to the PGA. The Council could also</p>	Medium	Cheryl Hughes Head of Performance, Improvement and LGR	<p><del>December 2025</del></p> <p>Closed</p>	<p><u>Management update:</u></p> <p>As part of PGA consideration of the report this point was discussed with members. The Committee did not agree to sanctions and instead considered other ways to manage training compliance. An additional ask of training data has been</p>

AUDIT	RECOMMENDATIONS MADE	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
	consider: removing Member IT access if core training is not completed or make changes to roles/committees/working groups if appropriate training is not completed.		Strategy and Improvement		<p>requested and officers will be reporting this to PGA committee from January.</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 (review of committee minutes).</p>
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 Corporate Health and Safety Manager	<del>July 2025</del> <del>December 2025</del> Closed	<p><u>Management update:</u></p> <p>An inspection schedule has been agreed, identifying key sites with a standard inspection template which will be adapted for use depending on site.</p> <p>Inspections are taking place across a range of sites, and progress is being made to bring the record of inspections into a single location, and to adopt a consistent method of recording (through the development of an App), which will improve the efficiency and effectiveness of collection and use of the data collected through the inspections</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 (Inspection schedule). The technology solution is still in progress however this is in addition to the original recommendation which will further enhance the control environment.</p>

## RECOMMENDATIONS: IN PROGRESS

AUDIT	RECOMMENDATIONS MADE	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
2024/25 Health and Safety	<p>Rec 3</p> <p>3.1 The draft Health and Safety policy should be ratified and approved by the appropriate governing committee.</p> <p>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.</p> <p>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.</p>	Medium	Paul Baccarini Corporate Health and Safety Manager	<p><del>September 2025</del></p> <p>April 2026</p>	<p><u>Management update:</u></p> <p>The new H&amp;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&amp;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 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 was previously agreed for 3.2. Progress is on track to meet the previously revised date.</p>
2024/25 Building Control	<p>Rec 1</p> <p>1.1 Review the performance management requirements detailed within the Building Control Policy to see if they are still relevant and in line with the BSR statutory requirements.</p> <p>1.2 Establish a process to best monitor and report on the performance of the Building</p>	High	Danielle Blake Head of Service Housing and Building Control	<p><del>December 2025</del></p> <p>April 2026</p>	<p><u>Management update:</u></p> <p>The Building Control Policy has been reviewed and now incorporates the requirements of the Building Safety Regulator. The Building Control Policy &amp; Procedures 2025-2028 was presented to Strategy &amp; Resources Committee on 24 July 2025, with a recommendation for Council to adopt it.</p> <p>S&amp;R Committee approved the Building Control Policy including all updated performance management requirements that align with the BSR requirements. Recommendation was made to Council in</p>

AUDIT	RECOMMENDATIONS MADE	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
	<p>Control service to ensure it is effective and efficient.</p> <p>1.3 Regular reports based on the new performance management requirements should be presented to ELT Service Catch-Up, to enable exception reporting to senior management, so there is more adequate oversight of the performance of the Building Control service.</p> <p>1.4 Further investigate the reporting functionality of IDOX Uniform to ensure it is fit for purpose to meet the requirements of the Building Safety Regulator. If required, arrange for additional training for officers so they can fully utilise Uniform. The service could also contact other local authorities who use Uniform, to establish how they are meeting the requirements.</p>				<p>September 2025 to adopt the policy, however this has been deferred to Q4 to encompass enforcement elements.</p> <p><u>Internal Audit comment:</u></p> <p>Work is progressing to implement the recommendation. We will follow up the recommendation again ahead of the next Performance, Governance and Audit and Governance committee.</p>
<p>2025/26</p> <p>Corporate Governance</p>	<p>Rec 2</p> <p>2.1 The Council should ensure terms of reference are up-to-date and version controlled so it is clear when the document was last reviewed and when it will be subsequently reviewed.</p> <p>2.2 The Council should ensure where a Working Group reports to a committee the subsequent Working Group minutes note this and confirm the outcome for information purposes.</p>	Medium	Cheryl Hughes Head of Performance, Improvement and LGR Strategy and Improvement	<p>November 2025</p> <p>June 2026</p>	<p><u>Management update:</u></p> <p>A note has been circulated to officers involved in working groups to highlight this recommendation. For the first meeting that takes place in the municipal year, we will ensure terms of reference are reviewed when each working group sits. In May, the first working group meetings will review / refresh and this will finalise the action</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 to confirm implementation following the May 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
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	Mark Jaggard Director of Place, Planning & Growth	<del>September 2025</del> <del>October 2025</del> May 2026	<p><u>Management previous 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>Management most recent update:</u></p> <p>Building control work forms 2 parts, fee earning and no fee earning. The expectation is that the building control income should not create a significant surplus when considered on a rolling 3 year period. New burdens imposed nationally through the Building Safety Regulator means that the costs of providing the service have increased. However, it is a competitive market with the Council competing with Approved Inspectors for the fee earning work. The Council are about to enter Phase 2 of Transforming Together and in March 2026 will have the 'minded to' decision on LGR. Therefore, it is suggested that this action is picked up in Spring/Summer 2026.</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, external factors are driving the extended implementation date.</p>

### FOR MORE INFORMATION:

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