

MALDON DISTRICT COUNCIL

Internal Audit Report - Final

Safeguarding

January 2026

Design Opinion	 Moderate
Effectiveness Opinion	 Moderate



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DISTRIBUTION	
Sue Green	Director of Neighbourhood Services & Communities
Daniel Cannon	Head of Community Safety and Customer Services, Service Delivery Directorate (Safeguarding Lead)
<u>For information:</u>	
Ben Jay	Director of Finance (Section 151)

BDO LLP APPRECIATES THE TIME PROVIDED BY ALL THE INDIVIDUALS INVOLVED IN THIS REVIEW AND WOULD LIKE TO THANK THEM FOR THEIR ASSISTANCE AND COOPERATION.

REPORT STATUS	
Auditors:	Aaron Winter, Partner Andrew Billingham, Audit Manager (Quality Assurance) Valerie Garriques, Assistant Audit Manager
Dates work performed:	24 July - 13 October 2025
Draft report issued:	21 October 2025, 22 December 2025 and 20 January 2026
Management Responses Received:	28 November 2025, 13 January 2025 and 23 January 2026
Final report issued:	26 January 2026

Executive summary

Design Opinion

 Moderate

Effectiveness Opinion

 Moderate

Recommendations

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SCOPE

Background

- ▶ Safeguarding is a shared Council responsibility. Employees, service providers, and contractors have a statutory duty, under the Care Act 2014 and the 2004 Children’s Act to work collaboratively while fulfilling their obligations under the relevant legislation to protect children and adults at risk from abuse, neglect, maltreatment or harm.
- ▶ Maldon District Council (“the Council”) follows the Southend, Essex and Thurrock (SET) Council’s guidelines which outline the key safeguarding procedures. These procedures are based on the six principles of safeguarding which are:
 - Empowerment - Adults are encouraged to make their own decisions and are provided with support and information.
 - Prevention - Strategies are developed to prevent abuse and neglect that promotes resilience and self-determination.
 - Proportionate - A proportionate and least intrusive response is made balanced with the level of risk.
 - Protection - Adults are offered ways to protect themselves, and there is a co-ordinated response.
 - Partnerships - Local solutions through services working together within their communities.
 - Accountable - Accountability and transparency in delivering a safeguarding response.
- ▶ SET Safeguarding procedures are structured within the following four stage process:

Stage 1 - Concern	Stage 2 - Enquiry	Stage 3 - Management plan review	Stage 4 - closing the enquiry
<ul style="list-style-type: none"> • Safeguarding Adult Concern form (Southend & Thurrock) Electronic Safeguarding Portal (Essex) received • Risk assessment completed • Seek views of the adult about how 	<ul style="list-style-type: none"> • Information gathering • Local authority requests and receives information from relevant organisations • Safeguarding meeting (where appropriate) 	<p>Safeguarding management plan and arrangements for review</p>	<ul style="list-style-type: none"> • Case closure completed • Notification outcome should be sent to relevant parties • Enquiry signed off

they wish to proceed			
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- ▶ All Council safeguarding referrals are logged on the Freshserve case management system. The referrals are then triaged and prioritised by designated Safeguarding officers, of which there were 10 in July 2025 from various Council services including Community Safety, Anti-Social Behaviour, Housing and Environmental Health.

Purpose

- ▶ The purpose of the audit was to provide assurance around the Council’s policies and arrangements in place to support the safeguarding of children and vulnerable adults.

Areas reviewed

- ▶ We reviewed the safeguarding policies and procedures and sought to confirm whether they were in line with best practice, up to date, clearly detailing the safeguarding process, were easily accessible by officers and considered the requirements of relevant legislation.
- ▶ We reviewed whether an officer and a deputy had been assigned responsibility for overseeing safeguarding concerns at the Council. We sought to confirm whether roles and responsibilities were clearly laid out in policies and procedures.
- ▶ We reviewed training completion records to confirm whether staff had completed all mandatory training, including any role specific training. We sought to confirm whether monitoring mechanisms were adequate and follow up occurred where staff had not completed the training.
- ▶ We reviewed a sample of commissioned services and contracted out arrangements and sought to ensure whether safeguarding responsibilities were clearly documented within the contracts.
- ▶ We tested a sample of safeguarding referrals to confirm whether correct process had been carried out and adequate notes/supporting documentation was maintained.
- ▶ We reviewed whether the Council was coordinating effectively with all departments that had safeguarding responsibilities. We also sought to review any terms of reference, agendas and minutes of multi-agency meetings to ensure safeguarding related actions and decisions were documented and appropriate processes were followed.
- ▶ We sought to confirm whether there was adequate monitoring of safeguarding cases and whether performance was regularly reported. Where performance issues were identified, we sought to confirm action plans were in place to address them.



AREAS OF STRENGTH

Safeguarding Governance

- ▶ Essex Council as the upper-tier Council is the statutory lead for children’s social care, adult social care and the safeguarding boards for Maldon District Council (MDC): the Essex Safeguarding Adults Board (ESAB) and Essex Safeguarding Children Board (ESCB). MDC, “the Council”, is a partner agency within the ESAB and ESCB framework. The Council’s duty is to identify, refer and cooperate on safeguarding issues through local services and partnerships. The Council’s Safeguarding Lead advised that they attend the board meetings regularly as required.
- ▶ The Council follows the SET (Southend, Essex & Thurrock) Safeguarding Adults Guidelines. ESAB and ESCB set the strategic safeguarding policies in accordance with the Safer Essex Terms of Reference adopted in May 2024, while the Council operationally delivers those at the local level.

- ▶ Safer Essex has the strategic lead for co-ordinating the partnership response to community safety issues and initiatives across Essex, Southend and Thurrock. Safer Essex acts as the county-wide Strategy Group for community safety.
- ▶ ESAB published several Safeguarding Adults Reviews (SARs) in 2024-25 and 2025-26 involving adults at risk cases that offer learning points for all districts including the Council. Our review of the ESAB published SARs in 2024-25 and 2025-26 (to September 2025) identified that none specifically name Maldon in published reports. However, ESAB monitors and shares thematic learning from these reviews which the Safeguarding Lead/ Deputy Designated Safeguarding Lead (DDSL) receive and consider—topics such as improving coordination where complex needs are present, enhancing the Making Safeguarding Personal approach, and enabling multi-agency oversight.

Policy & Procedures

- ▶ The Safeguarding Policy is available on the website. Overall, the policy aims to ensure the welfare and protection of children, young people, and vulnerable adults through comprehensive procedures, training, and inter-agency cooperation.
- ▶ The Assistant Director Customer Services and Operations advised that the Safeguarding Policy was being reviewed in Partnership with Chelmsford City Council during the audit. Also, that the new/revised policy would be presented to Members for approval at the Strategy & Resources Committee. We noted that the formal policy approval process is key to preventing informal or unapproved changes to ensure that all updates are properly vetted and compliant with current standards.
- ▶ The Designated Safeguarding Lead (DSL) also referred to as the Safeguarding Lead position is held by the Lead Specialist who holds overall accountability for safeguarding children, young people, and vulnerable adults. The Safeguarding Lead is responsible for discussions with the Designated Safeguarding Reporting Officers (DSRO) and contacting the Local Authority Designated Officer (LADO).
- ▶ Safeguarding concerns, incidents, and allegations are reported to the Safeguarding Lead through a structured process. Members, employees, contractors, or volunteers who notice a safeguarding concern or witness an incident of neglect or abuse must complete a Concern/Incident/Allegation (CIA) form. This form captures detailed information about the occurrence and is available on the Intranet. Paper copies can also be provided to staff without computer access. The completed form is then emailed to the Safeguarding Lead or Designated Safeguarding Reporting Officers (DSRO). If the child, young person, or vulnerable adult is thought to be in immediate danger, the Safeguarding Policy advises staff to call 999.

Organisational Structure

- ▶ The Safeguarding team is based at the Community Safety Hub with Essex Police within the Council's offices to deal with any concerns, incidents, or allegations (CIA) promptly and effectively.
- ▶ There is one Safeguarding Lead, three DDSLs and a team of DSRO, including a 24/7 on-call duty DSRO.
- ▶ The LADO manages and coordinates investigations with relevant agencies and partners. The LADO is based at Essex County Council (ECC).

Safeguarding Training

- ▶ There is a staff Induction booklet, Councillor's Briefing, eLearning module and face to face training sessions.
- ▶ We reviewed safeguarding training records for a sample of 20 officers, including specific training for the Safeguarding Lead, Deputy Safeguarding Lead, DSROs, and service officers with safeguarding duties. We identified that HR monitors the

mandatory training centrally and it was being maintained up to date, enabling staff to recognise and respond to safeguarding concerns effectively.

Maldon & District Community Volunteer Service

- ▶ In addition to the Council’s own staff volunteering, volunteering roles arise from commissioned delivery partner, MDCVS, who deploy volunteers to work with children and vulnerable adults (eg homeless, addicts, ex-offenders, mental health issues, those who have been exploited; adults with learning disabilities and/or autism) across wellbeing and community-focused services on behalf of the Council.
- ▶ MDCVS has a safeguarding lead/child protection officer, and a safeguarding policy and standard agreement (contract) which were adopted by the MDCVS Board of Trustees in March 2023. The policy was updated in September 2025 to include information on training frequency. The Board of Trustees endorsed and approved the changes in their September 2025 meeting minutes.


AREAS OF CONCERN

- ▶ **Safeguarding Policy (November 2020)** and key supporting policies were out dated and not comprehensive including the Criminal Convictions Policy (January 2018), the Safer Recruitment Procedure (2020) and the managing slavery in line with the Modern Slavery Act 2015. The Safeguarding Policy was being reviewed and updated during the audit in Partnership with Chelmsford City Council. However, we noted that it had not been reviewed previously during the past five years. This was due mainly to the absence of a structured process for policy management and review, leading to inadequate oversight and outdated policies that were no longer comprehensive. The staff volunteering policy, recruitment framework and volunteering agreement (contract) were all in draft at the time of the audit. **(Finding 1 - Medium)**
- ▶ **Triage and prioritisation of referrals:** While all SRs were initially treated as urgent until triaged by a DRSO, our review identified a lack of criteria for categorising SRs into High, Medium, Low, and Urgent priorities, leading to potential inconsistencies. This absence of clear categorisation criteria can impact the quality of evidence, delay responses to urgent cases, and hinder effective resource allocation. **(Finding 2 - Low)**


CONCLUSION

We have provided Moderate Assurance over the design and effectiveness of the controls in place to manage Safeguarding.

Control Design

- ▶ The control design has been assessed as Moderate as we identified the following weaknesses in the design of internal control:
 - Safeguarding Policy (November 2020) and key supporting policies were out of date, no longer comprehensive, albeit we recognise that these are under review
 - Criteria for categorising safeguarding referrals into High, Medium, Low, and Urgent to guide the triage, prioritisation and oversight of referrals were lacking

Control Effectiveness

- ▶ The control effectiveness has been assessed as Moderate as our review identified the following weakness in the effectiveness of internal control:

- Regular oversight of the weekly report from the Freshservice ticketing and case management system of the safeguarding referrals by the DSL was lacking at the time of the fieldwork.
- ▶ Therefore, noting the positive direction of travel compared to the previous report, we have raised one medium recommendation, one low priority rated recommendation, and one observation to support the Council to mitigate the identified risk. However there remains an inherent risk around this subject so it is difficult to provide more than a Moderate assurance.

Detailed findings

1 Safeguarding Policy	
TOR Risk:	Safeguarding policies and procedure may not be kept up to date, comply with legislative requirements, clearly detail the safeguarding process or be accessible to officers resulting in a process that lacks structure and consistency.
Significance	 Medium

 FINDING

The Safeguarding Policy (November 2020) is accessible via the website and Intranet. It refers to domestic abuse, child sexual exploitation, human trafficking (modern slavery), honour-based abuse, Prevent, hate crime, Essex Police, and Social Services support. Our review identified that the policy is supported by key documents, including:

- Whistleblowing Policy (2020); the Assistant Director Customer Services and Operations advised that no updates have been necessary since 2020.
- Statement of Gambling Policy (March 2024)
- Procurement Strategy (2024); includes safeguarding requirements in contracts. However, the Safeguarding for Contractors and Suppliers Policy (no date) is undated
- Staff Volunteering Policy, Volunteer Recruitment Framework (no date) and agreement (contract) which is in draft, and being updated in May 2025
- Criminal Convictions Policy (January 2018); this is integrated within the Safer Recruitment Procedure (2020), which was also in the process of being updated in May 2025

Our review identified that the Safeguarding Policy addresses the following laws and obligations:

- Children Act 1989 and 2004
- Gambling Act 2005
- Care Act 2014
- Prevent duty under the Counterterrorism and Security Act 2015
- Modern Slavery Act 2015
- Working Together to Safeguard Children 2018
- Mandatory DBS checks for those with significant contact with vulnerable individuals.
- How the exception was identified, if from a sample please state the total population value/number and period in scope

However, our review identified several exceptions:

- While the Safeguarding Policy, last updated in November 2020, was being reviewed and updated during the audit, it had not been reviewed in over five years.
- There was no formal requirement for routine review of the Safeguarding Policy and supporting policies, which should occur every one to three years or after significant regulatory changes.

- There was no clear responsibility assigned within the Safeguarding Policy and supporting policies to specific reviewers and approvers to ensure accountability.
- The Safeguarding Policy referred to Human Trafficking but lacked a statement on managing slavery risks in line with the Modern Slavery Act 2015 and the Local Government Association (LGA) guidance on modern slavery in supply chains.
- The Safeguarding Policy predates updated Working Together guidance requiring multi-agency collaboration.

Root cause

The lack of structured processes for policy management, review and approval, leading to outdated policies that are not comprehensive and inadequate oversight.

Implication

Without a formal management review and approval cycle, policies risk becoming outdated and non-compliant, potentially leading to unsafe procedures. Without a formal approval process, policy updates may be informal or absent, compromising integrity. In addition, the absence of a clear approach to managing slavery risks could result in exploitation.



RECOMMENDATION

1a. Establish a clear mechanism and review cycle for the Safeguarding Policy and all supporting policies, especially the draft Staff Volunteering Policy, Recruitment Framework (no date) and draft agreement (contract), which was in the process of being updated May 2025; the Criminal Convictions Policy (January 2018), this is integrated within the Safer Recruitment Procedure (2020), which was also in the process of being updated in May 2025; and in addition the policy on Human Trafficking. The review cycle of the Safeguarding Policy and all supporting policies should be documented and specify that reviews occur every one to three years or following significant legislative changes. Assign responsibility for these reviews to a specific approver or approval body to ensure accountability.>

1b. Ensure all policies, including the Safeguarding for Contractors and Suppliers and the Staff Volunteering Scheme, are dated and regularly updated to help maintain compliance with current legislation and best practices.

1c. Develop the policy on Human Trafficking to include a statement outlining how the Council understands and manages the risk of slavery and human trafficking within its operations and supply chains. This should align with the Modern Slavery Act 2015 and LGA guidance on modern slavery.



MANAGEMENT RESPONSE

1a. The Council considers this recommendation has been completed - We accept the finding that the core policy had not been updated at the time of the Audit. At this time of the Audit the Safeguarding Policy was already under review and was subsequently approved by Members on 11 December 2025.

The Council now has a centralised system in place to ensure Corporate oversight of policies to help ensure that they remain up to date and relevant. The Criminal Convictions policy and Safer recruitment management guide had been updated in May 25 (copy provided). This document deals with DBS requirements related to convictions, unspent, spent etc

1b. Agreed. A regular review of all policies will be undertaken by the Lead Safeguarding Officer.

1c. The Council considers this recommendation has been completed. At the time of the Audit advice on identifying and reporting Human Trafficking and Modern Slavery was

provided to staff via the Councils Intranet. SA new Modern Day Slavery Statement including managing slavery risks in line with the Modern Slavery Act 2015 has since been completed and approved and published on the website.

Responsible Officer:	1a. Sue Green - Assistant Director Customer Services and Operations 1b. As above 1c. As above
Implementation Date:	1.1.30 November 2025 1b. As above 1c. As above

2 Safeguarding referrals

TOR Risk:	An inadequate referral and case management system could result in non-compliance with the safeguarding process.
Significance	 Low

 **FINDING**

Our review of the safeguarding referrals (SR) and case management on the Freshservice ticketing and case management system identified a total of 64 referrals received in the last six-month rolling period: a total of two high SR, 62 low priority SR.

Our review of a sample of five of the 64 referrals received in the last six-months as at 29 July 2025 via screenshare considered the two high SR - 119647 and SR - 125504, and three of the low SR - 122774, SR - 124091, and SR 121964.

Our review identified that SR - 124091 included an allegation of sexual abuse, SR - 122774 included allegations of domestic abuse affecting children and SR 121964 included a suicide risk. However, while our discussions noted it was recognised that categorisation of SR into High (H), Medium (M), Low (L), and Urgent is crucial for triaging and prioritising appropriate responses to risk, there was no clear criteria for categorisation of SR into High (H), Medium (M), Low (L), and Urgent. In addition, while risk levels can change quickly, there is a Deputy safeguarding lead group chat and weekly SR report from the Freshservice system, however, there was an absence of evidence demonstrating regular oversight of SR by the safeguarding lead such as minutes from regular meetings.

Root cause

A lack of clear criteria for categorising safeguarding referrals into High, Medium, Low, and Urgent priorities and regular oversight by the safeguarding lead.

Implication

Without clear criteria into High, Medium, Low, and Urgent priorities and evidence of regular oversight by the safeguarding lead, referrals may not be prioritised correctly, leading to delays in addressing urgent cases. Evidence may be lost or compromised. Misclassification of referrals could result in inadequate responses to serious issues, such as sexual abuse or suicide risk, potentially putting individuals at greater risk. Resources may be misallocated, with more attention given to less critical cases while urgent ones are overlooked. In addition, lack of standardised categorisation and oversight by the safeguarding lead can lead to difficulties in tracking and accountability, making it harder to ensure and demonstrate that all cases are handled appropriately.

 **RECOMMENDATION**

2a. Establish clear, consistent criteria for categorising safeguarding referrals and ensuring evidence is not lost or compromised. This will help ensure that cases are prioritised effectively, evidence is not lost or compromised and resources are allocated appropriately. An example of a suggested framework for triaging and prioritising appropriate responses to safeguarding concerns is provided for your consideration at Appendix III.

2b. Safeguarding risk levels can change quickly, so there should be evidence of frequent and regular oversight of cases by the safeguarding lead such as minutes from regular meetings where safeguarding referrals are discussed, showing active engagement and decision-making.



MANAGEMENT RESPONSE

2a. We consider this action is now complete. The use of the clear criteria at Appendix III is now used to guide staff with a final classification, and was adopted with immediate effect and has been included in the revised Safeguarding Policy approved by Members on 11 December 2025. **However**, we have made it clear that in our view the classification of the referral does not affect the way in which the concerns are responded to or affect the service to the customer as, at the outset of a referral the categorisation will always be urgent until triaged by a DRSO.

Our internal processes ensure a Duty Safeguarding Officer is always available to staff to provide advice and guidance. Where a report is made an immediate referral is sent by email to all DRSO's. The categorisation of the final risk level is a judgement of the professional opinion of the DRSO. **What is critical is that the speed of response is not affected by the categorisation, as we treat all safeguarding referrals as a matter of urgency**, with the duty safeguarding officer and safeguarding leads being available each day to follow up on the actions taken.

2b. Once a safeguarding referral has been received it will either be managed and closed or referred to the relevant organisation (ECC). The case will only need to be reviewed if new information comes to light which will be passed to ECC, as the Districts Councils responsibility is to report, not to investigate or respond to the concerns, incident or allegation, other than where someone is in immediate danger in which case we would call 999, which is clear in our staff guidance and policy. Staff guidance is to call 999 if there are any concerns for the safety of the member of public before a referral is made

<p>Responsible Officer:</p>	<p>2a. Sue Green - Assistant Director Customer Services and Operations 2b. Daniel Cannon - Head of Community Safety and Customer Services, Service Delivery Directorate (Safeguarding Lead)</p>
<p>Implementation Date:</p>	<p>2a. Immediately (22 September 2025) 2b. As above</p>

Appendix I - Definitions

LEVEL OF ASSURANCE	DESIGN OF INTERNAL CONTROL FRAMEWORK		OPERATIONAL EFFECTIVENESS OF CONTROLS	
	FINDINGS FROM REVIEW	DESIGN OPINION	FINDINGS FROM REVIEW	EFFECTIVENESS OPINION
Substantial	Appropriate procedures and controls in place to mitigate the key risks.	There is a sound system of internal control designed to achieve system objectives.	No, or only minor, exceptions found in testing of the procedures and controls.	The controls that are in place are being consistently applied.
Moderate	In the main there are appropriate procedures and controls in place to mitigate the key risks reviewed albeit with some that are not fully effective.	Generally a sound system of internal control designed to achieve system objectives with some exceptions.	A small number of exceptions found in testing of the procedures and controls.	Evidence of non compliance with some controls, that may put some of the system objectives at risk.
Limited	A number of significant gaps identified in the procedures and controls in key areas. Where practical, efforts should be made to address in-year.	System of internal controls is weakened with system objectives at risk of not being achieved.	A number of reoccurring exceptions found in testing of the procedures and controls. Where practical, efforts should be made to address in-year.	Non-compliance with key procedures and controls places the system objectives at risk.
No	For all risk areas there are significant gaps in the procedures and controls. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Poor system of internal control.	Due to absence of effective controls and procedures, no reliance can be placed on their operation. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Non compliance and/or compliance with inadequate controls.

RECOMMENDATION SIGNIFICANCE

High	A weakness where there is substantial risk of loss, fraud, impropriety, poor value for money, or failure to achieve organisational objectives. Such risk could lead to an adverse impact on the business. Remedial action must be taken urgently.
Medium	A weakness in control which, although not fundamental, relates to shortcomings which expose individual business systems to a less immediate level of threatening risk or poor value for money. Such a risk could impact on operational objectives and should be of concern to senior management and requires prompt specific action.
Low	Areas that individually have no significant impact, but where management would benefit from improved controls and/or have the opportunity to achieve greater effectiveness and/or efficiency.

Appendix II - Terms of Reference



KEY RISKS

Based upon the risk assessment undertaken during the development of the internal audit operational plan, through discussions with management, and our collective audit knowledge and understanding the potential key risks associated with the area under review, are:

- ▶ Risk 1: Safeguarding policies and procedure may not be kept up to date, comply with legislative requirements, clearly detail the safeguarding process or be accessible to officers resulting in a process that lacks structure and consistency.
- ▶ Risk 2: Safeguarding roles and responsibilities may not be defined, potentially leading to ineffective management of safeguarding concerns, non-compliance with safeguarding policies and realisation of safeguarding concerns.
- ▶ Risk 3: A lack of, or inadequate training could result in staff not understanding their safeguarding responsibilities and potentially mishandling safeguarding concerns.
- ▶ Risk 4: Safeguarding may not be built into commissioning strategies and service contracts resulting in contractors being unaware of their role in safeguarding.
- ▶ Risk 5: An inadequate referral and case management system could result in non-compliance with the safeguarding process.
- ▶ Risk 6: A lack of multi-agency working could lead to safeguarding concerns not being identified and disseminated throughout the organisation with a shared safeguarding responsibility.
- ▶ Risk 7: Inadequate monitoring and reporting of safeguarding concerns/referrals within the Council could impair the oversight of potential performance issues which are not addressed.
- ▶ Risk 8: There are insufficient arrangements to ensure volunteers at Council events are adequately vetted to prevent potential safeguarding issues.



SCOPE & APPROACH

The following areas will be covered as part of this review:

- ▶ Review safeguarding policies and procedures to confirm they are in line with best practice, up to date, clearly detail the safeguarding process, are easily accessible by officers and consider the requirements of relevant legislation. (Risk 1)
- ▶ Confirm an officer and a deputy have been assigned responsibility for overseeing safeguarding concerns at the Council. Confirm roles and responsibilities are clearly laid out in policies and procedures. (Risk 2)
- ▶ Review completion records to confirm staff have completed all mandatory training, including any role specific training. Confirm monitoring mechanisms are adequate and follow up occurs where staff have not completed the training. (Risk 3)
- ▶ Review a sample of commissioned services and contracted out arrangements to ensure safeguarding responsibilities are clearly documented within the contracts. (Risk 4)
- ▶ Test a sample of safeguarding referrals to confirm the correct process has been carried out and adequate notes/supporting documentation is maintained. (Risk 5)
- ▶ Confirm the Council is coordinating effectively with all departments that have safeguarding responsibilities. We will also review any terms of reference, agendas and minutes of multi-agency meetings to ensure safeguarding related actions and decisions are documented and appropriate processes are followed. (Risk 6)

- ▶ Confirm there is adequate monitoring of safeguarding cases and that performance is regularly reported. Where performance issues are identified, we will confirm action plans are in place to address this. (Risk 7)
- ▶ Review arrangements in place to vet volunteers at Council organised events. We will test a sample of events to confirm the appropriate process was followed (Risk 8).

Appendix III - Suggested framework: Criteria for safeguarding referrals

Example of a suggested framework and criteria for triaging and prioritising appropriate responses to safeguarding concerns:

- Urgent - Immediate risk to life or serious harm.
 - Child or adult at immediate risk of serious physical harm, abuse, or neglect.
 - Clear evidence of ongoing abuse by a known perpetrator (e.g. parent, carer, partner).
 - A child or vulnerable adult is in a situation where emergency services are required.
 - Victim is at immediate risk of sexual exploitation, trafficking, or forced marriage.
 - Police protection or emergency accommodation needed.
 - **Response:** Immediate action - call emergency services if necessary.
- High (H) - Significant and escalating risk of harm.
 - Evidence of serious neglect or abuse that is persistent or escalating.
 - Injuries or harm that raise suspicion of abuse (e.g. unexplained bruises, burns).
 - Allegations of sexual abuse or severe emotional abuse.
 - High-risk domestic abuse affecting children or vulnerable adults.
 - Perpetrator has access to the victim or lives in the same household.
 - Multi-agency response required (police, social care, health).
 - **Response:** Assessment/action within 24-48 hours.
- Medium (M) - Emerging or potential risk of harm.
 - Concerns about neglect or poor supervision, but no immediate danger.
 - Family under stress, parental mental health or substance misuse, affecting care.
 - School or community report concerns about behaviour, hygiene, or emotional wellbeing.
 - Past history of safeguarding concerns but currently no active risk.
 - Allegation against a professional that doesn't meet threshold for immediate removal.
 - **Response:** Information gathering and decision-making within 3-5 working days.

Appendix IV - Responsibilities and conformance

Management responsibilities

The Global Internal Audit Standards (GIAS) refer to the 'board' as 'the highest-level body charged with governance, such as a board of directors, an Audit Committee, a board of governors or trustees, or a group of elected officials or political appointees.' For the Council, 'the board' is the Performance, Governance and Audit Committee (PGAC) acting on behalf of the Council.

The PGAC is responsible for determining the scope of internal audit work, and for deciding the action to be taken on the outcome of our findings from our work.

The PGAC is responsible for ensuring the internal audit function has:

- The support of the Council's management team.
- Direct access and freedom to report to senior management, including the Chair of the PGAC.
- The PGAC is responsible for the establishment and proper operation of a system of internal control, including proper accounting records and other management information suitable for running the Council.

Internal controls covers the whole system of controls, financial and otherwise, established by the Council in order to carry on the business of the Council in an orderly and efficient manner, ensure adherence to management policies, safeguard the assets and secure as far as possible the completeness and accuracy of the records. The individual components of an internal control system are known as 'controls' or 'internal controls'.

The PGAC is responsible for risk management in the organisation, and for deciding the action to be taken on the outcome of any findings from our work. The identification of risks and the strategies put in place to deal with identified risks remain the sole responsibility of the Council.

Limitations

The scope of the review is limited to the areas documented under Appendix II - Terms of reference. All other areas are considered outside of the scope of this review.

Our work is inherently limited by the honest representation of those interviewed as part of the review. Our work and conclusion is subject to sampling risk, which means that our work may not be representative of the full population.

Internal control systems, no matter how well designed and operated, are affected by inherent limitations. These include the possibility of poor judgment in decision-making, human error, control processes being deliberately circumvented by employees and others, management overriding controls and the occurrence of unforeseeable circumstances.

Our assessment of controls is for the period specified only. Historic evaluation of effectiveness may not be relevant to future periods due to the risk that: the design of controls may become inadequate because of changes in operating environment, law, regulation or other; or the degree of compliance with policies and procedures may deteriorate.

Conformance with the Global Internal Audit Standards in the UK Public Sector

This engagement has been conducted in accordance with Global Internal Audit Standards in the UK Public Sector, which encompass:

- ▶ The global Institute of Internal Auditors (IIA) *Global Internal Audit Standards* effective from January 2025
- ▶ The Internal Audit Standards Advisory Board (IASAB) *Application Note Global Internal Audit Standards in the UK Public Sector* effective from 1 April 2025.

FOR MORE INFORMATION:

Aaron Winter

Aaron.Winter@bdo.co.uk

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